

Analysis of GST Annual Return

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Applicability

Section 44 of CGST Act provides that **all registered persons** other than the following:

- i. Input Service Distributor;
- ii. Person filing returns as per Section 51 and Section 52 (i.e. persons required to deduct or collect tax at source);
- iii. Casual Taxable Person;
- iv. Non residential taxable person

Shall furnish annual return in Form GSTR-9

[Rule 80]

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Annual Return is **for rectification of errors**, but it is summarisation of all returns (GSTR-3B and GSTR-1) filed pertaining to the transaction from period 01/07/17 to 31/03/18 in a single return.

N. No. 74/2018 – CT, dated 31-12-2018, had amended the GSTR-9 and 9C and accordingly amendment in the Annual return will be allowed.

Applicability

- ❖ Persons who have **migrated in GST** from 1st July 2017;
- ❖ Persons who have **obtain registration** in the F.Y. 2017-18;
- ❖ Persons who is **registered in any part** of the F.Y. 2017-18 but **cancelled registration** in F.Y. 2017-18;
- ❖ Persons having **Nil turnover** during the period July 2017 to March 2018;
- ❖ Persons who have opted to discharged tax liability under section 10 (Composition Tax Payers) during part of the period July 2017 to March 2018.

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Persons who have migrated to GST u/s. 139 (1) and they opted to **cancel or surrender the certificate of registration**, as either their TO is less than threshold limit or dealing in exempted supplies.

Such tax payers may **have cancelled their registration** pursuant to S. 139(3) read with Rule 24 (4) and submitted GSTR REG 29.

Tax payers need not have to file Annual Return

Different types of Returns

❖ Four types of annual return prescribed under rule 80

Sr. No.	Return	Remarks
1	GSTR – 9	Regular taxpayers filing GSTR 1, GSTR 2, GSTR 3.
2	GSTR – 9A	Persons registered under composition scheme under GST.
3	GSTR – 9B	E-commerce operators who have filed GSTR 8 during the financial year. [Not applicable for 2017-18 - Provisions operative 01-10-18]
4	GSTR – 9C	Taxpayers whose annual turnover exceeds Rs 2 crores during the financial year. All such taxpayers are required to file GSTR-9 along with a copy of audited annual accounts and reconciliation statement of tax already paid and tax

Due date of filing

GSTR-9, 9A, and 9C shall be filed **on or before 31st December of the subsequent financial year.**

For instance, for FY 2017-18, the due date

Late filing Fees

Late fee of Rs. 200 (CGST + SGST) for every day during which such **failure continues** subject to a **maximum of** an amount calculated at a **0.50% of his turnover** in the State or Union territory. [S.

Since, electronic system is at advance stage and it is likely to be operational by 31-01-2019. Hence annual return have to be furnished on or before 31-03-2019.

ROD No. 1/2018 – Central Tax, dated 11-12-2018

Date is further extended to 30-06-2019

ROD No. 03/2018, dated 31-12-2018

Any person who contravenes any provisions of this Act or Rules for which no penalty is separately provided, shall be liable for penalty of Rs. 50,000

Section 125

Details to be fill in GSTR – 9

- ❖ CBIC has prescribed format of GSTR-9 and GSTR-9A under **N. No. 39/2018- Central Tax dated 04th September, 2018 by CGST (Amendment) Rules, 2018.**

Parts	Particulars Required
Part-I	Basic Details
Part-II	Details of Outward and Inward supplies (RCM) declared during the F.Y.
Part-III	Details of Input Tax Credits as declared in returns filed for the F.Y.
Part-IV	Details of Tax paid as declared in the returns filed for the F.Y.
Part-V	Details of previous F. Y. declared in returns of April to September of current F. Y. or up to due date of filing Annual Return.

