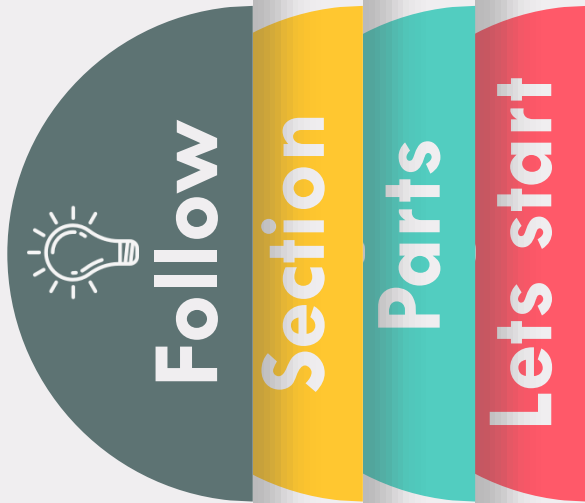


GSTR-9 Annual Return

Seminar for WICASA Students of WIRC of
ICAI- 16th September 2020

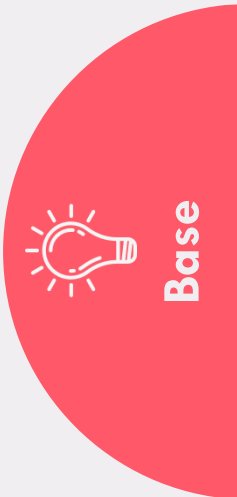
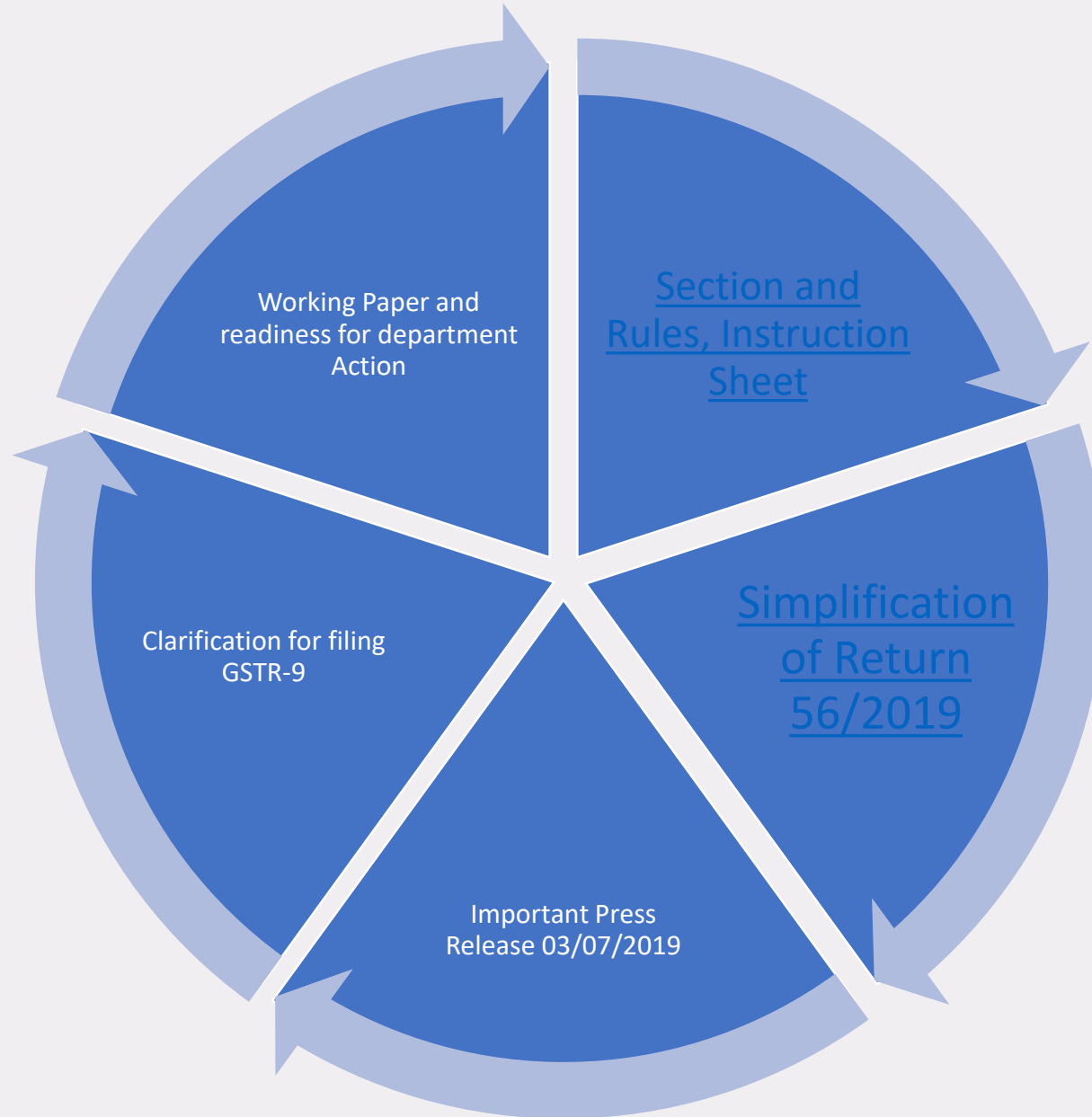
CA Pawankumar R Soni
B.Com,FCA, DISA (ICAI)



