

# GST Annual Return & Audit

INSIGHT ON RETRIEVING OF INFORMATION/  
DETAILS FROM GSTIN PORTAL & ACCOUNTING  
SOFTWARE FOR COMPILING DETAILS FOR ANNUAL  
RETURN AND GST AUDIT

Presentation By  
CA Rajat Talati, Mumbai  
on 17.08.2019  
Organised By WIRC Of ICAI

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## Agenda

- Data available on GSTN portal
  - Online GSTR-9
  - Offline utility for GSTR 9 and 9C
- Other popular software
- Interrelation between GSTR-9 & GSTR-9C

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## Report Summary

Reports available on portal – aiding filling Annual Return (GSTR 9):

- Comparison between GSTR-1, GSTR-3B & GSTR-2A (portal generated)
- Guidance on online GSTR-9
- GSTR-9 Offline Utility

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## Comparison Reports

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## Comparison sheets generated on portal

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B		ITC claimed in GSTR-3B and accrued as per GSTR-2A	
	As per GSTR-1 (₹)	As per GSTR-3B (₹)	ITC Claimed in GSTR-3B (₹)	ITC as per GSTR-2A (₹)
July-17	4,50,53,175.15	4,51,96,005.00	3,98,90,725.00	4,96,99,190.54

- Login → Return Dashboard
- Select FY 2017-18 and click on “Search”
- Click on “Comparison of liability declared and ITC claimed” tab
- It will display the screen

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## 1) Comparison Statements

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B		ITC claimed in GSTR-3B and accrued as per GSTR-2A	
	As per GSTR-1 (₹)	As per GSTR-3B (₹)	ITC Claimed in GSTR-3B (₹)	ITC as per GSTR-2A (₹)
July-17	4,50,53,175.15	4,51,96,005.00	3,98,90,725.00	4,96,99,190.54
August-17	5,34,06,957.26	5,33,69,026.00	5,52,15,769.21	5,58,16,459.11
September-17	6,28,44,024.29	6,28,32,981.00	5,75,21,643.00	5,71,18,849.34
October-17	6,08,39,040.68	6,08,39,953.00	7,40,63,318.00	7,34,47,850.97
November-17	6,85,52,983.64	6,85,01,689.00	6,52,05,983.00	6,20,77,321.00
December-17	6,45,14,742.51	6,49,11,991.00	5,31,97,505.18	5,62,96,459.20
January-18	4,95,12,237.28	4,95,35,876.00	4,49,09,770.00	4,46,34,681.46
February-18	5,40,00,439.35	5,40,25,753.00	5,54,71,313.10	4,82,97,457.04
March-18	6,61,70,000.78	6,61,69,985.00	8,93,61,370.00	8,14,86,596.32
Total	52,48,93,600.94	52,53,83,259.00	53,48,37,396.49	52,32,27,628.28

- Combined tax liability (CGST+SGST+IGST+Cess) shown in GSTR-1 and GSTR-3B
- Combined ITC claimed (CGST+SGST+IGST+Cess) in GSTR-3B and available via GSTR-2A

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## 2) Liability (other than zero rated and reverse charge supply)

