



# Understandin g GST Annual Return

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Doshi



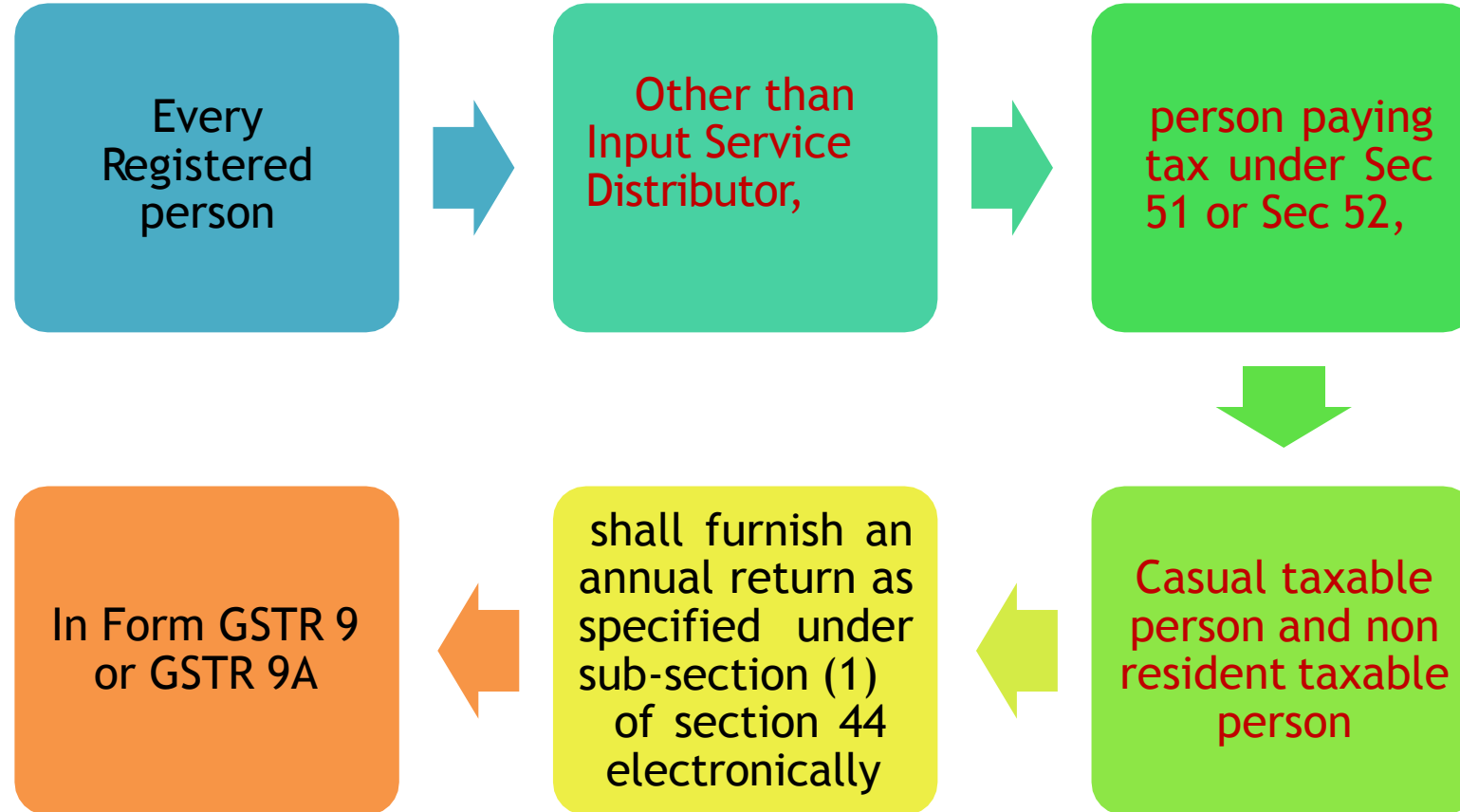
Annual return  
– GSTR 9

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# Legal provision –

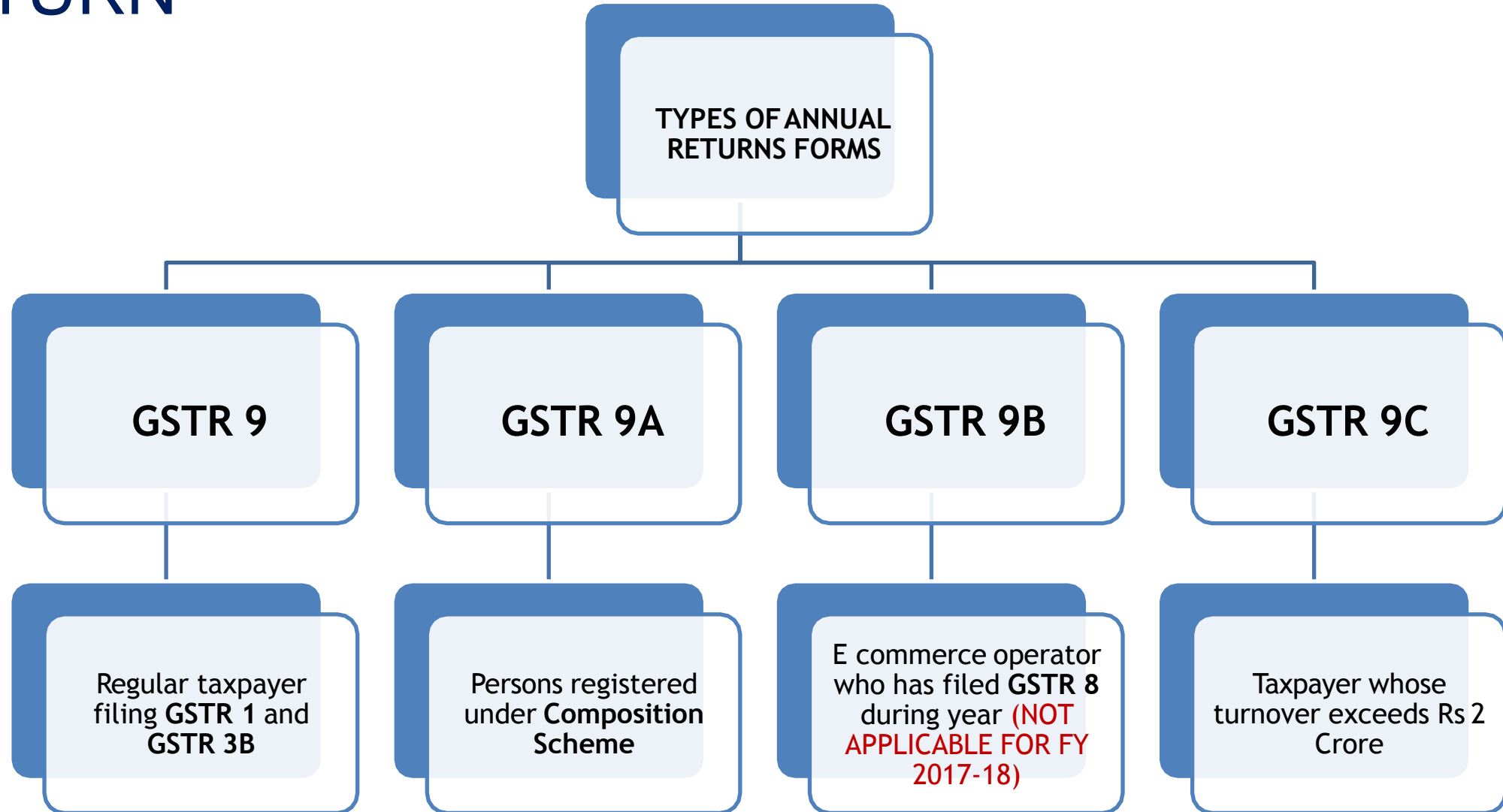
## GSTR 9

Registered person includes person registered under Section 10 i.e. person who have opted for Composition Scheme. It also includes TCS collector under section 52(5)



It is mandatory to file FORM GSTR 9 for Normal taxpayers irrespective of the turnover.

# GSTR 9 – ANNUAL RETURN



# Pre – conditions for filing for GSTR

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9

Active GSTIN during said Financial Year for atleast one day

All applicable GST returns such as GSTR 3B and GSTR 1 should be filed

# When can you file Nil form

## GSTR 9

Not made any outward supply

Not received any goods/services

No other liability to report

Not claimed any credit

Not claimed any refund

Not received any order creating demand

There is no late fee to be paid

# Legal provisions – Late

## fee

**Section 47(2)** - Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of **one hundred rupees for every day** during which such failure continues subject to a **maximum** of an amount calculated at a **quarter per cent of his turnover in the State or Union territory**.

