GSTR-2A > View of Inward Supplies Return

How can I view the Inward Supplies Return GSTR-2A?

GSTR-2A will be generated in below scenarios,

- When the supplier uploads the B2B transaction details in GSTR-1& 5/ &
- ISD details will be auto-populated on submission of GSTR-6 by the counterparty / &
- TDS & TCS details will be auto-populated on filing of GSTR-7 & 8 respectively by the counter party.

GSTR-2A is a Read view form only and you cannot take any action in GSTR-2A.

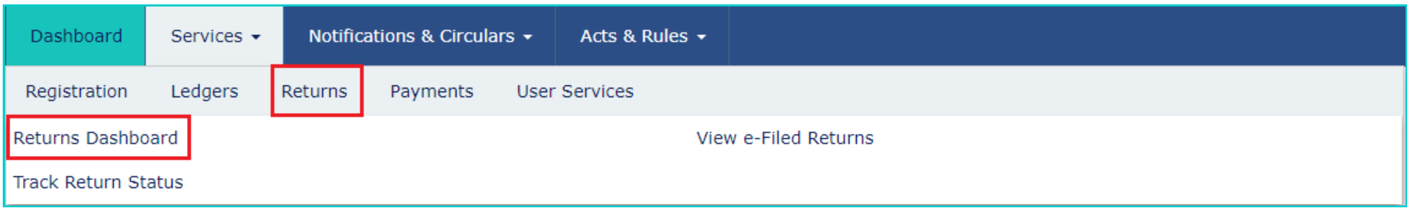
GSTR-2A will be generated in the following manner.

When GSTR – (1) has not been submitted by the taxpayer, the details will be auto-populated to GSTR-2A of current tax period if -

- Counterparty adds Invoices / Credit notes / Debit Notes / Amendments in GSTR-1/5
- GSTR-6 is submitted for distribution of credit in the form of ISD credit
- GSTR-7 & 8 filed by the counterparty for TDS & TCS credit respectively.

To view the Inward Supplies Return GSTR-2A, perform the following steps:

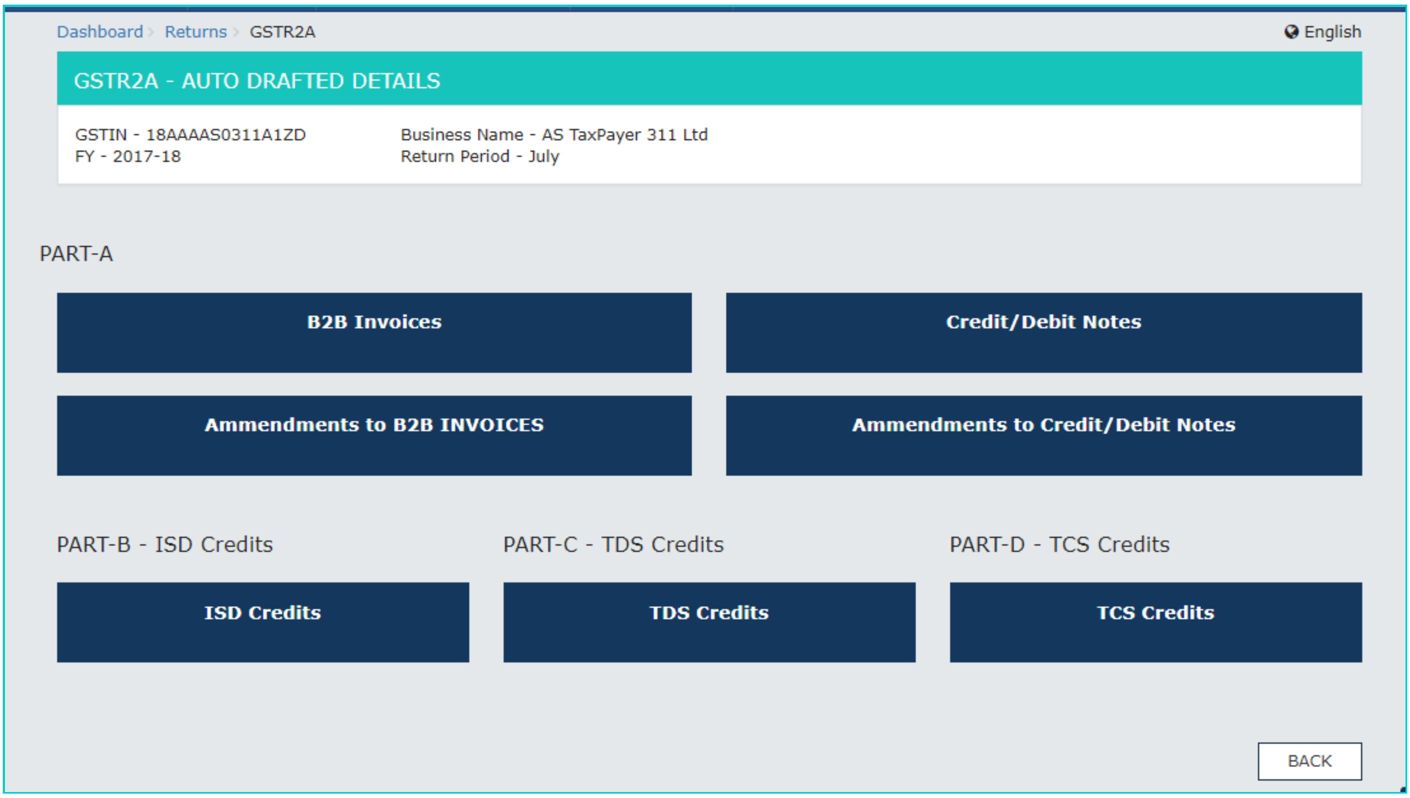
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the **Services > Returns > Returns Dashboard** command.