Liability (other than zero rated (Exports and SEZ Supplies) and reverse charge supply)									
Tax Period	Liability declared in GSTR-3B during the month(as per table 3.1(a))				Liability declared in GSTR-1 (other than reverse charge supply) during the month(as per table 4A,5, 6C,7, 9A, 9B, 9C,10,11)				Shortfall
	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)	
1	2	3	4	5	6	7	8	9	10
July-17	1,98,19,965.00	1,26,88,020.00	1,26,88,020.00	0.00	1,98,01,459.01	1,26,25,858.07	1,26,25,858.07	0.00	18.50
August-17	2,96,44,378.00	1,17,62,324.00	1,17,62,324.00	0.00	2,97,06,512.92	1,18,50,222.17	1,18,50,222.17	0.00	1,37.86
September-17	2,92,73,649.00	1,67,79,666.00	1,67,79,666.00	0.00	2,92,76,934.59	1,67,83,544.85	1,67,83,544.85	0.00	-3.28
October-17	3,54,26,413.00	1,27,06,770.00	1,27,06,770.00	0.00	3,54,53,700.02	1,26,92,670.33	1,26,92,670.33	0.00	-27.28
November-17	3,37,55,649.00	1,73,73,020.00	1,73,73,020.00	0.00	3,37,26,737.24	1,74,13,123.20	1,74,13,123.20	0.00	28.91
December-17	2,65,19,013.00	1,91,96,489.00	1,91,96,489.00	0.00	2,65,23,698.55	1,89,94,521.98	1,89,94,521.98	0.00	-6.68
January-18	1,96,72,284.00	1,49,31,796.00	1,49,31,796.00	0.00	1,98,69,337.06	1,48,21,450.11	1,48,21,450.11	0.00	-1,97.05
February-18	2,72,70,467.00	1,33,77,643.00	1,33,77,643.00	0.00	2,72,01,950.71	1,33,99,244.32	1,33,99,244.32	0.00	68.51
March-18	3,00,40,257.00	1,80,64,864.00	1,80,64,864.00	0.00	3,02,55,217.06	1,79,57,391.86	1,79,57,391.86	0.00	-2,14.96
Total(31 date)	25,16,22,075.00	13,68,80,592.00	13,68,80,592.00	0.00	25,18,17,547.16	13,65,38,026.89	13,65,38,026.89	0.00	-1,95.47

  

Liability (other than zero rated (Exports and SEZ Supplies) and reverse charge supply)												
Tax Period	Liability declared in GSTR-3B during the month(as per table 4A,5, 6C,7, 9A, 9B, 9C,10,11)				Shortfall (-) / Excess (+) in liability (GSTR3B - GSTR1)				Cumulative Shortfall (-) / Excess (+) in liability (GSTR3B - GSTR1)			
	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)
7	8	9	10	11	12	13	14	15	16	17		
1	1,26,25,858.07	1,26,25,858.07	0.00	18,505.99	62,161.93	62,161.93	0.00	18,505.99	62,161.93	62,161.93	0.00	
2	1,18,50,222.17	1,18,50,222.17	0.00	1,37,865.80	-87,898.17	-87,898.17	0.00	1,56,371.70	-25,736.24	-25,736.24	0.00	
9	1,67,83,544.85	1,67,83,544.85	0.00	-3,285.59	-3,878.85	-3,878.85	0.00	1,53,085.48	-29,615.09	-29,615.09	0.00	
2	1,26,92,670.33	1,26,92,670.33	0.00	-27,287.02	14,099.67	14,099.67	0.00	1,25,798.46	-15,515.42	-15,515.42	0.00	
4	1,74,13,123.20	1,74,13,123.20	0.00	28,911.76	-40,103.20	-40,103.20	0.00	1,54,710.22	-55,618.62	-55,618.62	0.00	
5	1,89,94,521.98	1,89,94,521.98	0.00	-6,685.35	2,01,967.20	2,01,967.20	0.00	1,48,024.67	1,46,348.40	1,46,348.40	0.00	
6	1,48,21,450.11	1,48,21,450.11	0.00	-1,97,053.60	1,10,345.89	1,10,345.89	0.00	-49,028.39	2,56,694.29	2,56,694.29	0.00	
1	1,33,99,244.32	1,33,99,244.32	0.00	68,516.29	-21,601.32	-21,601.32	0.00	19,487.90	2,35,092.97	2,35,092.97	0.00	
6	1,79,57,391.86	1,79,57,391.86	0.00	-2,14,960.60	1,07,472.14	1,07,472.14	0.00	-1,95,472.16	3,42,565.11	3,42,565.11	0.00	
6	13,65,38,026.89	13,65,38,026.89	0.00	-1,95,472.16	3,42,565.11	3,42,565.11	0.00	-1,95,472.16	3,42,565.11	3,42,565.11	0.00	

- Shortfall or excess in output tax liability computed as per GSTR-3B and GSTR-1
- Does not include liability on account of zero rated supplies, i.e. Exports and supplies to SEZ & Reverse Charge Supply

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## 3) Liability due to receipt of reverse charge supplies