Part I - Basic Details

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“FORM GSTR-9
(See rule 80)
Annual Return

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

This details would be auto filled once tax payer login in to his account by entering UID and

IP is advisable before initiating the filling of GSTR – 9 or 9A, first tally / reconcile –

- (i) outward supplies,;
- (ii) advances received; and
- (iii) tax discharged for inwards supplies under RCM
declared in GSTR-3B, GSTR-1 with financial Statements;
- (iv) Input Tax Credits with GSTR-

3A

Steps to prepare GSTR – 9 online

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Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on '**Preview**' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1 SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹11,036.00	₹0.00
Central Tax	State/UT Tax
₹276.00	₹276.00

5.Details of Outward supplies made during the financial year on which tax is not payable

Value
₹31,13,201.59

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹61.00	₹1,441.00
State/UT Tax	CESS
₹1,441.00	₹0.00

It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017-18 before filing this Annual return.

Part II - Details of Outward Supplies

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Part II consist of two tables viz. 4 & 5

Table	Taxability	Contents to be filled
4	Tax payable	<ol style="list-style-type: none">Details of all taxable outward supplies;Advances received;Inward supplies on which tax payable under RCM
5	Tax not payable	<ol style="list-style-type: none">Zero rated supplies;Exempted / Nil rated / Non GST supplies

Details have to be compiled

on the bases of
(GSTR-1
filed during the
financial year July
2017 to March 2018) /
on the bases of
supplies
made during
the financial year



4 Details of advances, inward and outward supplies on which tax is payable. **The details for the period between July 2017 to March 2018 are to be provided in this return.**

A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					

S. 37 – Furnishing of details of outward supplies. (GSTR-1)

R. 61(5) – Where time limit for furnishing details in GSTR-1 and GSTR-2, has been extended, GSTR-3B may be furnished in lieu of GSTR-3.

B2C Supplies includes:

- **Supplies to URD or end consumers;**
- **Supplies through ECO;**
- **Amendment through DN / CN to be adjusted here itself;**
- **Table 5, 7, 9A, 9B and 10 of GSTR-1 may be used for reporting**

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B2B Supplies includes:

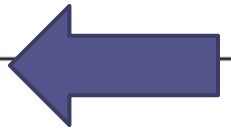
- **Supplies to Registered persons as well as to UIN;**
- **Supplies through ECO;**
- **Amendments through DN / CN in supplies to be recorded separately;**
- **Tables 4A and 4C of GSTR-1 may be used for reporting**

Pt. II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					

Challenges:

Value of Rate of Exchange – R. 34 [N. No. 17/2017 – CT, dated 27-07-17]

- Goods – Customs Rate
- Services – Generally accepted accounting



Zero rated Supplies

- Exports with payment of tax (IGST) to be reported.
- Amendments through DN / CN in supplies to be recorded at Table 4(I) or 4(J).
- Table 6A of GSTR-1 may be used for filling these details.

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- SEZ supplies with payment of tax (IGST) to be reported.
- Amendments through DN / CN in supplies to be recorded at Table 4(I) or 4(J).
- Table 6B of GSTR-1 may be used for filling these details.

Pt. II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					

Supply of goods by a registered person -

- against advance authorization license issued by DGFT for import or domestic procurement of inputs on pre-import basis for **physical exports;**
- against Export Promotion Capital Goods Authorization issued by DGFT for import of CG for **physical exports;**
- to EOU viz. Units located in (1) HTP, (2) STPU; (3) BTP;
- Supply of gold by a bank or PSU against advance authorization

Table 4F:

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					

Total IO on which tax is payable

Table 4G:

Tax is to be discharged under RCM, when –

- goods or services are procured from URP; [N. No. 32/2017 – CTR – Dt. 13-10-2017] [N. No. 12/2018 – CTR – Dt. 29-06-2018]
- **CGST Amendment Act, 2018 w.e.f. 01-02-19**
- procurement of specified goods or services viz.
 - GTA, Legal Fees, Import of Services etc.
- Net of DN / CN including advances to be reported.

▪ **Table 3.1(d) of Form GSTR-3B to be used for**

- Details of all unadjusted advances i.e. advance has been received and tax has been paid **but invoice has not been issued in the current year** shall be declared here.
- Any advance received for supply of goods or services was considered as supply and GST liability arises.
- Exemption provided to tax advances on supply of goods [N. no. 40/2017 – Dt. 13-10-2017 and N. No. 66/2017 – Dt. 15-11-2017]. No relaxation on advance received towards supply of services.
- Detailed is to be compiled from Table 11 (11A & 11B) of GSTR-1. Net effect to be reported.

