



GST ANNUAL RETURN

A Presentation by
CA NIKHIL GUPTA

Returns under GST

FORM	PARTICULARS	DUE DATE
GSTR 1	Details of Outwards Supplies	10 th on Next Month
GSTR 2	Details of Inward Supplies	-
GSTR 3	Details of Tax Payable	-
GSTR 3B	Summary Return	20 th of Next Month
GSTR 4	Composition Return	18 th of Month after Quarter
GSTR 5	Non Resident Tax Payers	20 th of Next Month
GSTR 6	Input Service Distributors	13 th of Next Month
GSTR 7	TDS	10 th of Next Month
GSTR 8	TCS (E Commerce)	10 th of Next Month

FORM	PARTICULARS	DUE DATE
GSTR 9	Annual Return (Regular)	31 st March, 2019
GSTR 9A	Annual Return (Composition)	31 st March, 2019
GSTR 9B	Annual Return (E- Commerce)	-
GSTR 9C	Audit Report & Reconciliation Statement	31 st March, 2019
GSTR 10	Final Return	
GSTR 11	Inward Supplies received by UIN Holder	

Sec. 44(1) of CGST Act, 2017 :

Every Registered person other than

- an Input Service Distributor,
- a person paying tax under section 51 (TDS) or section 52 (TCS),
- a casual taxable person and
- a non-resident taxable person,

Shall furnish an **annual return** for every financial year electronically in Form GSTR-9 through the common portal (www.gst.gov.in) either directly or through facilitation center on or before the thirty-first day of December following the end of such financial year.

- No Turnover Limit. Nil Return filers also have to file Annual Return.
- Every REGISTERED PERSON has to file Annual Return.
- Cut off Date : 31st March, 2018.
- Composition Dealers have to file GSTR 9A as per Proviso to Rule 80(1).
- Dealers who switched from Regular to Composition or vice versa during FY 2017 – 18 have to file both GSTR 9 and GSTR 9A.
- The details for the period between July 2017 to March 2018 are to be provided in this return.

Notification No. 39/2018 – Central Tax

New Delhi, the 4th September, 2018

Extended Due date for filing GSTR 9, GSTR 9A and GSTR 9C from 31st December, 2018 to 31st March, 2019.

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ANNUAL RETURN
GST R 9

GSTR-9 contains total 6 parts spread out within 19 Tables

PART 1	Basic Details of Tax Payer	Table 1 to 3
PART 2	Details on which Tax is to be paid	Table 4 & 5
PART 3	Details of Input tax credit	Table 6 to 8
PART 4	Details of Tax paid and payable	Table 9
PART 5	Details of transactions of 2017-18 reported during April-18 to Sep-18	Table 10 to 14
PART 6	Other Information	Table 15 to 19



PART I

BASIC DETAILS



PART I	Basic Details	
1	Financial Year	2017-18
2	GSTIN	
3A	Legal Name	
3B	Trade Name	

PART II

DETAILS OF OUTWARD AND INWARD SUPPLIES

- Part II consists of the details of all outward supplies & advances received during the financial year 2017-18.
- The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed **during** the financial year.

Table 4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year	Taxable Value	CGST	SGST	IGST	Cess
A	Supplies made to unregistered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of Tax					
D	Supply to SEZs on payment of Tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice not issued					
G	Inward Supplies on which tax is to be paid on reverse charge					
H	Sub Total (A to G above)					
I	Credit Note issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Note issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplied/tax declared through Amendments (+)					
L	Supplied/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)					

