**FAQs on Goods & Services Tax**

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

**Q 12. What is the special feature of GSTR-2?**

Ans. The special feature of GSTR-2 is that the details of supplies received by a recipient can be auto populated on the basis of the details furnished by the counterparty supplier in his GSTR-1.

**Q 13. Whether the ITC denied can be restored?**

Ans. If the supplier uploads the invoice at any time after the reversal but by September of the next financial year, the credit reversed earlier gets restored along with refund of the interest paid during reversal.

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

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