Annual Return

Under GST in

Form GSTR-9

~CA Unmesh G. Patwardhan~ Mobile No.98224 24968

Important Provisions

Section 44 (1) - Annual Return

- Every registered person
- > Shall furnish an annual return for every financial year
- > Electronically in such form and manner as may be prescribed
- > on or before the 31st day of December following the end of such financial year

Other than

- Input Service Distributor
- Person paying tax u/s 51 (TDS)
- Person paying tax u/s 52 (TCS)
- Casual taxable person
- Non-resident taxable person

Important Provisions

Section 44 (2) - Annual Return

- Every registered person
- ➤ Who is required to get his accounts audited in accordance with the provisions of Sec.35(5)
- > Shall furnish electronically
- > The annual return under sub-section (1)
- Along with a copy of the audited annual accounts and a reconciliation statement
- ➤ Reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement,
- And such other particulars as may be prescribed.

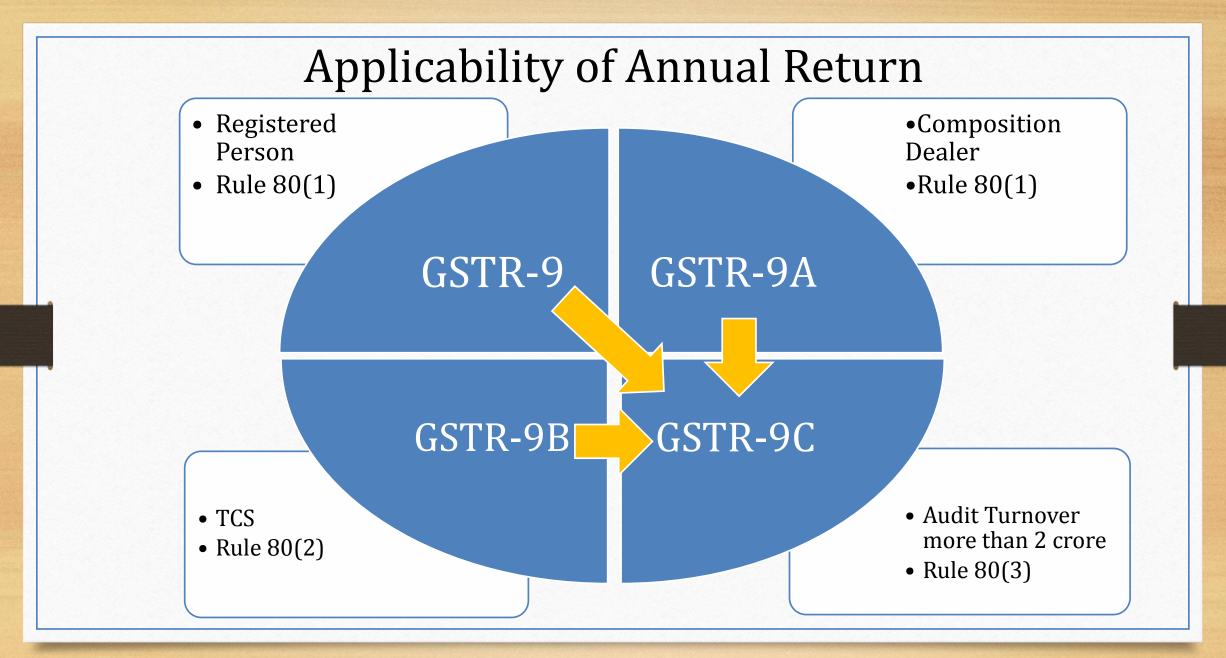
Important Provisions

Rule 80. Annual return.-

(1) 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 as specified under subsection (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.

- (2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR -9B.
- (3) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.



Important Points

- ➤ **Period of Return**: 01st July 2017 to 31st March 2018
- ➤ **Due date of filing :** 31st December 2018 (extended to 30th June 2019)
- ➤ Threshold Limit: No Limit. All registered tax payers even if turnover is NIL shall file Annual Return
- > PAN / GSTIN: Annual return is GSTIN based and not PAN based
- ➤ Late filing fees: Rs.100/- per day per Act (CGST + SGST) subject to a maximum amount of (0.25% CGST + 0.25% SGST) of the turnover in the State
- **Revision of GSTR-9:** Once filed, this form cannot be revised

NIL GSTR-9

NIL GSTR-9 can be filed, if

- 1. No outward supplies; AND
- 2. No inward supplies; AND
- 3. No liability of any kind; AND
- 4. Not claimed any credit during the financial year; AND
- 5. Not received any demand notice; AND
- 6. Not claimed any refund during the financial year

Other events

- ➤ Annual return format released by Government vide Notification No.39/2018-CT dated 04.09.2018 [consolidation of periodical returns with no scope for any corrections / modifications]
- ➤ Annual return format amended through Notification No.74/2018-CT dated 31.12.2018 [changes made to enter information as per books of accounts]
- ➤ Due date for filing Annual return for the period July 2017 to March 2018 extended by appending an explanation to Section 44 vide Order No.03/2018-CT dated 31.12.2018
- ➤ Press release issued dated 03.06.2018 clarifying certain issues

