

SUMMARY

Purchase register	408 invoices · ₹1,24,60,300 taxable
GSTR-2B	406 invoices
Matched	398 invoices
Needs a look	14 invoices · ITC to hold ₹1,53,500
IMS actions prepared	Accept 399 · Pending 6 · Reject 1

MISMATCHES BY CATEGORY

System sorting, not advice; the CA decides.

Category	Invoices	ITC	Suggested step
Not in 2B	4	₹79,400	Ask 2 vendors to file by the 11th; not availed
Period differs (QRMP)	2	₹24,800	Expected in the December 2B; not chased
Not in books	4	₹28,900	Check with client; 3 pending in IMS, 1 reject (not this client's). Not counted as ITC to hold
Value differs	3	₹12,100	Pending in IMS; claim at the lower of invoice and 2B
Supplier not filed GSTR-3B (portal status)	1	₹37,200	Watch (Rule 37A); no reversal yet

VENDORS TO FOLLOW UP

Vendor	Issue	ITC at stake	Draft message
Howrah Cement Agency	3 invoices not in 2B	₹71,000	Ready
Dutta Hardware	1 invoice not in 2B	₹8,400	Ready
Mitra Electricals	GSTR-3B not filed	₹37,200	Ready

DECISIONS REMEMBERED FROM EARLIER MONTHS

Ganguly Packaging: differences under Rs 100 claimed at the lower of invoice and 2B; client asked to check the bill (your decision, August).

Bengal Steel Traders: QRMP filer; invoices land in the quarter-end 2B and are kept pending in IMS, not chased.

This summary sorts the facts. Decisions, and advice to the client, stay with the firm.