TYPE OF FORMS	LATE FEE PER DAY		MAXIMUM LATE FEE	
	CGST	SGST	CGST	SGST
GSTR 9	Rs 100	Rs 100	0.25% of Turnover in State or UT	0.25% of Turnover in State or UT
GSTR 9A	Rs 100	Rs 100	0.25% of Turnover in State or UT	0.25% of Turnover in State or UT
GSTR 9B	Rs 100	Rs 100	0.25% of Turnover in State or UT	0.25% of Turnover in State or UT

# FAQ

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### Question

Which Annual return is to be filed by taxable person if he was earlier registered as composition taxpayer but later he switched over from composition scheme and his status as on 31st March 2018 is a regular taxpayer?

### Answer

In such case, he shall be required to file GSTR-9A for the period he was registered as composition taxpayer and for the remaining financial year, he shall be required to file GSTR-9. Hence, he shall be required to file both the Annual Return GSTR-9A and GSTR-9.



# FAQ

## S

### Question

Whether a Taxpayer shall be required to file GSTR-9 even though his registration has been cancelled before 31st March 2018? Whether answer remains the same if his application for cancellation was pending as on 31st March 2018?

### Answer

As per Legal provision of Section 44(1) of CGST Act, every registered person shall be required to file GSTR-9. Hence, even if the status of taxpayer is not registered as on 31st March 2018 but he was registered between July-17 to March-18, he shall be required to file GSTR-9 providing details for the period during which he was registered. Similarly, if a taxpayer had applied for cancellation of registration but the application was pending as on 31st March 2018, he shall be required to file GSTR-9.

# FAQ

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### Question

Whether Taxpayer shall be required to file GSTR-9 even though he was having Nil Turnover during the year 2017-18?

### Answer

Yes, every registered person is required to file GSTR-9 irrespective of Turnover. However, facility to file GSTR-9 on single click may be provided in such case.

# FAQ

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### Question

Whether transactions for the period April-17 to June-17 are also to be included in GSTR-9 for FY 2017-18?

### Answer

No, instructions forming part of GSTR-9 which was notified by Notification No. 39/2018 dated 04th September 2018, clearly mentions that only details for the period July 2017 to March 2018 are to be provided in GSTR-9.

# FAQ

## S

### Question

If a Taxpayer has obtained more than one GST Registration even though he has a single PAN, then whether GSTR-9 is to be filed at Entity level or GSTIN wise?

### Answer

As per Legal provision of Section 44(1) of CGST Act, every registered person shall be required to file GSTR-9. Hence, if a Taxpayer has obtained multiple GST Registrations whether in one state or more than one state, it shall be treated as a distinct person in respect of each such registration as per section 25(4) of CGST Act. Hence, GSTR-9 is required to be filed separately for each such GSTIN.

## Dashboard

Last logged in on **11/05/2019 18:27**

Currently logged in as

Welcome  to GST Common Portal

*You can navigate to your chosen page through navigation panel given below*

[RETURN DASHBOARD >](#)[CREATE CHALLAN >](#)[VIEW NOTICE\(S\) AND ORDER\(S\) >](#)[ANNUAL RETURN >](#)

**Else Go to >>**

[CONTINUE TO DASHBOARD >](#)

## File Annual Returns

• Indicates Mandatory Fields

Financial Year •

2017-18 ▾

2018-19

2017-18

SEARCH

update of ITC based on GSTR-2A will happen soon. If you have some missing credits in GSTR-2A, you may like to wait till next update.

### Annual Return GSTR9

Due Date - 30/06/2019

PREPARE-ONLINE    PREPARE OFFLINE

### Reconciliation Statement GSTR 9C

Due Date - 30/06/2019

INITIATE-FILING    PREPARE OFFLINE

#### Important Message

##### Prepare Online:-

##### Steps to be taken:

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

##### Prepare Offline:-

**If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.**

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

# Overview of the GSTR – 9 (Annual Return)

## Format

### Particulars

I	Basic Details of Registered person will be auto-populated
II	Details of Outward and Inward supplies declared during the financial year (FY). The said details may be picked up by consolidating summary of all GSTR -1 returns filed in previous FY
III	Details of ITC declared in returns filed during the previous FY . The said details will be picked up from all GSTR -3B returns filed in previous FY
IV	Details of tax paid as declared in returns filed during the previous FY
V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY whichever is earlier
VI	Other information comprising details of: <ul style="list-style-type: none"><li>•GST Demands and Refunds</li><li>•Information related supply received from composition dealers, deemed supply under 143 &amp; goods sent on approval basis but not returned</li><li>•HSN wise summary of outward as well as inward supply</li><li>•Late fees payable or paid</li><li>•Declaration</li></ul>



