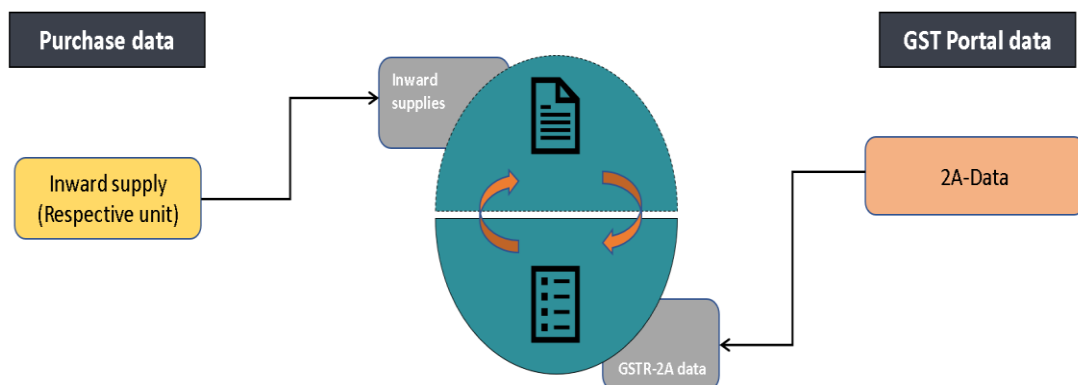


## Process flow for Reconciliation for UP State in ASP

- 1) Log on to ASP Portal through: [www.gst.indianrail.gov.in](http://www.gst.indianrail.gov.in)
- 2) ASP Dashboard -> GSTR-2 -> Reconciliation (Month Range):
  - a. 2A invoices range: April 2019-December 2019
  - b. Purchase invoices range: October 2019-December 2019