I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					

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Table 4J

DN to be issued under following events – [S. 34]

- ✓ Tax charged at a rate lesser than prescribed rate resultantly taxable value reduces.

Table 9B of GSTR-1 can be used.

Details to be compiled for all B2B, zero rated supplies and deemed exports.

Table 4I

CN to be issued under following events – [S. 34]

- ✓ Goods Return;
- ✓ Rate difference;
- ✓ Deficiency in supply of goods or service;
- ✓ Tax charged at a rate greater than prescribed rate.

Table 9B of GSTR-1 can be used.

Details to be compiled for all B2B, zero rated supplies and deemed exports.



K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Table 4 K & L:

- This should include all the amendments that have been made to supplies (Other than B2C supplies) **which effects addition / deductions in supplies / taxes and reported while filing return during FY 2017 - 18**
- Amendments due to mathematical error (under reporting value of supply) **or errors in valuation of Exports etc. should be reported here.**
- Table 9A and 9C of GSTR-1 may be referred for reporting.

**NEW SONG IN MARKET
AISE NA MUJHE TUM DEKHO
GST LAGA DUNGA ...**



**PAISE BHI CHURA LUNGA
TUMSE , TAX BHI LAGA DUNGA**

Only amendments shall be reported here **and not additional supplies.**

Table 5 of Part-II

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Table 5A & 5B

5 Details of Outward supplies made during the financial year on which tax is not payable						
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					

- In 5A, exports WOPT to be reported. Data is to be compiled from Table 6A of GSTR-1.
- In 5B, supplies to SEZ WOPT to be reported. Data is to be compiled from Table 6B of GSTR-1.
- If data is filled properly at the time of filing of GSTR-1, portal will pick up the data automatically and provides the details.
- These details are editable. If any wrong details had been filled, tax payers can change the amount and put the correct amount.
- **DN / CN details to be reported**

Table 5C

5 Details of Outward supplies made during the financial year on which tax is not payable						
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					

- Applicable to taxpayers **whose supplies are to be taxed in the hands of recipient** - RCM [N.N 04/2017 and 13/2017 to be referred – **Ex. GTA, Advocates**]

DN / CN details to be reported separately at 5H & 5I.

- Table 4B of GSTR-1 may be used for filling these details.
- GSTR-1 report provides consolidated details of all B2B supplies. In GSTR-3B it should be reported in 3.1(a) –

B2B

Table 5D, 5 CA Ashit Shah


5		Details of Outward supplies made during the financial year on which tax is not payable			
A	Zero rated supply (Export) without payment of tax		Supply – (i) Out & Out supply; (ii) Highseas sales; (iii) Bond Transfer		
B	Supply to SEZs without payment of tax				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis				
D	Exempted				
E	Nil Rated				
F	Non-GST supply (includes 'no supply')				
G	Sub-total (A to F above)	Turnover on which tax is not payable			

- Table 8 of GSTR-1 and Table 3.1 (c) of GSTR-3B to be used for reporting.
- DN / CN details to be reported separately at 5H & 5I.
- Instruction sheet provides – value of “no supply” shall also to be declared.
- Schedule – III of CGST Act. Ex. Sale of Land, Sale of Building, Actionable claims etc.; Transaction in Securities, Petroleum products, Alcoholic

Details not provided while filing GSTR-3B and GSTR-1

Tax payers can add the details while filing annual return.

Table 5 J & K:

H	Credit Notes issued in respect of transactions specified in A to F above (-)	Details of DN / CN issued in accordance with S. 34 of CGST Act, 2017, for supplies on which no tax is payable is to be reported and reported in Table 9B of GSTR-1.
I	Debit Notes issued in respect of transactions specified in A to F above (+)	
J	Supplies declared through Amendments (+)	
K	Supplies reduced through Amendments (-)	Financials DN / CN need not be reported.
L	Sub-Total (H to K above)	Total TO including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is payable shall be declared here.
M	Turnover on which tax is not to be paid (G + L above)	
N	Total Turnover (including advances) (4N + 5M - 4G above) 	

Total of "N" will be reported at 5Q of GSTR-1

- This should include all the amendments that have been made to supplies (Other than B2C supplies) **which effects addition / deductions in supplies / taxes and reported while filing return during FY 2017 – 18.**
- Only amendments shall be reported here **and not additional supplies.**
- Amendments due to mathematical error (under reporting value of supply) **or errors in valuation of Exports etc. should be reported here.**
- Table 9A and 9C of GSTR-1 may be

Part-II: Detailed Analysis

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YES YES YES
WELL
DONE
you did it!