- National Faculty for GST by The Institute of Chartered Accountants of India
- Identified for Faculty Development Program by The ICAI
- Chairman of Ichalkaranji Branch of WIRC of ICAI, 2018-19
- Vice Chairman of Ichalkaranji Branch of WIRC of ICAI, 2017-18
- Identified as Career Counselling Program organized by ICAI at Ichalkaranji
- Engaged in the Practice of Direct and Indirect Taxes and have Post Qualification experience of about 16 Year.
- Paper Presented at Various Branch of ICAI, Cpe Study Circle, College Level Programs, Industry oriented Societies for Textiles, Engineering, Rotary Club, etc
- Headed as Trainer for Certificate course on GST by ICAI Pune Branch.
- Headed Workshop as Trainer for NBCC India Limited at New Delhi on GST in February 2018
- Regularly conducting Career Counselling Program in different Schools and College for CA Courses
- 36th Rank in CA Final Exam of ICAI in May 2003
- 21st Rank In CA Intermediate Exam of ICAI in November 2001
- 1st Rank in B.Com Examination at University level at Shivaji University , Kolhapur (5 District Covered)
- Runs "Geeta- Ramayan" Classes free of cost for Children's and Adults
- Regularly undertaking Workshop for Business men free of cost to educate them for New amendment in GST & Income Tax



CA Pawankumar R Soni
B.Com, FCA, DISA (ICAI)



Section Which Trigger Annual Filing

Every registered person,



-other than an Input Service Distributor,



-a person paying tax under section 51 or section 52,



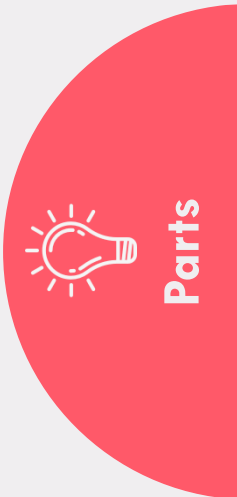
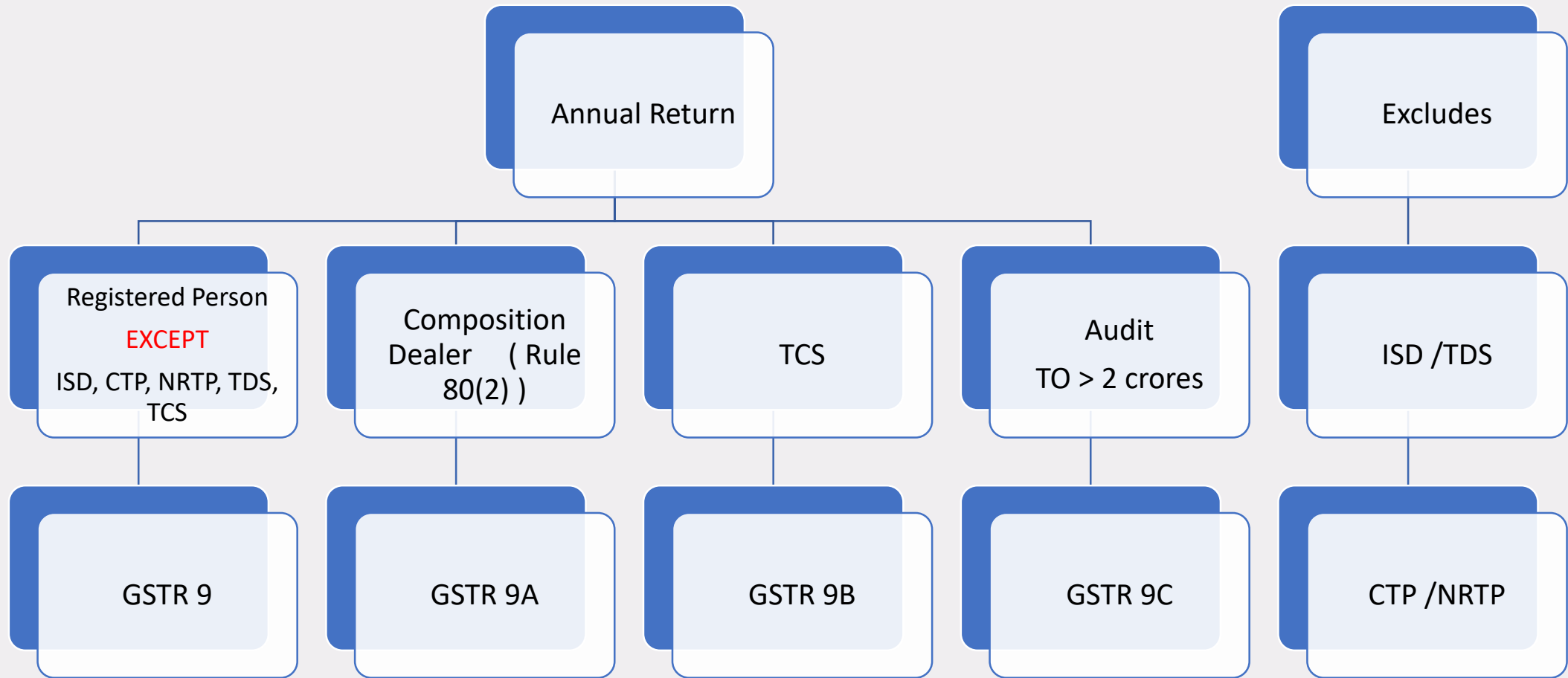
-a casual taxable person and a non-resident taxable person,