Liability due to receipt of reverse charge supplies												
Tax Period	Liability declared in GSTR-3B during the month (as per table 3.1(d))				Amount auto-populated in GSTR-2A(as per Part-A)				Shortfall (-) / Excess (+) in liability (GSTR3B - GSTR2A)			
	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)
1	2	3	4	5	6	7	8	9	10	11	12	
July-17	0.00	5,15,733.00	5,15,733.00	0.00	0.00	24,984.54	24,984.54	0.00	0.00	4,90,748.46	4,90,748.46	
August-17	9,356.00	3,26,280.00	3,26,280.00	0.00	0.00	31.13	31.13	0.00	9,356.00	3,26,248.87	3,26,248.87	
September-17	55,008.00	5,14,026.00	5,14,026.00	0.00	0.00	0.00	0.00	0.00	55,008.00	5,14,026.00	5,14,026.00	
October-17	3,627.00	3,25,753.00	3,25,753.00	0.00	0.00	0.00	0.00	0.00	3,627.00	3,25,753.00	3,25,753.00	
November-17	0.00	38,152.00	38,152.00	0.00	0.00	109.50	109.50	0.00	0.00	38,042.50	38,042.50	
December-17	0.00	54,714.78	54,714.78	0.00	0.00	0.00	0.00	0.00	0.00	54,714.78	54,714.78	
January-18	0.00	58,413.00	58,413.00	0.00	0.00	0.00	0.00	0.00	0.00	58,413.00	58,413.00	
February-18	525.00	20,240.00	20,240.00	0.00	5,245.00	0.00	0.00	0.00	-4,720.00	20,240.00	20,240.00	
March-18	54,572.00	1,18,738.00	1,18,738.00	0.00	1,494.15	0.00	0.00	0.00	53,077.85	1,18,738.00	1,18,738.00	
Total(31 date)	1,23,088.00	19,72,049.78	19,72,049.78	0.00	6,739.15	25,125.17	25,125.17	0.00	1,16,348.85	19,46,924.61	19,46,924.61	

  

Liability due to receipt of reverse charge supplies												
Tax Period	Amount auto-populated in GSTR-2A(as per Part-A)				Shortfall (-) / Excess (+) in liability (GSTR3B - GSTR2A)				Cumulative Shortfall (-) / Excess (+) in liability (GSTR3B - GSTR2A)			
	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)	IGST (€)	CGST (€)	SGST/UT (€)	CESS (€)
7	8	9	10	11	12	13	14	15	16	17		
0.00	24,984.54	24,984.54	0.00	0.00	4,90,748.46	4,90,748.46	0.00	0.00	4,90,748.46	4,90,748.46	0.00	
0.00	31.13	31.13	0.00	9,356.00	3,26,248.87	3,26,248.87	0.00	9,356.00	8,16,997.33	8,16,997.33	0.00	
0.00	0.00	0.00	0.00	55,008.00	5,14,026.00	5,14,026.00	0.00	64,364.00	13,31,023.33	13,31,023.33	0.00	
0.00	0.00	0.00	0.00	3,627.00	3,25,753.00	3,25,753.00	0.00	67,991.00	16,56,776.33	16,56,776.33	0.00	
0.00	109.50	109.50	0.00	0.00	38,042.50	38,042.50	0.00	67,991.00	16,94,818.83	16,94,818.83	0.00	
0.00	0.00	0.00	0.00	0.00	54,714.78	54,714.78	0.00	67,991.00	17,49,533.61	17,49,533.61	0.00	
0.00	0.00	0.00	0.00	0.00	58,413.00	58,413.00	0.00	67,991.00	18,07,946.61	18,07,946.61	0.00	
5,245.00	0.00	0.00	0.00	-4,720.00	20,240.00	20,240.00	0.00	63,271.00	18,28,186.61	18,28,186.61	0.00	
1,494.15	0.00	0.00	0.00	53,077.85	1,18,738.00	1,18,738.00	0.00	1,16,348.85	19,46,924.61	19,46,924.61	0.00	
6,739.15	25,125.17	25,125.17	0.00	1,16,348.85	19,46,924.61	19,46,924.61	0.00	1,16,348.85	19,46,924.61	19,46,924.61	0.00	

Shortfall or excess in output tax liability on account of RCM computed as per GSTR-3B and GSTR-2A