Facts about Annual Return

The Annual return is an informative return in which the person has to furnish information of what happened in the past and cannot be used for taking any action on account of:-

- 1. Payment of Taxes
- 2. Claiming of Refunds
- 3. Availment of ITC
- 4. Reversal of ITC

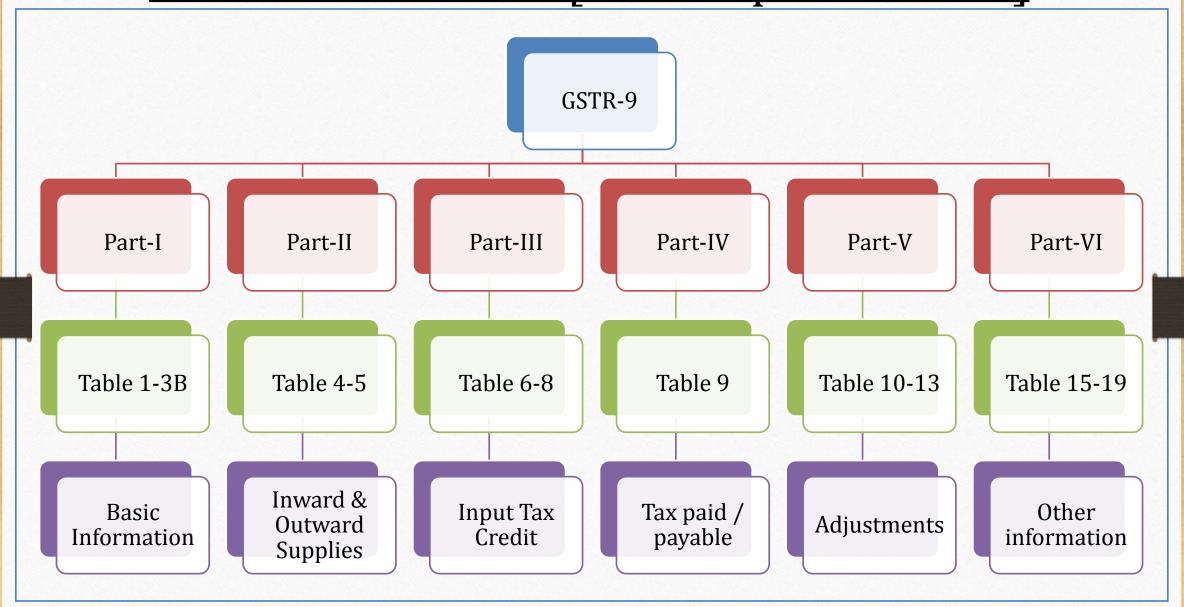
After filing Annual Return there will be no impact on :-

- 1. Electronic Credit Ledger
- 2. Electronic Cash Ledger
- 3. Electronic Liability Ledger

Instructions

- It is mandatory to file all your GSTR-1 and GSTR-3B returns for FY 2017-18 before filing this return.
- The details for the period July 2017 to March 2018 are to be provided in this return.
- It may be noted that additional liability for FY 17-18 not declared in GSTR-1 & 3B may be declared in this return.
- However, taxpayers cannot claim input tax credit unclaimed during FY 17-18 through this return.
- It may be noted that all the supplies for which payment has been made though GSTR-3B between July 2017 to March 2018 shall be declared in Table 4.

Structure of GSTR-9 [Tabular presentation]



GSTR-9 - Part I - Basic Details

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

Pt. I	Basic Details			
1	Financial Year	April 2017 to March 2018		
2	GSTIN	GSTIN of the unit		
3A	Legal Name	Auto Fill		
3B	Trade Name (if any)	Auto Fill		

GSTR-9 - Part - II - 4A to 4N

Pt. II	Details of Outward and inward supplies made	during the financia	ıl year			
			(Amount in	2 in all tables		
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT	Integrated Tax	Cess
				Tax		
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies m	nade during the fina	ancial year on v	which tax is pa	ayable	
A	Supplies made to un-registered persons (B2C)					
В	Supplies made to registered persons (B2B)					
С	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
Н	Sub-total (A to G above)					
Ι	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

GSTR-9 - Part II - Outward & Inward Supplies

4	Details of advances, in tax is payable	nward and outward supplies made during the financial year on which	
Α	Supplies made to unregistered persons (B2C)	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.	
В	Supplies made to registered persons (B2B)	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.	
С	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.	

Illustrations

Please specify which of the following supplies will form part of the reporting under supplies made to unregistered Persons (B2C) along with their values:

- (a) Intra-State supply to consumer in August 2017 as reported in GSTR 1: Rs. 30,00,000
- (b) Inter-State supply to consumer in September 2017 as reported in GSTR 1: 40,00,000
- (c) Intra-State supply incorrectly shown as supply to consumer in October 2017 and rectified as B2B supply in March 2018: 10,00,000
- (d) Intra-State supply incorrectly shown as supply to consumer in October 2017 and rectified as B2B supply in May 2018: 10,00,000
- (e) Inter-State supply to consumer incorrectly shown with value of Rs. 5,00,000 in November 2017 and rectified with value of Rs. 7,00,000 in March 2018
- (f) Credit note issued in March 2018 of Rs. 2,00,000 in respect of intra-State supplies made to consumers in December 2017 for Rs. 5,00,000
- (g) Credit note issued in April 2018 of Rs. 1,00,000 in respect of inter-State supplies made to consumers in January 2018 for Rs. 3,00,000
- (h) Outward supplies taxable under reverse charge basis in February 2018 as reported in GSTR 1: Rs. 5,00,000

