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GSTR-2B vs Books Reconciliation: Prompt Pack for Claude

Six copy-ready prompts, a sample dataset and a step-by-step method, for Indian GST

What this is

Every month, the input tax credit (ITC) you claim in GSTR-3B should agree with what your suppliers have reported, as it appears in your GSTR-2B, and with your purchase register. This pack gives you a method and six prompts to do that matching with Claude in minutes, and a small sample dataset so you can practise before you use real data.

Claude does the matching and the first sort of exceptions. You decide what to claim. Every number that goes into GSTR-3B must be checked by a person against the portal.

The rules behind the reconciliation

Check these against the current law before you rely on them; the GST Council and CBIC change rules often. Rule references are to the CGST Act, 2017 and the CGST Rules, 2017.

- **GSTR-2B is the static statement.** It is an auto-generated ITC statement for each month, built from your suppliers' GSTR-1, GSTR-1A, IFF, GSTR-5 and GSTR-6 filings and from import data (section 38 and rule 60(7) of the CGST Rules, 2017). It does not change after it is generated. GSTR-2A is dynamic and keeps changing, so reconcile to 2B.
- **Conditions to claim ITC (section 16(2)).** You hold a tax invoice or debit note; you have received the goods or services; the tax has actually been paid to the government by the supplier; and you have filed your return. Section 16(2)(aa) (in force from 1 January 2022) also requires that the supplier has furnished the invoice details in their outward-supplies statement and that those details have been communicated to you. Section 16(2)(ba) (in force from 1 October 2022) adds that the ITC communicated to you in GSTR-2B must not have been restricted. Rule 36(4) is still in force, in a different form: the old rule that let you claim a capped share of ITC for invoices the supplier had not yet reported (5% of eligible ITC in its last form) ended on 1 January 2022, and since then rule 36(4) allows ITC on an invoice only if the supplier has furnished it in GSTR-1 or IFF and the ITC has been communicated to you in GSTR-2B. (Sources: CGST Act section 16 and CGST Rules rule 36, CBIC tax repository, checked 3 November 2026.)
- **Time limit (section 16(4)).** ITC on an invoice or debit note cannot be claimed after 30 November following the end of the financial year to which it relates, or the date of filing the annual return, whichever is earlier. The 30 November date has applied since 1 October 2022 (Notification 18/2022-Central Tax). Sections 16(5) and 16(6), inserted by the Finance (No. 2) Act, 2024, gave extended windows for the financial years 2017-18 to 2020-21 and for taxpayers whose cancelled registration was later revoked. (Source: CGST Act section 16, CBIC tax repository, checked 3 November 2026.)
- **Blocked credits (section 17(5)).** Some credits are not available even when the invoice is in 2B, such as food and beverages, outdoor catering, membership of a club, and motor vehicles for personal use, with exceptions the section lists. Check the clause, not just the item.
- **Supplier did not pay (rule 37).** If you have not paid the supplier within 180 days from the invoice date, the ITC must be reversed with interest, and can be re-claimed on payment.
- **When to claim.** You claim the credit in the month the invoice appears in your GSTR-2B, not necessarily the month of the invoice date.
- **Where it goes in GSTR-3B.** In Table 4, eligible ITC is reported in 4(A), reversals in 4(B) and net ITC in 4(C). Reversals under rules 38, 42 and 43 and section 17(5) go in 4(B)(1); reversals you can reclaim later go in 4(B)(2), and the reclaim is shown in 4(D)(1). Table 4(D)(2) is for ITC that GSTR-2B shows as not available because of section 16(4) or place-of-supply rules; it is auto-filled from GSTR-2B. Do not put a blocked credit under section 17(5) in 4(D)(2). (Sources: GSTN advisory on changes in Table 4 of GSTR-3B, 2 September 2022, and the GSTR-3B user guide on tutorial.gst.gov.in, checked 3 November 2026.)

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- **Invoice Management System (IMS).** Since 1 October 2024 the portal shows each supplier document on an IMS dashboard, where you can accept it, reject it or keep it pending. A document with no action is treated as accepted when 2B is generated. Accepted documents appear under ITC Available in 2B and flow into GSTR-3B. Rejected documents appear under ITC Rejected in 2B and do not flow into GSTR-3B. Pending documents are left out of 2B and 3B and stay on the dashboard until you accept or reject them, or until the section 16(4) deadline. You can change your action until you file GSTR-3B for that month, and if you act after the 14th you must recompute GSTR-2B from the IMS dashboard. Reverse-charge documents, imports, GSTR-5 and GSTR-6 documents, and documents where ITC is not available under section 16(4) or place-of-supply rules do not go through IMS. (Sources: GSTN, Invoice Management System advisory and IMS FAQs, tutorial.gst.gov.in, checked 3 November 2026.)
- **Due dates.** Monthly filers: GSTR-1 is due on the 11th of the next month, GSTR-2B is generated on the 14th, and GSTR-3B is due on the 20th (rule 61(1)(i)). QRMP (quarterly) filers: GSTR-1 is due on the 13th of the month after the quarter; invoices for the first two months can be uploaded through the IFF till the 13th of the next month; the tax for months one and two is paid through challan PMT-06 by the 25th of the next month; and the quarterly GSTR-3B is due on the 22nd (principal place of business in Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Puducherry, Daman and Diu, Dadra and Nagar Haveli, Andaman and Nicobar or Lakshadweep) or the 24th (all other States and Union territories). A QRMP recipient gets GSTR-2B once a quarter, generated on the 14th of the month after the quarter. Dates can be extended by notification, so check the portal for the month you file. (Sources: CGST Rules rules 59 and 61, CBIC tax repository; GSTR-1, GSTR-2B and QRMP guidance on tutorial.gst.gov.in; checked 3 November 2026.)

