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

1

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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2

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
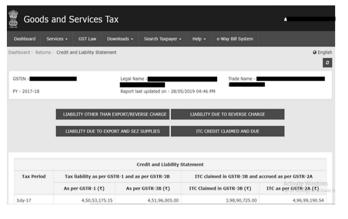
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3

3

Comparison Reports

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4

4

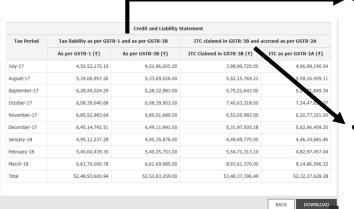## 2) Liability (other than zero rated and reverse charge supply)

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 (₹)	IGST (
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	2,98,44,378.00	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	2,65,25,698.55	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(till 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)

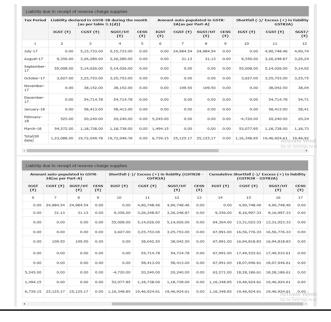|	red in GSTR-1 (other than reverse charge ng the month(as per table 4A,5, 6C,7, 9A, 9B, 9C,10,11)		Shortfall (-)/ Excess (+) in liability (GSTR3B – GSTR1)				Cumulative Shortfall (-)/ Excess (+) in liability (GSTR3B – GSTR1)			
	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	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	-6,685.55	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	-2,14,960.00	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
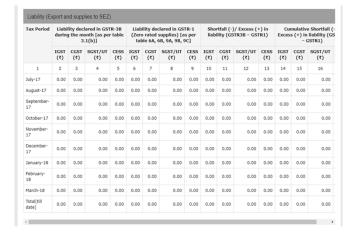
CA Rajat B. Talati, Mumbai   7

7

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 GSTR2A		
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/ (₹)
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	4,90,74
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	3,26,24
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	5,14,02
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	3,25,75
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	38,04
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	54,71
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	58,41
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	20,24
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	1,18,73
Total(till 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	19,46,92

Liability due to receipt of reverse charge supplies

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 (₹)
6	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

CA Rajat B. Talati, Mumbai   8

8

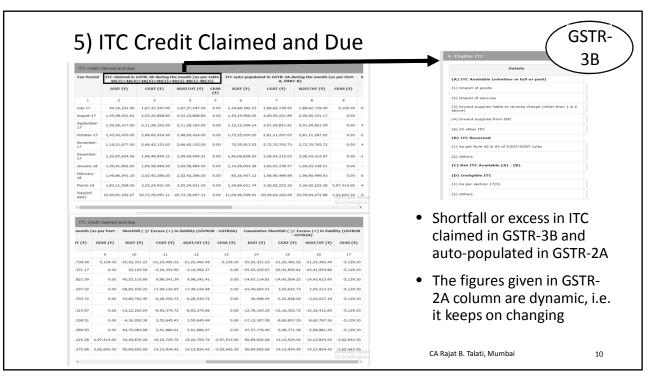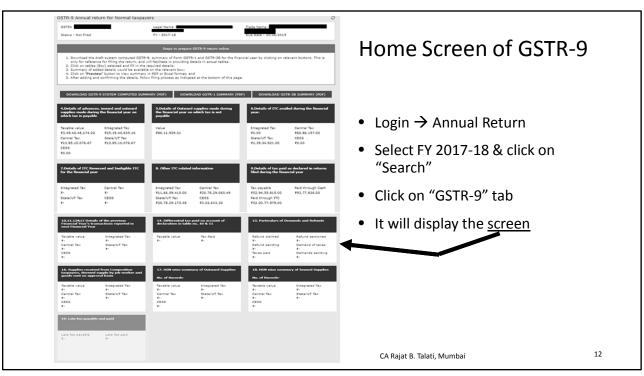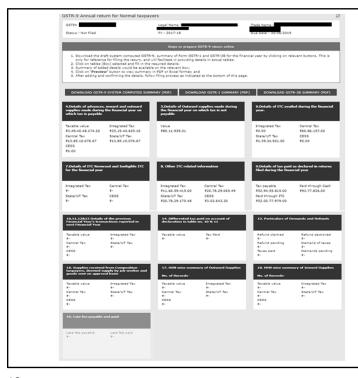# 4) Liability on account of Exports and Supplies to SEZ

Liability (Export 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 (GS – GSTR1)		
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)
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
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
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
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
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
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
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
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
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
Total(till 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