Note: Take month range up to the current month of Purchase invoices

### ➤ Matching of Purchase Data with GSTR 2A: 9 parameters

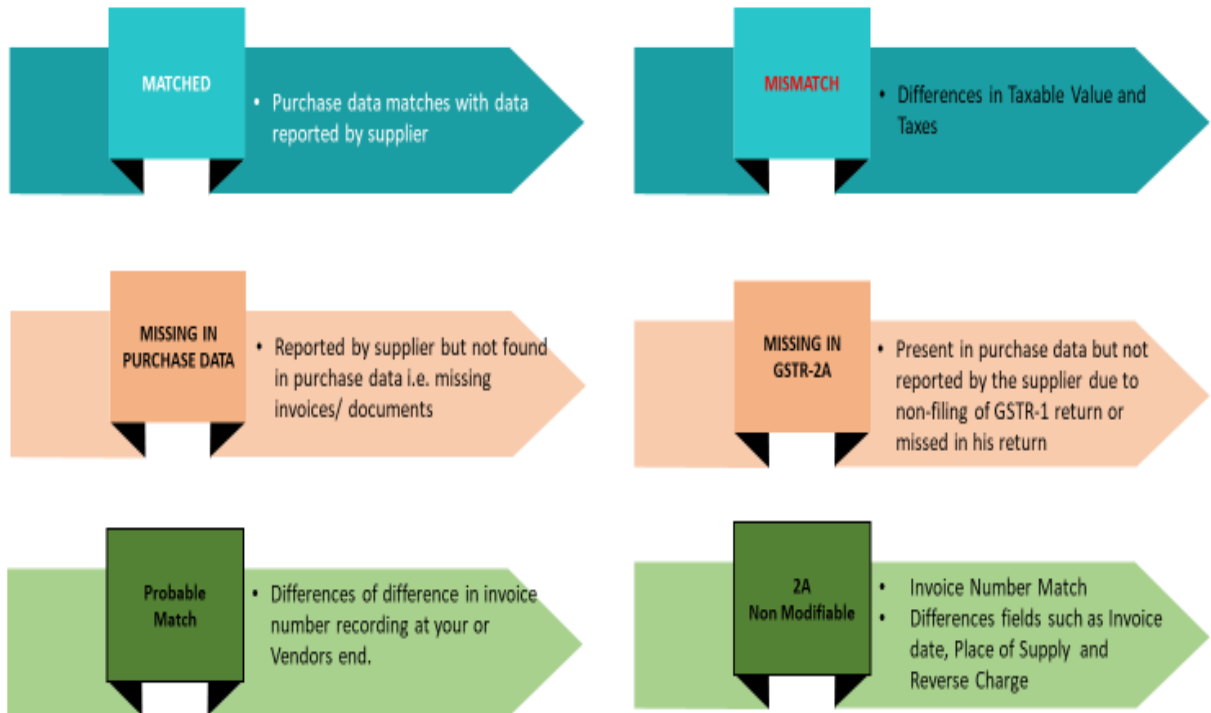


#### Details to be matched

- |                              |                                |                   |
|------------------------------|--------------------------------|-------------------|
| ❖ GSTIN of supplier          | ❖ GSTIN of recipient           | ❖ Type Of Invoice |
| ❖ Reverse Charge Flag        | ❖ Invoice or debit note number | ❖ Place of Supply |
| ❖ Invoice or debit note date | ❖ Tax amount                   | ❖ Taxable Value   |

Matching shall be carried-out on a monthly as well as periodic basis (financial year)

➤ **Different Buckets available in ASP portal**



➤ **Reconciliation: Views and Actions**

<p><b>Match</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Correct Invoice No. taxes /Value and other Parameters</li> <li><input type="checkbox"/> No ITC Impact</li> </ul> <p><u>Action</u></p> <ul style="list-style-type: none"> <li>✓ Acceptance by ASP.</li> </ul>	<p><b>Mismatch</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Correct invoice no. and Date</li> <li><input type="checkbox"/> Taxable amount OR Tax amount not matched</li> <li><input type="checkbox"/> ITC Impact</li> </ul> <p><u>Action</u></p> <ul style="list-style-type: none"> <li>✓ Mismatch in Taxes within tolerance of Rs 100 to be accepted by ASP</li> <li>✓ Communicate with supplier to rectify details</li> <li>✓ Rectify our Purchase Books through edit Module</li> </ul>	<p><b>Missing in 2A</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> GSTR-1 not filed by supplier</li> <li><input type="checkbox"/> Quarterly GSTR-1 filed by supplier</li> <li><input type="checkbox"/> GSTR-1 filed but supplier missed invoice</li> <li><input type="checkbox"/> ITC Impact</li> </ul> <p><u>Action</u></p> <ul style="list-style-type: none"> <li>✓ Follow up with supplier to get him file return.</li> <li>✓ Communicate with supplier to rectify wrongly mentioned GSTIN and other details</li> <li>✓ Rectify our Purchase Books through edit Module</li> </ul>	<p><b>Missing In Purchase</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Purchase in transit</li> <li><input type="checkbox"/> Purchase not booked</li> <li><input type="checkbox"/> Supplier wrongly mentioned our GSTIN</li> <li><input type="checkbox"/> ITC Impact</li> </ul> <p><u>Action</u></p> <ul style="list-style-type: none"> <li>✓ Review purchases</li> <li>✓ Communicate with supplier to rectify wrongly mentioned GSTIN</li> </ul>
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## ➤ Matched Bucket

[Correct Critical Fields](#) [Executive Summary](#) [Tabular Report](#) [How Recon Works](#)

--Select Financial Year-- Oct 2019 Dec 2019 **GO**

VENDOR DETAILS **6730** 2A NON MODIFIABLE **542/0** MATCHED **3848/0** MISMATCHED **2904/0** MISSING IN 2A **15335/0** MISSING IN PURCHASE **86026/0**