How to use this pack

1. Download your GSTR-2B for the month from the GST portal as Excel (Returns, GSTR-2B, Download). Export your purchase register for the same period from your accounting software.
2. Remove anything you do not need to share. You only need supplier GSTIN, supplier name, invoice number, invoice date, taxable value and the tax amounts. Drop bank, payroll and customer data.
3. Open Claude. Paste or attach the two files. Run Prompts 1 to 6 in order, in the same chat.
4. Check every total yourself in Excel. Do not claim anything you have not checked.
5. Keep the matched file and the exceptions list with your GST working papers for the month.

If you handle client data, read your engagement terms and your firm's data policy before you use any AI tool. Use anonymised data where you can.

The sample data (October 2026, buyer registered in Maharashtra, state code 27)

Purchase register (books):

#	Supplier	GSTIN	Invoice	Date	Taxable	CGST	SGST	IGST
1	Sharma Steel	27AABCS1234A1Z5	INV-1021	05-10-2026	100000	9000	9000	0
2	Patel Logistics	24AAACP5678B1Z2	PL/887	08-10-2026	50000	0	0	9000
3	Nova Software	29AABCN9012C1Z8	NS-5543	12-10-2026	200000	0	0	36000
4	Kiran Stationers	27AAGFK3456D1Z1	K/2210	15-10-2026	20000	1800	1800	0
5	Metro Caterers	27AAECM7890E1Z4	MC/309	18-10-2026	30000	2700	2700	0
6	Zenith Office Rentals	27AAFCZ2345F1Z9	ZR/10	20-10-2026	80000	7200	7200	0
7	Delta Print	07AABCD6789G1Z3	DP/772	25-10-2026	40000	0	0	7200

GSTR-2B (same month):

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#	Supplier	GSTIN	Invoice	Date	Taxable	CGST	SGST	IGST
A	Sharma Steel	27AABCS1234A1Z5	INV-1021	05-10-2026	100000	9000	9000	0
B	Patel Logistics	24AAACP5678B1Z2	PL-887	08-10-2026	50000	0	0	9000
C	Nova Software	29AABCN9012C1Z8	NS-5543	12-10-2026	200000	0	0	36000
D	Metro Caterers	27AAECM7890E1Z4	MC/309	18-10-2026	30000	2700	2700	0
E	Zenith Office Rentals	27AAFCZ2345F1Z9	ZR/10	20-10-2026	60000	5400	5400	0
F	Delta Print	07AABCD6789G1Z3	DP/772	25-10-2026	40000	0	0	7200
G	Orbit Couriers	33AAHCO4567H1Z6	OC/9001	28-10-2026	15000	0	0	2700

The names and GSTINs are made up for practice. Totals: books have taxable value 5,20,000 and tax 93,600; 2B has taxable value 4,95,000 and tax 89,100.

The prompts

Prompt 1. Read both files and check them

PROMPT TO COPY

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I am reconciling my purchase register (File A, books) with my GSTR-2B (File B) for [MONTH YEAR]. I am an Indian GST-registered business in [STATE], GSTIN [YOUR GSTIN].

First, do not match anything yet. For each file tell me: the number of rows, the column names you found, the total taxable value, total CGST, SGST, IGST, and any rows with a blank or malformed GSTIN (a GSTIN has 15 characters) or a blank invoice number or date. List problems, do not fix them silently. Tell me if the totals look different from what I expect: books taxable [X], 2B taxable [Y].
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Prompt 2. Match invoice by invoice

PROMPT TO COPY

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Now match File A to File B. Rules:
1. Match first on supplier GSTIN plus invoice number. Ignore case, spaces, slashes, hyphens and leading zeros in the invoice number when comparing, and tell me which matches needed that clean-up.
2. If no match, try the same GSTIN plus the same invoice date plus taxable value within Rs 1. Mark these as "probable match" and do not treat them as final.
3. Do not force a match. If you are not sure, leave it unmatched.
4. For every matched pair compare taxable value, CGST, SGST and IGST, and show the difference.
Output one table with the columns: status (Matched, Matched after clean-up, Probable, Value mismatch, In books only, In 2B only), supplier, GSTIN, invoice number in books, invoice number in 2B, date, taxable and tax difference. Show the count and total tax per status at the end.
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Prompt 3. Explain every exception

