**FAQs on Goods & Services Tax**

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

**Q 8. Can a recipient feed information in his GSTR-2 which has been missed by the supplier?**

Ans Yes, the recipient can himself feed the invoices not uploaded by his supplier. The credit on such invoices will also be given provisionally but will be subject to matching.

On matching, if the invoice is not uploaded by the supplier, both of them will be intimated. If the mismatch is rectified, provisional credit will be confirmed. But if mismatch continues even after intimation, the credit provisionally allowed will be reversed.

**Q 9. Do the taxable person have to feed anything in the GSTR-2 or everything is auto-populated from GSTR-1?**

Ans. While a large part of GSTR-2 will be auto-populated, there are some details that only recipient can fill like details of imports, details of purchases from non-registered or composition suppliers and exempt/non-GST/nil GST supplies etc.

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

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