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## 4) Liability on account of Exports and Supplies to SEZ

Tax Period	Liability declared in GSTR-3B during the month [as per table 3.1(b)]				Liability declared in GSTR-1 (Zero rated supplies) [as per table 6A, 6B, 9A, 9B, 9C]				Shortfall (-)/ Excess (+) in liability (GSTR3B - GSTR1)				Cumulative Shortfall (- Excess (+) in liability (GSTR-3B - GSTR1)			
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
July-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
August-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
September-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
October-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
November-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
December-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
January-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
February-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
March-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total(bill date)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

- Shortfall or excess in output tax liability on account of Exports and SEZ Sales computed as per GSTR-3B and GSTR-1

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## 5) ITC Credit Claimed and Due

Tax Period	ITC claimed in GSTR-3B during the month [as per table 5.2(3) - 5.2(4) - 5.2(5) - 5.2(6) - 5.2(7) - 5.2(8) - 5.2(9)]				ITC auto-populated in GSTR-2A during the month [as per Part-A, PART-B]				Shortfall (-)/ Excess (+) in liability (GSTR3B - GSTR2A)	Cumulative Shortfall (-)/ Excess (+) in liability (GSTR3B - GSTR2A)			
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)		IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)
	9	10	11	12	13	14	15	16		17			
July-17	64,16,231.00	1,67,37,247.00	1,67,37,247.00	0.00	1,19,68,582.23	1,88,62,739.52	1,88,62,739.49	5,129.30	-5				
August-17	1,45,48,031.61	2,03,33,868.80	2,03,33,868.80	0.00	1,45,15,906.05	2,06,50,221.89	2,06,50,331.17	0.00					
September-17	1,52,65,317.00	2,11,28,163.00	2,11,28,163.00	0.00	1,12,12,206.14	2,01,29,821.61	2,01,29,821.99	0.00	4				
October-17	1,43,42,470.00	2,98,60,424.00	2,98,60,424.00	0.00	1,72,25,020.20	2,81,11,297.05	2,81,11,297.02	0.00	-2				
November-17	1,19,21,677.00	2,66,42,153.00	2,66,42,153.00	0.00	75,35,913.55	2,72,70,703.73	2,72,70,703.72	0.00	4				
December-17	1,32,97,624.56	1,99,49,940.31	1,99,49,940.31	0.00	1,46,09,828.20	2,08,43,315.03	2,08,43,315.97	0.00	-1				
January-18	1,09,91,802.00	1,69,58,984.00	1,69,58,984.00	0.00	1,14,28,004.38	1,66,03,338.57	1,66,03,338.51	0.00	-				
February-18	1,49,66,541.10	2,02,42,386.00	2,02,42,386.00	0.00	85,16,457.12	1,98,90,499.99	1,98,90,499.93	0.00	6				
March-18	1,83,11,508.00	3,55,24,931.00	3,55,24,931.00	0.00	1,39,84,631.74	3,36,02,225.30	3,36,02,225.28	2,97,514.00	4				
Total(bill date)	12,00,81,202.27	20,73,78,097.11	20,73,78,097.11	0.00	11,09,96,549.61	20,59,64,162.69	20,59,64,272.68	3,02,643.30	4				

GSTR-3B

- Shortfall or excess in ITC claimed in GSTR-3B and auto-populated in GSTR-2A
- The figures given in GSTR-2A column are dynamic, i.e. it keeps on changing

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# GSTR-9 on Government Portal

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## Home Screen of GSTR-9

- Login → Annual Return
- Select FY 2017-18 & click on “Search”
- Click on “GSTR-9” tab
- It will display the screen

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### Home Screen of GSTR-9 (contd.)