4. The **File Returns** page is displayed. Select the **Financial Year & Return Filing Period** (Month) for which you want to file the return from the drop-down list.
5. Click the **SEARCH** button.

6. The **File Returns** page is displayed. In the **GSTR 2A** tile, click the **VIEW** button.

The **GSTR-2A – AUTO DRAFTED DETAILS** page is displayed.



Click the tile names to know more details:

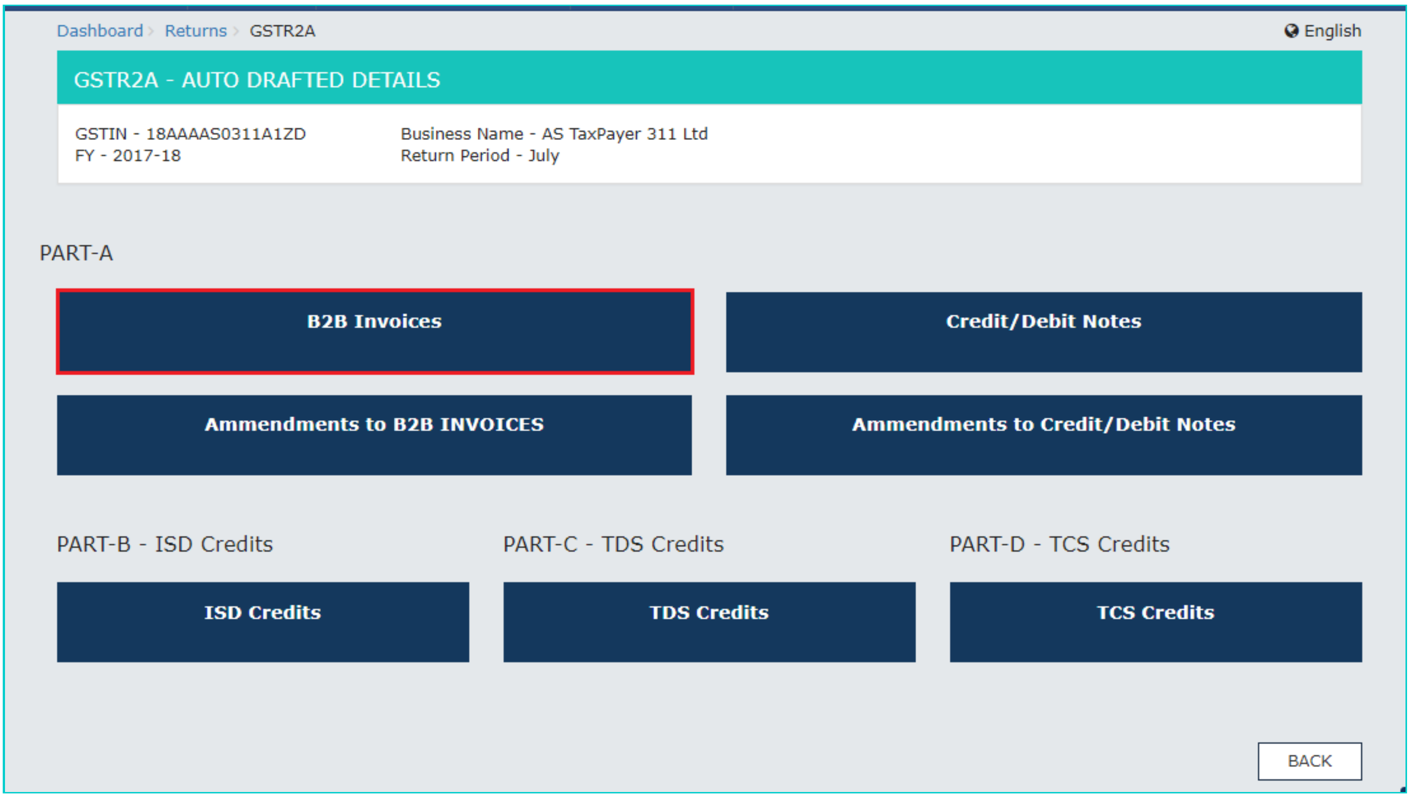
PART- A

• B2B Invoices
• Amendments to B2B INVOICES
• Credit/Debit Notes
• Amendments to Credit/Debit Notes
PART- B - ISD Credits
PART- C - TDS Credits
PART- D - TCS Credits