GSTR-9 - Part II - Outward & Inward Supplies

D	Supply to SEZs on payment of tax	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
Е	Deemed Exports	Aggregate value of supplies in the nature of deemed exports [Advance Authorisation, Export Promotion of Capital Goods Authorisation, Supply to EOU, Supply of gold by banks / PSU against Advance Authorisation] on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
F	Advances on which tax has been paid but invoice hasnot been issued (not covered under (A) to (E) above)	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of GSTR-1 may be used for filling up these details.
G	Inward supplies on which tax is to be paid on reverse charge basis	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e.by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details. RCM U/s 9(3) if supplier is URD. RCM U/s 9(4) upto 12.10.2017
Н	Sub-Total (A to G above	

Illustrations

No tax payable on advance received for goods for registered taxpayer with turnover below 1.5 crore – Notification No.40/2017 dt. 13.10.2017

No tax payable on advance received for goods for all registered taxpayers from 16.11.2017 – Notification No.66/2017 dt. 15.11.2017

- (a) Advances received against outward supply to consumers in the month of August 2017: Rs.50,000. The supply was made and disclosed in GSTR 1 in the month of December 2017 for Rs.2,00,000.
- (b) Advances received against outward supply to Registered Persons in the month of November 2017: Rs.1,50,000. The supply was made and disclosed in GSTR 1 in the month of May 2018 for Rs.5,00,000.
- (c) Advance received in the month of August 2017 and disclosed in GSTR 1 for Rs.50,000. Subsequently Invoice was raised for Rs.1,50,000 in December 2017. While reporting in GSTR-1 for December 2017 only net amount of Rs.1,00,000 was declared.

Illustrations

- (a) Intra state supply received from GTA (charging tax @ 12%) (Forward charge) in January 2018 reported incorrectly as Inward supplies liable to reverse charge in 'Table 3.1(a) of GSTR 3B: Rs.25,000. This was rectified in the month of August 2018.
- (b) Professional services received from an unregistered supplier was received on 15th July 2017 for Rs.15,000 was not shown in GSTR 3B even though the limit of Rs 5,000 as per section 9(4) of CGST Act was crossed. This has not been corrected till date.
- (c) Remuneration paid to non-executive directors in November 2017 not shown in GSTR 3B for Rs.4,00,000. This was later disclosed, and tax was paid under reverse charge basis in Table 3.1(d) of GSTR 3B in March 2018
- (d) Inward supplies liable to reverse charge in Table 3.1(d) of GSTR 3B incorrectly shown as Rs.1,00,000 in November 2017 but later rectified as Rs.2,00,000 in April 2018
- (e) Input tax Credit on reverse charge supplies availed in Table 4A (3) of GSTR 3B but same not shown as part of inward supplies liable to reverse charge under Table 3.1 (d) of GSTR 3B in January 2018: Rs.75,000. This has not been rectified till date.
- (f) CGST and SGST paid on inward supplies liable to reverse charge in Table 3.1(d) of GSTR 3B in March 2018 instead of IGST and rectified in May 2018: Rs.30,000

GSTR-9 - Part II - Outward & Inward Supplies

	I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. Remove credit notes of B2C transactions. C/n of post sales discount not to be considered. [Extension of due date by ROD-3 does not apply to credit notes post Sept.2018]
	J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
•	K	Supplies / tax declared through Amendments (+)	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J)
	L	Supplies / tax reduced through Amendments (-)	and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
	M	Sub-Total (I to L above)	
	N	Supplies and advances	on which tax is to be paid (H + M) above

Illustrations

- (a) Credit note issued in March 2018 of Rs. 2,00,000 in respect of intra state supplies made to Registered Persons in December 2017 for Rs. 5,00,000
- (b) Credit note issued in April 2018 of Rs. 1,00,000 in respect of interstate supplies made to consumers in January 2018 for Rs. 3,00,000
- (c) X Ltd issued a credit note worth Rs 20,000 against supply made in November. However, in GSTR 1 it was furnished as debit note. The error was rectified in April 2018
- (d) Credit note issued in respect of intra state supplies made to consumer in August 2017: Rs 25000
- (e) Credit note issued in September 2017 for Rs. 5000 wherein GST has not been charged as it could not satisfy the conditions of being treated as discount under section 15(3) of the CGST Act. The original invoice was issued in the month of July 2017 for Rs. 200000

Illustrations

- (a) GSTIN of party incorrectly furnished in GSTR 1 of November 2017 and later rectified in April 2018.
- (b) M Ltd exported goods worth Rs.2,00,000 to USA in October 2017. Shipping bills number was mentioned incorrectly in Table 6A of GSTR 1 and later the same was amended in November 2017
- (c) Taxable value of a B2B supply was Rs.2,00,000 as disclosed in the GSTR 1 for the month of August 2017. However, IGST of Rs.36,000 was shown instead of Rs.24,000. This was rectified in the month of February 2018.
- (d) Taxable value of a B2C supply was Rs.5,00,000 as disclosed in the GSTR 1 for the month of August 2017. However, IGST of Rs.25,000 was shown instead of Rs.60,000. This was rectified in the month of March 2018.
- (e) Incorrect taxable value of Rs.1,00,000 was shown in December 2017 in B2B supply which was rectified as Rs.75,000 in the amendment Table in GSTR 1 in July 2018.

