

Presentation on
How To Derive Data
From Tally.ERP9 for
GST Annual Returns
PUNE BRANCH
OF WIRC OF ICAI
on 04-05-2019

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Pre-requisite

- ▶ Remove all your Incomplete / Mismatch Information.
- ▶ You can get the tax values from respective tax columns in the section used to derive taxable value or calculate the same by multiplying the taxable value with tax rate. Interstate and local tax can be ascertained by filtering the place of supply. In case of local tax, divide the value by 2 to get central and state/UT tax.

Pt. II - Details of Outward supplies declared during the financial year

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

Supplies made to un-registered person (B2C)

Taxable Value: Displays the sum of taxable values from supplies made to un-registered persons. Get these values from;

- ▶ **B2C(large) Invoices-5A, 5B** and **B2C(Small) Invoices – 7** sections in **GSTR-1** report in Tally.ERP 9.
- ▶ **Credit/Debit Notes(Unregistered)-9B** section in **GSTR-1** report in Tally.ERP 9 (in case the business does not deal in exports).
- ▶ All **B2CL** transactions in **cdnur** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnur** sheet in the excel template and filter for invoices with **B2CL** in the **UR Type** column. Add the taxable value of all invoices (in case the business deals in exports).
- ▶ Finally, the taxable value from B2CL transactions amended during the financial year are recorded in the respective columns. You may get this information from Tally.ERP 9, if you have book marked such invoices using **Narration** or any other identifier.

Supplies made to un-registered person (B2C) (continued...)

Alternatively, get the amended transaction details from the filed GSTR-1. Download **GSTR-1** for each month of the annual period and check the amendments sheet for each section. You can get the values from **b2cla** sheet and filter for the **b2cl** transactions in the **cdnura** sheet in the downloaded GSTR-1. Compare the amended invoices with the original to calculate the difference.

- ▶ Enter the aggregate taxable value in this field after considering the sum of original invoices and amendments from all the sections described. **Central Tax** , **State/UT Tax** , **Integrated Tax** , and **Cess** :

Enter the tax amounts applicable to the calculated taxable value. You can get the tax values from respective columns or calculate the same by multiplying the taxable value with tax rate. Interstate and local tax can be ascertained by filtering the place of supply. In case of local tax, divide the value by 2 to get central and state/UT tax.

Supplies made to registered persons (B2B)

Enter the sum of taxable values from supplies made to registered persons. Get these values from;

- ▶ All non-reverse charge regular transactions in the **b2b** sheet of the **GSTR-1** excel template to which data was exported from Tally.ERP 9. To get this value, go to the **b2b** sheet in the excel template. **Filter** for **N** in the **Reverse Charge** column **And then filter** for **Regular** in the **Invoice Type** column. Get the sum of the **Taxable Value** from the filtered list.

Zero rated supply (Export) , Supply to SEZs on payment of tax ,Deemed Exports

- ▶ Go to **GSTR-1** report in Tally.ERP 9 and change the period to Jul'17 to Mar'18. Ensure that all exceptions are cleared. Click **V : View Summary** to display the report in summary format and Click **F1 : Detailed**. Get the taxable value from Exports Taxable, Exports Nil Rated, and Exports Exempt.
- ▶ **Alternatively**, You can get this value also from all tax paid exports in the **exp** sheet of the **GSTR-1** excel template to which data was exported from Tally.ERP 9. To get this value, go to the **exp** sheet in the excel template. Filter for relevant type in the **Export Type and Invoice Type** columns.

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

- ▶ Enter this value using amount in the **Taxable Value** column from **Tax Liability (Advances received) - 11A(1), 11A(2)** after deducting the value from **Adjustment of advances - 11B(1), 11B(2)** section in **GSTR-1** report in Tally.ERP 9.

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

- ▶ Enter this value using amount in the **Taxable Value** column from **d) Inward Supplies (liable to reverse charge)** row under **3.1 Outward supplies and inward supplies liable to reverse charge** section in **GSTR-3B** report

Pt. II - Details of Inward supplies declared during the financial year

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

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

Enter this value by adding the amounts in the **Taxable Value** columns from;

- ▶ All credit note transactions in the **cdnr** sheet of the **GSTR-1** excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnr** sheet in the excel template. Filter for **C** in the **Document Type** column. Enter the sum of the **Taxable Value** from the filtered list.

