



# GSTR 9 ANNUAL RETURN

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# Returns under GST

FORM	PARTICULARS	DUE DATE
GSTR 1	Details of Outwards Supplies	11 <sup>th</sup> on Next Month
GSTR 2	Details of Inward Supplies	NA
GSTR 3	Details of Tax Payable	NA
GSTR 3B	Summary Return	20 <sup>th</sup> of Next Month
GSTR 4	Composition Return	18 <sup>th</sup> of Month after Quarter
GSTR 5	Non Resident Tax Payers	20 <sup>th</sup> of Next Month
GSTR 6	Input Service Distributors	13 <sup>th</sup> of Next Month
GSTR 7	TDS	10 <sup>th</sup> of Next Month
GSTR 8	TCS (E Commerce)	10 <sup>th</sup> of Next Month

FORM	PARTICULARS	DUE DATE
GSTR 9	Annual Return (Regular)	31 <sup>st</sup> March, 2019
GSTR 9A	Annual Return (Composition)	31 <sup>st</sup> March, 2019
GSTR 9B	Annual Return (E- Commerce)	-
GSTR 9C	Audit Report & Reconciliation Statement	31 <sup>st</sup> 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](http://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.

**Annual Return for the FY 2017-18 is to be filed before 30<sup>th</sup> June 2019**

# Some Key Points

- No Turnover Limit. Nil Return filers also have to file Annual Return.
- Every REGISTERED PERSON has to file Annual Return.
- Cut off Date : 31<sup>st</sup> 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.
- Late fee of Rs.200 per day subject to 0.5% of turnover in the respective state on late filing of GSTR-9.
- GSTR 9 once filed cannot be revised.

# Some Key Points

- *Reconciliation of the books of accounts and tax invoices issued during July 2017 to Mar 2018 is of utmost importance; this should match the turnover declared in the audited financial statements (net of debit, credit notes).*
- *Matching of e-way bill data with the tax invoices issued during the period is also very necessary. The e-way bill data state-wise should be carefully mapped with the invoices to keep track of the goods transported and GST paid thereon.*
- *Taxpayers should ensure that all the purchase & other service invoices are accounted for in the books of accounts and input tax credit has been duly availed. Any disparity between the input tax credit claimed and tax paid on purchases will result in an incorrect claim of ITC in GST returns. ITC on capital goods is available if capitalized in the books of accounts (GST should not be capitalized).*
- *Once the purchase invoices are in agreement with the books of accounts, the taxpayers should ensure that the purchase data is duly uploaded by the suppliers; this data will be reconciled from GSTR2A.*

# Some Key Points

- *Ensure that the invoices on which input tax credit has been claimed should be paid within 180 days to the suppliers. If not, the credit availed on the same will be reversed and the taxpayers will be able to re claim it after the payment of such invoice.*
- *While reconciliation the GST paid by electronic cash or credit ledger, the taxpayers should also account for GST paid under Reverse Charge Mechanism (RCM) on the applicable expenses.*
- Last chance to rectify mistake done in GSTR-3B & GSTR-1 from department point of view
- Additional tax liability cannot be paid through GST Credit Ledger.
- Additional tax should be deposited through DRC-03
- If auto populated figures are changed more than 20%; it will become Red.
- April-June 17 Sale/Purchase transaction not required to be reported in GSTR-9

# Extract of Order No. 02/2018-CT

- *“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under subsection (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.*





# 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 Mar-19	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 made & advances received during the financial year 2017-18.
- The details filled in Part II is a consolidation of all the supplies made **during** the financial year.

Table 4	Details of advances, inward and outward supplies made during the financial year on which tax is payable	Taxable Value	CGST	SGST	IGST	Cess
A	Supplies made to unregistered persons (B2C) (Table 5 and 7 alongwith Table 9 and of GSTR 1 may be used)					
B	Supplies made to registered persons (B2B) (Table 4A and 4C of GSTR 1 may be used)					
C	Zero rated supply (Export) on payment of Tax (except supplies to SEZ) (Table 6A of GSTR 1 may be used)					
D	Supply to SEZs on payment of Tax (Table 6B of GSTR 1 may be used)					
E	Deemed Exports (Table 6C of GSTR 1 may be used)					
F	Advances on which tax has been paid but invoice not issued (Table 11A of GSTR 1 may be used)					
G	Inward Supplies on which tax is to be paid on reverse charge (Table 3.1(d) of GSTR 3B may be used)					
H	Sub Total (A to G above)					

