Annual Return

GST Annual Return
GSTR 9 & 9A
Due Date 31 Dec 2018

Singhal Mohit & Co
Chartered Accountants
Gurugram

Annual Return- Statutory Provisions

Sections-44(1)-CGST Act

- Every registered person, other than

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

shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed **on or before the thirty-first day of December following the end of such financial year**.

- No turnover threshold limit for annual turnover.

Annual Return- Statutory Provisions

- CGST Rule -80

- Prescribed Annual Return Forms

For Ecommerce Operator → **Form GSTR-9B** → **NA for FY 1718**

For Composition Dealer → **Form GSTR-9A**

For Others Dealer → **Form GSTR-9**

Due date - On or before 31 December following the end of FY

Annual Return- Statutory Provisions

- Annual Return
  - Registered Person- Rule-80(1)
    - GSTR-9
  - Composition Dealer- Rule-80(1)
    - GSTR-9A
  - TCS: Rule 80(2)
    - GSTR-9B
  - Audit AT> 2 Cr.: Rule 80(3)
    - GSTR-9C
- Exclude
  - ISD/TDS/NRTP/CTP

Annual Return

Penalty –Non Filing of Annual Return

Sec-47(2)

Liable to pay a late fee of Rs. 100 /- per day subject to a maximum of a quarter per cent. (0.25%) of the turnover in the State /UT

Similar provision also exists under State/UT GST law as well

Also applicable for Nil Return

GST Audit

Forms

GSTR-9

For Other Registered Person

GSTR-9A

For Composition Dealer

GST Audit

GSTR-9- Annual Return

Part-I	Part-II	Part-III	Part-IV	Part-V	Part-VI
Basic Details	Liability	Input Tax Credit	Tax Paid Details	Amendments vide Circular 26/2017	Other Information
Table 1-3	Table 4-5	Table 6-8	Table 9	Table 10-14	Table 15-19

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GSTR-9-Part-I

Part-I-Basic Details

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

Details only for July 2017 to March 2018

GSTIN wise reconciliation Statement

Annual Return

GSTR-9-Part-I

Part-I-Basic Details

Table-1

Financial Year

Not defined in Act

Generally- April-Mar

GST – Jul -Mar

Annual Return

GSTR-9-Part-I

Part-I-Basic Details

Table-2

GSTIN

State-wise PAN based 15-digit GSTIN

Check Points

1. Name listed as per COR
2. Status of GSTIN
3. Declaration for Additional place of business

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GSTR-9-Part-I

Part-I-Basic Details

Table -3A → Legal Name → As per Statue

Table -3B → Trade Name → Name used by trade and industry

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GSTR-9-Part-II

Details of Outward and inward supplies declared during the financial year

Table-4

- Details of advances, inward and outward supplies **<u>on which tax is payable</u>** as declared in returns filed during the financial year

Table-5

- Details of Outward supplies **<u>on which tax is not payable</u>** as declared in returns filed during the financial year

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GSTR-9-Part-II

Table-4

Pt. II	Details of Outward and inward supplies declared during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	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)					

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GSTR-9-Part-II

Table-4

4A - Supplies made to unregistered Persons (B2C)

Supplies made to consumers and unregistered persons including supplies through E-Com;

Net of credit notes or debit notes;

Table 5, Table 7, Table 9 and Table 10 of FORM GSTR-1 may be used.

Contains B2C details through GSTR 1 furnished during 2017-18 even belatedly during 2018-19

4B - Supplies made to registered persons (B2B)

Supplies made to registered persons (including supplies made to UINs & through E-Com)

Details of debit and credit notes are **NOT** to be mentioned here.

Table 4A and Table 4C of FORM GSTR-1 may be used

Contains B2B details through GSTR 1 furnished during 2017-18 even belatedly during 2018-19

4C - Zero rated supply (Export) on payment of tax (except supplies to SEZs)

Aggregate value of exports (except supplies to SEZs) on which tax has been paid;

Table 6A of FORM GSTR-1 may be used

For both goods & services

Annual Return

GSTR-9-Part-II

Table-4

4D - Supply to SEZs on payment of tax

Aggregate value of supplies to SEZs on which tax has been paid;

Table 6B of GSTR-1;

Details of debit and credit notes are **NOT** to be mentioned here.

