



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
(Sponsored By Government of India)

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Sub : Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19

Dear Member,

CBIC has issued Circular No. 183/15/2022-GST dated 27th December, 2022 ([copy enclosed](#)) clarifying procedure to deal with the difference in Input Tax Credit (ITC) availed in Form GSTR-3B as compared to that detailed in Form GSTR-2A for FY 2017-18 and 2018-19.

The following procedure shall be followed by taxpayers:

The proper officer shall first seek the details from the registered person regarding all the invoices on which ITC has been availed by the registered person in his FORM GSTR 3B but which are not reflected in his FORM GSTR 2A. He shall then ascertain fulfillment of the following conditions of Section 16 of the CGST Act in respect of the input tax credit availed on such invoices by the said registered person:

- that he is in possession of a tax invoice or debit note issued by the supplier or such other tax-paying documents;
- that he has received the goods or services or both;
- that he has made payment for the amount towards the value of supply, along with tax payable thereon, to the supplier.

Besides, the proper officer shall also check whether any reversal of ITC is required to be made in accordance with section 17 or 18 of the CGST Act and also whether the said input tax credit has been availed within the specified time period under sub-section (4) of Section 16 of CGST Act.

Members may please take a note of the above.

Regards,

Dr. Siddhartha Rajagopal  
Executive Director

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