I	Credit Note issued in respect of transactions specified in (B) to (E) above (-) (Table 9B of GSTR 1 may be used)					
J	Debit Note issued in respect of transactions specified in (B) to (E) above (+) (Table 9B of GSTR 1 may be used)					
K	Supplied/tax declared through Amendments (+) (Table 9A and 9C of GSTR 1 may be used)					
L	Supplied/tax reduced through Amendments (-) (Table 9A and 9C of GSTR 1 may be used)					
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 made during the financial year on which tax is not payable	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 4B				
D	Exempted	GSTR1 - Table 8				
E	Nil Rated					
F	Non - GST Supply (includes "no 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 during the financial year 2017-18

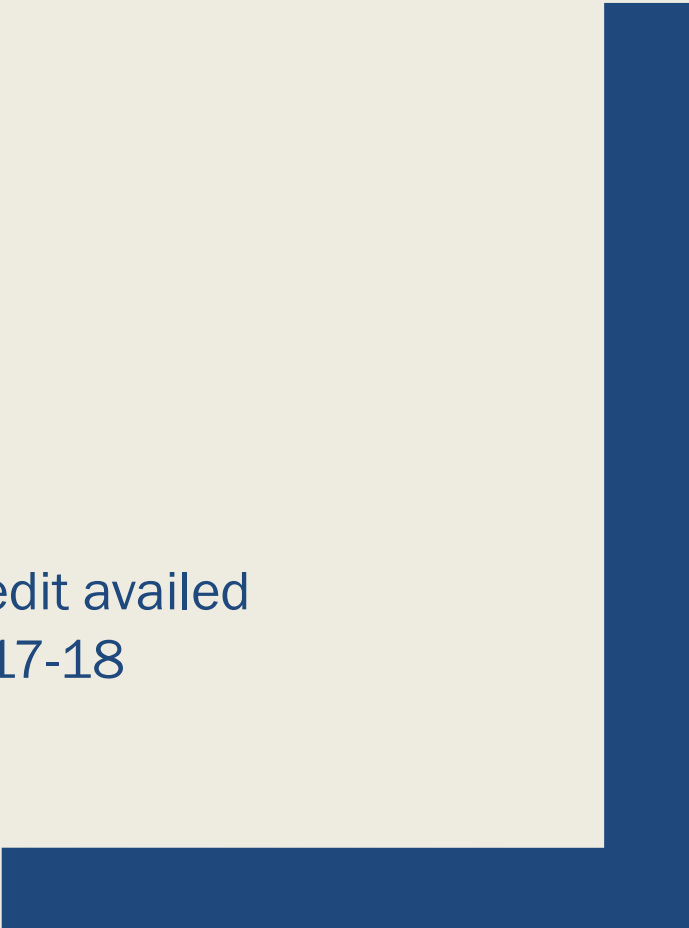


Table 6	Details of ITC availed during the FY	Type	CGST	SGST	IGST	Cess
A	Total ITC availed through GSTR-3B (sum total of Table 4A of GSTR-3B)		<Auto Populated>			
B	<b>Inward supplies</b> (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)  <span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

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 Aailed, Reversed and Reclaimed				
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-1 (including revisions if any)					
L	Transition Credit through TRAN-2					
M	Any other ITC aailed but not specified above	ITC 01/ ITC 02				
N	Sub-total (K to M above)					
O	Total ITC aailed (I + N above)					

Table 7	Details of ITC Reversed and Ineligible ITC for the financial year	CGST	SGST	IGST	Cess
A	As per Rule 37	Reversal as per Rule 37(2) <b>Non Payment of Consideration within 180 Days [non fulfillment of condition specified in second proviso to Section 16(2)]</b>			
B	As per Rule 39	Reversal as per Rule 39(1)(j)(ii) <b>Distribution of CN issued to ISD by the supplier</b>			
C	As per Rule 42	Reversal as per Rule 42(1)(m) Reversal of ITC on account of section 17(1) / 17(2) where <b>Input/Input services</b> being partially used for business & non-business purposes <b>OR</b> 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 <b>Capital Goods</b> being partially used for business & non-business purposes <b>OR</b> 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-1 credit	If wrongly availed
G	Reversal of TRAN-2 credit	
H	Other reversals (pl. specify)	Reversed through FORM ITC-03
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)	
J	ITC available but not availed on import of goods (Equal to I)	Conditions specified u/s 16(2) may not have met
K	Total ITC to be lapsed in current financial year (E + F + J)	<AUTO POPULATED>



# PART IV

Details of Actual Tax Paid



# Table 9 (GSTR 3B – Table 6)

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

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 March 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 March 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 2018 to Mar 2019				
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 Mar 2019				
13	ITC availed for the previous financial year	ITC pertaining to FY 17-18 availed in GSTR3B from Apr to Mar 2019				
	Total Turnover (5N + 10 - 11)					