#### 4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹25,04,96,879.16	₹0.00
Central Tax	State/UT Tax
₹3,50,17,484.91	₹3,50,17,484.91
CESS	
₹0.00	

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

Value
₹0.00

#### 6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹83,39,579.53	₹3,14,46,585.08
State/UT Tax	CESS
₹3,14,46,585.08	₹0.00

#### 7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

#### 8. Other ITC related information

Integrated Tax	Central Tax
₹76,32,061.02	₹3,19,29,939.11
State/UT Tax	CESS
₹3,19,29,939.11	₹0.00

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

Tax payable	Paid through Cash
₹7,03,88,280.00	₹11,858.00
Paid through ITC	
₹7,03,76,422.00	

**10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year**

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

**14. Differential tax paid on account of declaration in table no. 10 & 11**

Taxable value	Tax Paid
₹-	₹-

**15. Particulars of Demands and Refunds**

Refund claimed	Refund sectioned
₹-	₹-
Refund pending	Demand of taxes
₹-	₹-
Taxes paid	Demands pending
₹-	₹-

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

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

**17. HSN wise summary of Outward Supplies**

No. of Records-

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

**18. HSN wise summary of Inward Supplies**

No. of Records-

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

### 19. Late fee payable and paid

Late fee payable	Late fee paid
₹-	₹-

### Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

# FAQ

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Which tables in Form GSTR-9 has auto populated data from filed Form GSTR-3B and GSTR-1 ?

Table 4. Details of advances, inward and outward supplies made during the financial year on which tax is payable.

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

Table 6A. Total amount of input tax credit availed through Form GSTR-3B

Table 6G. Input tax credit received from ISD

Table 6K. Transition credit through TRAN-I  
Table 6L. Transition credit through TRAN-II

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

# FAQ

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Can we edit auto populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9?

Yes. We can edit auto populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9 except data in below mentioned tables :

Table No. 6A. Total Amount of input tax credit availed through FORM GSTR-3B

Table No. 8A: ITC as per GSTR-2A( Table 3 & 5 thereof)

Table No. 9. Details of tax paid as declared in returns filed for the financial years

4. Details of advances, inward and outward supplies made during the financial year on which tax is payable.

<b>Nature of Supplies</b>	
<b>(A) Supplies made to unregistered persons (B2C)</b>	
<b>(B) Supplies made to registered person (B2B)</b>	
<b>(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)</b>	
<b>(D) Supplies to SEZ on payment of tax</b>	
<b>(E) Deemed Exports</b>	
<b>(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)</b>	
<b>(G) Inward supplies on which tax is to be paid on the reverse charge basis</b>	
	<b>(H) Sub total (A to G above)</b>
	<b>(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)</b>
	<b>(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)</b>
	<b>(K) Supplies/tax declared through Amendments (+)</b>
	<b>(L) Supplies/tax reduced through Amendments (-)</b>
	<b>(M) Sub total (I to L above)</b>
	<b>(N) Supplies and advances on which tax is to be paid (H + M) above</b>

# FAQ

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### Question

Whether supply made to registered person (B2B) as required in Table-4B also includes outward supply on which tax is payable by recipient on reverse charge basis?

### Answer

No, only outward supply made to registered person on which tax is payable on forward charge basis by supplier will be reported in Table 4B. Outward supplies under reverse charge shall be reported in Table-5C. e.g. in case of GTA operator filing his GSTR-9, he is required to report outward supply in Table-5C.

# FAQ

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### Question

Where to report stock transfer made to another branch situated in another state if both are registered?

### Answer

Since both branches are registered persons for a particular state, these transactions are to be reported in supplies made to registered person (B2B) Table 4B.



# FAQ

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### Question

Tax payer has made two type of exports, one with payment of tax and the other without payment of tax. Where to report both these transactions?

### Answer

Export with payment of tax is to be reported in Table-4C. This table warrants details of transactions where tax is payable. Exports without payment of tax is to be reported in Table-5A. Same principle will hold good for supply to SEZ also.

# FAQ

## S

### Question

Whether all advances on which tax is paid but subsequently got adjusted against invoices shall also to be reported in Table-4F?

### Answer

No, only outstanding advances as on 31st March 2018 on which tax was paid but invoice not issued against the same are to be reported in Table-4F.

# FAQ

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## Question

What is the meaning of deemed exports to be reported in Table-4E?