GSTR-9 - Part - II - 5A to 5N

5	Details of Outward supplies made during the	e financial year on wh	ich tax is not payal	ole	
A	Zero rated supply (Export) without payment of tax				
В	Supply to SEZs without payment of tax				
	Supplies on which tax is to be paid by the recipient on reverse charge basis				
D	Exempted				
E	Nil Rated				
F	Non-GST supply [includes no supply]				
G	Sub-total (A to F above)				
	Credit Notes issued in respect of transactions specified in A to F above (-)				
	Debit Notes issued in respect of transactions specified in A to F above (+)				
J	Supplies declared through Amendments (+)				
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)				

GSTR-9 - Part II - Outward & Inward Supplies

5	Details of Outward su	pplies made during the financial year on which tax is not payable
A	Zero rated supply (Export) without payment of tax	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
В	Supply to SEZs without payment of tax	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
С	Supplies on which tax is to be paid by the recipient on reverse charge basis	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details. – Sec.9(3) – Legal Services
D	Exempted	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be
Е	Nil Rated	declared here. Table 8 of FORM GSTR-1 may be used for filling up these
F	Non-GST supply	details. The value of "no supply" shall be declared under Non-GST Supply(5F) 5D – High Sea Sales, Sales from Custom bonded warehouse, exempt by noti. 5E – Supply at NIL / 0% rate 5F – Schedule III transactions
G	Sub-Total (A to F above	

GSTR-9 - Part II - Outward & Inward Supplies

Н	Credit Notes issued in respect of transactions specified in A to F above (-)	Aggregate value of credit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.			
I	Debit Notes issued in respect of transactions specified in A to F above (+)	Aggregate value of debit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.			
J	Supplies declared through Amendments (+)	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here.			
K	Supplies reduced through Amendments (-)	Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.			
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)	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.			

GSTR-9 - Part - III - 6A to 60

Pt	. III	Details of ITC for the financial year					
		Description	Туре	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
		1	2	3	4	5	6
	6	Details of ITC availed during the financial year					
		Total amount of input tax credit availed through FORM GST Table 4A of FORM GSTR-3B)	R-3B (sum total of	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
			Inputs				
		liable to reverse charge but includes services received from	Capital Goods				
		SEZs)	Input Services				
	С	Inward supplies received from unregistered persons liable	Inputs				
			Capital Goods				
		& ITC availed	Input Services				
•	D	Inward supplies received from registered persons liable to	Inputs				
		reverse charge (other than B above) on which tax is paid	Capital Goods				
		and ITC availed	Input Services				
	E	Import of goods (including supplies from SEZs)	Inputs				
			Capital Goods				
	F	Import of services (excluding inward supplies from SEZs)					
	G	Input Tax credit received from ISD					
	Н	Amount of ITC reclaimed (other than B above) under the pro	ovisions of the Act				
	I	Sub-total (B to H above)					
		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)					
	0	Total ITC availed (I + N above)					

6	Details of ITC availed	as declared in returns filed during the financial year
Α	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here. This figure is not-editable.
В	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
С	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details. RCM U/s 9(3) if supplier is URD. RCM U/s 9(4) upto 12.10.2017

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	D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR3B may be used for filling up these details. RCM U/s 9(3) like GTA, Advocates, etc.
	E	Import of goods (including supplies from SEZs)	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)	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 GSTR-3B may be used for filling up these details.

	G	Input Tax credit received from ISD	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
	Н	Amount of ITC reclaimed (other than B above) under the provisions of the Act	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here. If payment is not made to supplier within 180 days ITC has to be reversed. Check returns for Jan.18 to Mar.18
1	I	Sub-total (B to H above	
	J	Difference (I - A above)	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.

K	Transition Credit through TRAN-I (including revisions if any)	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I [Credits under earlier law as on 30.06.2017 allowed to be c/f] including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.	
L	Transition Credit through TRAN-II	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II [Where dealer was not registered under earlier law and was allowed credit of 40%/60% on stock of goods] shall be declared here.	
M	Any other ITC availed but not specified above	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC01 [Exempt to Taxable, Voluntary Registration] and FORM ITC-02 [Merger, Amalgamation, Acquisition, etc.] in the financial year shall be declared here.	
N	Sub-total (K to M above	e)	
0	Total ITC availed (I + N above)		

