

FORM GST ANX-2

[See rule ----]

Details of auto- drafted inward supplies
(FORM GST ANX-1, FORM GSTR-5 & FORM GSTR-6)

Financial Year				
Tax period	From – To --			

1.	GSTIN																				
2.	(a)	Legal name of the registered person										<Auto>									
	(b)	Trade name, if any										<Auto>									
	(c)	ARN										<Auto (after filing)>									
	(d)	Date of filing										<Auto (after filing)>									

3. Inward supplies received from a registered person (other than the supplies attracting reverse charge), imports and supplies received from SEZ units / developers on Bill of Entry

(Amount in ₹ for all tables)

GSTIN of Supplier, if applicable	Trade Name	Table of FORM GST ANX-1 (3B, 3E, 3F and 3G)	Place of supply (Name of State/UT)	Document details						HS N code	Tax rate (%)	Taxable value	Amount of tax				Action** (A/R/P)
				Type	No.	Date	Value	Date of uploading	Return status* (F/NF)				Integr ated tax	Centr al tax	State/ UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
3A. Supplies received from registered persons including services received from SEZ units (other than those attracting reverse charge)																	
3B. Import of goods from SEZ units / developers on Bill of Entry																	
3C. Import of goods from overseas on Bill of Entry																	

* 'F' stands for return filed and 'NF' stands for return not filed.

** 'A' stands for Accepted, 'R' stands for rejected and 'P' stands for pending.

4. Summary of the input tax credit

Sr. No.	Description	Value	Amount of input tax credit involved			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Credit on all documents which have been rejected (net of debit /credit notes)					
2.	Credit on all documents which have been kept pending (net of debit /credit notes)					
3.	Credit on all documents which have been accepted (including deemed accepted) (net of debit/credit notes)					

5. ISD credits received (eligible credit only)

GSTIN of ISD	ISD document details			Amount of input tax credit involved			
	Type	No.	Date	Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8

Instructions (FORM GST ANX-2)

1. Details of documents uploaded by the corresponding supplier(s) [irrespective of the fact whether the supplier files his return on monthly or quarterly (Normal, Sahaj or Sugam) basis] will be auto-populated in this annexure on near real time basis and can be accepted or reset / unlocked by the recipient upto the 10th of the month following the month in which such documents have been uploaded. After that the procedure as outlined in Sr. No. 2 below will be applicable.
2. Recipient can take action on the auto-populated documents to – Accept, Reject or to keep pending on continuous basis after 10th of the month following the month in which such documents have been uploaded. However, in case of quarterly return filers communication of such rejected documents and any further action on such rejected documents shall be done only in the return for the next quarter.
3. Accepted documents will mean that supplies reported in such document have been received before filing of return by the recipient and the details given in the documents reported in FORM GST ANX-1 are correct.
4. Accepted documents would not be available for amendment at the corresponding supplier's end. However, a separate facility to handle such cases will be provided.
5. For the purposes of the return process, any invoice with an error that cannot be corrected through a financial debit / credit note shall be rejected. For example-
 - (i) the recipient does not agree with some of the details such as HSN Code, tax rate, value etc. These are certain errors which cannot be corrected through debit/credit notes.
 - (ii) GSTIN of the recipient is erroneous and therefore, it is visible in the FORM GST ANX-2 of a registered person who is not concerned with the supply. These are certain errors which cannot be corrected through debit/credit notes.
6. Supplier can make corrections in the rejected documents through FORM GST ANX-1 as the rejected documents would be shown to the supplier.
7. Pending action will mean that the recipient has deferred the decision of accepting or rejecting the details of the invoices. There may be multiple reasons for the same such as supplies are yet to be received or the recipient decides that ITC is not to be taken for the time being etc.
8. The input tax credit in respect of pending invoices shall not be accounted for in table 4A of the main return (FORM GST RET-1) of the recipient and such invoices would be rolled over to FORM GST ANX-2 of the next tax period.
9. Pending invoices will not be available for amendment by the supplier until rejected by the recipient.
10. Any document, on which an affirmative action of either accepting the document or keeping the document pending or rejecting the document is not taken by the recipient in his FORM GST ANX-2, shall be deemed to be accepted upon filing of the return by him. Input tax credit on such deemed accepted documents shall be reflected / shown in table 4A of the main return (FORM GST RET-1).
11. Status of return filing (not filed, filed) by the supplier will also be made known to the recipient in FORM GST ANX-2 of the tax period after the due date of return filing is over. Recipients would be able to check the return filing status of the suppliers. This status, however, does not affect the eligibility or otherwise of input tax credit which will be decided as per the Act read with the rules made thereunder.
12. Trade name of the supplier will also be shown along with GSTIN. Legal name will be shown where trade name is not available.

13. Separate functionality would be provided to search and reject an accepted document on which credit has already been availed. Input tax credit availed on such document shall be shown for reversal in table 4B(1) of FORM GST RET-1 which may be adjusted in table 4A(11) of FORM GST RET-1 to arrive at the amount of input tax credit availed. However, such reversal of credit for the recipient will be with interest as per the provisions of the Act read with the rules made thereunder.
14. FORM GST ANX-2 will be treated as deemed filed upon filing of the main return (FORM GST RET-1) relating to the tax period.
15. The documents uploaded in FORM GST ANX-1 for month 'M' by a supplier who did not file his return for the previous two consecutive tax periods (M-1 and M-2 months) shall be made available to the recipient in FORM GST ANX-2 with an indication that the credit shall not be available on such documents. In other words, such documents will be visible to the recipient but the recipient cannot claim ITC on such inward supplies. However, the recipient can reject or keep such documents pending until filing of return by the supplier. For suppliers filing return on quarterly basis, this period will be one quarter i.e. if return of one quarter has not been filed, then recipient will not be able to claim credit on the invoices uploaded during next quarter.

Note – Table 3B and 3C shall be used after the data from the ICEGATE and SEZ (through ICEGATE) starts flowing to the GST system online. Thereafter, table 3J & 3K of FORM GST ANX-1 shall be discontinued. Data will be shown to the taxpayer as received from the ICEGATE.
