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Advisory for taxpayers on Form GSTR-2B

18/10/2021

1. Form GSTR-2B is an auto-drafted ITC statement which is generated for every normal taxpayer on the basis of the information furnished by their suppliers in their respective GSTR-1/IFF, GSTR-5 (non-resident taxable person) and GSTR-6 (input service distributor). This statement indicates availability and non-availability of input tax credit to the taxpayer against each document filed by their suppliers and is made available to the taxpayers in the afternoon of 14th of every month.

2. Please click on below links to access additional content related to Form GSTR-2B:

1) https://tutorial.gst.gov.in/downloads/news/updated_advisory_gstr_2b_12_10_2021.pdf
(https://tutorial.gst.gov.in/downloads/news/updated_advisory_gstr_2b_12_10_2021.pdf) – for detailed advisory

2) https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr2b.htm
(https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr2b.htm) –for User Manual

3) https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQ_gstr2b.htm
(https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQ_gstr2b.htm) – for FAQs

Thanking You,
Team GSTN

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[National Portal \(//india.gov.in/\)](http://india.gov.in/)

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