

Mismatch between ITC claimed in GSTR-3B and GSTR-2A

To,
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Respected Sir,

Sub— Notice u/r 56(18) of the CGST Rules 2017 dated..... regarding "Mismatch in ITC (3B and 2A) for the financial year....."

We are in receipt of notice dated under rule 56(18) of the CGST rules 2017

In the notice received, your honor had cited certain discrepancies in ITC availed in GSTR-3B and ITC available in GSTR2A for the period..... Your honor has directed us to reconcile such mismatch and to furnish documents in support of such reconciliation by

We submit our reply as below:-

The reconciliation of difference in ITC availed in GSTR-3B and ITC available in GSTR2A for the period.....as available on GST portal on date... has been hereby stated in detailed format by us in the table below :-

Sl. No.	Particulars	Aprilto March.....
A	ITC availed in GSTR 3B per Table No. 4A (5) – All other ITC & Table 4A(3)	
B	ITC available in GSTR 2A on GST portal	
C	Difference (A-B)	
D	ITC in the nature of Import of goods reported along with All other ITC in GST 3B inadvertently.	
E	ITC in the nature of RCM reported along with all other ITC in GSTR 3B inadvertently.	
F	Net Difference (C-D)	

Also, A detailed statement has been attached herewith for ITC claimed on RCM which was inadvertently disclosed in table 4(A)(5) "All Other ITC" of GSTR 3B for the period April' to Marchand marked as Annexure-A.

Also, A detailed statement has been attached herewith for ITC claimed on Import of goods which was inadvertently disclosed in table 4(A)(5) "All Other ITC of GSTR 3B for the period April..... March..... and marked as Annexure B.

In addition to the abovementioned reasons, the possible reasons of the above differences in the ITC figures as per GSTR 2A and GSTR 3B as available on the GST Portal and as reported by us above are summarised below:

- Timing Gap - Wherein the Invoice would be uploaded in the GSTR 1 of the Counter Party in one month financial year and the ITC for the same would be availed by us in another month/ financial year.
- There may be certain delays/non-compliance from the supplier's side due to incorrect uploading and data entry mistake in figures or incorrect GSTIN, classifying B2C instead of B2B and there may be some other differences also which are not in our control. In this regard, we also pray to intimate such discrepancy to the suppliers as envisaged u/s 42(3) of The CGST Act 2017.
- We have also claimed ITC in respect to the F.Y 2017-18 in the F.Y. 2018-19 as because Input tax credit has been less claimed in GSTR 3B in respect to ITC in GSTR 2A as per the GST portal in the F.Y. 2017-18. Henceforth, part of the same has been claimed in the F.Y 2018-19.

From the above details, your honor can understand that we have inadvertently reported the ITC in relation to the Import of Goods under the head All other ITC [Table No. 4A(5) of GSTR 3B) in the absence of clarity in the matter. The same inadvertent error i.e. reporting of ITC under the head All other ITC [Table No. 4A(5) of GSTR 3B) instead of head ITC on Import of Goods [Table No. 4A(1) of GSTR 3B] causes prima facia difference between ITC availed in GSTR3B as against the ITC available in GSTR2A for the period April 18 to March 19.

Since the option for revision of GSTR 3B is not available on the GST portal hence the inadvertent error mentioned above could not be rectified through GSTR 3B.

Since, we are a law abiding assessee and always comply with the GST Laws, your honor is requested to kindly accept our brief justification in the matter of discrepancies in ITC availed in GSTR-3B and ITC available in GSTR 2A for the period.....

Hope you will find the above reply in order and will

We pray to take our reply on record and rest the issue in the light of Provisions as per Law. For this act of kindness, your petitioner as in duty bound shall remain grateful.

Thanking you
Yours faithfully
For

(Authorized Representative)