GSTR-9 – Part – III – 7A to 7J

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

7	Details of ITC Reverse	ed and Ineligible ITC for the financial year			
A	As per Rule 37	Details of input tax credit reversed due to ineligibility or reversals required			
В	As per Rule 39	under rule 37, 39,42 and 43 of the CGST Rules, 2017 shall be declared here. Rule 37- Payment to supplier not made within 180 days			
С	As per Rule 42	Rule 37 - Payment to supplier not made within 160 days Rule 39 – ISD apportionment is in negative because of CR Note by ISD			
D	As per Rule 43	Rule 42 – Proportionate reversal on Common ITC & other than business			
Е	As per section 17(5)	Rule 43 – Proportionate reversal on common Capital Goods			
F	Reversal of TRAN-I credit	This column should also contain details of any input tax credit reversed under section 17(5) (Blocked Credits) of the CGST Act, 2017 and details of			
G	Reversal of TRAN-II credit	ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B ma			
Н	Other reversals (pl. specify)	be used for filling up these details. Any ITC reversed through FORM ITC -03 [Taxable to Exempt] shall be declared in 7H.			
I Total ITC Reversed (A to H above) J Net ITC Available for Utilization (60 - 7I)		o H above)			
		tilization (60 - 7I)			

Illustration

Situation	Reporting requirement in Table of GSTR-9
ITC Reversed in 2017-18	Table 7C (for input and Input service) and Table 7D (for capital goods)
ITC Reversed by mistake and also re-availed that ITC in 2017-18	ITC reversal in Table 7C (for input and input services) and Table 7D (for capital goods) and re-availed ITC will be auto populated in Table 6A
ITC Reversed in 2018-19	Table 12
ITC Reversed by mistake and also re-availed in 2018-19	ITC reversed in Table 12 and re-availed ITC in Table-13

Illustration

RP Ltd. has filed his April-17 to June-17 service tax return where in closing balance of service tax was Rs.5,00,000 and KKC of Rs.60,000. At the time of filling TRAN-I on 30th November 2017, they have claimed both credit of Service tax and KKC in TRAN-I hence amount gets credited to CGST electronic credit ledger.

On scrutiny by the registered person, they got to know that credit of KKC was not allowed. Hence, they have reversed such credit in GSTR-3B of March-18. In such case, such credit reversal is required to be reported in Table-7F of GSTR-9 since credit gets reversed during 2017-18 itself.

Suppose in above situation, they have reversed such credit in GSTR-3B of May-18, then such credit reversal is required to be reported in Table-12 of GSTR-9

GSTR-9 - Part - III - 8A to 8K

8	Other ITC related information						
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>		
В	ITC as per sum total of 6(B) and 6(H) above	<auto></auto>					
С	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018						
D	Difference [A-(B+C)]						
Е	ITC available but not availed						
F	ITC available but ineligible						
G	IGST paid on import of goods (including supplies from SEZ)						
Н	IGST credit availed on import of goods (as per 6(E) above)	<auto></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>	<auto></auto>	<auto></auto>		

	8	Other ITC related info	nformation		
	A	ITC as per GSTR-2A (Table 3 & 5 thereof)	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I.		
1	В	ITC as per sum total of 6(B) and 6(H) above	The input tax credit as declared in Table 6B and 6H shall be auto-populated here		
	С	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	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.		
	D	Difference [A-(B+C)]			

Е	ITC available but not availed	The credit which was available and not availed in 3B and the credit was not availed in 3B as the same was ineligible shall be declared here. Ideally, if 8D is
F	ITC available but ineligible	positive, the sum of 8E & 8F shall be equal to 8D.
G	IGST paid on import of goods (including supplies from SEZ)	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
Н	IGST credit availed on import of goods (as per 6(E) above)	The input tax credit as declared in Table 6E shall be auto-populated here. [As per press release, taxpayers are advised to fill in their entire credit availed on import of goods from July 2017 to March 2019 in Table 6(E) itself]
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)	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

GSTR-9 - Part IV - Tax Paid

9. Details of tax paid as declared in returns filed during the financial year						
Description	Description Tax Paid				Paid t	through ITC
	Payable	through	Central Tax	State	Integrat	Cess
		cash		Tax /	ed Tax	
				UT		
				Tax		
1	2	3	4	5	6	7
Integrated Tax						
Central Tax						
State/UT Tax						
Cess						
Interest						
Late fee						
Penalty						
Other						

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.

GSTR-9 - Part - V - 10 to 13

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	Centra 1 Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
	Supplies / tax declared through Amendments (+) (net of debit notes)						
	Supplies / tax reduced through Amendments (-) (net of credit notes)						
	Reversal of ITC availed during previous financial year						
	ITC availed for the previous financial year						

GSTR-9 – Part V – Adjustments

	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				
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to			
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.			
12	Reversal of ITC availed during previous financial year	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR3B may be used for filling up these details.			
13	ITC availed for the previous financial year	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details.			