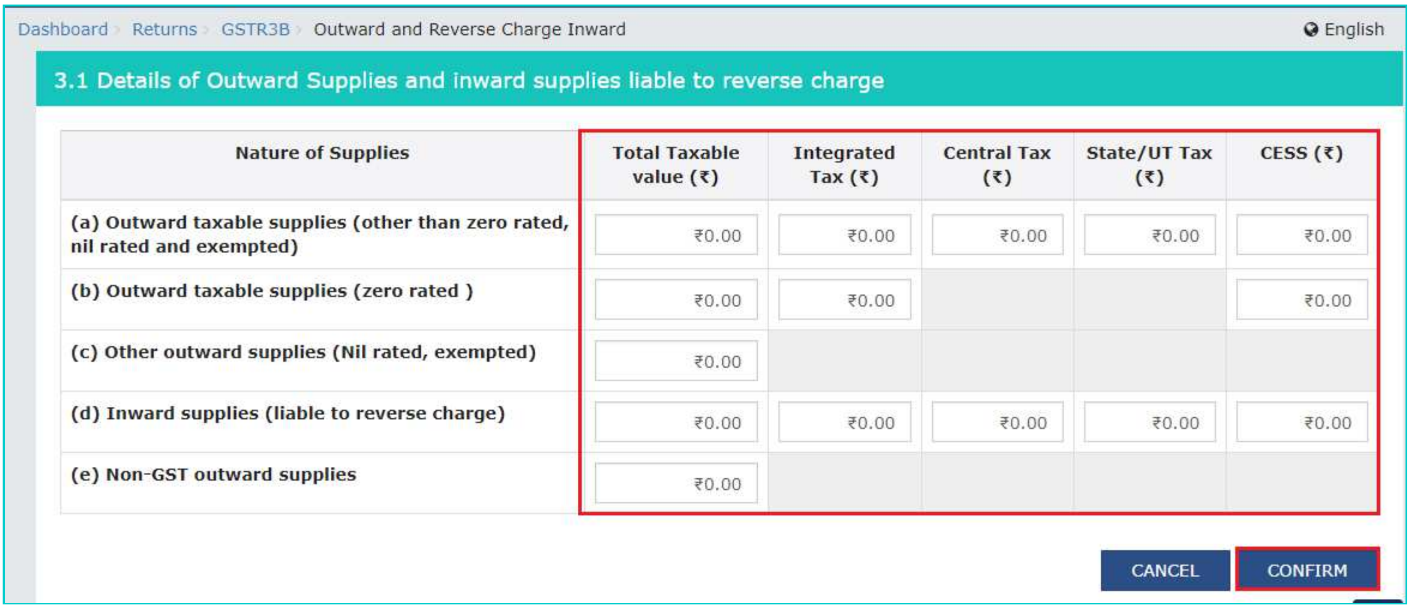
PART- A (B2B Invoices)

B2B Invoices displays all the invoices added by the supplier through their GSTR-1 and/ or GSTR 5. The B2B section of PART A of GSTR-2A is auto-populated on uploading or saving of invoices by the Supplier in their respective returns of GSTR 1 and GSTR 5.

1. Click the **B2B Invoices** button. The **B2B Invoices - Supplier Details** page is displayed.

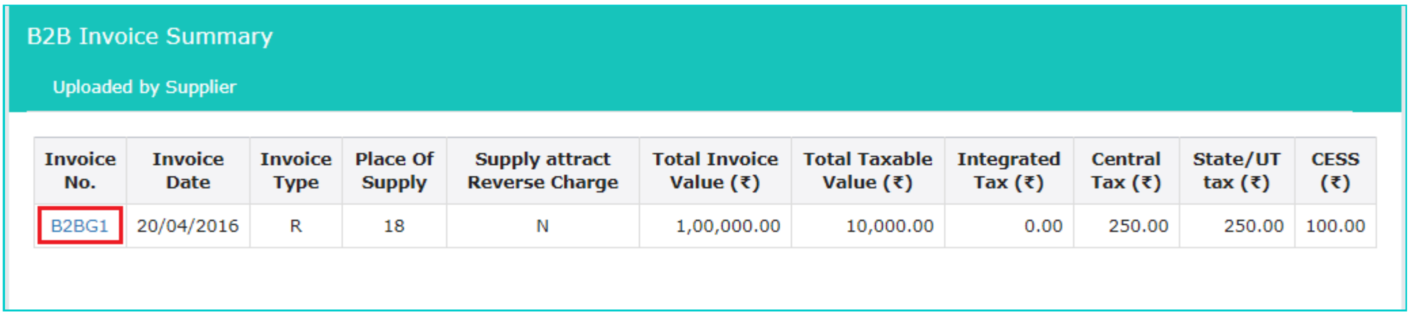


2. Click the **GSTIN** hyperlink to view the invoices uploaded by the supplier.



3. Click the **Invoice No.** hyperlink to view the invoice details.

Note: If no of invoices are more that the desired limit of 500, then you need to download the invoices in GSTR-2A. Click the **GENERATE FILE** button in the GSTR-2A tile to generate the file and then click the **DOWNLOAD** button to download the file.