AMENDMENT INVOICES **327/0** RESOLVED **0** PROBABLE MATCHED **0** GSTIN MISMATCH FORCE RECON **2A:0 / PURCHASE:0**

Not Filed (RED CFS)  Filed (GREEN CFS)  ACCEPT ALL

CTIN: Search by CTIN Search: Search by Invoice No. Plant: --Select PLANT-- **GO**

CTIN	Invoice No.	Transaction ID	FP	Invoice Date	Invoice Type	Total Value	Taxable Value	IGST	CGST	SGST	CESS	Plant
09ABMPR6467M1ZM	00000362	040301190119320001	122019	05-11-2019	B2B	27399.00	24463.50	0.00	1,467.81	1,467.81	0.00	04-NER
09ABMPR6467M1ZM	00000373	320404190008780001	122019	06-11-2019	B2B	6787.00	6060.00	0.00	363.60	363.60	0.00	32-NCR
09ABMPR6467M1ZM	00000376	320404190008790001	122019	06-11-2019	B2B	8484.00	7575.00	0.00	454.50	454.50	0.00	32-NCR
09ABMPR6467M1ZM	0000023	030601190064330001	112019	24-04-2019	B2B	6804.00	6480.00	0.00	162.00	162.00	0.00	03-NF
09ABMPR6467M1ZM	0000024	030601190064350001	112019	24-04-2019	B2B	3965.00	3540.00	0.00	212.40	212.40	0.00	03-NF
09ABMPR6467M1ZM	0000048	030601190066470001	122019	24-04-2019	B2B	4166.00	3720.00	0.00	223.20	223.20	0.00	03-NF
09ABMPR6467M1ZM	0000060	320302190099180001	122019	02-05-2019	B2B	14732.00	13154.00	0.00	789.24	789.24	0.00	32-NCR
07ABEFA2669J1ZA	0000062	320302190099140001	122019	20-05-2019	B2B	19712.00	17600.00	2,112.00	0.00	0.00	0.00	32-NCR
09ABMPR6467M1ZM	0000099	320101190035630001	102019	26-06-2019	B2B	18480.00	16500.00	0.00	990.00	990.00	0.00	32-NCR
09ABMPR6467M1ZM	0000102	320302190099200001	112019	26-06-2019	B2B	880.00	745.80	0.00	67.12	67.12	0.00	32-NCR

Go to page: 1 Row count: 10 Showing 1-10 of 3708

## ➤ Mismatch Bucket: Tolerance up to Rs. 100 under taxes to be accepted by ASP

[GSTR-7](#) [GSTR-9](#) [Ledger Management](#) [Administration](#) [View Profile](#) [User Profile](#) [Schedule Job](#) [OTP Authentication](#) [Counter Party Filing Status](#) [Counterparty](#) [MIS a Reports](#) [Reports](#) [Download](#) [Fetch Token Generated Data](#) [Bulk Fetch](#) [GSTR-1](#)

Action Taken Action Pending

[Correct Critical Fields](#) [Executive Summary](#) [Tabular Report](#) [How Recon Works](#)

--Select Financial Year-- Oct 2019 Dec 2019 **GO**

VENDOR DETAILS **6730** 2A NON MODIFIABLE **542/0** MATCHED **3848/3708** MISMATCHED **2904/2125** MISSING IN 2A **15335/0** MISSING IN PURCHASE **86026/0**

AMENDMENT INVOICES **327/0** RESOLVED **0** PROBABLE MATCHED **0** GSTIN MISMATCH FORCE RECON **2A:0 / PURCHASE:0**

CTIN: Search by CTIN Search: Search by Invoice No. Plant: --Select PLANT-- **GO**

**Tolerance**

Invoice which have less than INR **100** difference in total taxes Click [here](#) to change figure.