- Table 4 & 5 - Amounts are picked up from GSTR-1 data
- Does not include items of 2017-18 submitted in returns after March 2018
- Amounts reflected in this table can be edited
- Table 6 – Amounts are picked from GSTR-3B data
- Table 8 – Amounts are auto-populated from GSTR-2A data

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### Table 4: Details of advances, inward and outward supplies made during the Financial Year

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹76,01,49,869.1	₹95,22,043.67	₹4,12,99,504.61	₹4,12,99,504.61	₹0.00
(B) Supplies made to registered person (B2B)	₹2,77,84,29,861	₹24,43,07,344.1	₹9,98,25,236.54	₹9,98,25,236.54	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00
(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹3,47,40,557.91	₹1,23,088.00	₹19,72,049.78	₹19,72,049.78	₹0.00
(H) Sub total (A to G above)	₹3,37,33,20,291	₹25,39,52,676.1	₹14,30,96,810.1	₹14,30,96,810.1	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹8,33,43,583.41	₹20,12,040.93	₹49,51,142.18	₹49,51,142.18	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹60,73,465.00	₹0.00	₹3,64,407.90	₹3,64,407.90	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	₹-79,72,120.41	₹-20,12,040.93	₹-45,86,734.28	₹-45,86,734.28	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹3,49,40,48,174	₹25,19,40,635.1	₹13,85,10,076.4	₹13,85,10,076.4	₹0.00

- Reflects the total of outward supplies, advances & inward supplies liable to RCM effected during the year
- Amounts are picked up from GSTR-1 data
- Does not include items of 2017-18 submitted in returns after March 2018 (including amendments)
- Amendments → not to increase or decrease liability May lead to reflecting of liability from IGST to CGST+SGST or vice versa
- Rows A to G show the gross amounts. Rows I to L show the Cr. Notes/Dr. Notes/Amendments. Row N shows the net amount
- Amounts reflected in this table can be edited

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

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹29,67,793.87				
(E) Nil Rated	₹3,37,495.00				
(F) Non-GST supply (includes 'no supply')	₹47,31,670.00				
(G) Sub total (A to F above)	₹80,36,958.87				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(N) Turnover on which tax is not to be paid (G + L above)	₹80,36,958.87				
(O) Total Turnover (including advances) (4N + 5H - 4O above)	₹21,85,94,979	₹0.00	₹1,77,34,647.2	₹1,77,34,647.2	₹1,04,074.99

- Nil rated and Zero rated supplies
- Amounts are picked up from GSTR-1 data
- Does not include items of 2017-18 submitted in returns after March 2018 (including amendments)
- Amounts reflected in this table can be edited
- Non GST supplies like interest, liquor, etc may be used in computation of reversal u/r 42 & 43

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**Table 6: Details of ITC availed during the financial year**

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹12,43,01,668.79	₹20,71,66,220.74	₹20,71,66,220.74	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
(F) Import of services (excluding inward supplies from SEZ)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
(G) Input Tax credit received from ESD	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹0.00	₹0.00	₹0.00	₹0.00
(J) Difference (I - A above)		-₹12,43,01,668.79	-₹20,71,66,220.74	-₹20,71,66,220.74	₹0.00
(K) Transition Credit through TRAN-1 (including excisions if any)			₹45,19,169.00	₹1,39,34,921.00	
(L) Transition Credit through TRAN-II			₹15,66,988.00	₹0.00	
(M) Any other ITC availed but not specified above		₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)		₹0.00	₹60,86,157.00	₹1,39,34,921.00	₹0.00
(O) Total ITC availed (I + N above)		₹0.00	₹60,86,157.00	₹1,39,34,921.00	₹0.00

- Row A reflects amount of ITC availed as shown in GSTR-3B. This amount **cannot be edited**
- To fill this table, purchases need to be bifurcated into Inputs, Input Services or Capital Goods
  - Data not readily available
- The amounts reflected here are: Gross ITC – 17(5) Disallowance (**Effect of retention u/r 42 & 43 not given here**)
- Credit availed through Form Trans-1 & Trans-2 is auto-populated, but can be edited

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**Table 7: Details of ITC Reversed and Ineligible ITC for the financial year**

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C) As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D) As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Net ITC Available for Utilization (60 - 71)	₹0.00	₹60,86,157.00	₹1,39,34,921.00	₹0.00

- Disallowance of ITC u/s 17(5) and reversal of ITC u/r 37, 39, 42 & 43 to be reported here
- It calculates the net ITC for the relevant period

