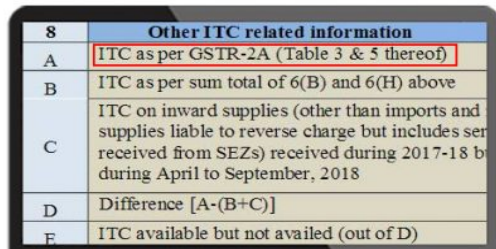


## Introduction of new functionality in Form GSTR-9 by GSTIN



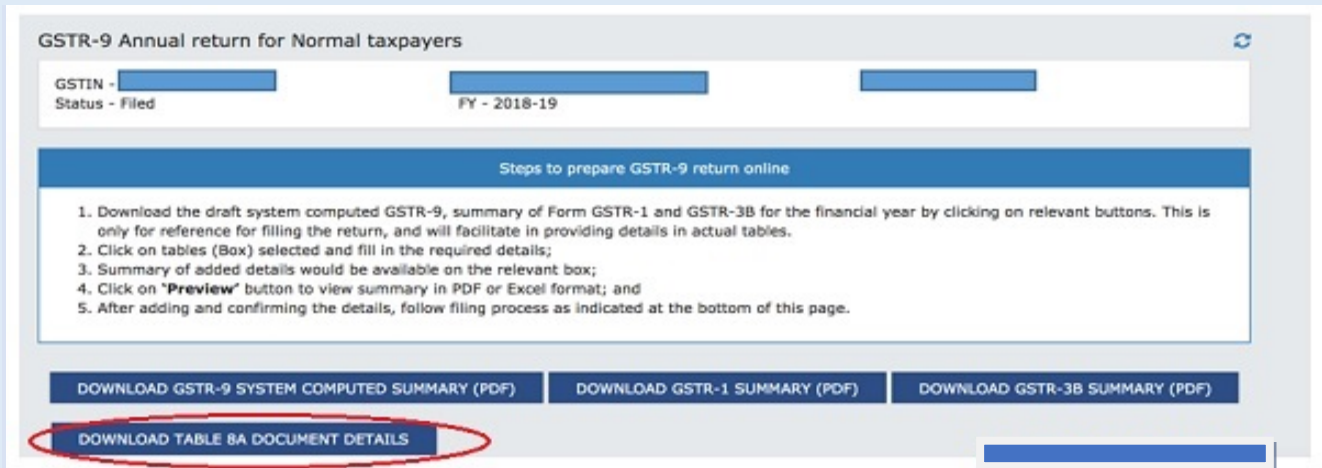
8	Other ITC related information
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and supplies liable to reverse charge but includes set received from SEZs) received during 2017-18 b during April to September, 2018
D	Difference [A-(B+C)]
E	ITC available but not availed (out of D)

## DOWNLOAD DOCUMENT WISE INFORMATION OF TABLE 8A OF GSTR 9

Goods and Services Tax Network (GSTN), the IT backbone of GST system in India has rolled over an important functionality which will help GST taxpayers know their exact eligibility of input tax credit (ITC) flowing in their Annual Return and thereby filing the annual return, i.e. GSTR-9 more conveniently.

Till now, the system used to compute eligible ITC based on suppliers' GSTR-1 and due to the governing rules like those filed till last date etc. the break-up at invoice level was not provided. Taxpayers used to raise query on computation of ITC. To bring the entire computation to taxpayer by way of showing each and every invoice filed by the suppliers and showing eligibility against each, this functionality has been developed.

For this functionality, a new tab 'Download Table-8A details' has been introduced on the GSTR-9 dashboard of the GST portal from Financial Year 2018-19 onwards.



(Navigate to Services > Returns > Annual Return > Form GSTR-9 (Prepare Online) > **Download Table 8A Document Details**)

### How will this functionality help taxpayers?

It's a major relief for Annual Return filers who used to report that figures of Input Tax Credit (ITC), as pre-populated in Table-8A of Form GSTR-9, do not match with the figures as appearing in their Form GSTR-2A (Form GSTR-2A is a dynamic form which shows saved as well as filed invoices of suppliers. Even those invoices filed after last day for inclusion in Annual Returns, are also shown in GSTR-2A. Such invoices are not eligible for being counted for ITC).

The taxpayers will now be able to know their ITC at the invoice level and reconcile the values appearing in Table-8A of Form GSTR-9 while filing their annual return.

It will facilitate taxpayers to download document-wise details of Table-8A of Form GSTR-9, from the GST portal in excel format and view the entire Table-8A to know eligibility against each invoice.

### The excel document has 5 sheets contain the following information:

Sheet 1	Sheet 2	Sheet 3	Sheet 4	Sheet 5
Instructions on how to use the functionality	B2B invoices uploaded by suppliers	Data on B2B amendments	Details of Credit/Debit Note	Amendments to Credit/Debit Notes

### Invoice not eligible for ITC! Know why?

In case the invoice is not found eligible for ITC, reasons are given against the same, as depicted in the table below. This is available in first sheet of excel downloaded from the portal.

Reason	Details of the reason
Reverse charge document	When the supplier has filed the document in GSTR-1 indicating the supply as reverse charge.
POS lies in supplier's State	When the supplier's State code and POS lie in the same State, but recipient's State is different.
GSTIN is amended	When the supplier has amended the GSTIN, Credit shall be available to amended GSTIN only.
Taxpayer opted for composition scheme	When the document date is during the period when supplier was under the composition scheme.
Invoice date is after supplier's cancellation date	When the document date is after the effective date of cancellation of supplier.

Apart from this, there could be one more scenario wherein the taxpayer will not be able to avail ITC while filing of Annual Return GSTR-9. If the supplier has filed GSTR-1 or GSTR-5 after the cut-off date, it will not be considered for availability of ITC, though the ITC details might be showing in his GSTR-2A. The cut-off date, for FY-2018-19, is 31<sup>st</sup> October 2019.

Scenario	Reason
ITC showing in GSTR-2A but not available in Table-8A of GSTR-9 for FY 2018-19	Check if your supplier has filed GSTR-1 or GSTR-5 after the cut-off date, 31 <sup>st</sup> October 2019.

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