Accept All (GREEN CFS)

**Purchase ITC less than 2A ITC**

Case when Total Tax in Purchase less than Total Tax in 2A for green CFS flag. If the user feels there is an error in Purchase and want to claim ITC as per 2A, the user can accept 2A

**2A ITC less than Purchase ITC**

Invoices where Total Tax in 2A is less than Total Tax in Purchase for Green CFS flag. If the user feels that Total tax as per 2A is incorrect and want to claim ITC as per Purchase, the user can modify 2A Invoice(s)

**Top 20 Taxable Value, Invoices**

Top 20 Invoices- According To Taxable Value

**Top 20 Total Tax, Invoices**

Top 20 Invoices- According To Total Tax

**Top 20 Total Tax Mismatched**

Top 20 Invoices- According To Total Tax Difference

ALL (Red & Green CFS)  Not Filed (Red CFS)  Filed (Green CFS)

Taxable Value  IGST  CGST  SGST  CESS --Sorting--

**Purchase Invoice** **2A Invoice**

No Data Available!

Row count: 10

➤ **Mismatch in taxes beyond Rs.100 tolerance limit: To be reviewed by Accounting units for edit through IPAS**

CTIN - 07AAACP9963C12B (PIONEER FIL-MED PVT. LTD.)	Differences Between Purchase and 2A	CTIN - 07AAACP9963C12B
Invoice Number: 032	Invoice Number: 032	Invoice Number: 032
Return Period: 122019	Return Period: 122019	Return Period: 112019
Invoice Date: 19-11-2019	Invoice Date: 19-11-2019	Invoice Date: 19-11-2019
Invoice Value: 2,34,66,481.00	Invoice Value: 0.00	Invoice Value: 2,34,66,481.00
Taxable Value: 1,96,42,700.00	Taxable Value: 13,09,515.00	Taxable Value: 2,09,52,215.00
Total Tax: 23,57,124.00	Total Tax: -157141.80	Total Tax: 25,14,265.80
IGST: 23,57,124.00	IGST: -157141.80	IGST: 25,14,265.80
SGST: 0.00	SGST: 0.00	SGST: 0.00
CGST: 0.00	CGST: 0.00	CGST: 0.00
CESS: 0.00	CESS: 0.00	CESS: 0.00
I/C/S/CS: 2357124/0/0	I/C/S/CS: 0/0/0	I/C/S/CS: 0/0/0
Total ITC: 23,57,124.00	Total ITC: 0	Total ITC: 0
Transaction ID: 120103190059320001	Transaction ID: 320104190013660001	Filing Date: NA