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

Enter this value by adding the amounts in the **Taxable Value** columns from;

- ▶ All debit note transactions in the **cdnr** sheet of the **GSTR-1** excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnr** sheet in the excel template. Filter for **D** in the **Document Type** column. Enter the sum of the **Taxable Value** from the filtered list.

Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year.

5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					

Zero rated supply (Export) without payment of tax

- ▶ Displays the **Taxable Value** of all exports where tax was not applied. To get this value, go to GSTR-1 report in Tally.ERP 9 and change the period to Jul '17 to Mar '18. Ensure that all exceptions are cleared. Click **V : View Summary** to display the report in summary format and click **F1 : Detailed** . Enter the taxable value from Exports LUT/Bond.
- ▶ Alternatively, go to the **exp** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. Filter for **WOPay** in the **Export Type** column (Without Payment of Tax). Enter the sum of the **Taxable Value** from the filtered list.

Supply of SEZs without payment of tax

- ▶ Displays the **Taxable Value** of all SEZ supplies where tax was not applied. To get this value, go to GSTR-1 report in Tally.ERP 9 and change the period to Jul '17 to Mar '18. Ensure that all exceptions are cleared. Click **V : View Summary** to display the report in summary format and click **F1 : Detailed** . Enter the taxable value from Sales to SEZ - LUT/Bond.
- ▶ Alternatively, go to the **b2b** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. Filter for **N** in the **Reverse Charge** column and for **SEZ Supplies without Payment** in the **Invoice Type** column. Enter the sum of the **Taxable Value** from the filtered list.

Supplies on which tax is to be paid by the recipient on reverse charge basis

- ▶ Displays this value by adding the amounts in the **Taxable Value** columns from;
- ▶ Reverse charge outward supplies in GSTR-1 report. To get this value, go to GSTR-1 report in Tally.ERP 9 and change the period to Jul '17 to Mar '18. Ensure that all exceptions are cleared. Click **V: View Summary** to display the report in summary format and click **F1: Detailed** . Go to **Reverse Charge Supplies** under **Outward Supplies** and enter the taxable value from the **Taxable Value** column of **Sales Taxable** and **Interstate Sales Taxable**.
- ▶ Alternatively from all reverse charge transactions in the **b2b** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. To get this value, go to the **b2b** sheet in the excel template. Filter for **Y** in the **Reverse Charge** column and then filter for **Regular** in the **Invoice Type** column.

Exempted, Nil Rated and Non GST Supply

- ▶ Displays the **Taxable Value** of all exempt supplies. To get this value, go to the **Nil Rated Invoices - 8A, 8B, 8C, 8D** section of **GSTR-1** report in Tally.ERP 9 and drill down. Enter the sum of values in **Exempted or Nil Rated or Non GST** column respectively.

Details of Credit notes and Debit notes in respect to Outward supplies during the financial year.

H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	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)					

Credit Notes issued in respect of transactions specified in A to F above (-)

- ▶ Enter this value by adding the amounts in the **Taxable Value** columns from;
- ▶ a) **cdnur** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnur** sheet in the excel template. Filter for **WOPay** in the **Export Type** column and then filter for **C** in the **Document Type** column. Get the sum of the **Taxable Value** from the filtered list.
- ▶ b) **cdnr** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnr** sheet in the excel template. Filter for invoices having SEZ type GSTIN and then filter for **C** in the **Document Type** column. Get the sum of the **Taxable Value** from the filtered list.
- ▶ c) **cdnr** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnr** sheet in the excel template. Filter for invoices having other than SEZ type GSTIN and then filter for **C** in the **Document Type** column. Compare the filtered invoices with the original in **b2b** sheet to identify reverse charge transactions. Get the sum of the **Taxable Value** from this list.