4E - Deemed Exports

Supplies in the nature of deemed exports

Table 6C of FORM GSTR-1 may be used

NN 48/2017-Central tax dated 18th October 2017,

4F - Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)

Details of all unadjusted advances;

Table 11A of FORM GSTR-1 may be used

NN 40/2-17-CT dated Oct 13, 2017

NN 66/2017-CT dated Nov 11, 2017

Table-4

4G - Inward supplies on which tax is to be paid on reverse charge basis

Aggregate value of all inward supplies (including advances and net of credit and debit notes) liable to RCM;

Include aggregate value of all import of services

Table 3.1(d) of FORM GSTR-3B may be used

NN 38/2017-CT(R) dated Oct 13, 2017

4H - Sub-total (A to G above)

This is a summation from 4A to 4G.

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GSTR-9-Part-II

Table-4

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					

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GSTR-9-Part-II

Table-4

4I - Credit Notes issued in respect of transactions specified in (B) to (E) above (-)

Aggregate value of credit notes issued
-B to B supplies (4B),
-Exports (4C),
-Supplies to SEZs (4D) and
-Deemed exports (4E)

Table 9B of FORM GSTR-1 may be used

Contains details pertaining to 2017-18 declared in the returns, furnished during 2017-18 even belatedly during 2018-19

4J - Debit Notes issued in respect of transactions specified in (B) to (E) above (-)

Aggregate value of debit notes issued
-B to B supplies (4B),
-Exports (4C),
-Supplies to SEZs (4D) and
-Deemed exports (4E)

Table 9B of FORM GSTR-1 may be used

Contains details pertaining to 2017-18 declared in the returns, furnished during 2017-18 even belatedly during 2018-19

4K- Supplies / tax declared through Amendments (+)
4L- Supplies / tax reduced through Amendments (-)

Details of amendments made to
B to B supplies (4B),
Exports (4C),
Supplies to SEZs (4D) and
Deemed exports (4E), Credit notes (4I),
Debit notes (4J) and
Refund vouchers

Table 9A and Table 9C of FORM GSTR-1 may be used

Declarations and amendments but within 2017-18,
Amendments in 2018-19 of data relating to 2017-18 is not permitted here.

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GSTR-9-Part-II

Table-4

4M - Sub-total (I to L above)

Contains the total of all the credit notes, debit notes and amendments made during the relevant financial year

4N - Supplies and advances on which tax is to be paid (H + M) above

Summation of two subtotals
1. All kinds of outward and inward supplies including advances;
2. Amendments, credit notes and debit notes issued for above.

Does not consider any amendments and disclosures made during the period April – September in respect of the supplies pertaining to the relevant financial year.