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

CA Rajat B. Talati, Mumbai

9

9

5) ITC Credit Claimed and Due

GSTR-3B

ITC credit claimed and due

Tax Period	ITC claimed in GSTR-3B during the month [as per table 4A(3)+4A(4)+4A(5)+4D(1)+4D(2)-4B(1)-4B(2)]				ITC auto-populated in GSTR-2A during the month [as per Part-A, PART-B]				S
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	
1	2	3	4	5	6	7	8	9	
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	2,01,29,821.59	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	1,99,44,940.31	1,99,44,940.31	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	1,49,86,541.10	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(till 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	9

4. Eligible ITC

Details	
(A) ITC Available (whether in full or part)	
(1) Import of goods	
(2) Import of services	
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	
(4) Inward supplies from ISD	
(5) All other ITC	
(B) ITC Reversed	
(1) As per Rule 42 & 43 of CGST/SGST rules	
(2) Others	
(C) Net ITC Available (A) - (B)	
(D) Ineligible ITC	
(1) As per section 17(5)	
(2) Others	

ITC credit claimed and due

month [as per Part-		Shortfall (-)/ Excess (+) in liability (GSTR3B - GSTR2A)				Cumulative Shortfall (-)/ Excess (+) in liability (GSTR3B - GSTR2A)			
IT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)
	9	10	11	12	13	14	15	16	17
,739.49	5,129.30	-55,52,351.23	-21,25,492.52	-21,25,492.49	-5,129.30	-55,52,351.23	-21,25,492.52	-21,25,492.49	-5,129.30
,331.17	0.00	32,125.56	-3,16,353.90	-3,16,462.37	0.00	-55,20,225.67	-24,41,845.61	-24,41,954.86	-5,129.30
,821.59	0.00	40,53,110.86	9,98,341.39	9,98,341.41	0.00	-14,67,114.81	-14,43,504.22	-14,43,613.45	-5,129.30
,297.02	0.00	-28,82,550.20	17,49,126.95	17,49,126.98	0.00	-43,49,665.01	3,05,622.73	3,05,513.53	-5,129.30
,703.72	0.00	43,85,763.45	-6,28,550.73	-6,28,550.72	0.00	36,098.44	-3,22,928.00	-3,23,037.19	-5,129.30
,315.97	0.00	-13,12,203.64	-8,93,374.72	-8,93,375.66	0.00	-12,76,105.20	-12,16,302.72	-12,16,412.85	-5,129.30
,338.51	0.00	-4,36,202.38	3,55,645.43	3,55,645.49	0.00	-17,12,307.58	-8,60,657.29	-8,60,767.36	-5,129.30
,499.93	0.00	64,70,083.98	3,51,886.01	3,51,886.07	0.00	47,57,776.40	-5,08,771.28	-5,08,881.29	-5,129.30
,225.28	2,97,514.00	43,26,876.26	19,22,705.70	19,22,705.72	-2,97,514.00	90,84,652.66	14,13,934.42	14,13,824.43	-3,02,643.30
,272.68	3,02,643.30	90,84,652.66	14,13,934.42	14,13,824.43	-3,02,643.30	90,84,652.66	14,13,934.42	14,13,824.43	-3,02,643.30

- 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

CA Rajat B. Talati, Mumbai

10

10

GSTR-9 on Government Portal

11

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

12

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

CA Rajat B. Talati, Mumbai   13

13

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

- 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

CA Rajat B. Talati, Mumbai   14

14

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

- 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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15

15

Table 6: Details of ITC availed during the financial year

- 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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16

16

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

- 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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17

Glitch in table 6 & 7

Table 4 of **GSTR-3B**

- 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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18

Glitch in table 6 & 7 (contd.)

<u>In GSTR-9:</u>

- 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 <u>(Table 6)</u>

- 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 <u>(Table 7)</u>

- 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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19

<u>Table 8:</u> 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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20

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

- 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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21

21

<u>Table 10,11,12,13:</u> Details of the previous Financial Year's transactions reported in next Financial Year

- 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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22

22

Table 15: Particulars of Demands and Refunds

- 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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23

23

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

- 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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24

24

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

- 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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25

Table 17 & 18: HSN wise summary

- 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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26

GSTR-9 Offline Utility

27

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

28

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

- <u>Ease in solving validation errors:</u>
    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.

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29

GST Softwares

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30

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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31

31

Cleartax Utility

- 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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32

32

Cleartax Utility

- Following sheets are generated by Cleartax in it's 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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33

33

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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34

34

GSTR-9 and GSTR-9C Interrelation

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35

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)
			11 - Supplies/tax reduced through amendments (-) (Net of debit notes)
9Q	Total amount paid as declared in Annual Return (GSTR 9)	9 + (differential tax paid in 10 or 11)	9 - Tax paid as declared in returns filed during FY
			10 - Supplies/tax declared through amendments (+) (Net of credit notes)
			11 - Supplies/tax reduced through amendments (-) (Net of debit 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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36

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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37

37

Thank You!

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38

38