GSTR-9 – Part V – Adjustments

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							

GSTR-9 – Part VI – Other Information

Γ	15		Particulars of Demands and Refunds						
		Details	Central	State Tax	Integrated	Cess	Interest	Penalty	Late Fee
			Tax	/ UT Tax	Tax				/ Others
		1	2	3	4	5			
	A	Total Refund claimed	000						nd pending for
	В	Total Refund sanctioned							the aggregate value nclude refunds
	С	Total Refund Rejected						_	rocessing. Refund
	D	Total Refund Pending	pending v acknowle	vill be the a dgement ha	ggregate ar	nount i	n all refur nd will exc	nd applica clude prov	on orders. Refund tion for which visional refunds claims.
	E	Total demand of							
		taxes	1 00 0						onfirming the
	F	Total taxes paid in respect of E above	Aggregate	demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as					
	G	Total demands pending out of E above			t of 15E abo				alue of demands

GSTR-9 – Part VI – Other Information

	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		
4		1	2	3	4	5	6		
		Composition taxpayers					n taxpayers shall sed for filling up		
		Section 143	Aggregate value of all deemed supplies from the principal to the jobworker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.						
		but not returned	Aggregate van	but were not	returned to t	the principal	ch were sent on supplier within		

GSTR-9 - Part VI - Other Information

	17	HS	HSN Wise Summary of outward supplies						
	HSN		Total	Taxable	Rate of	Centra			Cess
	Code	Quantity Code)	Quantity	Value	Tax	l Tax	/ UT Tax	ed Tax	
	1	2	3	4	5	6	7	8	9
	18	HS	HSN Wise Summary of Inward supplies						
1	HSN Code		Total Quantity	Taxable Value	Rate of Tax	Centra l Tax		Integrat ed Tax	Cess
	1	2	3	4	5	6	7	8	9

- Summary of supplies effected and received against a particular HSN code to be reported only in this table.
- It will be optional for taxpayers having annual turnover upto Rs.1.50 Cr.
- It will be mandatory to report HSN code at two digits even for taxpayers having annual turnover in the preceding year above Rs.1.50 Cr but upto Rs.5 Cr and at four digits' level for taxpayers having annual turnover above Rs.5 Cr.
- UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR1 may be used for filling up details in Table 17.
- It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10% or more of the total value of inward supplies.

GSTR-9 – Part VI – Other Information

Rule 46(g) – HSN Code to be mentioned on Tax Invoice

Sr. No.	Annual Turnover in the preceding financial year	Number of Digits of HSN
1.	Upto Rs. One Crore Fifty Lakhs	Nil
2.	More than Rs. One Crore Fifty Lakhs and upto Rs. Five Crore	2
3.	More than Rs. Five Crore	4

GSTR-9 – Part VI – Other Information

19	Late fee payable and paid							
	Description	Payable	Paid					
	1	2	3					
А	Central Tax							
В	State Tax							

Late fee will be payable if annual return is filed after the due date.

GSTR-9 - 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.

GSTR-9 Filing Process

- ➤ Based on GSTR-1 and GSTR-3B filed during the year, facility to download system computed GSTR-9 as PDF format will be available.
- ▶ Based on GSTR-1/3B filed, consolidated summary of GSTR-1/3B will be available as PDF format
- ➤ In each table of GSTR-9, values will be auto-populated to the extent possible based on GSTR-3B and GSTR-1 of the year. All the values will be editable with some exceptions
- NIL return can be filed through single click
- Offline tool to be downloaded from the portal
- Auto-populated GSTR-9 (jason) to be downloaded from the portal before filling up the values.
- Table 6A [ITC as per GSTR-3B] and 8A [ITC as per GSTR-2A] will be non-editable
- Other values will be editable barring tax payment entries in Table 9

GSTR-9 Filing Process

- After filling up the values, jason file to be generated and saved
- After logging on to the portal, the jason file to be uploaded.
- File will be processed and error if any will be shown.
- Error file to be downloaded from the portal and opened in the Excel tool
- After making corrections, file will again be uploaded on the portal.
- Corrections can be made online also except table 17 & 18 if the number of records exceeds 500 in each table.
- Except late fee, if any, no payment is to be made with annual return.
- After filing, return can be downloaded as pdf / excel
- Revision facility is not there.
- Payment can be made on voluntary basis through GSTR DRC-03, if required

Steps for preparing GSTR-9

- Download system generated GSTR-9
- Find out GSTIN wise transactions from books of accounts
- Reporting related to Outward Supplies

Supplies as reported in GSTR-1

Supplies as reported in GSTR-3B and also liability as declared on which tax is paid

Outward Supplies as per books of accounts

Supplies reported in GSTR-3B during April 2018 to March 2019

Supplies not declared in 3B and tax is not paid

Transactions not reported / wrongly reported in 3B, to be reported in Annual return

Steps to prepare GSTR-9

Reporting related to Input tax credit

Reconcile ITC as per books and 3B.

Reconcile ITC availed in FY 17-18 and FY 18-19 with books for FY 17-18

Find out ITC shown in books but not availed in 3B

Compare the above ITC with 2A

- Reporting of RCM transactions
- Reconcile taxes paid through 3B with books and Annual return
- Do all the above working on monthly basis but report in Annual return on yearly basis

Press Release - Clarifications on filing Annual Return

The last date for filing of Annual return in FORM GSTR-9 is 30th June 2019. The trade and industry have raised certain queries with respect to filing of this Annual return which are being clarified as follows:

- a) Information contained in FORM GSTR-2A as on 01.05.2019 shall be auto-populated in Table 8A of FORM GSTR-9.
- b) Input tax credit on inward supplies shall be declared from April 2018 to March 2019 in Table 8C of FORM GSTR-9.
- c) Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V of FORM GSTR-9. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of FORM GSTR-1.
- d) It may be noted that irrespective of when the supply was declared in FORM GSTR-1, the principle of declaring a supply in Pt. II or Pt. V is essentially driven by when was tax paid through FORM GSTR-3B in respect of such supplies. If the tax on such supply was paid through FORM GSTR-3B between July 2017 to March 2018 then such supply shall be declared in Pt. II and if the tax was paid through FORM GSTR3B between April 2018 to March 2019 then such supply shall be declared in Pt. V of FORM GSTR-9.