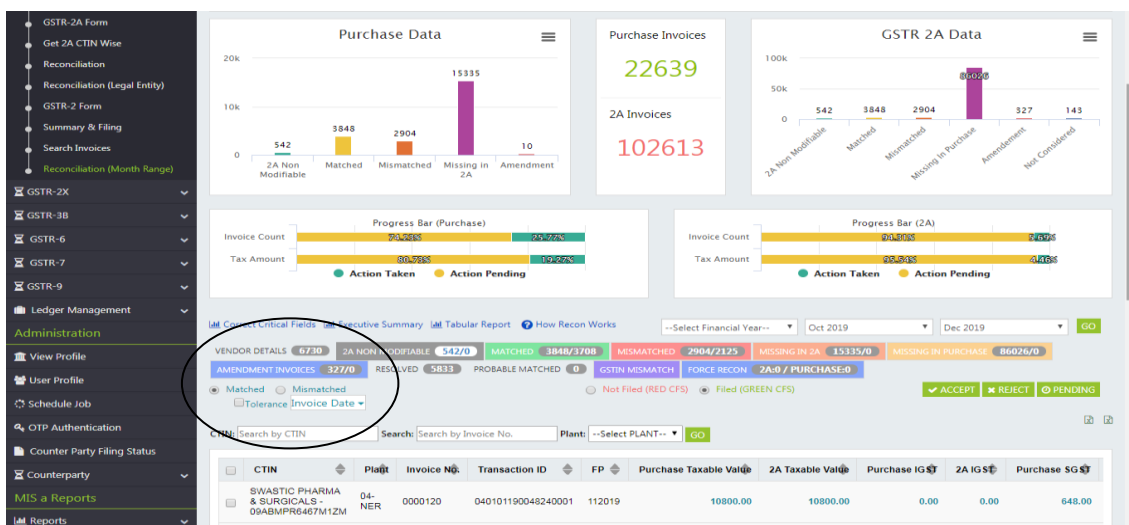
  

CTIN - 22AADCM4817F3ZS (SHRI A SHUTOSHI)	Differences Between Purchase and 2A	CTIN - 22AADCM4817F3ZS
Invoice Number: 0341	Invoice Number: 0341	Invoice Number: 0341
Return Period: 122019	Return Period: 122019	Return Period: 122019
Invoice Date: 12-12-2019	Invoice Date: 12-12-2019	Invoice Date: 12-12-2019
Invoice Value: 2,00,600.00	Invoice Value: 0.00	Invoice Value: 2,00,600.00
Taxable Value: 1,65,750.00	Taxable Value: 4,250.00	Taxable Value: 1,70,000.00
Total Tax: 29,835.00	Total Tax: -765.00	Total Tax: 30,600.00
IGST: 29,835.00	IGST: -765.00	IGST: 30,600.00
SGST: 0.00	SGST: 0.00	SGST: 0.00
CGST: 0.00	CGST: 0.00	CGST: 0.00
CESS: 0.00	CESS: 0.00	CESS: 0.00
I/C/S/CS: 0/0/0	I/C/S/CS: 0/0/0	I/C/S/CS: 0/0/0
Total ITC: 0	Total ITC: 0	Total ITC: 0
Transaction ID: 320104190013660001	Transaction ID: 320104190013660001	Filing Date: NA

➤ **2A NON-MODIFIABLE: 2 categories (Matched and Mismatched)**

In matched sub categories, Purchase data should be modified as per 2A parameters.

- ✓ Invoice Date mismatch only: To be accepted by ASP
- ✓ . POS: To be reviewed by Accounting units for edit through IPAS
- ✓ Reverse Charge Flag: To be reviewed by Accounting units for edit through IPAS
- ✓ Supply type (Regular/Deemed Export): To be reviewed by Accounting units
- ✓ All corrections of Purchase data through edit Module of IPAS.
- ✓ All corrections required in GSTR 2A: Units to contact vendor to correct their invoices