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GSTR-9-Part-II

Table-4-Summery

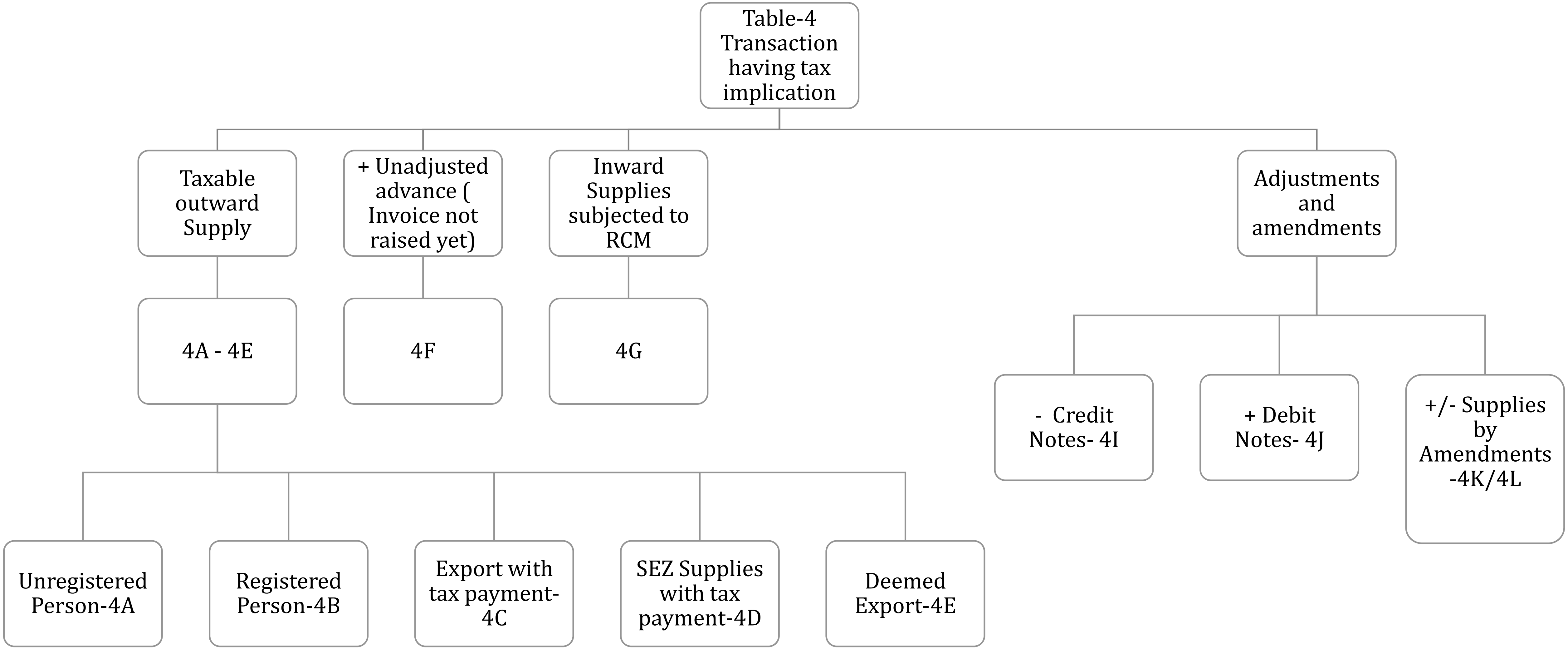

Table-4 & 10

Point to discuss

1. Invoices related to 2017-18 reported in any month in the GSTR 1 during 2017- 8 along with Amendments relating to 2017-18 but within 2017-18 itself will be reported at Part 4 of GSTR 9;

2. Amendments to invoices related in any month in the GSTR 1 during 2017-18 made by reporting such amendment in the GSTR 1 during the months period April 2018 to September 2018 will only be reported in Part VI Sl.No. 10 of GSTR 9

Table-4 & 10

Illustrations

Scenario 1 – Errors of Omission / Commission

Document Type	Document Date	Reported in GSTR 1 in the return for the month of	Amendment filed in GSTR1 in the return for the month of	To be Reported in GSTR 9 at
Invoice	05/07/2017	July 2017	No amendment	Part II – Sl No 4
Invoice	05/07/2017	September 2017	No amendment	Part II – Sl No 4
Invoice	05/07/2017	April 2018	No amendment	Part V – Sl No 10
Invoice	05/07/2017	July 2017	September 2017	Part II – Sl No 4
Invoice	05/07/2017	September 2017	April 2018	Invoice - Part II – Sl No 4 Amendment to Invoice - Part V – Sl No 10
Credit Note	31/12/2017	December 2017	No amendment	Part II – Sl No 4l
Credit Note	31/12/2017	March 2018	No amendment	Part II – Sl No 4l
Credit Note	31/12/2017	April 2018	No amendment	Part V – Sl No 10

Table-4 & 10

Scenario 2 – Delay in filing of returns

Document Type	Document Date	Reported in GSTR 1 in the return for the month of	Month in which return is filed	To be Reported in GSTR 9 at
Invoice	05/07/2017	July 2017	July 2017	Part II – Sl No 4
Invoice	05/07/2017	July 2017	April 2018	Part II – Sl No 4

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GSTR-9-Part-II

Table-5

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)					
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)					

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GSTR-9-Part-II

Table-5

5A - Zero rated supply (Export) without payment of tax)

Aggregate value of exports (except supplies to SEZs) without payment of taxes

Table 6A of FORM GSTR-1 may be used

5B - Supply to SEZs without payment of tax

Aggregate value of supplies to SEZs without payment of taxes

Table 6B of FORM GSTR-1 may be used

5C - Supplies on which tax is to be paid by the recipient on reverse charge basis

Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis.

Table 4B of FORM GSTR-1 may be used

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GSTR-9-Part-II

Table-5

5D - Exempted

Aggregate value of
-Exempted,
-Nil Rated and
-Non-GST supplies
be declared here

Table 8 of FORM GSTR-1 may be used

Value of “no supply” shall also be declared here.

5E - Nil Rated

Aggregate value of nil rated supplies shall be declared here

Table 6B of FORM GSTR-1 may be used

Exempt supply

- Levy is at a rate higher than 0% as per tariff schedule but tax payable thereon is NIL due to exemption notification

Nil rated supply

- Levy itself is Nil rate and tax payable thereon is also Nil.