Press Release - Clarifications on filing Annual Return

- e) Any additional outward supply which was not declared by the registered person in FORM GSTR-1 and FORM GSTR-3B shall be declared in Pt.II of the FORM GSTR-9. Such additional liability shall be computed in Pt.IV and the gap between the "tax payable" and "Paid through cash" column of FORM GSTR-9 shall be paid through FORM DRC-03.
- f) Many taxpayers have reported a mismatch between auto-populated data and the actual entry in their books of accounts or returns. One common challenge reported by taxpayer is in Table 4 of FORM GSTR-9 where details may have been missed in FORM GSTR-1 but tax was already paid in FORM GSTR-3B and therefore taxpayers see a mismatch between auto-populated data and data in FORM GSTR-3B. It may be noted that auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.

Press Release - Clarifications on filing Annual Return

- g) Many taxpayers have represented that Table 8 has no row to fill in credit of IGST paid at the time of import of goods but availed in the return of April 2018 to March 2019. Due to this, there are apprehensions that credit which was availed between April 2018 to March 2019 but not reported in the annual return may lapse. For this particular entry, taxpayers are advised to fill in their entire credit availed on import of goods from July 2017 to March 2019 in Table 6(E) of FORM GSTR-9 itself.
- h) Payments made through FORM DRC-03 for any supplies relating to period between July 2017 to March 2018 will not be accounted for in FORM GSTR-9 but shall be reported during reconciliation in FORM GSTR-9C.
- 2. All the taxpayers are requested to file their Annual Return (FORM GSTR-9) at the earliest to avoid last minute rush.



Turnover and Liability as per

Period	Books	GSTR-1	GSTR-3B
Jul 17 to March 18	1000	1000	800
Apr 18 to Mar 19			200
Total	1000	1000	1000
Reporting in GSTR-9			
Table 4	800		
Table 10	200		
Table 11	NIL		
Total	1000		

Turnover and Liability as per

Period	Books	GSTR-1	GSTR-3B
Jul 17 to March 18	1000	800	1000
Apr 18 to Mar 19		200	
Total	1000	1000	1000
Reporting in GSTR-9			
Table 4	1000		
Table 10	NIL		
Table 11	NIL		
Total	1000		

Wrong Turnover in 3B but Liability correctly paid

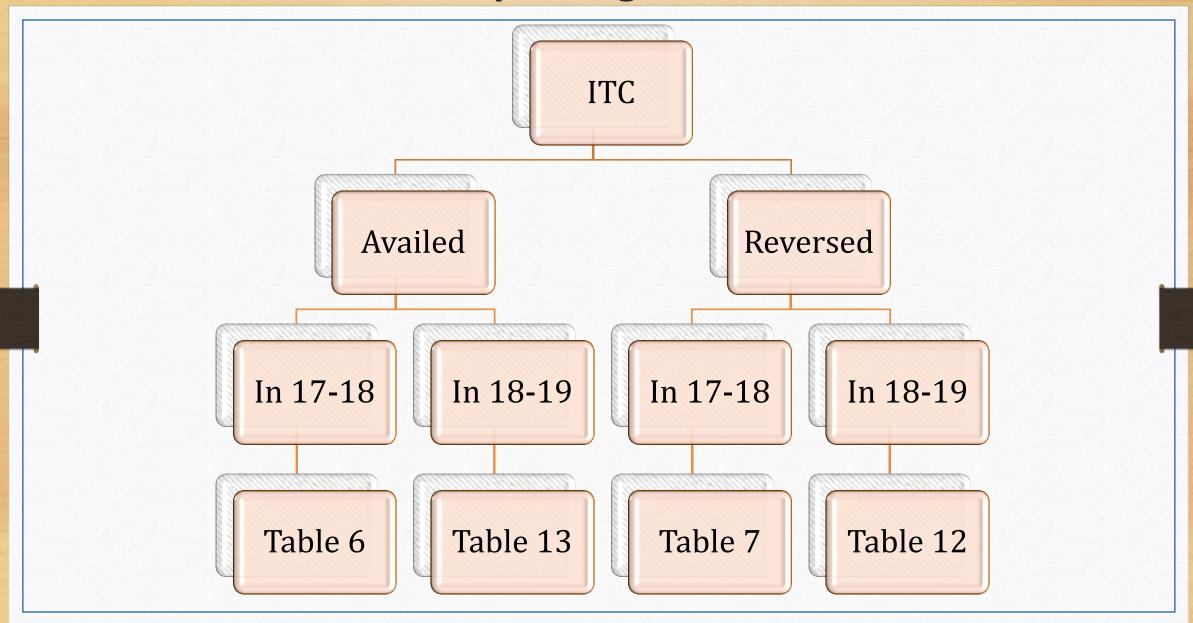
Period	Books	GSTR-1	GSTR-3B
Jul 17 to March 18	1000	800	10000
Apr 18 to Mar 19		100	
Total	1000	900	10000
Reporting in GSTR-9			
Table 4	1000		
Table 10	NIL		
Table 11	NIL		
Total	1000		