Table 4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year	Taxable Value	CGST	SGST	IGST	Cess
A	Supplies made to unregistered persons (B2C)	GSTR 1 - Table 5 + 7 (NET OF B2C CN & DN) after considering amendments made in Table 9 & 10				
B	Supplies made to registered persons (B2B)	GSTR1 - Table 4A Outward supply under RCM & CN/DN not to be included				
C	Zero rated supply (Export) on payment of Tax	GSTR1 - Table 6A (Export Invoices)				
D	Supply to SEZs on payment of Tax	GSTR1 - Table 6B				
E	Deemed Exports	GSTR1 - Table 6C (Notft. 48/2017 dt. 18 th Oct, 2017)				
F	Advances on which tax has been paid but invoice not issued till 31.03.2018	GSTR1 - Table 11A				
G	Inward Supplies on which tax is to be paid on reverse charge	Inward Supplies under RCM (9(3) + 9(4) + Import of Services) GSTR3B - Table 3.1(d)				
H	Sub Total (A to G above)					

Table 4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year	Taxable Value	CGST	SGST	IGST	Cess
I	Credit Note issued in respect of transactions specified in (B) to (E) above (-)	GSTR1 - Table 9B				
J	Debit Note issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplied/tax declared through Amendments (+)	GSTR1 - Table 9A & 9C Rectifications made in B2B / Exports				
L	Supplied/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)					

Table 5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year	Taxable Value	CGST	SGST	IGST	Cess
A	Zero rated supply (Export) without payment of tax	GSTR1 - Table 6A				
B	Supply to SEZs without payment of tax	GSTR1 - Table 6B				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	Outward Supplies under RCM GSTR1 - Table 4C				
D	Exempted	GSTR1 - Table 8				
E	Nil Rated					
F	Non - GST Supply					
G	Sub Total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)	GSTR1 - Table 9B				
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)	GSTR1 - Table 9A & 9C				
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					



PART III

Details of ITC

Part III consists of the details of all input tax credit availed
and reversed in the financial year 2017-18