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GSTR-9-Part-II

Table-5

5F - Non-GST Supplies

Aggregate value of non-GST supplies shall be declared here

5G - Sub-total (A to F above)

Contain sum total of outward supplies on which tax is not payable

5H - Credit Notes issued in respect of transactions specified in A to F above (-)

Aggregate value of credit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F

Table 9B of FORM GSTR-1 may be used

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GSTR-9-Part-II

Table-5

5I - Debit Notes issued in respect of transactions specified in A to F above (+)

Aggregate value of debit notes issued in respect of supplies declared in 5A,

5B, 5C, 5D, 5E and 5F

Table 9B of FORM GSTR-1 may be used

5J - Supplies declared through Amendments (+)
5K - Supplies reduced through Amendments (-)

Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid

Table 9A and Table 9C of FORM GSTR-1 may be used

5L - Sub-Total (H to K above)

Sum total of amendment

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GSTR-9-Part-II

Table-5

5M - Turnover on which tax is not to be paid (G + L above)

Contains the total turnover of the outward supplies on which tax is not paid by the taxpayer

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

Total turnover including sum of all the supplies (with additional supplies and amendments)
-on which tax is payable
-on which tax is not payable

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GSTR-9-Part-III

Details of ITC as declared in returns filed during the financial year

Table-6

- Details of ITC availed as declared in returns filed during the financial year

Table-7

- Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year

Table-8

- Other ITC related information

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GSTR-9-Part-III

Table-6

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	**Details of ITC availed as declared in returns filed during the financial year**					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto >	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					

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GSTR-9-Part-III

Table-6

H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				

Annual Return

GSTR-9-Part-III

Table-6

6A - Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)

Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here

6B - Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)

Table 4(A)(5) of FORM GSTR-3B may be used

ITC availed is to be classified as ITC on
Inputs;
Capital goods and
Input services.

Only the tax components are disclosed

6C - Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed

Aggregate value of input tax credit availed on all inward supplies received from unregistered persons

Table 4(A)(3) of FORM GSTR-3B may be used

ITC availed is to be classified as ITC on
Inputs;
Capital goods and
Input services.

Table-6

6D - Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed

Aggregate value of input tax credit availed on all inward supplies received from Registered Persons

ITC availed is to be classified as ITC on
Inputs;
Capital goods and
Input services.

Only the tax components are disclosed

6E - Import of goods (including supplies from SEZs)

Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here.

Table 4(A)(1) of FORM GSTR-3B may be used

ITC availed is to be classified as ITC on
Inputs;
Capital goods.

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GSTR-9-Part-III

Table-6

6F - Import of services (excluding inward supplies from SEZs)

Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here

Table 4(A)(2) of FORM GSTR-3B may be used

Only the tax components are disclosed

6G - Input Tax credit received from ISD

Aggregate value of input tax credit received from input service distributor shall be declared here

Table 4(A)(4) of FORM GSTR-3B may be used

Table-6

6H- Amount of ITC reclaimed (other than B above) under the provisions of the Act	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6I- Sub-total (B to H above)	Summation of above data
6J- Difference (I - A above)	Difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally =0

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GSTR-9-Part-III

Table-6

6K- Transition Credit through TRAN-I (including revisions if any)	Contain Transition Credit through TRAN-I (including revisions if any)
6L- Transition Credit through TRAN-II	Contain Transition Credit through TRAN-II (including revisions if any)
6M- Any other ITC availed but not specified above	1. Credit availed under section 18(1)(a) to 18(1)(d) of the CGST Act, 2017; 2. Credit availed under section 18(3) read with Rule 41(1) of CGST Rules, 2017 on account of sale, merger, demerger, amalgamation, lease or transfer of a business
6N- Sub-total (K to M above)	Summation of above data
6O- Total ITC availed (I + N above)	Summation of above data

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GSTR-9-Part-III

Table-7

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 (6O - 7I)				

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GSTR-9-Part-III

Table-7

7A - As per Rule 37	Second Proviso to Sec- 16(2)- Fails to make payment within 180 days.
7B - As per Rule 39	Distribution of ITC by Input Service Distributor (ISD)
7C - As per Rule 42	Reversal of input tax credit for Inputs and Input services
7D - As per Rule 43	Reversal of input tax credit for capital goods
7E - As per Sec- 17(5)	Ineligible Credit
7F - Reversal of TRAN-I credit	Reversal of TRAN-I credit
7G- Reversal of TRAN-II credit	Reversal of TRAN-II credit
7H- Other reversals (pl. specify)	Reversal U/S 18(4), 18(6) , R-44
7I- Total ITC Reversed (A to H above)	Auto Filled
7J- Net ITC Available for Utilization (6O - 7I)	Auto Filled