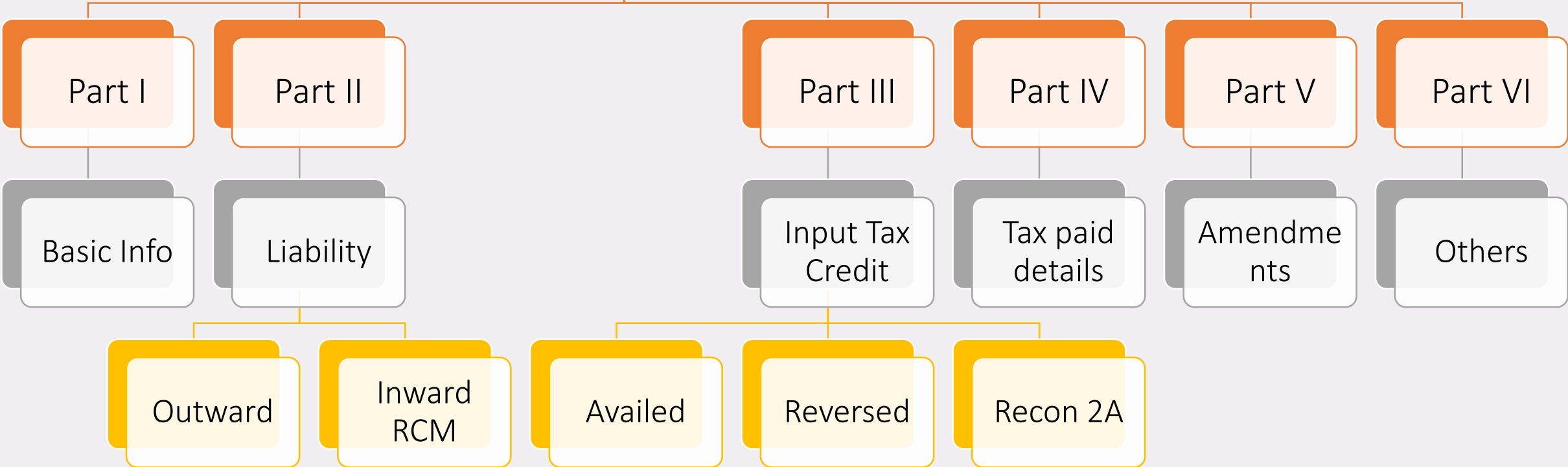
shall furnish an annual return for every financial year on or before the thirty-first day of December Section 44(1)



Section



Parts



Reconciliation for All Clause

(a) Values as declared in invoices and those declared in books of accounts

(b) Values declared in books of accounts and that declared in GSTR 3B

(c) Values declared in books of accounts and values as per GSTR 1

(d) Values declared in GSTR 3B and that declared in GSTR 1



Lets Start

Sl.No. 4A. Supplies made to unregistered Persons (B2C)

4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year				
A	Supplies made to un-registered persons (B2C)				

Figures to Come From : Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1

intra-State or intra-State supplies Both

Net of credit notes or debit notes

With Amendmend also

Error

Only those supplies on which tax is payable should be reported. Any supplies which are NIL-rated, exempted, non-GST etc. should not be part of this

Any advances which were received during the year should not be part of this clause. Only if the outward supplies against such advances are provided during the year, the disclosure under this clause is required.

The taxable values and tax payable even though extracted from GSTR 1 should be reconciled with the reporting made under outward supplies as per Table 3.1(a) in GSTR-3B

Commercial Debit notes and credit notes : Not to consider

Sl. No. 4B. Supplies made to Registered Persons (B2B)

4B	Supplies made to registered persons (B2B)					
----	---	--	--	--	--	--

- Source : Table 4A and Table 4C of FORM GSTR-1
- Original Amount, without any amendmend
- No Debit note and credit note here

Category of Supply	Nature of Supply	Relevant Table of GSTR 1
taxable outward supplies to Registered Persons (including supplies made to UINs) other than those attracting reverse charge and supplies through e-commerce operators	Both inter and intra-State	Table 4A
taxable Outward Supplies to Registered Person through e-commerce operators	Both inter and intra-State	Table 4C

Sl. No. 4C. Zero rated supply (Export) on payment of tax (except supplies to SEZs)

4C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
----	--	--	--	--	--	--

- Source : Table 6A of FORM GSTR-1

Category of Supply	Nature of Supply	Relevant Table of GSTR 1
Aggregate Value of Exports (excluding supplies to SEZs) on which tax has been paid	Inter State	Table 6A

4D. Supply to SEZs on payment of tax

4D	Supply to SEZs on payment of tax					
----	----------------------------------	--	--	--	--	--