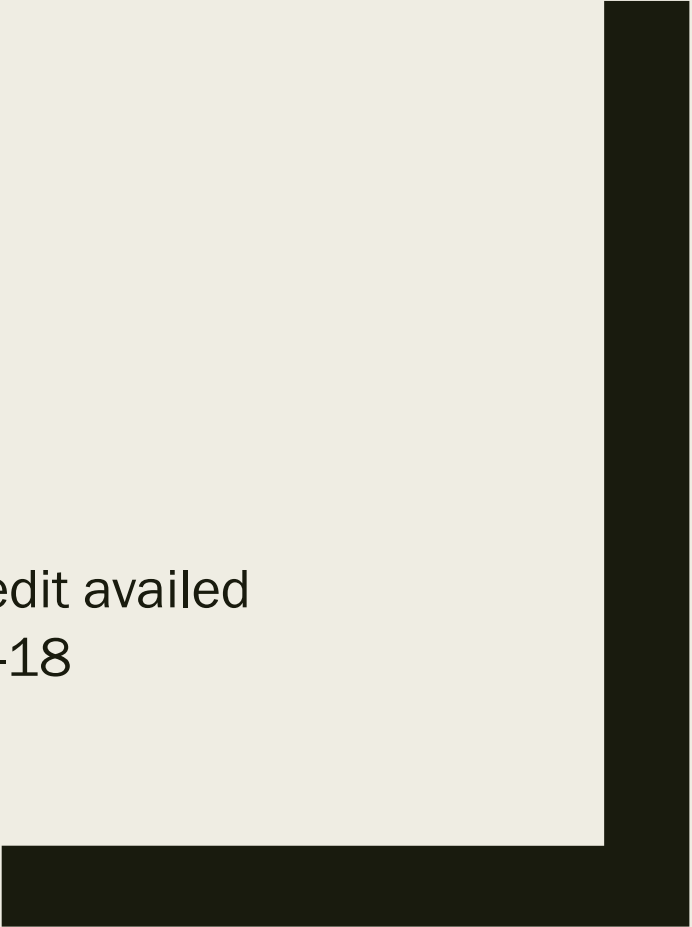


Table 6	Details of ITC availed as declared in returns filed during the FY	Type	CGST	SGST	IGST	Cess
A	Total ITC availed through GSTR-3B (sum total of Table 4A of GSTR-3B)		<Auto Populated>			
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) [Table 4A(5) of GSTR 3B – All Other ITC]	Inputs	All ITC excluding a. ITC earned on RCM liab paid b. ITC which was availed - reversed - then reclaimed [Shown in 6(H)]			
		CG				
		Services				
C	Inward supplies received from Unregistered Persons liable to reverse charge (other than B above) on which tax is paid & ITC availed [Table 4A(3) of GSTR 3B - part of All Other ITC of RCM]	Inputs	RCM u/s 9(3) - URD transporter ; RCM u/s 9(4) from 01.07.2017 to 12.10.2017			
		CG				
		Services				
D	Inward supplies received from Registered Persons liable to reverse charge (other than B above) on which tax is paid and ITC availed [Table 4A(3) of GSTR 3B - part of All Other ITC of RCM]	Inputs	RCM u/s 9(3) - Regd transporter			
		CG				
		Services				
E	Import of goods	Inputs	GSTR3B - Table 4A(1) - [ITC on Import of Goods]			
		CG				
F	Import of services		GSTR3B - Table 4A(2) - [ITC on Import of Services]			

Table 6	Details of ITC availed as declared in returns filed during the financial year	Type	CGST	SGST	IGST	Cess
G	Input Tax credit received from ISD	GSTR3B - Table 4A(4) - [ITC from ISD]				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	ITC Availed, Reversed and Reclaimed				
I	Sub-total (B to H above)					
J	Difference (I - A above)	Ideally, should be zero				
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	TRAN-III/ ITC 01/ ITC 02				
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					

Table 7		Details of ITC Reversed and Ineligible ITC	CGST	SGST	IGST	Cess
A		As per Rule 37	Reversal as per Rule 37(2) Non Payment of Consideration within 180 Days [non fulfillment of condition specified in second proviso to Section 16(2)]			
B		As per Rule 39	Reversal as per Rule 39(1)(j)(ii) Distribution of CN issued to ISD by the supplier			
C		As per Rule 42	Reversal as per Rule 42(1)(m) Reversal of ITC on account of section 17(1) / 17(2) where Input/Input services being partially used for business & non-business purposes OR partially used to effect taxable supplies & partially for exempt supplies.			
D		As per Rule 43	Reversal as per Rule 43(1)(h) Reversal of ITC on account of section 17(1) / 17(2) where Capital Goods being partially used for business & non-business purposes OR partially used to effect taxable supplies & partially for exempt supplies.			
E		As per section 17(5)	Reversal on account of ITC claimed of Blocked Credits u/s 17(5)			
F		Reversal of TRAN-I credit	If wrongly availed			
G		Reversal of TRAN-II credit				
H		Other reversals (pl. specify)	Reversed through FORM ITC-03, Rule 44, Sec. 18(4) and Sec. 18(6)			
I		Total ITC Reversed (A to H above)				
J		Net ITC Available for Utilization (60 - 7I)				

Table 8	Other ITC related information	CGST	SGST	IGST	Cess
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<AUTO POPULATED>			
B	ITC as per sum total of 6(B) and 6(H) above				
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)]	ITC Available as per GSTR 2A - ITC Declared and Availed			
E	ITC available but not availed (out of D)	Conditions specified u/s 16(2) may not have met			
F	ITC available but ineligible (out of D)	Credit blocked u/s 17(5)			
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> from Table 6E			
I	Difference (G-H)	IGST Paid - IGST Availed			
J	ITC available but not availed on import of goods (Equal to I)	Conditions specified u/s 16(2) may not have met			



PART IV

Details of Actual Tax Paid



Table 9 (GSTR 3B – Table 6)

Description	Tax Payable	Paid through Cash	Paid through ITC			
			CGST	SGST	IGST	Cess
1	2	3	4	5	6	7
Integrated Tax						
Central Tax						
State Tax						
Cess						
Interest						
Late Fee						
Penalty						
Other						

PART V

Part V consists of particulars of transactions for the previous financial year but Declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year, whichever is earlier.

