



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004. Maharashtra State, INDIA

Web.: [www.texprocil.org](http://www.texprocil.org) | E-mail: [info@texprocil.org](mailto:info@texprocil.org) | Tel.: +91-22-49444000, 23632910-12

E-Serve No.: 180 of 2023 | Date: July 19, 2023

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 the period 01.04.2019 to 31.12.2021

Dear Member,

Your kind attention is invited to Circular No. 183/15/2022-GST dated 27.12.2022, where procedures were provided by CBIC for verifying ITC discrepancies between the ITC claimed in FORM GSTR-3B and the available credit as per FORM GSTR-2A for the financial years 2017-18 and 2018-19.

Now, CBIC vide Circular No. 193/05/2023-GST dated 17.7.2023 ([copy enclosed](#)), has issued clarification to deal with difference in ITC availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for the period 01.04.2019 to 31.12.2021.

For detailed information, members may please refer to Circular No.193/05/2023-GST dated 17.7.2023.

Regards,

**Dr. Siddhartha Rajagopal**  
Executive Director

::TEXPROCIL::

TEXPROCIL respects your privacy. You are receiving this email because of your membership with TEXPROCIL.

To ensure that you continue receiving our emails, please add us to your address book or safe list.



वशुमेव कुटुम्बकम्  
ONE EARTH • ONE FAMILY • ONE FUTURE



Subscribe us on WhatsApp +91-9152009163



© TEXPROCIL | 2022

Engineering Centre, 5th Floor 9 Mathew Road, Mumbai 400 004, INDIA

[Unsubscribe](#)