## Answer

As per Notification No. 48/2017-central tax dated 18th October 2017, following supplies are to be regarded as deemed exports:

- Supply of goods against advance authorization
- Supply of capital goods against EPCG authorization
- Supply of goods to EOU (export-oriented undertakings)
- Supply of gold by bank/PSU specified in Notification No. 50/2017-Customs dated 30th June, 2017

Since such supplies are notified as deemed export from 18th October 2017 only, supply before that will not be termed as deemed export.

# FAQ

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## Question

Which information shall be to be provided in Table 4G for Inward supply on which tax is to be paid on reverse charge basis?

## Answer

Tax paid on reverse charge basis under these sections are to be reported in Table 4G. There are two type of reverse charge transactions, one is specific reverse charge on certain supplies u/s 9(3) of CGST Act / 5(3) of IGST Act and another is general reverse charge which was effective till 12th October 2017 applicable on procurement of inward supply from unregistered person u/s 9(4) of CGST Act / 5(4) of IGST Act.

## 5. Details of outward supplies made during the financial year on which tax is not payable.

<b>Nature of Supplies</b>
<b>(A) Zero rated supply (Export) without payment of tax</b>
<b>(B) Supply to SEZ without payment of tax</b>
<b>(C) Supplies on which tax is to be paid by the recipient on reverse charge basis</b>
<b>(D) Exempted</b>
<b>(E) Nil Rated</b>
<b>(F) Non-GST supply (includes 'no supply')</b>
<b>(G) Sub total (A to F above)</b>
<b>(H) Credit notes issued in respect of transactions specified in (A to F) above (-)</b>

**(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)**

**(M) Turnover on which tax is not to be paid (G + L above)**

**(N) Total Turnover (including advances) (4N + 5M - 4G above)**

## 6.Details of ITC availed during the financial year.

Details		Type
<b>(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)</b>		
<b>(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)</b>	Inputs	(E) Import of goods (including supplies from SEZ)
	Capital goods	(F) Import of services (excluding inward supplies from SEZ)
	Input Services	(G) Input Tax credit received from ISD
<b>(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid &amp; ITC availed</b>	Inputs	(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act
	Capital goods	(I) Sub-total (B to H above)
	Input Services	(J) Difference (I - A above)
<b>(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed</b>	Inputs	(K) Transition Credit through TRAN-I (including revisions if any)
	Capital goods	(L) Transition Credit through TRAN-II
	Input Services	(M) Any other ITC availed but not specified above
		(N) Sub-total (K to M above)
		(O) Total ITC availed (I + N above)

# FAQ

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## Question

GSTR-3B doesn't require ITC to be bifurcated into Input, Input service and capital goods whereas Input tax credit details as per Table-6 requires such break up. How to report the same?

## Answer

Basically GSTR-9 is prepared based on earlier process of filling GSTR-1, GSTR-2 and GSTR-3. In GSTR-2, there was a requirement to bifurcate ITC into Input, Input service and capital goods. However, as GSTR-2 was not required to be filed till now, one will have to carry out additional exercise to identify category of ITC into Input, Input service and capital goods from books of account.

# FAQ

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## Question

Whether ITC of TRAN-II filed after March-18 will be reported in Table-6L?

## Answer

No. ITC of TRAN-II credited in electronic credit ledger up to 31st March 2018 only be reported in Table-6L. Same way any reversal which have impact on electronic credit ledger up to 31st March 2018 is to be reported in Table-7G.



# FAQ

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## Question

Which information is provided in “Any other ITC availed but not specified above” in Table-6M?

## Answer

Any other ITC which is not specifically included in 6B to 6L will be reported here. This will include ITC claimed through Form ITC-01, ITC-02, and TRAN-III credit.

## 7.Details of ITC Reversed and Ineligible ITC for the financial year

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
<b>(A) As per Rule 37</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(B) As per Rule 39</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(C) As per Rule 42</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(D) As per Rule 43</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(E) As per section 17(5)</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(F) Reversal of TRAN-I credit</b>		₹0.00	₹0.00	
<b>(G) Reversal of TRAN-II credit</b>		₹0.00	₹0.00	
<b>(H1) Other Reversals (Pl. Specify)</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(I) Total ITC Reversed (Sum of A to H above)</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(J) Net ITC Available for Utilization (60 - 7I)</b>	₹83,39,579.53	₹3,14,46,585.08	₹3,14,46,585.08	₹0.00

# FAQ

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## Question

What is scope of Table-7 so far as Table 7A to 7D is concerned?

## Answer

ITC reversed as per various rules in GSTR-3B filed for the period up to March-18 is to be reported in Table-7.