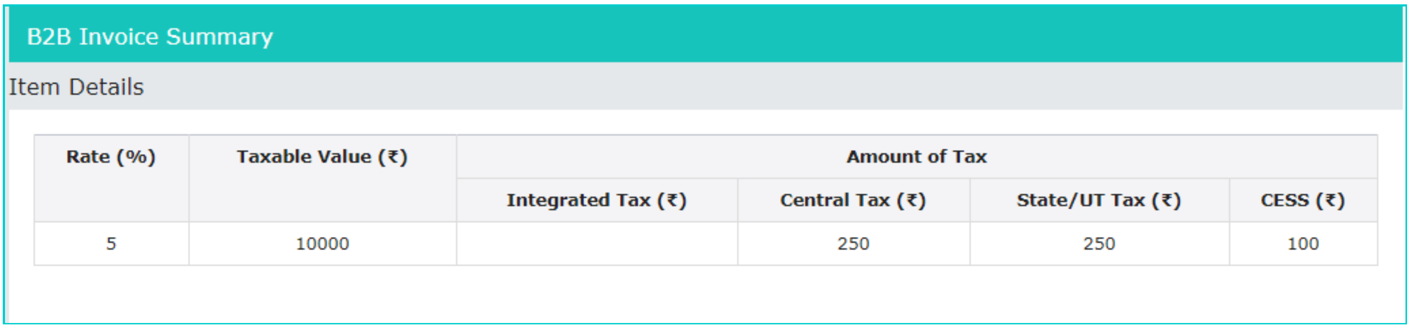


B2B Invoice Summary

Uploaded by Supplier

Invoice No.	Invoice Date	Invoice Type	Place Of Supply	Supply attract Reverse Charge	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	CESS (₹)
B2BG1	20/04/2016	R	18	N	1,00,000.00	10,000.00	0.00	250.00	250.00	100.00

The item details are displayed.



B2B Invoice Summary

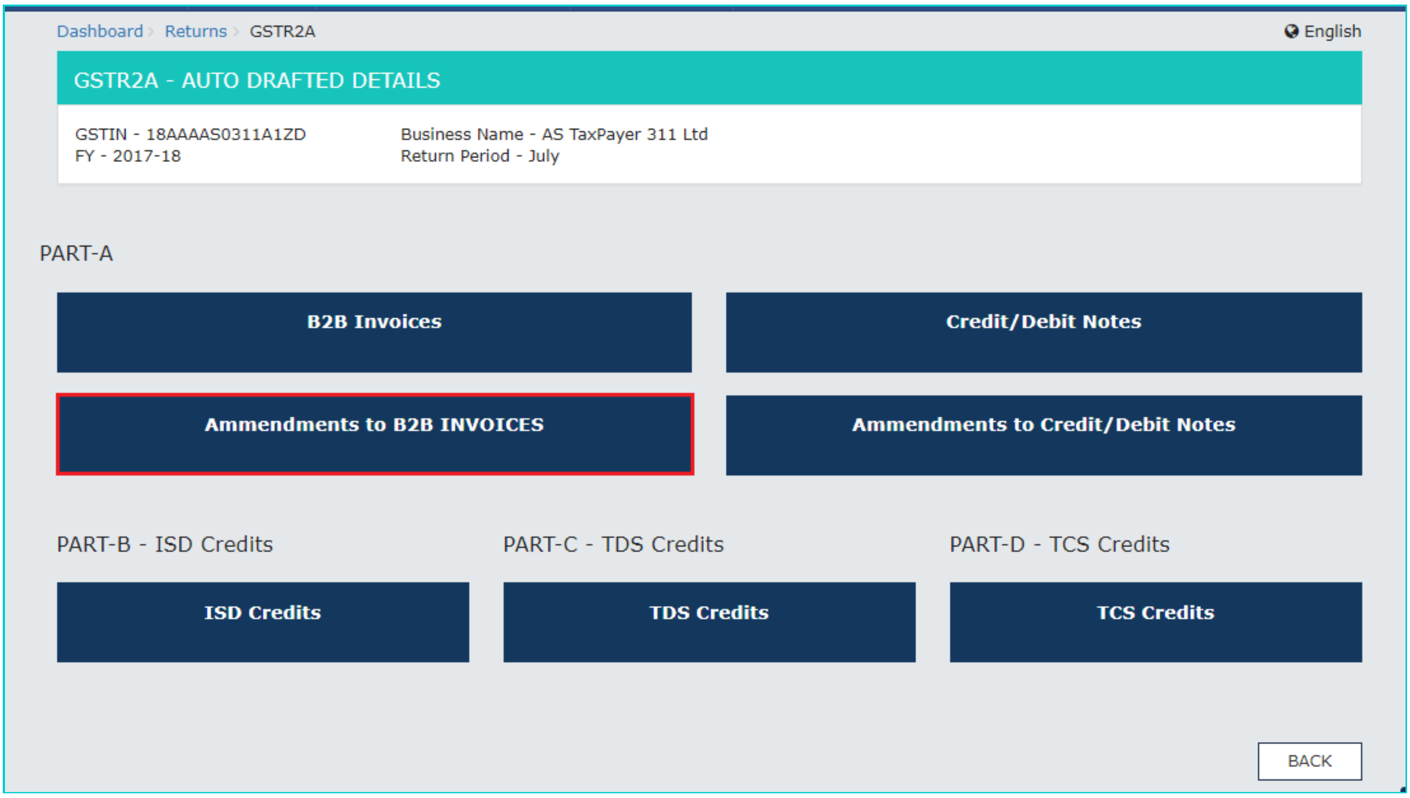
Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
5	10000		250	250	100

PART- A (Amendments to B2B Invoices)

Amended B2B Invoices section covers the invoices which are amended by the supplier in their returns of GSTR-1/5 respectively.

