

Instructions for GSTR3B and GSTR2A Reconciliation

Enable Macro in Macro Security to Run this Tool

Steps to be followed for Reconciling GSTR-3B and GSTR-2A

Step 1	Post filling Basic Details such as Name & GSTIN of the company, fill the month wise details of ITC availed in GSTR 3B in the sheets "3B Apr", "3B May", etc. such as Date of Invoice, Invoice No., GSTIN & Name of Supplier, Taxable Value, CGST, SGST, IGST and SELECT 'Document Type' & 'Month' from the drop down list. Verify the Total amounts with ITC availed as per Table 4(A)5 (All other ITC) filed in the respective month of GSTR 3B . Note: In case of Credit Notes, the Taxable value, CGST & SGST or IGST will be marked as negative.
Step 2	Download GSTR 2A Excel file month wise from the GST portal (www.gst.gov.in) using the respective client's Login ID and password.
Step 3	After downloading, copy and paste the required data such as Date of Invoice, Invoice No., GSTIN & Name of Supplier, Taxable Value, CGST, SGST, IGST in the sheets "2A Apr", "2A May" etc. and similarly SELECT 'Document Type' & 'Month' from the drop down list. Note: In case of Credit Notes, the Taxable value, CGST & SGST or IGST will be marked as negative.
Step 4	Click "Consolidate 3B", the monthly sheets 3B data is copied and pasted automatically in 'Consolidated (3B)'. The same process needs to be repeated by clicking the "Consolidate 2A" for the consolidation of the 2A Monthly Sheets to the 'Consolidated (2A)'.
Step 5	Verify that the totals of the consolidated sheets matches with the total of the month wise sheets shown at top of consolidated sheets itself.
Step 6	Click the 'Generate Master & PD 3B' button at the Consolidated 3B Sheet, the data in Consolidated 3B is automatically filtered and pasted to '3B Master Data' & 'PD 3B' Sheets. Similarly, by clicking the 'Generate Master & PD 2A' button at the Consolidated 2A Sheet, the data in Consolidated 2A is automatically filtered and pasted to '2A Master Data' & 'PD 2A' Sheets.
Step 7	After verifying the totals of Consolidated 3B & 2A, Master 3B & 2A, PD 3B & 2A sheets matches in the Summary of ITC in the 'Basic Details' sheet, Click the "Reconcile" button in the 'Basic Details' sheet. The above will give the ITC as per GSTR 3B and GSTR 2A and the differences between them for each GSTIN in "Reconciliation" sheet.
Step 8	Click 'Generate Mismatch Report' button to get the list of invoices/debit note/credit note not matched in GSTR-3B & GSTR2A. Mismatch is based on the Dark Blue particulars in 'Mismatch Report' Sheet.
Step 9	Click 'GSTIN Monthly Reconciliation' button. This will give month wise differences for each GSTIN.
Step 10	Identify the months which has differences. Go to "Consolidated 2A and "Consolidated 3B" sheets and filter GSTIN wise and month wise in which there is a difference. Verify among the populated data.
Step 11	Based on above comparison, identify the transactions that are mismatched in GSTR 2A and GSTR 3B.
Step 12	Make the respective annexures based on the nature of differences between GSTR 2A & 3B from the above.
Step 13	Prepare the Descriptive Report accordingly and take the necessary actions required for such differences.
Step 14	If the entire utility needs to be reset, just Click 'Reset Utility'. Please be sure before resetting because all details will be lost and cannot be recovered.

Important Notes

Note 1	All Sheets (Except 'Descriptive Report' and 'Annexures') are protected to avoid unintentional alteration of formats. Password for all sheets is blank.
Note 2	Cut and Paste option is disabled to avoid unintentional alteration of formats. However values can be copy and pasted.
Note 3	In case of Credit Note, if taxable value or any tax value is entered as positive value, the entire row will be highlighted in red to warn the user.
Note 4	Automatic Sheets can be generated again and again without the need to delete the values because every time when it is generated old values are first removed and then new values are generated.