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GSTR-9-Part-III

Table-8

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>

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GSTR-9-Part-III

Table-8

8A - ITC as per GSTR 2A (Table 3 & 5 thereof)	Total credit available shall be auto populated in this table
8B - ITC as per sum total of 6(B) and 6(H) above	ITC Declared in Table 6B and 6H shall be auto populated here.
8C - 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	Contain figures of input tax credit pertaining to 2017-18 availed during April 2018 to September 2018 through GSTR 3B.
8D -Difference [A-(B+C)]	From Above data
8E -ITC available but not availed (out of D) 8F - ITC available but ineligible (out of D)	ITC Available but not availed
8G-IGST paid on import of goods (including supplies from SEZ)	IGST paid on import of goods (includingsupplies from SEZ)

Annual Return

GSTR-9-Part-III

Table-8

8H -IGST credit availed on import of goods (as per 6(E) above)	The input tax credit as declared in Table 6E shall be auto-populated here
8I - Difference (G-H)	Difference above
8J-ITC available but not availed on import of goods (Equal to I)	Goods imported 1. are not intended to be used in the course of business 2. are used entirely for non-business purposes 3. are blocked as credit u/s 17(5) 4. are used exclusively for exempt supplies
8K -Total ITC to be lapsed in current financial year (E + F + J)	Auto

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GSTR-9-Part-IV

Table-9

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

Annual Return

GSTR-9-Part-IV

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

Table-9

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

Contain details of actual tax paid during the financial year

Table 6.1 of FORM GSTR-3B may be used

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GSTR-9-Part-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

Table-10	• Supplies / tax declared through Amendments (+) (net of debit notes)
Table-11	• Supplies / tax reduced through Amendments (-) (net of credit notes)
Table-12	• Reversal of ITC availed during previous financial year
Table-13	• ITC availed for the previous financial year
Table-14	• Differential tax paid on account of declaration in 10 & 11 above

Annual Return

GSTR-9-Part-V

Table-10,11,12,13,14

Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		

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GSTR-9-Part-V

Other Information

Table-10- Supplies / tax declared Through Amendments (+) (net of debit notes)

- Debit notes dated FY 17-18 but reported after FY (Table 9B of GSTR 1).
- Additions/Amendment to supplies reported in Table 10 (B2C) and Table 9A(B2B) and 9C of GSTR 1 (amendments to debit notes and credit notes) which have effect of increasing total turnover

Table-11-Supplies / tax reduced through Amendments (-) (net of credit notes)

- Credit notes dated 17-18 but reported after FY (Table 9B)
- Amendment to supplies reported in Table 10 (B2C) and Table 9A(B2B) and Table 9C of GSTR 1 (amendments to debit notes and credit notes) which have effect of reducing total turnover

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GSTR-9-Part-V

Other Information

Table-12- Reversal of ITC availed during previous financial year	Table-13- ITC availed for the previous financial year	Table-14- Differential tax paid on account of declaration in 10 & 11 above
Input credit that was taken in the previous financial year and reversed during the period April 2018 to September 2018	Details of ITC claimed by him in the subsequent year (April to September,2018) which relates to the previous year 2017-18	Captures the relevant additional tax arising has been actually paid or not

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GSTR-9-Part-VI

Other Information

Table-15

- Particulars of Demands and Refunds

Table-16

- Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

Table-17

- HSN Wise Summary of outward supplies

Table-18

- HSN Wise Summary of Inward supplies

Table-19

- Late fee payable and paid

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GSTR-9-Part-VI

Table-15

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
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 demands pending out of E above							

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

Annual Return

GSTR-9-Part-VI

Table-17 ,18 & 19

17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

19	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

Name of Authorised Signatory

Date

Designation / Status

GSTR-9A

Annual Return

FORM GSTR-9A (See rule 80) Annual Return (For Composition Taxpayer)		
Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	<Auto>
3B	Trade Name (if any)	<Auto>
4	Period of composition scheme during the year (From ---- To ----)	
5	Aggregate Turnover of Previous Financial Year	

Annual Return

Part II - Details of outward and inward supplies declared in returns filed during the financial year

Pt. II	Details of outward and inward supplies declared in returns filed during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies on which tax is payable as declared in returns filed during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.

Annual Return

7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
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					
8	Details of other inward supplies as declared in returns filed during the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					

Annual Return

Pt. III	Details of tax paid as declared in returns filed during the financial year		
9	Description	Total tax payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		
	Late fee		
	Penalty		

Annual Return

Pt. IV	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	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)					
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
12	Supplies / tax (outward) 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 made in 10, 11, 12 & 13 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		

Annual Return

Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							

Annual Return

F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

16	Details of credit reversed or availed				
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	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 (+)				

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.

Place

Signature

Name of Authorised Signatory

Date

Designation / Status

Thank You

CA Mohit Singhal

Mob No:- 9555379714

E mail:- fcasmc@gmail.com