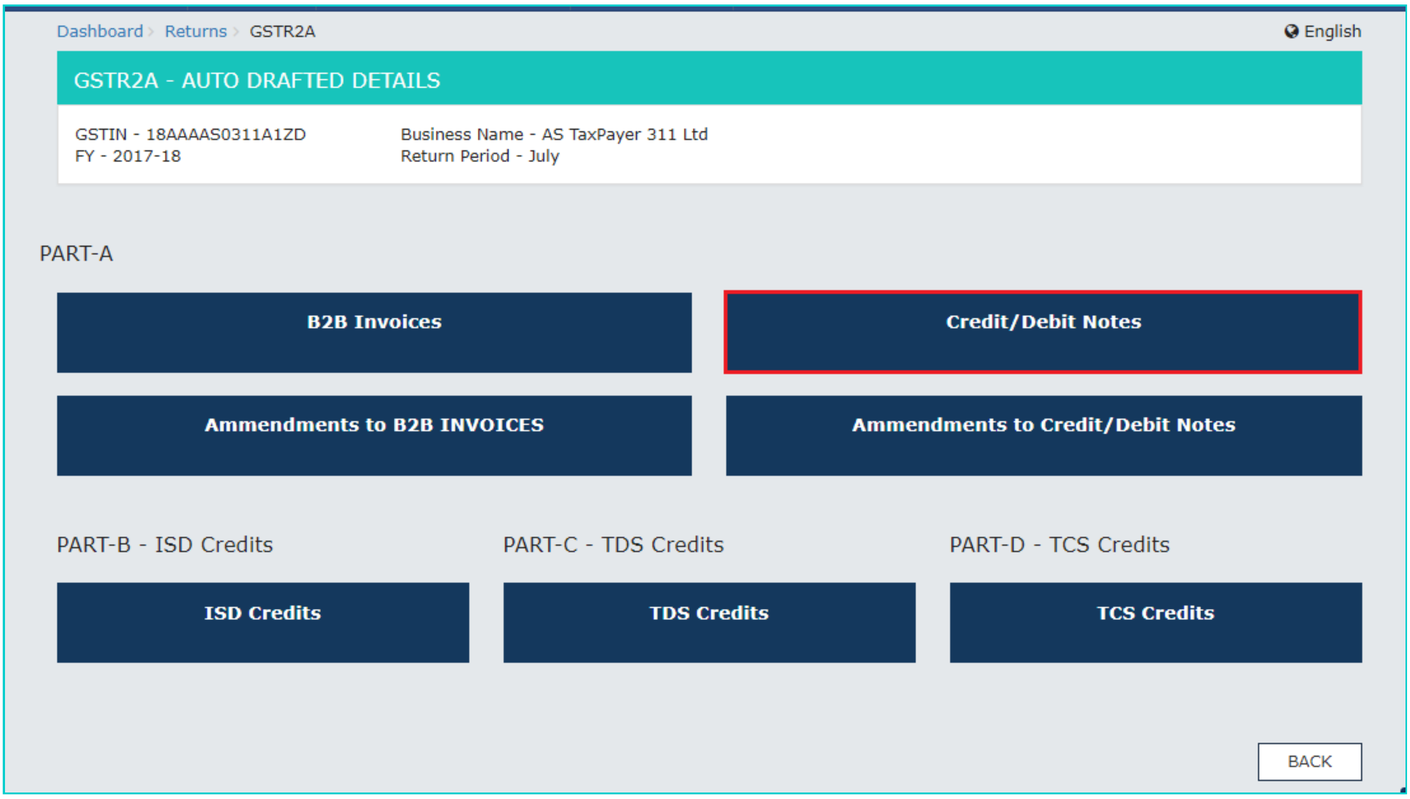
1. Click the **Amendments to B2B Invoices** button. The **Amend B2B Invoice** page is displayed.



