· An offline tool has been made available to the taxpayers to view their Form GSTR-2B and to match ITC auto populated in their Form GSTR-2B with their purchase register. The matching function is designed to help the taxpayers claim correct ITC, while filing Form GSTR-3B.

· The taxpayers can download the utility from GST common portal by navigating to **Downloads>Offline Tools> Matching Offline Tool.**

· To obtain the match results, they would be required to:

o Download their GSTR-2B JSON file from GST portal and import it into the tool, using the tab **'Open downloaded JSON' (**and they can also view it in the tool).

o Import the purchase register data, maintained in the template provided with offline tool, using Excel or CSV format, from Import Purchase Register (PR) tile.

o Click on **'Match'** button to match table wise details based on the criteria for matching selected and view matching results summarized as Exact match, Partial match, Probable match or Unmatched.

· Taxpayer can also refine matching result, View summary of the matching result, export the matching details to CSV file and download the matching result details in excel.

· Profile of more than one GSTIN can be added in the offline tool for matching or to view GSTR-2B.