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**Glitch in table 6 & 7**

**Table 4 of GSTR-3B**

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<b>(A) ITC Available (whether in full or part)</b>				
(1) Import of goods	₹0.00			₹0.00
(2) Import of services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹2,37,695.00	₹2,37,695.00	₹0.00
(4) Inward supplies from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(5) All other ITC	₹14,66,888.00	₹37,99,461.00	₹37,99,461.00	₹0.00
<b>(B) ITC Reversed</b>				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹1,11,223.00	₹9,95,981.90	₹9,95,981.90	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00
<b>(C) Net ITC Available (A) - (B)</b>	₹13,55,665.00	₹30,41,174.10	₹30,41,174.10	₹0.00
<b>(D) Ineligible ITC</b>				
(1) As per section 17(5)	₹0.00	₹2,841.00	₹2,841.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00

- Total of tax paid on purchases as reduced by ineligible ITC u/s 17(5)
- Reversal of ITC u/r 42 & 43 → gets deducted from INC under part A to arrive at Part C
- Part D which includes ineligible ITC u/r 17(5) is just a reporting requirement

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## Glitch in table 6 & 7 (contd.)

### In GSTR-9:

- In table 6, the amount shown is: Gross ITC – Disallowance u/s 17(5)  
This amount is picked from table 4C of GSTR-3B shown earlier (Table 6)
- In table 7, the retentions u/r 37, 39, 42, 43 and disallowance u/s 17(5) are deducted from ITC shown in table 6 to arrive at the net ITC (Table 7)
- In short Disallowance u/s 17(5) is deducted twice, once each in Table 6 & 7
- Clarification – Only if 17(5) Disallowance shown in Table 4A of GSTR3B then to show in Table 7 or else not to be shown.

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## Table 8: Other ITC related information

8. Other ITC related information				
Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹11,66,59,415.00	₹20,78,29,065.49	₹20,78,29,175.48	₹3,02,643.30
(B) ITC as per sum total of 6(B) and 6(H) above	₹0.00	₹0.00	₹0.00	₹0.00
(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	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [(A)-(B+C)]	₹11,66,59,415.00	₹20,78,29,065.49	₹20,78,29,175.48	₹3,02,643.30
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00
(G) IGST paid on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

- Figures of Row A are auto-populated from GSTR-2A data
- ITC of 2017-18 availed during the period from April 18 to March 19\* to be shown in Row C
- Difference between ITC as per GSTR-2A and GSTR-3B gets calculated
- Final liability of GSTR-9 → computed after considering GSTR-3B ITC data
- **The difference between ITC as per GSTR-3B and GSTR-2A → merely a reporting requirement**

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**Table 9:Details of tax paid as declared in returns filed during the financial year**

9. Details of tax paid as declared in returns filed during the financial year						
Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
			Integrated Tax	₹25,17,45,163.00	₹54,28,368.00	₹12,42,98,091.00
Central Tax	₹13,88,52,642.00	₹19,72,050.00	₹0.00	₹13,68,80,592.00		
State/UT Tax	₹13,88,52,642.00	₹19,72,050.00	₹0.00		₹13,68,80,592.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹5,168.00	₹5,168.00				
Late Fees	₹200.00	₹200.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

- After calculation of liability & ITC in earlier tables → Tax paid through cash and through credit is reported here
- Data collected from GSTR-3B
- Payment in cash can be edited

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**Table 10,11,12,13: Details of the previous Financial Year's transactions reported in next Financial Year**

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year					
Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
<b>Total turnover(SN + 10 - 11)</b>	<b>₹3,46,73,19,555.00</b>	<b>₹25,18,17,547.16</b>	<b>₹13,65,38,026.89</b>	<b>₹13,65,38,026.89</b>	<b>₹0.00</b>

- Table 10 & 11 requires declaration of additional tax or reduction in tax through amendments made in FY 2018-19 but related to FY 2017-18
- To be reported net of credit and debit notes
- Any pending claim or reversal of ITC related to 2017-18 to be reported in table 12 & 13

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## Table 15: Particulars of Demands and Refunds

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

- Refund sanctioned → the aggregate value of all refund sanction orders
- Refund pending → the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received
- These will not include details of non-GST refund claims

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## Table 15: Particulars of Demands and Refunds (contd.)