PART- A (Credit/Debit Notes)

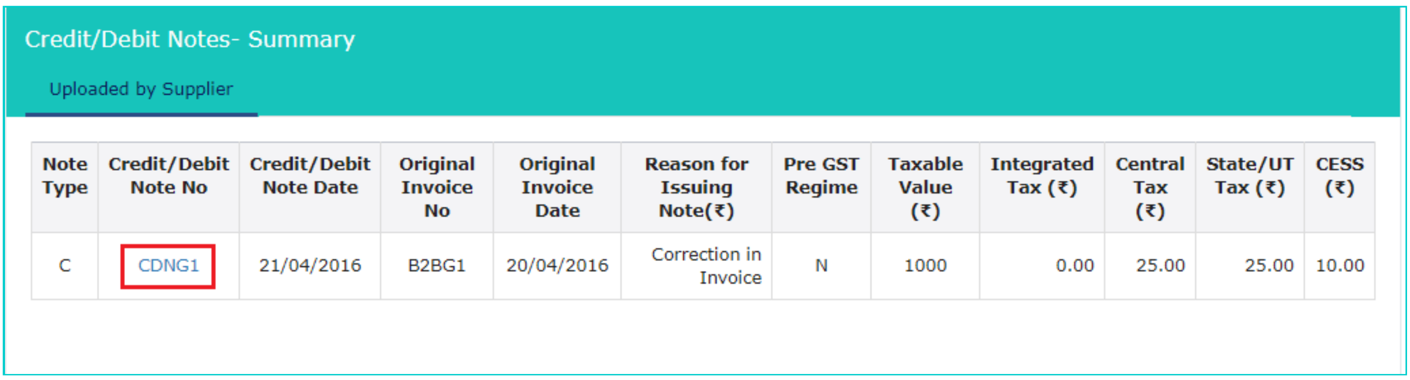
This section covers the Credit/Debit notes added by the supplier in their respective returns (GSTR-1/5).

1. Click the **Credit/Debit Notes** button. The **Credit/Debit Notes – Supplier** Details page is displayed.

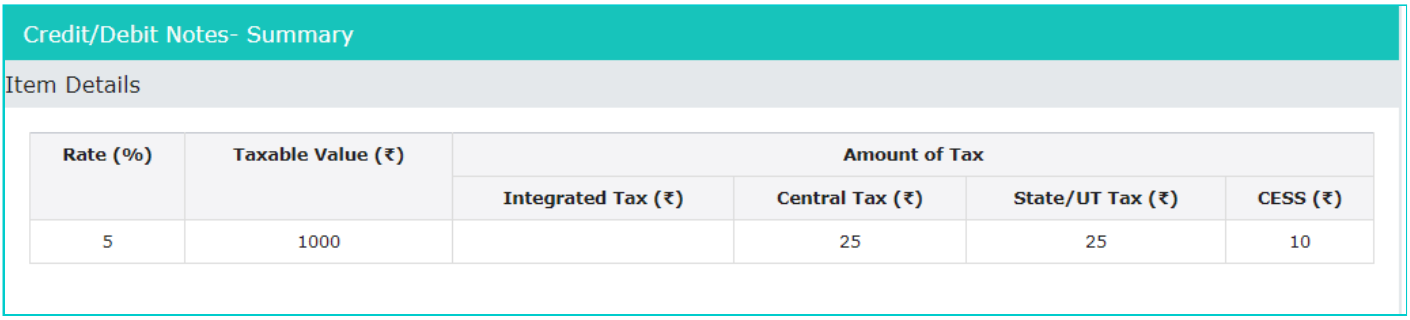


2. Click the **GSTIN** hyperlink to view the credit or debit notes uploaded by the supplier.

3. Click the **Credit/Debit Note No** hyperlink to view the details.



The item details are displayed.