- Table-7A: As per Rule-37.

As per proviso to section 16(2) of CGST Act read with Rule 37 of CGST Rules, Amount of ITC reversed on non-payment of value of supply along with tax within a period of 180 days from date of invoice is to be reported.

# FAQ

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## Question

What is scope of Table-7 so far as Table 7A to 7D is concerned? (Continued)

## Answer

- Table-7B: As per Rule-39.

Rule 39 deals with the procedure for distribution of input tax credit by Input Service Distributor (ISD). If any supplier gives credit note to the ISD then input tax credit is required to be reduced and shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed.

- Table-7C: As per Rule-42

Rule 42 of CGST Rules describes manner of determination of input tax credit in respect of inputs or input services and reversal thereof. If Input and Input service is used partly for business purpose and partly for non-business purpose or such input and input service is used for effecting taxable supply and exempt supply, then ITC reversal is required as per Rule-42. ITC reversed as per Rule-42 is to be reported in Table-7C.

# FAQ

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## Question

What is scope of Table-7 so far as Table 7A to 7D is concerned? (Continued)

## Answer

- Table-7D: As per Rule-43

On similar lines of Rule 42, Reversal of input tax credit of capital goods is required when capital goods are used partly for business purpose and partly for non-business purpose or such capital goods are used for effecting taxable as well as exempt supply. ITC reversed on capital goods as per Rule-43 is to be reported in Table-7D.

# FAQ

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### Question

Whether ineligible ITC as reported in Table-4D of GSTR-3B is to be reported in Table-7E of GSTR-9?

### Answer

No, Net ITC as per GSTR-3B does not take into consideration ineligible ITC as reported in Table-4D of GSTR-3B. So auto populated figure of Net ITC in Table-6A of GSTR-9 does not contain ineligible ITC. Since, taxpayer has not availed such ineligible ITC at all, there is no requirement to reverse it. This will be applicable in a situation wherein Table 4A of GSTR 3B does not contain the amount of ineligible input tax credit.

However, if taxpayer later on identified certain ITC claimed to be ineligible at the time of filing GSTR-9 then such amount is to be reported in Table-7E of GSTR-9.

# FAQ

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## Question

Which information is to be furnished in “other reversals” as mentioned in Table-7H?

## Answer

Credits is required to be reversed as per rule 44 of the CGST Rules, 2017 in case of special circumstances read with section 18(4) and section 18(6) of the CGST Act, 2017. Any other credit reversal made up to March-18 not specified in Table-7A to 7G is to be reported in Table-7H. However, credit reversal pertaining to 2017-18 but reversed after March-18 is to be reported in Table-12.

## 8. Other ITC related information

Description	
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	(G) IGST paid on import of goods (including supplies from SEZ)
(B) ITC as per sum total of 6(B) and 6(H) above	(H) IGST credit availed on import of goods (as per 6(E) 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	(I) Difference (G-H)
(D) Difference [A-(B+C)]	(J) ITC available but not availed on import of goods (Equal to I)
(E) ITC available but not availed	(K) Total ITC to be lapsed in current financial year (E + F + J)
(F) ITC available but ineligible	
(G) IGST paid on import of goods (including supplies from SEZ)	



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

Help  

**Note :** The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash (₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
Central Tax	₹3,51,94,140.00	₹5,929.00	₹33,13,360.00	₹3,18,74,851.00		
State/UT Tax	₹3,51,94,140.00	₹5,929.00	₹33,13,360.00		₹3,18,74,851.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹0.00	₹0.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

BACK TO GSTR-9 DASHBOARD

SAVE

# 10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Help  

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
<b>Total turnover(5N + 10 - 11)</b>	<b>₹25,03,40,106.16</b>	<b>₹0.00</b>	<b>₹3,50,11,555.91</b>	<b>₹3,50,11,555.91</b>	<b>₹0.00</b>

[BACK TO GSTR-9 DASHBOARD](#)
[SAVE](#)

## 14. Differential tax paid on account of declaration in table no. 10 &amp; 11

Help ? ↻

Description	Payable (₹)	Paid (₹)
Integrated Tax	₹0.00	₹0.00
Central Tax	₹0.00	₹0.00
State/UT Tax	₹0.00	₹0.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

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Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others (₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

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# FAQ

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## Question

Taxpayer has received a notice from its jurisdiction range office that there is a tax difference between GSTR-1 vs GSTR-3B / GSTR-3B vs GSTR-2A. Whether such tax differences are to be reported in total demand of tax in Table-15E?