**Successfully compiled
data in Part – II
of GSTR – 9
(Annual Return)**

Part III

Compilation – GSTR-3B

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6 Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<Auto>	<Auto>	<Auto>	>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
		Capital Goods			
		Input Services	←	Table 4(A)(5)	
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs			
		Capital Goods	←	Table 4(A)(3)	
		Input Services	←	Table 4(A)(3)	
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs			
		Capital Goods			
		Input Services	←	Table 4(A)(3)	

Instruction No. 3
Additional liability for FY 17-18 not declared in return may be declared.

Instruction No. 3
Tax payers cannot claim ITC unclaimed during FY 17-18 through this return.

Part – III

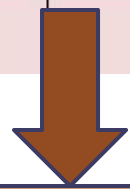
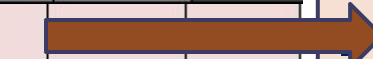
- Part III contains three (3) tables viz. 6,7, & 8.
- It will cover details of all ITC availed and reversed in the FY for which annual return is filed.
- Table 6A, all ITC availed in **GSTR-3B (Table 4) would be auto populated.**
- Table 6B to 6G, bifurcation to be provided in respect of ITC relates to Inputs, CG and Input Services.
- ITC availed, reversed and reclaimed is not to be reported.**

Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
E	Import of goods (including supplies from SEZs)	Inputs	Table 4(A)(1)			
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)		Table 4(A)(2)			
G	Input Tax credit received from ISD		Table 4(A)(4)			
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)		Difference Zero			

Table 6H

- ITC which was availed, reversed and again re-claimed must be given here.
- If taxpayer does not pay the supplier within 180 days then such ITC would be reversed. But same would be eligible once the payment is done. [S. 16(2)]**
- This data needs to be taken from 3B fields of All Other ITC i.e. 4(A) and Reversal of ITC i.e. 4(B)

Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					



This amount should be tallied with ECL as on 31-03-2018

Table 6 K & L

- Reporting of Transitional Credits through TRAN-1 and TRAN-II to be provided including **any revision thereof.**
- Details to be compiled from **Electronic Credit Ledger (ECL) and TAN-1.**

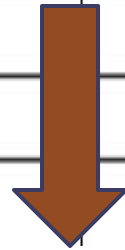
Table 6 M

- Reporting of ITC availed by way of filing Form ITC-01 & ITC 02 to be provided.
- ITC – 01 is to be filed, on conversion from URD to RD or dealer opting out of composition levy or exempted goods becomes taxable.
- ITC – 02 to be filed, on transfer of business by ways of sale / merger / demerger

7 Details of ITC Reversed and Ineligible ITC for the financial year					
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (Sum of A to H above)				
J	Net ITC Available for Utilization (60 - 7I)				

Details of ITC reversed due to in-eligibility or reversals required under the law shall be declared in Table 7A to 7H

Rules	Particulars
37	Non-payment of consideration.
39	Distribution of input tax credit to Input Service Distributor.
42 & 43	Partly used for the purposes of business and partly for other, or partly used for effecting taxable supplies and partly for effecting exempt supplies . [Rule 42 – Inputs & Input Services & Rule 43 – Capital goods]
17(5)	Block Credit.



If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3Bt, then no entry should be made in Table 7E.

ITC reversed through ITC-03 (registration is cancelled – ITC to be reversed. should be reported.

Net ITC available for utilization will be reflected at Table 12E of GSTR-9C.