Category of Supply	Nature of Supply	Relevant Table of GSTR 1
Aggregate Value of supplies to SEZs on which tax has been paid	Inter State	Table 6B

Sl. No. 4E. Deemed export

4E	Deemed Exports					
----	----------------	--	--	--	--	--

-

Category of Supply	Nature of Supply	Relevant Table of GSTR 1
Aggregate value of supplies in the nature of deemed exports on which tax has been paid	Inter State	Table 6C

Sl. No. 4F. Advances on which tax has been paid but invoice has not been issued

4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
----	--	--	--	--	--	--

Category of Supply	Nature of Supply	Relevant Table of GSTR 1
Advance received, and tax has been paid but invoices has not been issued in the current year	Both inter and intra state	Table 11A

4G. Inward supplies on which tax is to be paid on reverse charge basis

4G	Inward supplies on which tax is to be paid on reverse charge basis					
----	--	--	--	--	--	--

Category of Supply	Nature of Supply	Relevant Table of GSTR 3B
Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid on reverse charge basis	Both inter and intra state	Table 3.1(d)

Sl. No. 4H. Sub-total of (A) to (G)

4H	Sub-total (A to G above)					
----	--------------------------	--	--	--	--	--

This is a summation from 4A to 4G.

Sl. No. 4I. Credit notes issued in respect of transactions specified in (B) to (E) above

4I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
----	--	--	--	--	--	--

- Source :

Category of Supply	Nature of Supply	Relevant Table of GSTR 1
Aggregate Value of Credit Notes issued in respect of B2B supplies, Exports, Supplies to SEZs, Deemed Exports	Both inter and intra state	Table 9B

Sl. No. 4J. Debit notes issued in respect of transactions specified in (B) to (E) above

4J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
----	---	--	--	--	--	--

• **Source :**

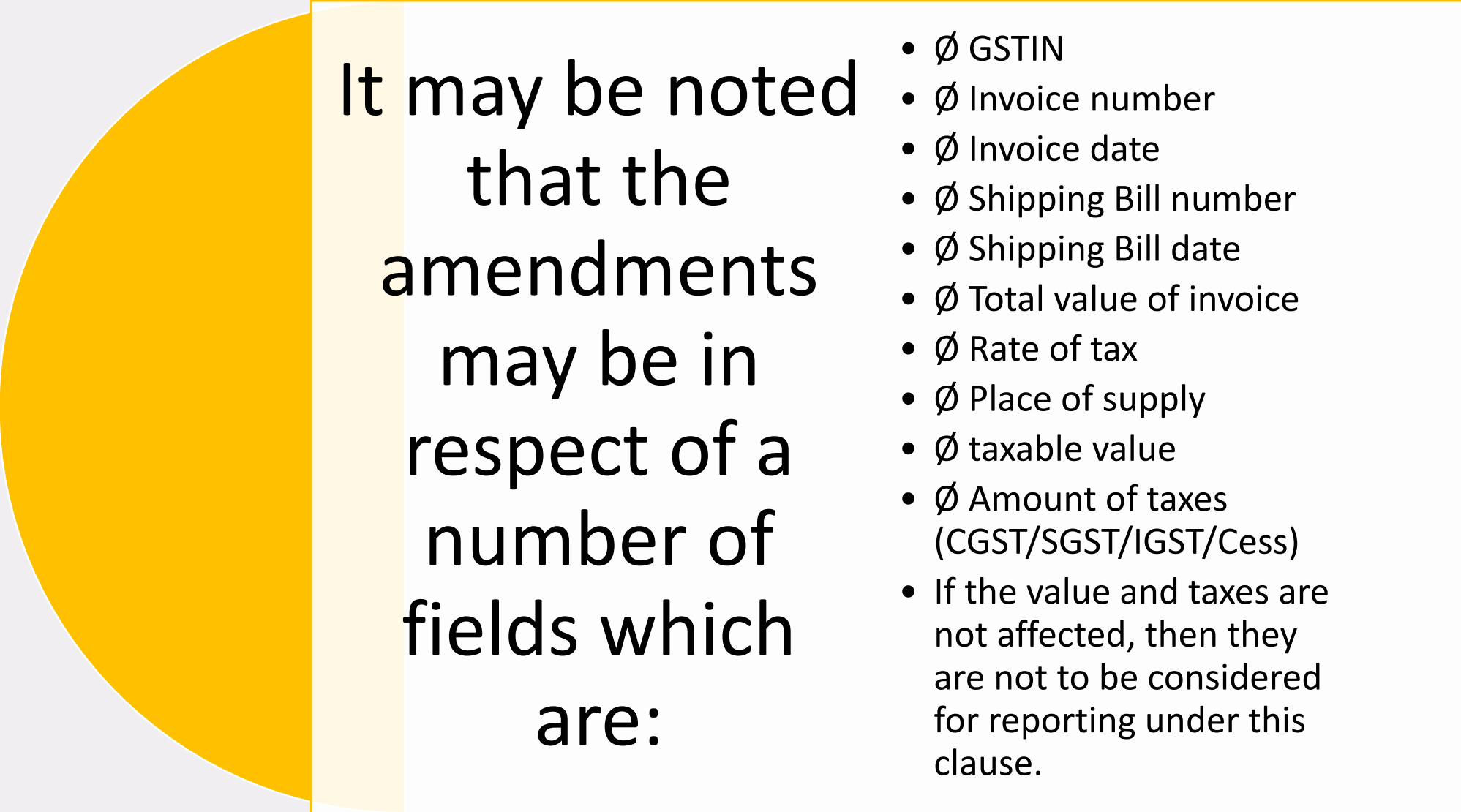
Category of Supply	Nature of Supply	Relevant Table of GSTR 1
Aggregate Value of Debit Notes issued in respect of B2B supplies, Exports, Supplies to SEZs, Deemed Exports	Both inter and intra state	Table 9B