Debit Notes issued in respect of transactions specified in A to F above (+)

- ▶ Enter this value by adding the amounts in the **Taxable Value** columns from;
- ▶ a) **cdnur** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnur** sheet in the excel template. Filter for **WOPay** in the **Export Type** column and then filter for **D** in the **Document Type** column. Get the sum of the **Taxable Value** from the filtered list.
- ▶ b) **cdnr** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnr** sheet in the excel template. Filter for invoices having SEZ type GSTIN and then filter for **D** in the **Document Type** column. Get the sum of the **Taxable Value** from the filtered list.
- ▶ c) **cdnr** sheet of the GSTR-1 excel template to which data was exported from Tally.ERP 9. To get this value, go to the **cdnr** sheet in the excel template. Filter for invoices having other than SEZ type GSTIN and then filter for **D** in the **Document Type** column. Note the invoice numbers from the list, compare them with original invoice in **b2b** sheet to identify reverse charge transactions. Get the sum of the **Taxable Value** from this list.

Inward Supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)

- ▶ Enter the tax break-up of ITC availed.
- ▶ In Tally.ERP 9, go to **GSTR 3B** report and click **F1: Detailed** . Go to **(5) All other ITC** under **4 Eligible ITC** and drill down. Sort the vouchers for goods, capital goods, and services and get Integrated, Central, State tax and Cess values for each type.
- ▶ Alternatively, you will get this value if you have maintained records for input tax credit details for inputs, capital goods, and services.

Inward supplies received from unregistered person liable to reverse charge (Other than B above) on which tax is paid & ITC availed

- ▶ Enter the tax break-up of ITC availed for purchase from unregistered dealers.
- ▶ In Tally.ERP 9, go to **GSTR 2** report and click **F1: Detailed**. Go to **B2BUR-Invoices - 4B** and drill down. In the ITC value columns, sort the vouchers for goods, capital goods, and services and get Integrated, Central, State tax, and Cess values for each type.
- ▶ Alternatively, you will get this value if you have maintained records for input tax credit details for goods, capital goods, and services.

Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed

- ▶ Enter the tax break-up of ITC availed for purchase from registered dealers (other than recorded in 6B)
- ▶ In Tally.ERP 9, go to **GSTR 2** report and click **F1 : Detailed** . Go to **B2B Invoices - 3, 4A** and drill down. Identify the reverse charge supplies. In the ITC value columns, sort the vouchers for goods, capital goods, and services and get Integrated, Central, State tax and Cess values for each type.

Import of goods (including supplies form SEZs)

- ▶ Enter the tax break-up of ITC availed for import of goods.
- ▶ In Tally.ERP 9, go to **GSTR 3B** report and click **F1: Detailed** . Go to **(1) Import of Goods** under **4 Eligible ITC** and drill down. In the ITC columns, sort the vouchers for goods and capital goods and get Integrated tax and Cess values for each type.

Import of services (excluding inward supplies from SEZs)

- ▶ Enter the tax break-up of ITC availed for import of services
- ▶ In Tally.ERP 9, go to **GSTR 3B** report and click **F1 : Detailed** . Go to **(2) Import of Services** under **4 Eligible ITC** and drill down. In the ITC columns, get Integrated tax and Cess values.

Input Tax credit received from ISD

- ▶ Enter the tax break-up of ITC received from ISD.
- ▶ In Tally.ERP 9, go to **GSTR 2** report and click **F1: Detailed** . Go to **(4) Inward supplies from ISD** under **4 Eligible ITC** and drill down. In the ITC columns, sort the vouchers for goods, capital goods, and service and get central, state, Integrated tax, and Cess values for each type.
- ▶ Alternatively, you will get this value if you have maintained records for input tax credit details for goods, capital goods and services.

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

- ▶ Enter the tax break-up of ITC re-claimed.
- ▶ In Tally.ERP 9, go to **GSTR 2** report and click **F1**: Detailed. Go to **ITC Reversal/Reclaim-11-(Summary)** and drill down. Add the values in the sections **Re-claim of reversal ITC (on account of buyer payment)** and **Re-claim of reversal ITC - Rule 42 (2)(b) for Re-claim value** and get the tax break up.

Details of ITC Reversed and Ineligible ITC.

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

As per Rule 37

- ▶ Enter the ITC reversed under rule 37.
- ▶ In Tally.ERP 9, go to **GSTR-2** report. Drill down from **ITC Reversal/Reclaim-11 - (Summary)** section. Refer to the section **Non-payment to the buyer - Rule37(2)** for reversal value. Get the tax break up of this value.