Table 8 – Other ITC related information

- Total credits available for inward supplies received during 2017-18 and reflected in Form GSTR-2A (Table 3 & 5 only) shall be auto populated in **Table 8A**.
- This would be aggregate of all the ITC declared by corresponding supplier in their GSTR-1.
- This will not include ITC on imports and tax paid under RCM.
- **GSTR-2A would be for which**

Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above		<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]					
E	ITC available but not availed (out of D)					
F	ITC available but ineligible (out of D)					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto>			
I	Difference (G-H)					
J	ITC available but not availed on import of goods (Equal to I)					
K	Total ITC to be lapsed in current financial year (E + F + J)		<Auto>	<Auto>	<Auto>	<Auto>

Table 8B

- ITC declared at Table 6B (inward supplies other than imports and tax paid under RCM) and Table 6H (amount of ITC reclaimed) would be **auto populated**.

Table 8C

- Persons who files Form 9, has not availed ITC for the FY 2017-18, can avail ITC by filing GSTR-3B in the months of April to Sep 2018.
- ITC can not be availed in respect of **Imports and tax discharged under RCM during 2017-18 in April to Sep 2018**

Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above		<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]					
E	ITC available but not availed (out of D)					
F	ITC available but ineligible (out of D)					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto>			
I	Difference (G-H)					
J	ITC available but not availed on import of goods (Equal to I)					
K	Total ITC to be lapsed in current financial year (E + F + J)		<Auto>	<Auto>	<Auto>	<Auto>

Reasons of Difference to be provided.



Table 8E & 8F

Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
	8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above		<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]		Negative figure ???			
E	ITC available but not availed	Out of D above	Sum total of 8E + 8F = 8D			
F	ITC available but ineligible	Out of D above				
G	IGST paid on import of goods (including supplies from SEZ)		Details to be from financial accounts			
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto>			
I	Difference (G-H)		Difference to be explained during assessment.			
J	ITC available but not availed on import of goods (Equal to I)					
K	Total ITC to be lapsed in current financial year (E + F + J)		<Auto>	<Auto>	<Auto>	<Auto>

- Reporting of ITC not availed by Tax payers but reflecting in GSTR-2A to be reported in 8E.
- Reporting of ITC reflecting in GSTR-2A but not availed by tax payers as the same **being ineligible.**
 - ✓ Invoice not available;
 - ✓ Not received goods or services;
 - ✓ Depreciation is claimed;
 - ✓ Motor Vehicle;
 - ✓ Food & Beverages, Outdoor caterer;
 - ✓ Membership of club;
 - ✓ WCS and supplies used for

Part – IV

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Pt. IV	Details of tax paid as declared in returns filed during the financial year						
	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
9	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee	Tax payable column have to be entered based on the actual tax liability determined as per FS.					
	Penalty						
	Other						



Taxes paid through Cash and ITC would be auto populated from taxes paid in GSTR – 3B

Table 9

- Total tax paid in the return (GSTR-3B) filed **during the financial year.**
- ❖ Tax payable (IGST + CGST + SGST + UTGST + Cess) would be reflected in Table 9 Q of GSTR – 9C.

Bro, Why don't you understand?



Part – V

CA Ashit Shah

Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Short reporting of supply in PFY or amendment in supply in CFY				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Over reporting of supply in PFY & amendment in supply in CFY				
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

Part – V

- Particulars of transactions of PFY (2017-18) but declared in the return of April 18 to March 2019 shall be declared. [**ROD 1/2018 – CT, dated 11-12-2018**]
- In **Table 10 & 11**, details of **addition / deletion** or **amendment** in the transactions which had been already declared in return (Table 9A, 9B & 9C) of PFY (2017-18), which is carried out in returns of CFY (2018-19) shall be declared.
- Such transactions have to be reported net of DN / CN.

Part – V

CA Ashit Shah

In Table 12, details of reversal of ITC availed during the PFY to be reported.

Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year	Reversal of ITC pursuant to R. 42&43 for FY 17-18 before Sep 19.				
13	ITC availed for the previous financial year					

- Rule 42 & 43 of CGST Rules provides that when inputs and input services are used (i) partly for business and partly for other purpose;
(ii) partly for effecting taxable supply and partly for effecting exempt supply;
It shall be attributable to the purpose of business or effecting taxable supplies in the prescribed formula.
- If any excess credit is availed such excess to be reversed on or

Part – V

Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year	Invoices pertains to FY 17-18 for claiming ITC and claimed through GSTR-3B till 31-03-219				

In Table 13, ITC 6A as per 6A for services received in the PFY but ITC for the same was availed in returns filed for the months of April to March 19 of FY 18-19, shall be reported.

- Table 4(A) of Form GSTR-3B of FY 18-19 may be used for filling details.
- It would be total of Table 8 (C) + Imports + Inward supplies on which tax to be paid under RCM in FY 18-19 for 17-18.
- There is no separate place to show taxes paid under RCM

Part – V

CA Ashit Shah

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
❖	Reconciliation of tax liability needs to be prepared as under –		

- ❖ Taxes paid on invoices / transactions pertaining to FY 17-18 and liability have been shown while returns (GSTR-1 and GSTR-3B) of FY 18-19.
- ❖ This liability may have been discharged through Cash or ITC in FY 18-19
- ❖ Differential tax liability have to be reported only for transactions mentioned in Table 10 & 11 of GSTR-9.

Total liability as per FY 17-18 (Table 9 – Col. 2)

xxxxx

Total liability discharged in FY 17-18 (Table 9 – Co. 3 to 7) xxxxx

Total liability discharged in FY 18-19 (Table 14)

xxxxx

Total liability discharged through DRC-03

xxxxx

Part – VI

CA Ashit Shah

Pt VI 15	Other Information								
	Particulars of Demands and Refunds								
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others	
1	2	3	4	5					
A	Total Refund claimed	RFD-01 – Exports WOPT, SEZ, Inverted Rate duty and Shipping bills for Exports WPT					Particulars of Refund claims filed till 31-03-2018 to be provided. Demand raised in FY 17-18 and tax remained unpaid till 31-03-18 to be provided.		
B	Total Refund sanctioned	RFD-04 (Sanction of Refund amount), RFD-05 (Payment advise) & RFD-06 (Order sanctioning refund amount)							
C	Total Refund Rejected	RFD-08 – Issuance of Notice in respect of refund not admissible							
D	Total Refund Pending								
E	Total demand of taxes	View Notices and Orders or verify Liability Ledger to get details of all types of demand raised.							
F	Total taxes paid in respect of E above	Noting to mention about receipt of provisional refund.		Details about non GST refund claims not be provided viz. Service Tax, Excise or State VATc		Details of confirmed orders of demand to be provided. SCN need not to be reported.			
G	Total demands pending out of E above								

Part – VI

CA Ashit Shah

16 Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis						
	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

Information to be provided whether or not shown in the return.

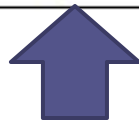
- **Table 16A, supplies received from composition tax payers shall be reported here. Table 5 of GSTR-3B to be used.**
- **Table 16B, details of deemed supplies when supplies (Inputs and CG) from principal to job work and not returned within stipulated time period (1 Year – Inputs and 3 Years – CG), shall be reported. [S. 143 (3) & (4)]**
- **Table 16C, details of deemed supplies when goods sent on approval basis but not return to principal within 6 months, shall be reported.**

Part – VI

CA Ashit Shah

17 HSN Wise Summary of outward supplies								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

18 HSN Wise Summary of Inward supplies								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9



This summary details are required to be declared only for those inward supplies which in value **independently account for 10 % or more** of the total value of inward supplies.

Summary of supplies effected and received against a particular HSN Code to be reported in Table 17 & 18. Table 12 of GSTR-1 to be used for reporting.

If TO in PFY –

a. \leq INR 1.50 Cr – HSN Optional;

b. INR 1.50 to INR 5.00 Cr – 2 Digit HSN;

c. \geq INR 5.00 Cr – 4 Digit HSN

19 Late fee payable and paid			
	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

Steps to file Annual Return

CA Ashit Shah

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

Compute Liabilities

Only for payment of Late fees of Annual Return.