Excess Turnover in 3B but adjusted in next FY

Period	Books	GSTR-1	GSTR-3B
Jul 17 to March 18	1000	800	1500
Apr 18 to Mar 19		200	-500
Total	1000	1000	1000
Reporting in GSTR-9			
Table 4	1500		
Table 10	NIL		
Table 11	-500		
Total	1000		

Excess Turnover in 3B but not adjusted

Period	Books	GSTR-1	GSTR-3B
Jul 17 to March 18	1000	800	1500
Apr 18 to Mar 19		200	
Total	1000	1000	1500
Reporting in GSTR-9			
Table 4	1000		
Table 10	NIL		
Table 11	NIL		
Total	1000		
Claim refund	500		



Period	Books	GSTR-3B	GSTR-2A
Jul 17 to March 18	1000	900	800
Apr 18 to Mar 19			
Total	1000	900	800
Reporting in GSTR-9			
Table 6	900		
Table 7	NIL		
Table 8A	800		
Table 8B	900		
Table 8 C	NIL		
Table 8 D	-100		

Period	Books	GSTR-3B	GSTR-2A
Jul 17 to March 18	1000	900	800
Apr 18 to Mar 19		100	
Total	1000	1000	800
Reporting in GSTR-9			
Table 6	900		
Table 7	NIL		
Table 8A	800		
Table 8B	900		
Table 8 C	100		
Table 8 D	-200		
Table 12 / 13	100	(Table 13)	

Period	Books	GSTR-3B	GSTR-2A
Jul 17 to March 18	1000	900	1000
Apr 18 to Mar 19		100	
Total	1000	1000	1000
Reporting in GSTR-9			
Table 6	900		
Table 7	NIL		
Table 8A	1000		
Table 8B	900		
Table 8 C	100		
Table 8 D	NIL		
Table 12 / 13	100	(Table 13)	

Period	Books	GSTR-3B	GSTR-2A
Jul 17 to March 18	1000	900	1200
Apr 18 to Mar 19		100	
Total	1000	1000	1200
Reporting in GSTR-9			
Table 6	900		
Table 7	NIL		
Table 8 A	1200		
Table 8 B	900		
Table 8 C	100		
Table 8 D	200		
Table 12 / 13	100	(Table 13)	
Table 8 K (Lapse)	200		

- Whether submission of details of HSN code is compulsory?
- What if the supply was made in the year 2017-18 but invoice was raised towards such supply in the year 2018-19?
- If interstate supply has been declared as intra state supply and vice versa in Form GSTR-1, how to rectify it? Whether it has to be rectified in the Annual Return?
- What shall be the treatment in case of Credit Note issued in respect of transaction of FY 2017-18 issued after end of FY and reported in the GSTR-1 of the subsequent financial year?
- Credit note was issued by the supplier but the same was omitted to be disclosed in the GSTR-3B. Whether the same may be disclosed and adjusted in the GSTR-9?
- SEZ unit has supplied the goods to DTA unit. How should it be reported in the Annual return by SEZ unit?

- How to disclose the difference between commercial value of the transaction and assessable value under GST?
- Supplies made to registered persons have been disclosed as B2C supplies in Form GSTR How to rectify the same in Annual Return?
- There was sale of motor vehicle on which GST was paid on the margin value. How should disclosure be made in the Annual Return?
- Credit has been availed on certain invoices but the invoice is not appearing in the GSTR-2A. Whether credit of the same has to be reversed in the Annual Return?
- O It is difficult to reconcile the GSTR-2A with ITC availed in GSTR-3B on individual invoice basis. Can it be done at aggregate level for each vendor and disclosed in the Annual Return?
- Credit is appearing in GSTR-2A but physical invoice is not available. Whether credits of the same may be availed in the Annual Return?

- Whether any un-availed input tax credit pertaining to FY 2017-18 would lapse once the annual return is filed?
- Input tax credit has been shown in the books of account but not shown in the GSTR-3B.
 Whether adjustment is required to be made in the Annual Return?
- Input tax credit has been shown in 3B but not shown in books of account. Can credit be claimed?
- Input tax credit is reflecting in 2A but not shown in 3B and entered at gross amounts in books of accounts?
- Table 8A incorporate details of credits as per GSTR-2A. But there is difference in the auto populated number as per Table 8A and credits as per GSTR-2A. How to identify such differences and reconcile them in the GSTR-9?
- In case of return of goods by the supplier, the customer is issuing tax invoice. How should same be considered in the GSTR-9 of both the parties?

- In case assesse has missed paying taxes on any inward supplies under RCM in the returns filed for FY 17-18 but the same was duly identified and accordingly tax on the same was later paid in the returns filed in the FY 18-19. Whether the same needs to be disclosed in the Annual Returns?
- In the above case, whether the assesse can claim input tax credit? If yes, in which year?

Thank You!!!!



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