Sl. No. 4K and 4L. Supplies / tax declared through amendments

4K	Supplies / tax declared through Amendments (+)					
4L	Supplies / tax reduced through Amendments (-)					

- Source :

Category of Supply	Nature of Supply	Relevant Table of GSTR 1
Amendments made in B2B supplies, exports, SEZ supplies, deemed exports due to incorrect invoice or shipping bills furnished earlier	Both inter and intra state	Table 9A
Amendments made in credit notes, debit notes and refund vouchers	Both inter and intra state	Table 9C



It may be noted that the amendments may be in respect of a number of fields which are:

- Ø GSTIN
- Ø Invoice number
- Ø Invoice date
- Ø Shipping Bill number
- Ø Shipping Bill date
- Ø Total value of invoice
- Ø Rate of tax
- Ø Place of supply
- Ø taxable value
- Ø Amount of taxes (CGST/SGST/IGST/Cess)
- If the value and taxes are not affected, then they are not to be considered for reporting under this clause.

Non Taxable Turnover

5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax		Table 6A			
B	Supply to SEZs without payment of tax		Table 6B			
C	Supplies on which tax is to be paid by the recipient on reverse charge basis		Table 4B			
D	Exempted					
E	Nil Rated		Table 8		No supply also be declared	
F	Non-GST supply					
G	Sub-total (A to F above)					

Exempt Supply will include Non GST supply

High Sea Sales

Circular No. 33/ 2017-
Customs, dated Aug 30, 2017

Sale from custom bonded
warehouse

Circular No. 3/ 1/ 2018-IGST
dated May 25, 2018

Nil Rated Supply

- However, the lawmakers have not made any distinction between exempt supplies and nil rated supplies in law. Also, the term 'nil rated supply' has not been defined in law.
- In case of exempt supply, the levy is at a rate higher than 0% as per tariff schedule but tax payable thereon is NIL due to exemption notification whereas in case of Nil rated supply, the levy itself is Nil rate and therefore tax payable thereon is also Nil.
- NN 1/ 2017-CT(R) dated Jun 28, 2017, contains 6 Schedules with different rates of taxes and there is no Schedule levying tax @ 0% on goods.
- However, in case of service only three services related to lease of land and agriculture etc. are notified at Nil rate of tax in NN 11/2017- CT(R) dated Jun 28, 2017

Non GST Supply

Non-GST supply is not defined anywhere in GST law.

However, non-taxable supply is defined under section 2(78) of CGST Act which means a supply of goods or services or both which is not leviable to tax under CGST Act or IGST Act.

It can be concluded that non-GST supplies is used interchangeably with non-taxable supplies.

Supply of goods from non-taxable territory to another non-taxable territory

This is an additional information sought in GSTR 9 which was not required to be reported either in GSTR 1 or GSTR 3B.

The term 'no supply' could mean those supplies which are forming part of Schedule-III

Reversal of ITC Rule 42 & 43

- non-taxable supplies are also referred to as exempt supply as per section 2(47) of CGST Act,
- An explanation is also inserted in section 17(3) of CSGT Act vide Central Goods and Services tax (Amendment) Act, 2018, dated 29-Aug-2018
- in view of the above amendment high sea sale transactions, supply from custom bonded warehouse, supply from non-taxable territory to another non-taxable territory shall not be considered as an exempt supply and hence not liable for reversal of credits

Amendmend and Credit Note

H	Credit Notes issued in respect of transactions specified in A to F above (-)	Table 9B				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	Table 9B				
J	Supplies declared through Amendments (+)	Table 9A and Table 9C				
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

Question

How can we amend Nil rate and Exempt Sale Shown in GSTR-1

There is no amendment Table in GSTR 1 for exempted, nil rated and non-taxable supplies. If there is any inadvertent error ?

What is to be done in cases if exempt supply is wrongly declared as nil rated supply or non-taxable supplies or vice-versa.

Total amount of input tax credit availed through GSTR 3B

-

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
6	Details of ITC availed as declared in returns filed 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>	<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				

Points to take note

Reversal of ITC and
again Taken Back :
6(H)

only the tax
components are
disclosed in Table 6
of GSTR 9.

The value of inward
supplies is not
disclosed. (But which
is required at other
place...can anyone
Guess??)

if the Registered
Person has disclosed
gross total ITC
[including ineligible
ITC u/s 17(5)] in
Table 4A of GSTR 3B
and reduced the
ineligible ITC in Table
4B (2) of GSTR 3B,
the Registered
Person should
disclose the gross
total ITC [

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				
		Input Services				
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				

Sources : Table 4(A)(3) of FORM GSTR-3B

C may contain 9(3) and 9(4)

D will contain only 9(4)

Big Question for GTA, only LR available, no invoice, how can be verified with he is registered or not ?