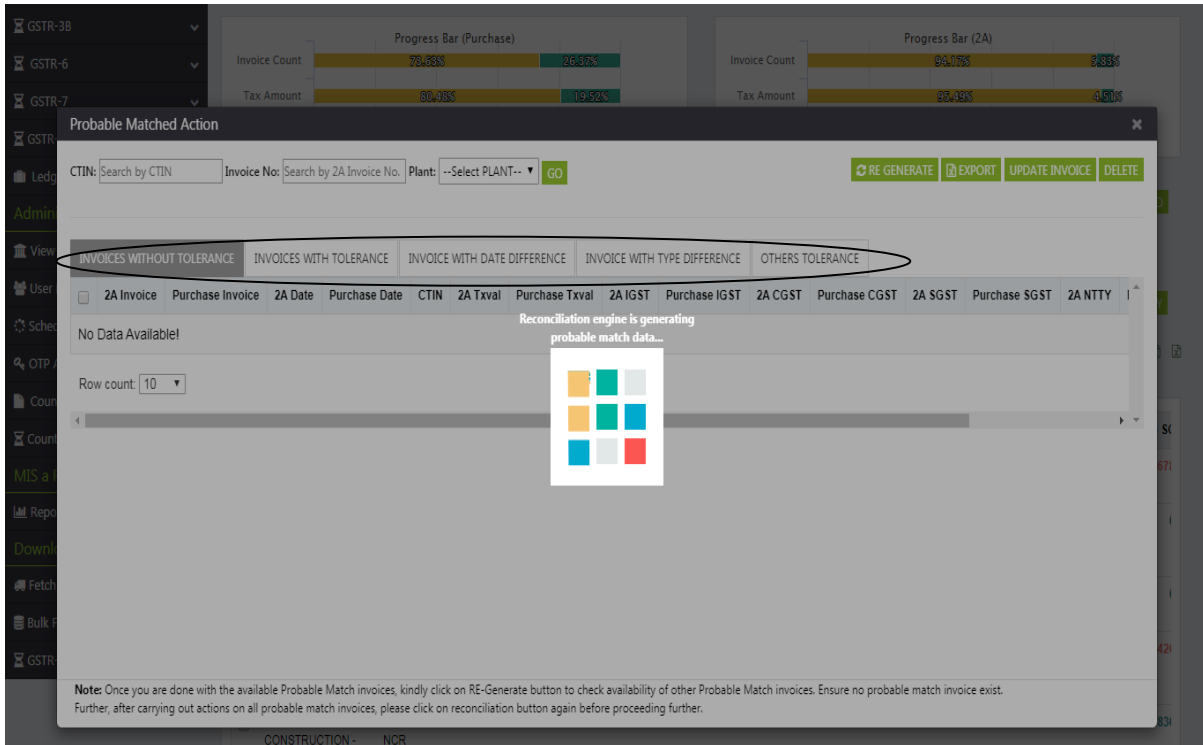


In mismatched sub categories: To be reviewed by Accounting units for edit through IPAS

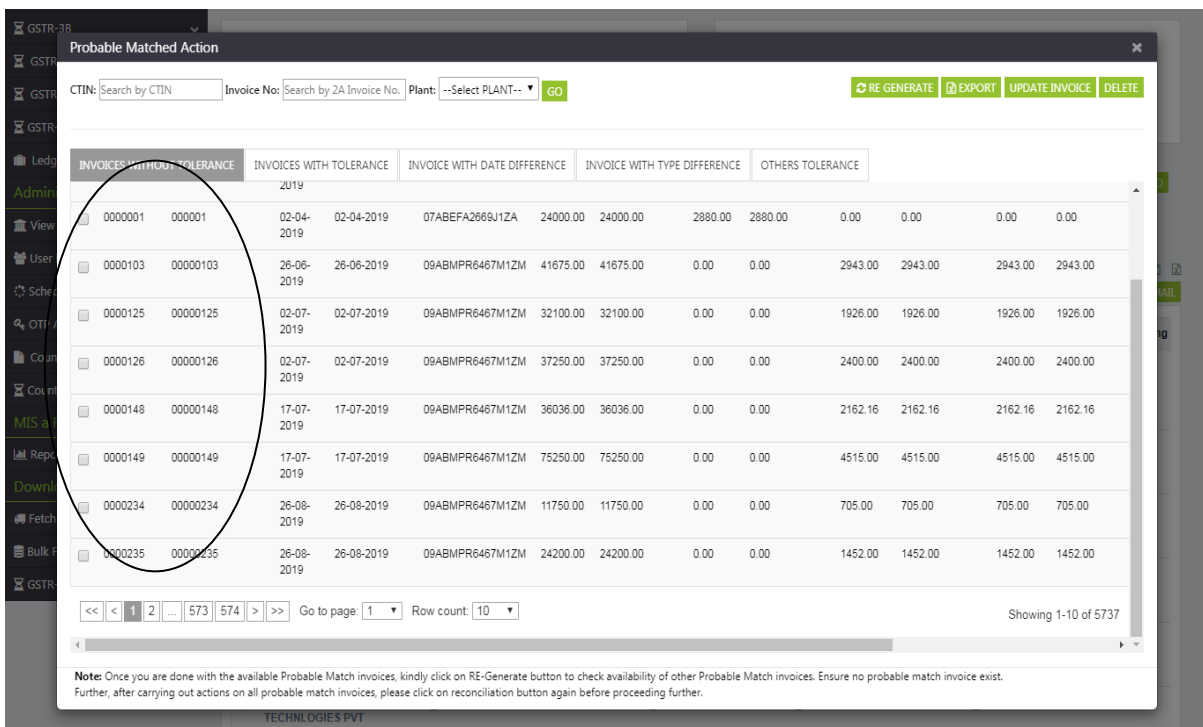
➤ **Probable Match:**

Invoices which are coming in Both Missing in 2A and Missing in Purchase because of Minor Differences in Invoice Number.

