**FAQs on Goods & Services Tax**

**12. Returns Process and matching of Input Tax Credit**

**Q 5. Whether all invoices will have to be uploaded?**

Ans. No. It depends on whether B2B or B2C plus whether Intra-state or Inter-state supplies. For B2B supplies, all invoices, whether Intra-state or Interstate supplies, will have to be uploaded. Why So? Because ITC will be taken by the recipients, invoice matching is required to be done.

In B2C supplies, uploading in general may not be required as the buyer will not be taking ITC. However still in order to implement the destination based principle, invoices of value more than Rs.2.5 lacs in inter-state B2B supplies will have to be uploaded. For intra-state invoices below Rs. 2.5 lacs and all intra-state invoices, state wise summary will be sufficient.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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