Sl. No. 6E. Import of goods (including supplies from SEZs)

6E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				

- Source :
- Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details

F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				

- Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of Form 3B

Sl. No. 6H. Amount of ITC reclaimed (other than B above) under the provisions of the Act

6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
----	--	--	--	--	--

Sources : Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here

ITC reversed on account of non-payment to vendor within one hundred and eighty days. When payment is made, the Registered Person is eligible to reclaim the credit. Such credits are to be reported in Table 6H

ITC disclosed in Table 6B and 6H should be equal to the data disclosed in Table 4A(5) of GSTR 3B.

I	Sub-total (B to H above)				
J	Difference (I - A above)				
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)				

6J : Ideally, this amount should be zero.

With Credit of 2017-18 taken, will it be Zero ?

M : Any other ITC

Credit availed under section 18(1)(a) to 18(1)(d) of the CGST Act, 2017 it to be disclosed in table 6M


Credit availed under section 18(3) read with Rule 41(1) of CGST Rules, 2017 on account of sale, merger, demerger, amalgamation, lease or transfer of a business is to be disclosed in table 6M


Eg. ITC-01 form


Table – 7 Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year


Sl. No. 7A Reversal under Rule 37


7A	As per Rule 37				
----	----------------	--	--	--	--

- 

Any ITC reversed through FORM ITC -03 shall be declared in 7H.
- 

Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39,42 and 43 of the CGST Rules, 2017
- 

This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017
- 

details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed
- 

Amount not paid for more than 180 days 16(2)

Section 16(2) of reversal not applicable in two cases

Supplies made without consideration as specified in Schedule I.

Value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15

Sl. No. 7B Reversal under Rule 39

7B	As per Rule 39				
----	----------------	--	--	--	--

Applicable in case of ISD

As any supplier gives credit note to the ISD then input tax credit is required to be reduced shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed by the ISD.

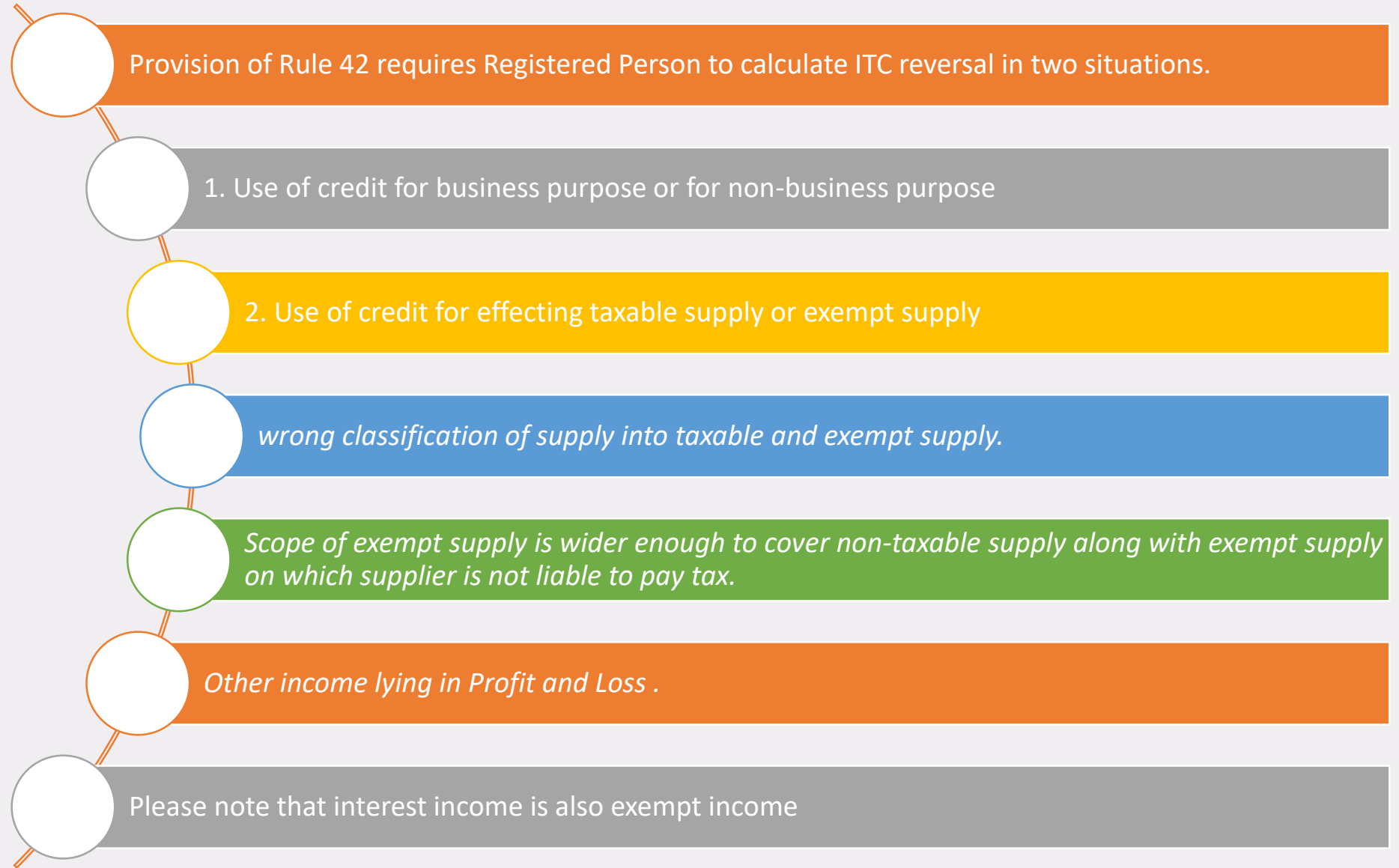
Sl. No. 7C: As per Rule 42 (Reversal of input tax credit for Inputs and Input services)

