

GSTR 2A

1. What is GSTR 2A?

GSTR 2A is a system generated 'draft' Statement of Inward Supplies for a Receiver Taxpayer. It is auto-populated from the GSTR 1/5 and GSTR 6 (ISD), GST 7(TDS), GSTR 8 (TCS) of all the Supplier/Counterparty Taxpayers from whom goods and/or services have been procured or supplied to in a given tax period.

It is created for a taxpayer when the auto-populated details become available on Upload by the counterparties and is then updated incrementally as and when supplier taxpayers upload or change their details in their respective GSTR 1s for the given tax period. The auto-populated details of a particular supplier/counter party will get frozen when he submits or files his return. GSTR 2A of a tax period will remain available for view till a taxpayer submits/files his GSTR 2.

2. When can I view GSTR 2A of a tax period?

1. When the counterparty has not submitted/filed GSTR 1: Any/all invoices uploaded by Supplier Taxpayers in their GSTR 1 will be visible in the GSTR 2A and the same can also be viewed in the GSTR 2.
2. When the counterparty has submitted/filed their return: When the counterparty has submitted/filed their return, the invoices available in the GSTR 2A will continue to be available for viewing. Additionally, Receiver Taxpayers will be able to take action on the invoices i.e., the ACCEPT/REJECT buttons against an invoice will be enabled. The information available in GSTR 2A will also be available in GSTR 2.

3. Do I have to file the GSTR 2A?

No, you don't have to file the GSTR 2A. It is a read-only document provided to you so that you have a record of all the invoices received from various supplier taxpayers in a given tax period.

4. Can I download and keep a copy of my GSTR 2A for future reference?

Yes, you can. GSTR 2A for a given tax period will also be available for viewing and/or downloading in your post-login section of the GST portal.

5. Can I make changes to or add an invoice in my GSTR 2A in case there are any errors or omission in the details uploaded by my supplier taxpayers?

No, you cannot make any changes to the GSTR 2A as it is a read-only document. The information displayed in GSTR 2A is also available in GSTR 2. And any/all actions must be taken in the GSTR 2.

6. Why does my GSTR 2A show details of TDS, TCS etc.?

The GSTR 2A has four sections:

- a. PART A – auto-populated from GSTR 1/5 (refer to 2.1)
- b. PART B – auto-populated from GSTR 6 (ISD credits received)
- c. PART C – auto-populated from GSTR 7 & GSTR 8 (TDS & TCS credits respectively)

7. What happens if the respective counterparties file their returns after the filing of GSTR 2 by the taxpayer?

When GSTR 1/5/6/7/8 of the counterparty have been filed after filing of your GSTR 2, details will be auto-populated in the GSTR 2A of the next tax period.

8. How do I know if there are any details auto-populated in my GSTR 2A? OR Will I be intimated as and when there is a new entry in my GSTR 2 for a given tax period?

An alert in the form of an email and a message on the dashboard will be sent to the taxpayer when any new details are auto-populated into GSTR 2A.