Part 5	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	CGST	SGST	IGST	Cess
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September 2018				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year	ITC pertaining to FY 17-18 reversed in GSTR3B from Apr to Sep'18				
13	ITC availed for the previous financial year	ITC pertaining to FY 17-18 availed in GSTR3B from Apr to Sep'18				
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description	Payable		Paid		
	1	2		3		
	IGST					
	CGST					
	SGST					
	Cess					
	Interest					



PART VI

OTHER INFORMATION



Table 15	Particulars of Demands and Refunds								
	Details	CGST	SGST	IGST	Cess	Interest	Penalty	Late fees	
A	Total Refund Claimed	Sanctioned/Rejected/Pending for processing							
B	Total Refund Sanctioned	Total Value of All Sanction orders							
C	Total Refund Rejected								
D	Total Refund Pending	Acknowledge received							
E	Total Demand of Taxes	Total Value of All Demand orders							
F	Total Taxes paid in respect of E above								
G	Total Demand pending out of E above								

Table 16		Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
	Details	Taxable Value	CGST	SGST	IGST	Cess	
A	Supplies received from Composition taxpayers	Table 5 of FORM GSTR-3B					
B	Deemed supply under Section 143	Deemed Supplies from Principal to Job Worker u/s 143(3) - Input not recd back within 1 year and 143(4) - Capital Goods not recd back with 3 years					
C	Goods sent on approval basis but not returned	Goods not returned to principal supplier within 180 days					

Turnover	HSN CODE
Upto 1.5 crores	HSN is Optional
1.5 crores to 5 crores	Mandatory 2 digit HSN
Above 5 crores	Mandatory 4 digit HSN

- UQC details to be furnished only for supply of goods.
- Quantity is to be reported net of returns.
- Table 12 of FORM GSTR-1

Table 19	Late Fees Paid and Payable		
	Description	Paid	Payable
	1	2	3
A	Central Tax		
B	State Tax		

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.

Signature

Place

Date

Name of Authorised Signatory

Designation / Status

The image features two thick black L-shaped brackets. One is positioned on the left side, with its vertical bar extending downwards and its horizontal bar extending to the right. The other is on the right side, with its vertical bar extending upwards and its horizontal bar extending to the left. These brackets frame the central text.

ANNUAL RETURN
GST R 9A

GSTR-9A contains total 5 parts spread out within 17 Tables

PART 1	Basic Details of Tax Payer	Table 1 to 5
PART 2	Details of outward and inward supplies	Table 6 to 8
PART 3	Details of Tax Paid	Table 9
PART 4	Details of transactions of 2017-18 reported during April-18 to Sep-18	Table 10 to 14
PART 5	Other Information	Table 15 to 17



PART I

BASIC DETAILS



Pt. 1	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	<AUTO>
3B	Trade Name	<AUTO>
4	Period of composition scheme during the year (From ---- To ----)	
5	Aggregate Turnover of Previous Financial Year	



PART II

DETAILS OF OUTWARD AND INWARD SUPPLIES



Table 6	Details of Outward supplies on which tax is payable as declared in returns filed during the financial year						
	Description	Turnover	Rate of Tax	CGST	SGST	IGST	Cess
A	Taxable						
B	Exempted, Nil Rated						
C	Total						

Table 7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes)					
	Description	Taxable Value	CGST	SGST	IGST	Cess
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					

Table 8	Details of other inward supplies					
	Description	Taxable Value	CGST	SGST	IGST	Cess
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					