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

Filing of NIL Return

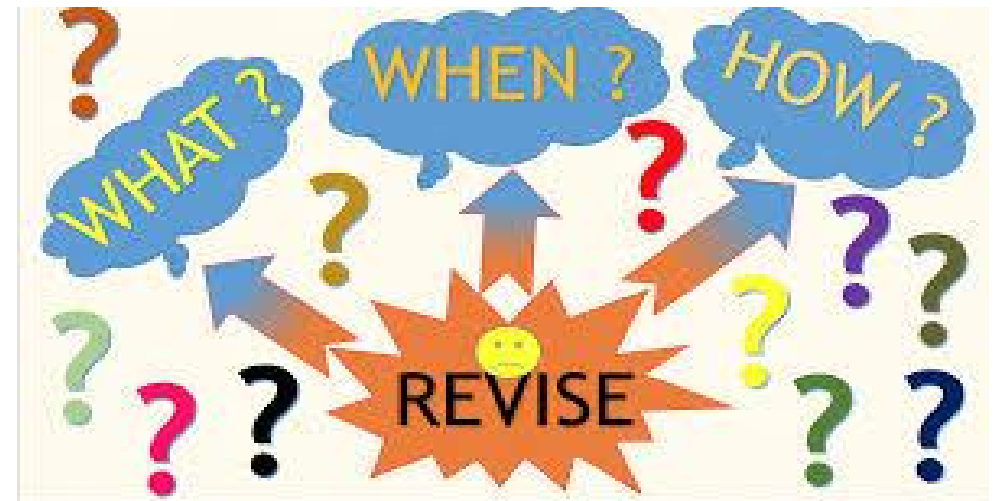
CA Ashit Shah

- ❖ “NIL” Annual return can be filed, if tax payers comply all the **following cumulative** conditions –
 - ❑ Not made any outward supply (commonly known as sale); AND
 - ❑ Not received any inward supplies (commonly known as purchase) of goods/services; AND
 - ❑ No liability of any kind; AND
 - ❑ Not claimed any Credit during the Financial Year; AND
 - ❑ Not received any order creating demand; AND
 - ❑ Not claimed any refund; AND
 - ❑ Not paid any late fees in filing of returns.

Revision of Annual Return

CA Ashit Shah

- ❖ Under the GST law periodical returns (GSTR-1 & GSTR – 3B) **are not allowed to be revised.**
- ❖ Similarly, there is **no provision for revision of Annual Return.**
- ❖ Hence, once annual return is filed, it **cannot be revised.**



Disclosure of Transactions

CA Ashit Shah

Transactions / Invoices pertaining to FY 2017-18 but not shown while filing return (GSTR-1) in FY 2017-18 or 2018-19 have to be shown in Table 4(A) or 4 (B)

Transactions / Invoices pertaining to FY 2017-18, whose values changed (without issuance of DN/CN) and not shown while filing return (GSTR-1) in FY 2017-18 or 2018-19 have to be shown in Table 4(K) or 4 (L).

	Financial Statement	GSTR-1	GSTR-3B	Disclosure
Outward supplies	5,00,00,000	5,00,00,000	5,00,00,000	Table 4 (A) or 4 (B)
Outward supplies	5,00,00,000	450,00,000	5,00,00,000	Amend Table 4(A) or 4(B)
Outward supplies	5,00,00,000	5,00,00,000	4,50,00,000	Table 9 – Tax Liability to be enhanced.
Outward supplies	4,50,00,000	5,00,00,000	5,00,00,000	Table 9 – Tax Liability

Disclosure of Transactions

CA Ashit Shah

Nature of Transactions	Reported in FY 17-18	Reported in FY 18-19	Reported while filing Annual Return
Outward Taxable Supplies	Table 4	Table 10	Table 4
Tax Liability	Table 9	Table 14	Table 9
Outward Non Taxable Supplies	Table 5	Table 10	Table 5
Tax Liability	???	???	???
Inwards Supplies – RCM	Table 4G	Table 10	Table 4G
Tax Liability	Table 9	Table 14	Table 9
Inward Supplies – Other than RCM	Table 6	Table 8C	- Instruction No. 2



Thank you for your attention

Any questions?

Warm Greetings



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