

Changes in Table 4 of GSTR 3B -Reporting of ITC availment, reversal and Ineligible ITC



- The Government vide Notification No. 14/2022 – Central Tax dated July 05, 2022 has notified few changes in Table 4 of Form GSTR-3B for enabling taxpayers to correctly report information regarding ITC availed, ITC reversal and ineligible ITC in Table 4 of GSTR-3B.
- The Notified changes of Table 4 of GSTR-3B have been incorporated in GSTR-3B and are available on GST Portal since September 01, 2022. The taxpayers are advised to report their ITC availment, reversal of ITC and ineligible ITC correctly as per following format of Table 4 of GSTR-3B at GST Portal for the GSTR-3B to be filed for the period August 2022 onwards. These changes in reporting in Table 4 are not applicable for period prior to August-2022 period. Changes introduced in the format of Table 4 of GSTR-3B at the GST Portal are depicted in green font in the table below:

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)				
(2) Others				
(C) Net ITC Available (A) - (B)				
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period				
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules				



- From the format of Table 4, following is noteworthy:
 - All non-reclaimable reversal of ITC needs to be reported in table 4(B)(1)
 - All reclaimable ITC reversals may be reported in table 4(B)(2). It should be noted that ITC reversed under 4(B)(2) can be reclaimed in table 4(A)(5) at appropriate time and the break-up detail of such reclaimed ITC should be provided in 4(D)(1) in the same return.
 - The ITC not-available mentioned in GSTR-2B of the taxpayer has to be reported in 4(D)(2) of table 4.
 - Any ITC availed inadvertently in Table 4(A) in previous tax periods due to clerical mistakes or some other inadvertent mistake maybe reversed in Table 4(B)2.
- Corresponding changes in GSTR-2B and auto-population of GSTR-3B at present are under development and the taxpayer should reflect the changes required in GSTR-3B return by way of editing the pre-filled entries so as to correctly self-assess the GSTR-3B return. These changes would be available on GST Portal in due course of time.
- Taxpayers may also refer to CBIC Circular No. 170/02/2022-GST dated July 06, 2022 for detailed clarification on reporting of ITC availment, ITC reversal and Ineligible ITC in GSTR-3B.

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