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

- Total of demands raised → mentioned in 15E
- Demands may be raised on account of
  - Notices
  - TRAN-1 or 2 notice
  - Admission of dues
  - Valuation disputes, etc.

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## Table 16: Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis Help

Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	₹0.00				
(B) Deemed supply under section 143	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(C) Goods sent on approval basis but not returned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

- Includes: Purchases from composition dealers, Deemed supply by jobworker u/s 143 of CGST Act, i.e. supply if goods are not returned within 1 or 3 years, Goods sent on approval basis, if not returned
- Supply received from composition dealers → merely a reporting requirement
- Table 16B and 16C may result in liability to be paid through Form DRC-03

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## Table 17 & 18: HSN wise summary

17. HSN wise summary of Outward Supplies Help

Goods Services

8413  
8413110 PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS - PUMPS FITTED OR DESIGNED TO BE FITTED WITH A MEASURING DEVICE- 8413 11 - PUMPS FOR DISPENSING FUEL OR LUBRICANTS, OF THE TYPE USED IN FILLING STATIONS OR IN GARAGES: HAND PUMPS o save the changes

8413191 PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS - PUMPS FITTED OR

---

17. HSN wise summary of Outward Supplies Help

If outward supply is related to services, then please select UQC as 'OTH-OTHERS' from the UQC drop down and enter 'Zero' in 'Quantity' column.

Goods Services

995  
995411 Construction services of single dwelling or multi dwelling or multi-storied residential buildings o save the changes

995412 Construction services of other residential buildings such as old age homes, homeless shelters, hostels etc

995413 Construction services of industrial buildings such as buildings used

- HSN wise summary of outward supplies to be reported in Table 17
- HSN wise summary of inward supplies to be reported in Table 18
- Issue in table 17 & 18: 8 digit HSN for goods and 6 digit SAC for services needs to be reported which is not practically possible
- Press Release 3.7.2018 states – report HSN inward supplies to the extent possible – will not be viewed adversely.

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# GSTR-9 Offline Utility

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## Steps to file GSTR-9 using offline utility

- Same form is available in offline form
- Contains same tables as online form
- Each table to be validated separately and errors, if any, to be resolved
- On validation of all tables, JSON file gets generated
- On uploading the JSON file, GSTR 9 gets ready online

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## Benefits of Offline Utility

- Don't have to play with real time data on website
- Ease in compilation of data
- Inbuilt data entry and business validations reduces chances of errors
- Ease in solving validation errors:
  1. Point your mouse-cursor on each of the red-highlighted cells to read the error description of each cell
  2. A yellow description box appears
  3. Correct the errors as mentioned in the description box.
  4. Alternatively, click Review > Show All Comments link in the ribbon-tab of the excel to view all the comments together.

## GST Softwares

## Softwares

- Various Softwares available in the market
- Tally does not have any utility yet which generated directly GSTR-9 & 9C.
  - Currently, tally is giving monthly and yearly summary of GSTR-3B.
- Cleartax generates some reports aiding in filling Annual Return and Audit.

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## Cleartax Utility

The screenshot displays an Excel spreadsheet titled 'GSTR-9 Net Tax Payable (including Reverse Charge)'. The spreadsheet is divided into two main sections: a summary table and a checklist table.

**GSTR-9 Net Tax Payable (including Reverse Charge)**

Particulars	IGST	CGST	SGST	CESS
GST Liability declared in GSTR-9	-	1,81,29,633.76	1,81,29,633.76	1,04,074.99
Total Input Tax Credit & Taxes Paid	-	1,81,31,518.00	1,81,31,518.00	1,03,100.00
Net Tax Payable/Refund for FY 17-18	-	(1,885.24)	(1,885.24)	794.99

**GSTR-9 Checklist**

Validations	IGST	CGST	SGST	CESS	Result	Reference for validation results	Comments/Notes
1. Differences in GST Liability Payable and Paid	-	(1,885.24)	(1,885.24)	794.99	?	Difference in Liability shown in Table 10A+10C1 of GSTR-9 with net of ITC utilized and Taxes paid as per Table 9 & Table 14 of GSTR-9	
2. Difference in Liability as per Books and GSTR 9					?	Difference in Liability as per books is	
Liability as per Books						Taxes 10A+10C1 as per GSTR-9	
		1,77,37,899.76	1,77,37,899.76	1,04,074.99			