PROMPT TO COPY

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For each row that is not a clean match, give me the most likely reason and what I should do, using only these categories: (a) supplier has not filed or has not reported the invoice, (b) invoice number or date typed differently, (c) value or tax rate difference, (d) credit note or debit note not booked, (e) invoice belongs to another month, (f) invoice not ours or not received, (g) possible blocked credit under section 17(5) of the CGST Act. For (g) name the clause. Where the reason depends on information you do not have, say "need to check" and say what to check. Do not guess.
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Prompt 4. Decide the claim

PROMPT TO COPY

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Build the ITC working for GSTR-3B. Group the invoices into: (1) in both files and eligible: claim, (2) in both files but blocked or ineligible: do not claim, with the reason, (3) in books only: hold, do not claim until it appears in 2B, (4) in 2B only: do not claim until I confirm it is a genuine purchase, (5) value differences: claim the lower of the two figures and list the difference. Show CGST, SGST and IGST separately for each group and the total ITC I can claim. Then show a bridge from "ITC as per books" to "ITC to claim", so that the two totals tie exactly.
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Prompt 5. Check the arithmetic

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Check your own work. Recompute from the raw rows: total ITC in books, total ITC in 2B, the amounts in each group, and the bridge. Tell me every place your first answer and the recomputation differ. Confirm that the groups add up to the totals with no row counted twice and no row missing. If anything does not tie, say which rows are involved.
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Prompt 6. Write to the supplier

PROMPT TO COPY

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Write a short, polite email to each supplier in the "books only" and "value mismatch" groups asking them to check their GSTR-1 for [MONTH YEAR]. Include our GSTIN, their GSTIN, the invoice number, date, taxable value and tax, and what the difference is. One email per supplier, plain language, no legal threats. Put the emails in a table I can copy: supplier, email subject, email body.
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What the sample should give you

If Claude has done it right, the sample comes out like this. Check it against your result.

Group	Invoices	Tax (Rs)
Matched exactly	Sharma Steel, Nova Software, Delta Print	61,200
Matched after invoice-number clean-up	Patel Logistics (PL/887 vs PL-887)	9,000
Value mismatch	Zenith Office Rentals: books 14,400, 2B 10,800, difference 3,600	claim 10,800
Matched but blocked	Metro Caterers: food and beverage, check section 17(5)(b)	5,400, not claimed
In books only	Kiran Stationers: supplier has not reported it	3,600, hold
In 2B only	Orbit Couriers: confirm it is a genuine purchase	2,700, hold

ITC to claim: Rs 81,000 (61,200 + 9,000 + 10,800). Bridge: books 93,600 less Metro 5,400, less Kiran 3,600, less Zenith difference 3,600 = 81,000. If Orbit is confirmed as genuine, the credit can be claimed from this 2B, which makes it 83,700.

Limits to remember

- Claude can mis-add or mis-match. Prompt 5 exists for that reason; still agree the final figures to the portal.
- This pack covers the regular purchase flow. Import of goods (bills of entry), reverse charge, ISD and credit notes need their own checks.
- This is a working method, not legal advice. Check the rules on the CBIC and GST portal sites for the period you are filing.

Sources (checked 3 November 2026)

- CGST Act, 2017, section 16: https://taxinformation.cbic.gov.in/content/html/tax_repository/gst/acts/2017_CGST_act/active/chapter5/section16_v1.00.html
- CGST Rules, 2017, rule 36: https://taxinformation.cbic.gov.in/content/html/tax_repository/gst/rules/cgst_rules/active/chapter5/rule36_v1.00.html
- CGST Rules, 2017, rules 59, 60 and 61: https://taxinformation.cbic.gov.in/content/html/tax_repository/gst/rules/cgst_rules/active/chapter8/rule61_v1.00.html (same folder for rule59 and rule60)
- GSTN advisory, changes in Table 4 of GSTR-3B (2 September 2022): https://tutorial.gst.gov.in/downloads/news/advisory_of_label_change_in_GSTR_3B_02_09_2022.pdf
- GSTR-3B user guide: https://tutorial.gst.gov.in/userguide/returns/GSTR3B.htm
- IMS FAQs: https://tutorial.gst.gov.in/userguide/returns/FAQ_IMS_Dashboard.htm and IMS advisory: https://tutorial.gst.gov.in/downloads/news/revised_advisory_on_ims.pdf

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- GSTR-1, GSTR-2B and QRMP guidance: https://tutorial.gst.gov.in/userguide/returns/GSTR_1.htm, https://tutorial.gst.gov.in/userguide/returns/FAQ_gstr2b.htm, https://tutorial.gst.gov.in/offlineutilities/returns/QRMP_Advisory.pdf

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