PART III

DETAILS OF TAX PAID



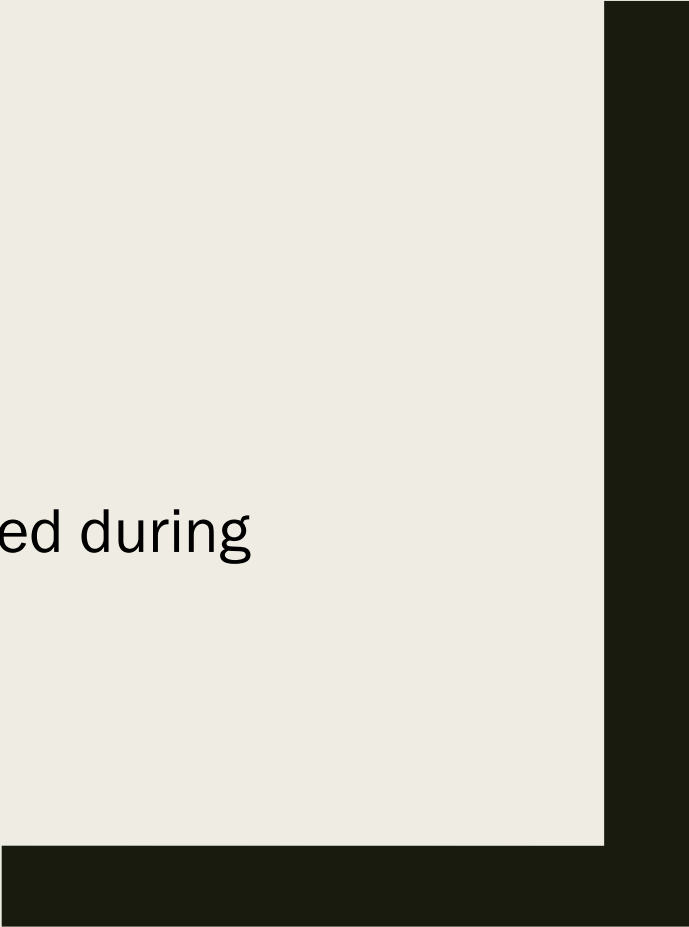
Table 9

Description	Tax Payable	Paid through Cash
1	2	3
Integrated Tax		
Central Tax		
State Tax		
Cess		
Interest		
Late Fee		
Penalty		



PART IV

Details of transactions of 2017-18 reported during
April-18 to Sep-18



Part 4	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	CGST	SGST	IGST	Cess
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
12	Supplies / tax reduced through Amendments (-) (net of credit notes)					
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)					
14	Differential tax paid on account of declaration in 10, 11, 12 & 13 above					
	Description		Payable		Paid	
	1		2		3	
	IGST					
	CGST					
	SGST					
	Cess					
	Interest					



PART V

OTHER INFORMATION



Table 15	Particulars of Demands and Refunds								
	Details	CGST	SGST	IGST	Cess	Interest	Penalty	Late fees	
A	Total Refund Claimed								
B	Total Refund Sanctioned								
C	Total Refund Rejected								
D	Total Refund Pending								
E	Total Demand of Taxes								
F	Total Taxes paid in respect of E above								
G	Total Demand pending out of E above								

Table 16	Details of credit reversed or availed				
	Description	CGST	SGST	IGST	Cess
	1	2	3	4	5
A	Credit reversed on opting in the composition scheme (-)				
B	Credit availed on opting out of the composition scheme (+)				

Table 17	Late Fee Payable and Paid		
	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

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.

Signature

Place

Date

Name of Authorised Signatory

Designation / Status

CONCLUSIONS

- GSTR-9 is merely a compilation of data filed in GSTR-3B and GSTR-1. Most of it may eventually be pre filled.
- The intent of the form is not to allow rectification of data filed in the monthly/Quarterly returns but only aggregation of such data in respect of the financial year.
- Late fee of Rs.200 per day subject to 0.50% of turnover in a state on late filing of GSTR-9.
- GSTR 9 once filed cannot be revised.

PROFESSIONAL FEES ??



THANK YOU

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