➤ **This has 5 sub-categories as detailed below in snap shot:**



➤ **Mismatch in invoice numbers only: To be accepted by ASP**



➤ **Mismatch in Invoice no. and taxes within tolerance of Rs. 100: To be accepted by ASP**

Probable Matched Action

CTIN: Search by CTIN Invoice No: Search by 2A Invoice No. Plant: --Select PLANT-- GO RE GENERATE EXPORT UPDATE INVOICE DELETE

INVOICES WITHOUT TOLERANCE	INVOICES WITH TOLERANCE	INVOICE WITH DATE DIFFERENCE	INVOICE WITH TYPE DIFFERENCE	OTHERS TOLERANCE
42	0000042	22-05-2019	22-05-2019	09BISPD2320P1ZV 95645.00 95410.00 0.00 0.00 8608.05 8586.90 8608.05 8586.90
134	0000134	09-08-2019	09-08-2019	09BISPD2320P1ZV 119280.00 119040.00 0.00 0.00 10735.20 10713.60 10735.20 10713.60
135	0000135	09-08-2019	09-08-2019	09BISPD2320P1ZV 98160.00 97920.00 0.00 0.00 8834.40 8812.80 8834.40 8812.80
151	0000151	05-09-2019	05-09-2019	09BISPD2320P1ZV 49162.50 48925.00 0.00 0.00 4424.63 4403.00 4424.63 4403.00
152	0000152	05-09-2019	05-09-2019	09BISPD2320P1ZV 6249.22 6249.22 0.00 0.00 874.89 874.90 874.89 874.90
170	0000170	24-09-2019	24-09-2019	09BISPD2320P1ZV 77796.61 77796.61 0.00 0.00 7001.69 7001.70 7001.69 7001.70
05	0005/2019-20	30-09-2019	30-09-2019	09ABOFA1680P1ZV 809784.00 809784.00 0.00 0.00 20245.00 20244.60 20245.00 20244.60
7	0007	01-06-2019	01-06-2019	09AAKFB9601L1Z3 418906.00 418661.00 0.00 0.00 37701.54 37679.49 37701.54 37679.49

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Note: Once you are done with the available Probable Match invoices, kindly click on RE-Generate button to check availability of other Probable Match invoices. Ensure no probable match invoice exist. Further, after carrying out actions on all probable match invoices, please click on reconciliation button again before proceeding further.

➤ **Mismatch in invoice no. and date: To be reviewed by Accounting units for edit through IPAS**

Probable Matched Action

CTIN: Search by CTIN Invoice No: Search by 2A Invoice No. Plant: --Select PLANT-- GO RE GENERATE EXPORT UPDATE INVOICE UPDATE DATE DELETE