Credit/Debit Notes- Summary

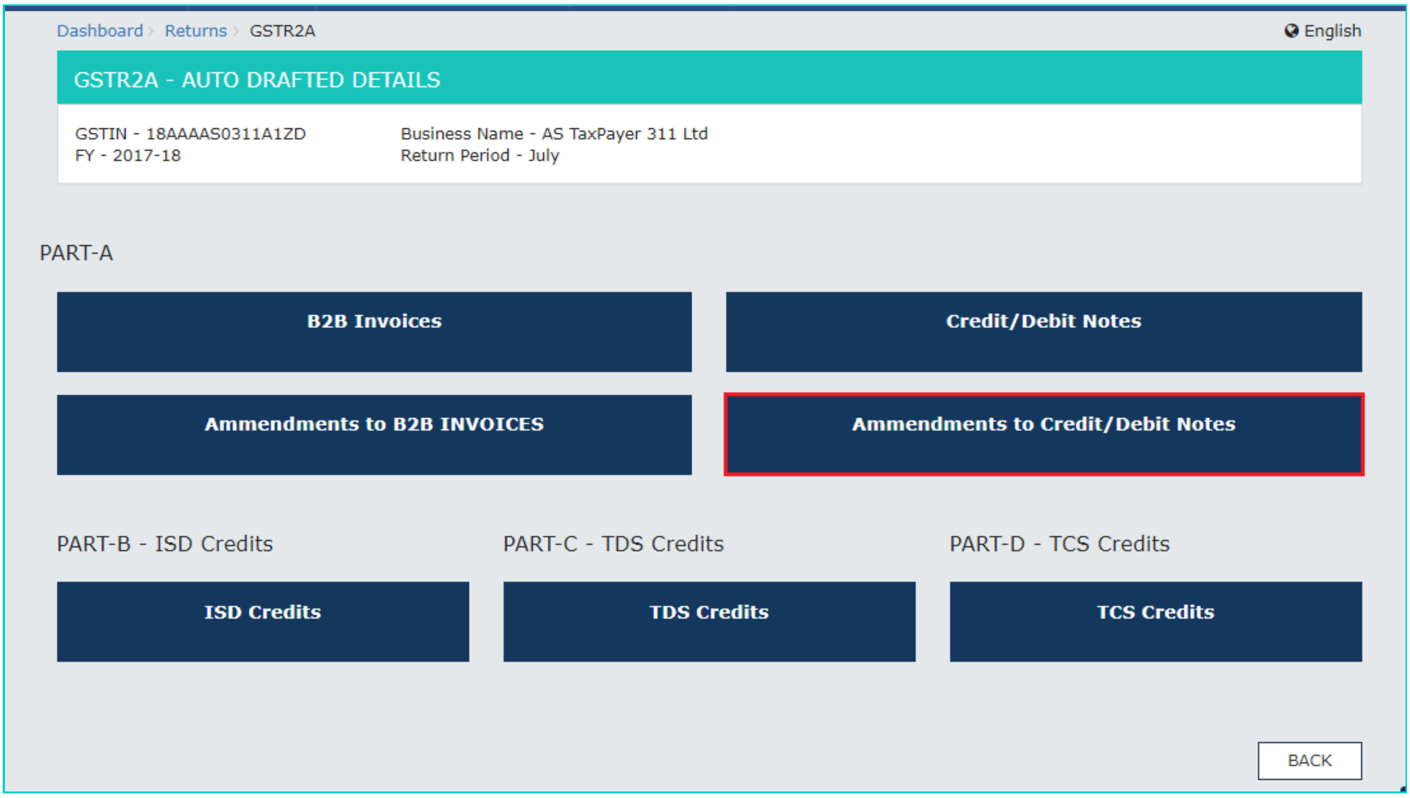
Item Details

Rate (%)	Taxable Value (₹)	Amount of Tax			
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
5	1000		25	25	10

PART- A (Amendments to Credit/Debit Notes)

Amendments to Credit/Debit Notes section covers the amendments of Debit / credit notes done by the supplier in their respective returns (GSTR-1/5).

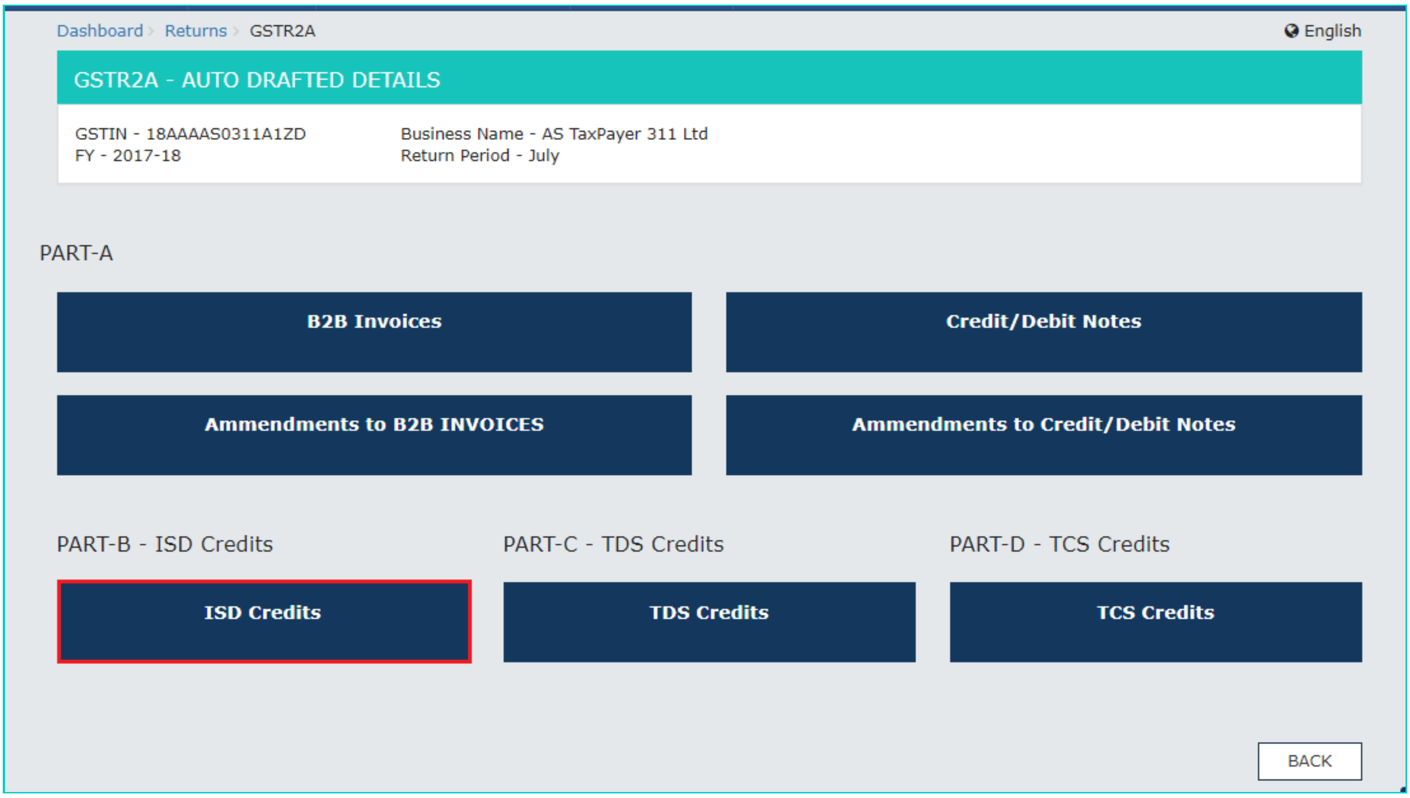
1. Click the **Amendments to Credit/Debit Notes** button. The **Amend Credit/Debit Notes - Supplier** Details page is displayed.