## Answer

No, demand of tax for which an order confirming the demand has been issued by adjudicating authority shall be reported in Table-15E. Only notice received asking for reasons / reconciliation of tax differences between returns filed cannot be said to be an order confirming demand of tax. So, the same will not be reported in Table-15E.

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

Help ⓘ ↻

Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	<input type="text" value="₹0.00"/>				
(B) Deemed supply under section 143	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(C) Goods sent on approval basis but not returned	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

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## 17. HSN wise summary of Outward Supplies

Help  

Goods

Services

To Add HSN Detail, Enter And Select HSN Name Or Code

Note: Kindly click on save button after any modification( add, edit, delete) to save the changes

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## 18. HSN wise summary of Inward Supplies

Help  

Goods

Services

To Add HSN Detail, Enter And Select HSN Name Or Code

Note: Kindly click on save button after any modification( add, edit, delete) to save the changes

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- 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 Part V of FORM GSTR-9. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of FORM GSTR-1.
- d) 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.



- e) It may be noted that irrespective of when the supply was declared in FORM GSTR-1, the principle of declaring a supply in Part II or Part 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 Part II and if the tax was paid through FORM GSTR3B between April 2018 to March 2019 then such supply shall be declared in Part V of FORM GSTR-9.
  
- f) Any additional outward supply which was not declared by the registered person in FORM GSTR-1 and FORM GSTR-3B shall be declared in Part II of the FORM GSTR-9. Such additional liability shall be computed in Part IV and the gap between the “tax payable” and “Paid through cash” column of FORM GSTR-9 shall be paid through FORM DRC-03.
  
- g) 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.**

- h) 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.
- l) 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.



Second Press Release –  
3<sup>rd</sup> July

Clarification regarding  
Annual Returns

# Payment of any unpaid tax

- Section 73 of the CGST Act provides a unique opportunity of self - correction to all taxpayers i.e. if a taxpayer has not paid, short paid or has erroneously obtained/been granted refund or has wrongly availed or utilized input tax credit then before the service of a notice by any tax authority, the taxpayer may pay the amount of tax with interest.
- **In such cases, no penalty shall be leviable on such tax payer.**
- Therefore, in cases where some information has not been furnished in the statement of outward supplies in FORM GSTR-1 or in the regular returns in FORM GSTR-3B, such taxpayers **may pay the tax with interest through FORM GST DRC-03 at any time.**
- In fact, the annual return provides an additional opportunity for such taxpayers to declare the summary of supply against which payment of tax is made.

# Primary data source for declaration in annual return

- Time and again taxpayers have been requesting as to what should be the primary source of data for filing of the annual return and the reconciliation statement. There has been some confusion over using FORM GSTR-1, FORM GSTR-3B or books of accounts as the primary source of information. It is important to note that both FORM GSTR-1 and FORM GSTR-3B serve different purposes. While, FORM GSTR-1 is an account of details of outward supplies, FORM GSTR-3B is where the summaries of all transactions are declared and payments are made. Ideally, information in FORM GSTR-1, FORM GSTR-3B and books of accounts should be synchronous and the values should match across different forms and the books of accounts. If the same does not match, there can be broadly two scenarios, either tax was not paid to the Government or tax was paid in excess. In the first case, the same shall be declared in the annual return and tax should be paid and in the latter all information may be declared in the annual return and refund (if eligible) may be applied through FORM GST RFD-01A. **Further, no input tax credit can be reversed or availed through the annual return.** If taxpayers find themselves liable for reversing any input tax credit, they may do the same through FORM GST DRC-03 separately

# Premise of Table 8D of Annual Return

- There appears to be some confusion regarding declaration of input tax credit in Table 8 of the annual return. The input tax credit which is declared / computed in Table 8D is basically credit that was available to a taxpayer in his FORM GSTR-2A but was not availed by him between July 2017 to March 2019. The deadline has already passed and the taxpayer cannot avail such credit now. There is no question of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer. Therefore, taxpayers need not be concerned about the values reflected in this table. This is merely an information that the Government needs for settlement purposes.

# Premise of Table 8D of Annual Return

- Figures in Table 8A of FORM GSTR-9 are auto-populated only for those FORM GSTR-1 which were furnished by the corresponding suppliers by the due date. Thus, ITC on supplies made during the financial year 2017-18, if reported beyond the said date by the corresponding supplier, will not get auto-populated in said Table 8A. It may also be noted that FORM GSTR-2A continues to be auto-populated on the basis of the corresponding FORM GSTR-1 furnished by suppliers even after the due date. In such cases there would be a mis-match between the updated FORM GSTR-2A and the auto-populated information in Table 8A. It is important to note that Table 8A of the annual returns is auto populated from FORM GSTR-2A as on 1st May, 2019.