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description (Tax paid on account of transactions of FY 2017-18 but declared in returns of Apr - Mar 2019 shall be reported in this table)	Payable	Paid
	1	2	3
	IGST		
	CGST		
	SGST		
	Cess		
	Interest		



# PART VI

OTHER INFORMATION

Table  
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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	Acknowledgement received but does not include provisional refund						
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 for outward supplies

Table 19	Late Fees Payable and Paid		
	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

# Illustration 1

- Q: Value of taxable supply pertaining to February 2018 amounting to Rs. 100,000/- with IGST of Rs. ,5000/- was reported in GSTR 1 of February 2018 and in GSTR 3B of April 2018.
- A: The same should be reported in Table 10 (Rs. 100,000 as taxable value and Rs. 5,000 as IGST) and subsequent payment of tax through GSTR-3B in April 2018 should be reported in Table 14. Please note that since the mistake was rectified in FY 18-19, nothing shall be reported in Table 4.

# Illustration 2

- Q. Value of taxable supply pertaining to February 2018 amounting to Rs 100,000/- with IGST of Rs 5,000/- was reported in GSTR 1 of April 2018 and in GSTR 3B of February 2018.
- A. Since the amount was reported in GSTR-3B of FY 17-18, it needs to be reported in Table 4 and payment of tax shall be auto-populated in Table 9.

# Illustration 3

- Q. Value of taxable supply pertaining to February 2018 amounting to Rs 100,000/- with IGST of Rs 5,000/- was identified after March 2019.
- A. Since the taxable value pertains to FY 17-18 and it has not been reported through GSTR-3B in FY 18-19, the said skipped amount should be reported in Table 4 and shown as tax payable in Table 9. This tax payable amount needs to be discharged through DRC-03 in cash.



Document Type	Document Date	Reported in GSTR 1 in the return for the month of	Reported/ Adjusted in Form 3B	Amendment filed in GSTR1 in the return for the month of	To be Reported in GSTR 9 at
Invoice	05/07/2017	July 2017	July 2017	No amendment	Part II – T No 4
Invoice	05/07/2017	September 2017	September 2017	No amendment	Part II – T No 4
Invoice	05/07/2017	April 2018	April 2018	No amendment	Part V – T No 10
Invoice	05/07/2017	July 2017	July/Sep 2017	September 2017	Part II – T No 4
Invoice	05/07/2017	September 2017	Sep/April 2018	April 2018	Invoice - Part II – T No 4 Amendment to Invoice - Part V – T No 10

Document Type	Document Date	Reported in GSTR 1 in the return for the month of	Reported/ Adjusted in Form 3B	Amendment filed in GSTR1 in the return for the month of	To be Reported in GSTR 9 at
Credit Note	31/12/2017	December 2017	December 2017	No amendment	Part II – T No 4I
Credit Note	31/12/2017	March 2018	March 2018	No amendment	Part II – T No 4I
Credit Note	31/12/2017	April 2018	April 2018	No amendment	Part V – T No 11

Books of Accounts	3B	GSTR-1	3B	GSTR-1	(Remarks) & Disclosure in GSTR-9
	FY 2017-18		FY 2018-19		
1000	1000	1000	NIL	NIL	Show Entire 1,000 in Table 4
1000	800	800	200	200	Show 800 in Table 4 & 200 in Table 10
1000	800	800	NIL	NIL	Show entire 1,000 in Table 4, nothing in Table 10 and in Table 9 – There shall be a shortfall between ‘Tax Payable’ and ‘Tax paid’ – which needs to be discharged through DRC-03.

Books of Accounts	3B	GSTR-1	3B	GSTR-1	(Remarks) & Disclosure in GSTR-9
	FY 2017-18		FY 2018-19		
1000	800	800	150	150	Show 850 in Table 4 (800 as declared in FY 17-18 plus 50 which is yet to be rectified post Mar-19) and show 150 in Table 10 which is rectified in FY 18-19. Liability of Table 10 (150) will be shown as paid in Table 14. Whereas liability of Table 4 (850) will be shown as paid to the extend of 800 in Table 9. Again, the balance 50 needs to be discharge through DRC-03.
1000	1000	800	0	200	In Table 4, show entire 1,000 (for which payment has been made in GSTR-3B in FY 17-18). Nothing to be reported in Table 10 or 14.

Books of Accounts	3B	GSTR-1	3B	GSTR-1	(Remarks) & Disclosure in GSTR-9
	FY 2017-18		FY 2018-19		
1000	800	1000	200	0	In Table 4, show 800 (for which payment has been made in GSTR-3B in FY 17-18). In Table 10, show 200 for which payment has been declared in GSTR-3B of FY 18-19.

# PROFESSIONAL FEES





THANK YOU