- Cleartax downloads the comparison reports generated online in excel format
- Provides a checklist along with comments/notes section attached to it

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## ClearTax Utility

- Following sheets are generated by ClearTax in its utility:

No.	SHEET NAME	DESCRIPTION
A	Main Sheets	
1	Checklist	Important points to be noted while filing the form
2	Books Summary	Reconciliation statement with auto populated details present in GSTR-9
3	GSTR-9 Dashboard	Dashboard showing all the Summary Tables , similar to GSTN Portal Dashboard
4	GSTR-9 Form	Main GSTR 9 form, with data populated as per fields updated in ClearTax Portal. All changes to be done in this sheet only
5	GSTR-9 (Filed Data)	Auto populated GSTR 9 form(for review only), with calculation trails (Audit trail for all numbers)- Updated with GSTR-1, 2A & 3B summary data
6	HSN Summary	HSN Summary basis GSTR 1 Filed on GSTN & for inward supplies (Purchases) to be computed
7	GSTR-9C Form	Reconciliation statement with auto populated details present in GSTR-9

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## ClearTax Utility

B	Comparison Reports	
1	GSTR-1 vs 3B	Comparison of Outward GSTR-1 Vs GSTR-3B filed on GSTN
2	GSTR-3B vs 2A	Comparison of ITC available Vs ITC claimed as per GSTR-2A & GSTR-3B filed for B2B Purchases (Net of Invoices & CDNs)
C	Summary Sheets	
1	GSTR-1 Summary	Summary of GSTR-1 filed on GSTN drilling down to data as per GSTR-9 form
2	GSTR-2A Summary	Summary of GSTR-2A fetched from GSTN drilling down to data as per GSTR-9 form
3	GSTR-3B Summary	Summary of GSTR-3B filed on GSTN drilling down to data as per GSTR-9 form
4	GSTR-3B	GSTR-3B Filed data downloaded from GSTN

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# GSTR-9 and GSTR-9C Interrelation

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Tables in GSTR-9C	Description	Data source tables from GSTR-9	Description
5Q	Turnover as declared in annual return	5N, 10, 11	5N - Total turnover including advances
			10 - Supplies/tax declared through amendments (+) (Net of credit notes)
			11 - Supplies/tax reduced through amendments (-) (Net of debit notes)
7F	Taxable turnover as per liability declared in Annual Return (GSTR9)	(4N-4G)+(10-11)	4N - Supplies and advances on which tax is to be paid
			4G - Inward supplies on which tax is to be paid on RCM basis
			10 - Supplies/tax declared through amendments (+) (Net of credit notes)
9Q	Total amount paid as declared in Annual Return (GSTR 9)	9 + (differential tax paid in 10 or 11)	11 - Supplies/tax reduced through amendments (-) (Net of debit notes)
			9 - Tax paid as declared in returns filed during FY
			10 - Supplies/tax declared through amendments (+) (Net of credit notes)
12E	ITC claimed in Annual Return (GSTR9)	7J	7J - Net ITC available for utilization
14S	ITC claimed in Annual Return (GSTR9)	7J	7J - Net ITC available for utilization

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## Reporting requirements with table references

Nature of Transactions	Reported /Disclosed while filing returns		To be disclosed while filing Annual Return
	During FY 2017-18	During FY 2018-19	(Unreported Transactions)
Outward Taxable Supplies	Table 4	Table 10/11	Table 4
Tax liability of above	Table 9	Table 14	Table 9
Amendment in Outward Taxable Supplies	Table 4K/4L	Table 10/11	Table 4K/4L
Tax liability of above	Table 9	Table 14	Table 9
Outward Non-taxable Supplies	Table 5	Table 10/11	Table 5
Amendment in Outward Non-taxable Supplies	Table 5J/5K	Table 10/11	Table 5J/5K
Inward Supplies - RCM	Table 4G	Table 10/11	Table 4G
Tax liability of above	Table 9	Table 14	Table 9
Inward Supplies - Other than RCM	Table 6	Table 8C	There is no additional tax liability. So no reporting.

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# Thank You!

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