7C	As per Rule 42				
----	----------------	--	--	--	--

- Rule 42 of CGST Rules describe manner of determination of input tax credit in respect of inputs or input services and reversal thereof.
- Same provision for capital goods is covered in Rule 43. R
- registered person is eligible to avail input tax credit as per section 16(1) after complying requirements of section 16(2).

4. Eligible ITC Help ?				
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹0.00	₹0.00	₹0.00	₹0.00

Working of Rule 42



Sl. No. 7D: As per Rule 43 (Reversal of input tax credit for capital goods)

7D	As per Rule 43				
----	----------------	--	--	--	--

Working of Rule-43

Provision of Rule 43 requires Registered Person to calculate ITC reversal in two situations:

1. Use of input tax credit of capital goods for business purpose or for non-business purpose and
 2. Use of input tax credit of capital goods for effecting taxable supply or exempt supply
-

Sl. No. 7E: Reversal under section 17(5) of the CGST Act

7E	As per section 17(5)				
----	----------------------	--	--	--	--

ITC of the said supplies are availed in case of Motor Car, Clubs due to fact that GSTR 2A reflecting the same.

In GSTR 3B ineligible credits are not availed and shown. In such situation same should not be required to be reflected here.

GSTR 9

Table 7F: Reversal of TRAN-I credit

7F	Reversal of TRAN-I credit				
----	---------------------------	--	--	--	--

Table 7G: Reversal of TRAN-II credit

7G	Reversal of TRAN-II credit				
----	----------------------------	--	--	--	--

Credit of Krishi Kalyan cess, / Education cess and / secondary and Higher education cess availed earlier that was carried forward has now come to be clearly identified as ineligible to be carried over into GST regime

Trans II : for failure to pass on the benefit of such transition credit allowed under GST

Credit took in Trans-1 and in revised Trans-1 made it Nil : Impact of same ?

Table 7H: Other reversals (pl. specify)

7H	Other reversals (pl. specify)				
----	-------------------------------	--	--	--	--

- Credits required to be reverse as per rule 44 of the CGST Rules, 2017 in case of special circumstances read with section 18(4) and section 18(6) of the CGST Act, 2017.

Table 7I: Total ITC Reversed (A to H above)

7I	Total ITC Reversed (A to H above)				
----	-----------------------------------	--	--	--	--

Table 7J: Net ITC Available for Utilization (60 - 7I)

7J	Net ITC Available for Utilization (60 - 7I)				
----	---	--	--	--	--

Sl. No. 8 - Other ITC related Information:

A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
---	--	--------	--------	--------	--------

- recipient ought to match the figures of GSTR-2A with his invoices/debit/, credit notes before filing GSTR-9.
- It Always going to update.
- Wait, Notice may come if answer to this Table is Negative
- The tax payer ought to maintain a working sheet/ derive the balance of Clause B and H of Sl. No.6 (the aggregate of which gets auto populated into this clause). Working sheet also needs to be maintained for input tax credit on inward supplies received during 2018-19 but availed during April 2019 to September 2019.

Sl. No. 8B: Input tax credit as per sum total of 6(B) and 6(H)

8B	ITC as per sum total of 6(B) and 6(H) above	Auto>			
----	---	-------	--	--	--

Sl. No. 8C: 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`

8C	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				
----	--	--	--	--	--

credit on which was availed between April to September 2019 shall be declared here

IF Late Filed of 3B ?

Value disclosed in this clause for the financial year 2018-19 should be reduced while computing the value in Clause B of Sl. No.8 in GSTR 9 for the financial year 2019-20.

- The values forming part of this clause must also form part of Sl. No 13 (Pt. V of GSTR 9)
- this clause, as reflected in Sl. No.13 may be treated as an exceptional item by the revenue and receive spotlight.

Sl. No. 8D: Difference [8A-(8B+8C)]⁷

8D	Difference [A-(B+C)]				
----	----------------------	--	--	--	--

Sl. No. 8E: Input tax credit available but not availed (out of 8D)⁸

8E	ITC available but not availed (out of D)				
----	--	--	--	--	--

- The most likely reason for such non-availment could be failure to take credit within the time lines specified under section 16(4) of CGST Act, 2017.