PART- B (ISD Credits)

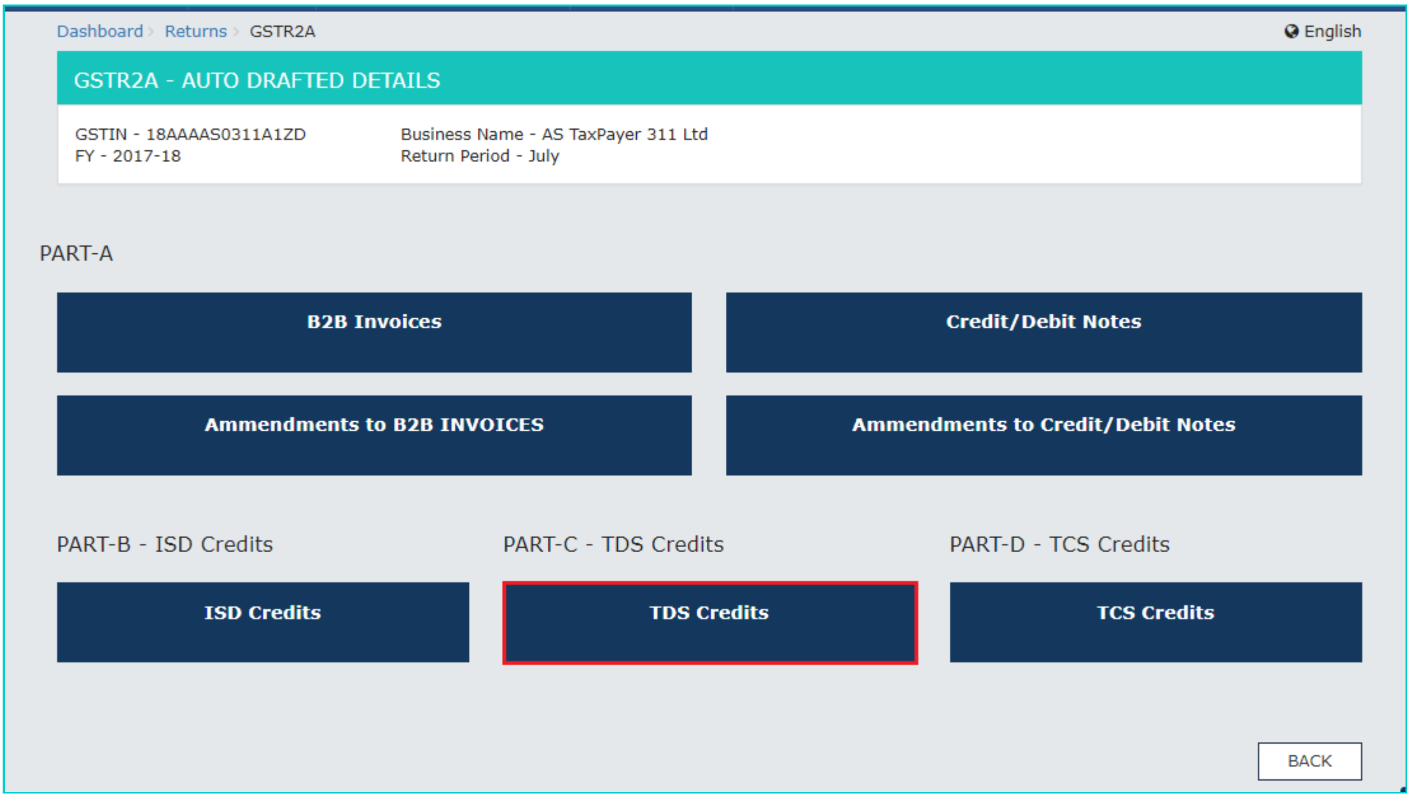
1. Click the **ISD Credits** button. The **ISD Credit Received** page is displayed.

PART B of GSTR-2A will be auto-populated on submission of GSTR-6.



PART- C (TDS Credits)

1. Click the **TDS Credits** button. The **TDS Credit Received** page is displayed.
PART C of GSTR-2A is auto-populated on filing of GSTR-7 by TDS Deductor.



PART- D (TCS Credits)

1. Click the **TCS Credits** button. The **TCS Credit Received** page is displayed.

PART D of GSTR-2A will be auto-populated on filing of GSTR-8 by TCS Collector.