As per Rule 39

- ▶ Enter the ITC reversed under rule 39.
- ▶ In Tally.ERP 9, go to **GSTR-3B** report. Click **F1 : Detailed** . Select **(2) Others under B ITC Reversed** section of the table **4 Eligible ITC**. Drill-down and identify the journal voucher with **ISD credit note - Rule 39(1)(j)(ii)** flag. Get sum all Journal voucher values with tax break up.

As per Rule 42

- ▶ Enter the ITC reversed under rule 42.
- ▶ In Tally.ERP 9, go to **GSTR-2** report. Drill down from **ITC Reversal/Reclaim-11-(Summary)** section. Refer to the sections **Exempt and non-business supplies – Rule 42(1)(m)** and **On account of claiming more – Rule 42(2)(a)** for reversal value. Get the tax break up of this value.

As per Rule 43

- ▶ Enter the ITC reversed under rule 43.
- ▶ In Tally.ERP 9, go to **GSTR-2** report. Drill down from **ITC Reversal/Reclaim-11-(Summary)** section. Refer to the section **Capital credit due to exempted supplies – Rule 43(1)(h)** for reversal value. Get the tax break up of this value.

Other ITC related information

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

ITC as per GSTR-2A (Table 3 7 5 thereof)

- ▶ This value is auto populated.
- ▶ Verify if the displayed value is equal to the sum of the column **Total ITC Available of B2B Invoices - 3, 4A and Credit/Debit Notes Regular - 6C** in **GSTR-2** report in Tally.ERP 9. In case there is a difference, it has to be reconciled with GSTR-2A.

ITC as per sum total of 6(B) and 6(H) above

- ▶ This value is auto populated. Refer to the values in 6B and 6H to match the value.

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

- ▶ Report the ITC received in previous period but availed in current period.
- ▶ In Tally.ERP 9, go to **GSTR-3B** and change the period from April to September of current financial period. In Tally.ERP 9, go to **GSTR-3B** report. Click **F1 : Detailed** . Select **(5) Others under A ITC Available (whether in part or full)** section of the table **4 Eligible ITC**. Drill-down and identify the transactions for which ITC was received in the previous period but availed now. Get the tax break up of the value.

IGST paid on import of goods (including supplies from SEZ)

- ▶ Enter the value of IGST paid on import of goods.
- ▶ In Tally.ERP 9, go to **GSTR-2** report and refer to **Total Tax** column of the table **Import of Goods - 5**.
- ▶ In case pending customs clearance the same has to be assessed and deducted from the above value.

IGST credit availed on import of goods (as per 6(E) above)

- ▶ Enter the value of IGST paid on import of goods.
- ▶ In Tally.ERP 9, go to **GSTR-2** report and refer to **Total ITC Available** column of the table **Import of Goods - 5**.
- ▶ In case pending customs clearance the same has to be assessed and deducted from the above value.

Reversal of ITC availed during previous financial year

- ▶ You will get the tax values from **GSTR-2** report for the period **April** to **September** in Tally.ERP 9. Go to the **ITC Reversal/Reclaim-11-(Summary)** section and drill down. Get the sum of the values in respective tax type columns of **Non-payment to the buyer - Rule37(2)** , **ISD credit note - Rule 39(1)(j)(ii)** , **Exempt and non-business supplies - Rule 42(1)(m)** , **On account of claiming more - Rule 42(2)(a)** , **Capital credit due to exempted supplies - Rule 43(1)(h)** , and **Others**.

ITC availed for the previous financial year

- ▶ You will get the tax values from **GSTR-3B** report in Tally.ERP 9. Go to **4 Eligible ITC** in the report and click **F1 : Detailed** . Go to the section **A ITC Available (whether in full or part)** . Drill down from **(1) Import of goods** , to view the tax break up and cess values. Get the sum of tax values for each tax type. Similarly get the values from **(2) Import of services** , **(3) Inward supplies liable to reverse charge (other than 1 & 2 above)** , **(4) Inward supplies from ISD** , and **(5) All other ITC**.

THANK YOU FOR BEING A WONDERFUL AUDIENCE!!

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