

- Taxpayers can now view and download their system generated Quarterly Form GSTR-2B, for Jan-March, 2021 quarter, by clicking on Auto-drafted ITC statement for the quarter on 14th April, 2021, by selecting the last month of the quarter (M3).
- Form GSTR-2B contains details of filed IFFs (for Month M1 & M2) & filed Form GSTR 1 (for Month M3). Form GSTR 2B has two sections of ITC i.e. ITC available and ITC not available (which flows from the supplier's filed IFF & Form GSTR-1, imports etc.). It also contains tax liability of the taxpayer (which flows from the taxpayers own filed IFF & Form GSTR-1).
- The default view of Form GSTR-2B is quarterly. However to view Form GSTR-2B of a particular month (M1, M2 or M3), taxpayer has an option to select appropriate month, from the view drop-down to view that month's data.
- A hyperlink '**View advisory**' has also been provided, which on clicking displays the criteria/ cut-off dates considered for generation of quarterly GSTR-2B, as a pop-up, with details of Supplies from/type i.e. Monthly taxpayer, Taxpayer in QRMP Scheme, NRTP, ISD & Import from Overseas/SEZs, and 'From date' and 'To date' based on which Form GSTR-2B has been generated.