Sl. No. 8F: ITC available but ineligible (out of 8D)⁹

8F	ITC available but ineligible (out of D)				
----	---	--	--	--	--

Other Ineligible ITC:

(a) Input tax credit not intended to be used in course or furtherance of business u/s 16(1) of CGST Act, 2017

(b) Input tax credit relating to non-business purposes u/s 17(1) of CGST Act, 2017

(c) Input tax credit exclusively related to exempt supplies u/s 17(2) of CGST Act, 2017

(d) Input tax credit related to exempt supplies u/s 17(3) of CGST Act, 2017

(e) Input tax credit which has been capitalized and hence ineligible u/s 16(3) of CGST Act, 2017

(f) Input tax credit availed in contravention of conditions u/s 16(2) of CGST Act, 2017

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>

- Point I highlighted Before that if ITC forget to take on March 2019 , then if took further on or before September 2019 return, no reporting is made available in GSTR-9
- Clause 6E covers only inputs and capital goods. Input services are not the subject to 6E since import of services is specifically covered under 6F of GSTR 9 and only data from 6E is auto populated into Table H.
- Another reason import of services is not included for reconciliation in 8G & 8H is because there is no parallel data available with the department (similar to ICEGATE) to compare the tax paid on import of service under reverse charge
- The IGST paid on import of goods in March 19 could have been availed in April 19 (i.e. IGST paid on import of goods in previous financial year may be availed in subsequent financial year).

Import of Goods from SEZ

As per proviso to Rule 48(3) of SEZ Rules, 2006, in a case where such goods are supplied back to the Domestic Tariff Area, as it is, and where the import duty on such goods is 'Nil' and while procurement of such goods no export benefits were allowed against such goods, the SEZ Unit may be allowed to supply back such goods to Domestic Tariff Area on the basis of invoice only and *filing of Bill of Entry in such cases shall not be required*

As per instructions given at para 9 to GSTR 1, any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ under cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The supplies made by SEZ without the cover of bill of entry may come in GSTR 1 of SEZ, but the said supply shall still remain to be an import of goods. However, the DTA shall be liable to pay IGST under reverse charge as per proviso to section 5(1) of IGST Act, 2017 in both the cases.

Import of Goods Credit

- Further due to suspension of GSTR-2 itself, the cover of outer time limit u/s 38(5) is also not available for GSTR-2, which results in ITC on imports remaining uncapped in terms of time lines, should a registered person seek to take such a stand

Sl. No. 9: Details of tax paid as declared in the returns filed during the Financial Year

9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Instruction: Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.

where taxable turnover reported in GSTR 1 and GSTR 3B are in agreement with each other, there would be no 'new' tax liability being identified for the first time in GSTR 9.

where they are not in agreement, which is often the case, taxable turnover reported in GSTR 1 and that on which tax is actually discharged through GSTR 3B may not be in agreement.

For reporting of amount of interest under given column, interest actually admitted and paid must be reported here.

Late Fees was levied and paid by the Registered Person, the Table 6.1 of GSTR 3B shall be used

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					

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		
	Interest		

- In given case, where the amount of tax disclosed in 10 and 11 is positive or it causes an increase in liability of tax and such tax has been also paid in GSTR 3B filed for months from April 2019 to September 2019, then by finding out the exact details through a reconciliation sheet, the amount of tax paid should be mentioned.
- Since in GSTR 3B, a single amount shall be shown in 6.1 for tax paid for liability self-assessed for the month for which GSTR 3B along with details of differential tax paid pertaining to FY 2018-19, hence a reconciliation for total tax paid should be compulsorily kept by the person filing the Annual Return.

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							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E							

	above							
G	Total demands pending out of E above							
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							

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

Example 1 :



Turnover	2017-18	2018-19	2019-20
Books	100	100	100
GSTR 3B	90	110	100

GSTR 9	2017-18	2018-19	2019-20
Table 4	90	100	100
Table 10	10	-	-
Table 11	-	-	-
Net	100	100	100

Example 2

Turnover	2017-18	2018-19	2019-20
Books	100	100	100
GSTR 3B	110	90	100

GSTR 9	2017-18	2018-19	2019-20
Table 4	110	100	100
Table 10	-	-	-
Table 11	10	-	-
Net	100	100	100

	2017-18	2018-19	
		Option I	Option II
GSTR-3B	90	110	110
Books	100	100	100
Table 6A	90	110	110
Table 6B	90	100	110
Table 6J	0	-10	0
Table 8A	100	100	100
Table 8B	90	100	110
Table 8C	10	0	0
Difference	0	0	-10
Table 12	0	0	0
Table 13	10	0	0

	2017-18	2018-19	
		Option I	Option II
GSTR-3B	90	80	80
Books	100	100	100
Table 6A	90	80	80
Table 6B	90	70	80
Table 6J	0	-10	0
Table 8A	100	100	100
Table 8B	90	70	80
Table 8C	10	30	30
Difference	0	0	-10
Table 12	0	0	0
Table 13	10	30	30

3B
Illustration

	2017-18	2018-19
		Option I
GSTR-3B	110	100
Books	100	100
Table 6A	110	100
Table 6B	100	100
Table 6J	-10	0
Table 8A	100	100
Table 8B	100	100
Table 8C	0	0
Difference	0	0
Table 12	10	0
Table 13	0	0

Annual Return Format : Verification

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Date

Signature

Name of Authorised Signatory

Designation / Status