# Premise of Table 8J of Annual Return

- In the press release on annual return issued earlier on 4th June 2019, it has already been clarified that all credit of IGST paid at the time of imports between July 2017 to March 2019 may be declared in Table 6E. If the same is done properly by a taxpayer, then Table 8I and 8J shall contain information on credit which was available to the taxpayer and the taxpayer chose not to avail the same. The deadline has already passed and the taxpayer cannot avail such credit now. There is no question of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer. Therefore, taxpayers need not be concerned about the values reflected in this table. This is information that the Government needs for settlement purposes.



# Difficulty in reporting of information not reported in regular returns

- There have been a number of representations regarding non-availability of information in Table 16A or 18 of Annual return in FORM GSTR-9. It has been observed that smaller taxpayers are facing a lot of challenge in reporting information that was not being explicitly reported in their regular statement/returns (FORM GSTR-1 and FORM GSTR-3B). Therefore, taxpayers are advised to declare all such data / details (which are not part of their regular statement/returns) to the best of their knowledge and records. This data is only for information purposes and reasonable/explainable variations in the information reported in these tables will not be viewed adversely.

## Information in Table 5D (Exempted), Table 5E (Nil Rated) and Table 5F (Non-GST Supply)

- It has been represented by various trade bodies/associations that there appears to be some confusion over what values are to be entered in Table 5D, 5E and 5F of FORM GSTR-9. Since, there is some overlap between supplies that are classifiable as **exempted and nil rated** and since there is no tax payable on such supplies, if there is a reasonable/explainable overlap of information reported across these tables, **such overlap will not be viewed adversely.**
- The other concern raised by taxpayers is the inclusion of no supply in the category of Non-GST supplies in Table 5F. For the purposes of reporting, non-GST supplies includes supply of alcoholic liquor for human consumption, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, petroleum crude and natural gas and transactions specified in Schedule III of the CGST Act.

## Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19

- Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19. It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only. Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19. If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (FORM GSTR-9C).

## Role of chartered accountant or a cost accountant in certifying reconciliation statement

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- There are apprehensions that the chartered accountant or cost accountant may go beyond the books of account in their recommendations under FORM GSTR-9C. The GST Act is clear in this regard. With respect to the reconciliation statement, their role is limited to reconciling the values declared in annual return (FORM GSTR-9) with the audited annual accounts of the taxpayer

## Turnover for eligibility of filing of reconciliation statement

- It may be noted that the aggregate turnover i.e. the turnover of all the registrations having the same Permanent Account Number is to be used for determining the requirement of filing of reconciliation statement. Therefore, if there are two registrations in two different States on the same PAN, say State A (with turnover of Rs. 1.2 Crore) and State B (with turnover of Rs. 1 Crore) they are both required to file reconciliation statements individually for their registrations since their aggregate turnover is greater than Rs. 2 Crore. **The aggregate turnover for this purpose shall be reckoned for the period July, 2017 to March, 2018.**

## Treatment of Credit Notes / Debit Notes issued during FY 2018-19 for FY 2017-18:

- It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued. If the credit or debit note for any supply was issued and declared in returns of FY 2018-19 and the provision for the same has been made in the books of accounts for FY 2017-18, the same shall be declared in Part V of the annual return.
- Many taxpayers have also represented that there is no provision in Pt. II of the reconciliation statement for adjustment in turnover in lieu of debit notes issued during FY 2018-19 although provision for the same was made in the books of accounts for FY 2017-18. In such cases, they may adjust the same in Table 50 of the reconciliation statement in FORM GSTR-9C.

## Duplication of information in Table 6B and 6H

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- Many taxpayers have represented about duplication of information in Table 6B and 6H of the annual return. It may be noted that the label in Table 6H clearly states that information declared in Table 6H is exclusive of Table 6B. Therefore, information of such input tax credit is to be declared in one of the rows only

## Reconciliation of input tax credit availed on expenses:

- Table 14 of the reconciliation statement calls for reconciliation of input tax credit availed on expenses with input tax credit declared in the annual return. It may be noted that only those expenses are to be reconciled where input tax credit has been availed. Further, the list of expenses given in Table 14 is a representative list of heads under which input tax credit may have been availed. The taxpayer has the option to add any head of expenses



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