INVOICES WITHOUT TOLERANCE	INVOICES WITH TOLERANCE	INVOICE WITH DATE DIFFERENCE	INVOICE WITH TYPE DIFFERENCE	OTHERS TOLERANCE
15/2019-2020	0015	25-09-2019	17-09-2019	09AEEPS1567C3ZF 3767817.00 3767817.00 0.00 0.00 226069.00 226069.02 226069.00 226
0000017	0017	18-04-2019	12-04-2019	09ABMPR6467M1ZM 7920.00 7920.00 0.00 0.00 475.20 475.00 475.20 475
PRA/00184/19-20	00184	02-11-2019	28-11-2019	09ABYPV9371N1Z3 18220.32 18221.00 0.00 0.00 1639.84 1639.89 1639.84 163
NDCUP1902732462	002	04-11-2019	14-11-2019	09AABCB5576G1ZJ 7500.00 8348.00 0.00 0.00 675.00 751.00 675.00 751
GST/18-19/2	002/GST/18-20	18-06-2019	25-06-2019	09AADCH0198L1Z8 102729.46 102729.00 0.00 0.00 6163.77 6163.74 6163.77 616
26	0026	22-08-2019	21-08-2019	09AAACC6073E1ZT 1108632.00 1108632.00 0.00 0.00 66517.92 66517.92 66517.92 665
NDCUP1901262735	0026	05-07-2019	15-07-2019	09AABCB5576G1ZJ 1225.00 2156.70 0.00 0.00 110.25 194.10 110.25 194
NDCUP1901964328	0032	04-09-2019	17-09-2019	09AABCB5576G1ZJ 5208.54 5846.00 0.00 0.00 468.77 526.00 468.77 526

Go to page: 1 Row count: 10 Showing 1-10 of 552

Note: Once you are done with the available Probable Match invoices, kindly click on RE-Generate button to check availability of other Probable Match invoices. Ensure no probable match invoice exist. Further, after carrying out actions on all probable match invoices, please click on reconciliation button again before proceeding further.

➤ **Mismatch in invoice no and invoice type: To be reviewed by Accounting units for edit through IPAS**

CTIN: 
Invoice No: 
Plant: 
GO

RE-GENERATE
EXPORT
UPDATE TYPE
DELETE

INVOICES WITHOUT TOLERANCE		INVOICES WITH TOLERANCE		INVOICE WITH DATE DIFFERENCE	INVOICE WITH TYPE DIFFERENCE	OTHERS TOLERANCE							
2019													
<input type="checkbox"/>	152	152	31-05-2019	31-05-2019	06AAACV3943J1Z8	17336.00	17336.00	3120.00	3120.48	0.00	0.00	0.00	0.00
<input type="checkbox"/>	159	159	03-06-2019	03-06-2019	06AAACV3943J1Z8	206980.00	206974.00	37256.00	37255.32	0.00	0.00	0.00	0.00
<input type="checkbox"/>	286	286	20-07-2019	20-07-2019	06AAACV3943J1Z8	94710.00	94710.00	17048.00	17047.80	0.00	0.00	0.00	0.00
<input type="checkbox"/>	36	36	22-04-2019	22-04-2019	06AAACV3943J1Z8	588090.00	587775.00	105856.00	105799.50	0.00	0.00	0.00	0.00
<input type="checkbox"/>	8930000009	8930000009	16-09-2019	16-09-2019	09AAGCG1589H1ZA	786970.00	786970.00	0.00	0.00	70827.30	70827.30	70827.30	70827.30
<input type="checkbox"/>	8930000010	8930000010	16-09-2019	16-09-2019	09AAGCG1589H1ZA	1061615.00	1061615.00	0.00	0.00	95545.35	95545.35	95545.35	95545.35
<input type="checkbox"/>	8930000011	8930000011	16-09-2019	16-09-2019	09AAGCG1589H1ZA	2486396.00	2486396.00	0.00	0.00	223775.64	223775.64	223775.64	223775.64
<input type="checkbox"/>	612	PVC-001	31-10-2019	17-10-2019	06AAACV3943J1Z8	1856400.00	1856410.92	334152.00	334153.97	0.00	0.00	0.00	0.00

<< < 1 > >>
Go to page: 
Row count:

Showing 1-9 of 9

**Note:** Once you are done with the available Probable Match invoices, kindly click on RE-Generate button to check availability of other Probable Match invoices. Ensure no probable match invoice exist. Further, after carrying out actions on all probable match invoices, please click on reconciliation button again before proceeding further.