GST ANNUAL RETURN

CA DR ARPIT HALDIA

FY 2017-18

RELEVANT SECTION, RULE, NOTIFICATIONS AND ROD

- **Relevant Section:** Section 44 read with Rule 80
- **Relevant Notification:** Notification No. 74/2018-Central Tax Dated 31st December 2018
- **Order No. 1/2018 - Central Tax-** Removal of difficulty order regarding extension of due date for filing of Annual return (in FORMs GSTR-9, GSTR-9A and GSTR-9C) for FY 2017-18 till 31st March, 2019
- **Order No. 2/2018 -** Central Tax- Seeks to extend the due date for availing ITC on the invoices or debit notes relating to such invoices issued during the FY 2017-18
- **Order No. 3/2018 -** Central Tax- Seeks to amend Removal of Difficulty Order No. 1/2018 dated 11.12.2018 so as to extend the due date for furnishing of annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the FY 2017-2018 till 30.06.2019.

RELEVANT FORMS FOR THE PURPOSE OF ANNUAL RETURN AND RECONCILIATION FORMAT

a) **GSTR-9 - Annual Return**

b) **GSTR-9A - Annual Return for (Composition Tax Payers)**

c) **GSTR-9C - Reconciliation Statement**

WHO IS NOT REQUIRED TO FILE ANNUAL RETURN

1) Input Service Distributor,
2) A person paying tax under section 51 or section 52,
3) A casual taxable person and
4) A non-resident taxable person
5) Department of Central Government or State Government or local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Annual Compliance in GST

- Annual Return-Form GSTR-9/GSTR-9A
  - Annual Return By Regular Tax Payer-Form GSTR-9
  - Annual Return by a Person under Composition Scheme-Form GSTR-9A
- GST Reconciliation-Form GSTR-9C
  - If Aggregate Turnover Exceeds Rs 2 Crore-Yes
  - If Aggregate Turnover does not exceeds Rs 2 Crore-NA

RELEVANT SECTION AND RULE

SECTION – 44(1) ANNUAL RETURN

- 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.

RULE – 80(1) ANNUAL RETURN

- Every registered person **other than those referred to in the proviso to sub-section (5) of section 35, 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 as specified under sub-section (1) of section 44 electronically in **FORM GSTR-9** through the common portal either directly or through a Facilitation Centre notified by the Commissioner:
- Provided that a person paying **tax under section 10** shall furnish the annual return in **FORM GSTR-9**

ANNUAL RETURN

Q. N	Question	Answer
1	Is this return to be furnished by person whose registration has been cancelled during the year 2017-18?	Yes, Annual return would have to be furnished by a person whose registration has been cancelled during the Year 2017-18. Further, if a person had applied for cancellation of registration and his application for cancellation of registration was pending as on 31st March 2018, he also would be required to file Annual Return.
2	Is Annual return to be filed by the person who had migrated to GST Regime provisionally but they had not cancelled their registration by filing REG-29 under Rule 24(4) of the CGST Rules, 2017 with effect from 1st July 2017	No, such persons would not be required to file Annual Return for the Year 2017-18.
3	Whether Annual Return can be filed without filing GSTR-1 and GSTR-3B for the Year 2017-18?	No, it is mandatory to file FORM GSTR-1 and FORM GSTR-3B for FY 2017-18 before filing Annual return in FORM GSTR-9

ANNUAL RETURN

Q. N	Question	Answer
4	Whether any additional liability can be declared through GSTR-9	Yes, Additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return (Instruction 3)
5	Whether any additional input tax credit can be claimed through GSTR-9	No, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return (Instruction 4)
6	How would Annual Return be filed by a person who was under composition scheme for part of year and under regular scheme for remaining part of the Year	Such persons would have to file GSTR-9 for the period under which they were under Regular Scheme and GSTR-9A for the period under which they were composition scheme.

How Information has been sought in Annual Return in Form GSTR-9

Part	Particulars	Table
Part-I	Basic information Tax payer	Table 1 to 3
Part-II	Details of Outward and inward supplies made during the financial year	Table 4 & 5
Part-III	Details of ITC for the financial year	Table 6 to 8
Part IV	Details of tax paid as declared in returns filed during the financial year	Table 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 to 14
Part VI	Other information	Table 15 to 19

Turnovers-A Tough Nut to Crack

- Turnover
  - GSTR-3B
  - GSTR-1
  - Books
  - As per GST Provisions

WHO CAN FILE "NIL" ANNUAL RETURN

1) NOT made any outward supply (commonly known as sale); AND
2) NOT received any goods/services (commonly known as purchase); AND
3) NO other liability to report; AND
4) NOT claimed any credit; AND
5) NOT claimed any refund; AND
6) NOT received any order creating demand
7) There is no late fee to be paid etc.

GSTR-9 Annual return for Normal taxpayers

GSTIN - 07AEFPA4963B1ZY | Legal Name - Ranu Ahuja | Trade Name - Ranu ahuja

Status - Not Filed | FY - 2017-18 | Due Date - 31/10/2018

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	Do you want to file a Nil return?* ***Note:*** *Nil return can be filed for the Financial year, if you have: -* • NOT made any outward supply (commonly known as sale); AND • NOT received any goods/services (commonly known as purchase); AND • NO other liability to report; AND • NOT claimed any credit; AND • NOT claimed any refund; AND • NOT received any order creating demand	Yes No

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

GSTR-9 Annual return for Normal taxpayers

GSTIN - 07AEFPA4963B1ZY
Status - Not Filed

Legal Name - Ranu Ahuja
FY - 2017-18

Trade Name - Ranu ahuja
Due Date - 31/10/2018

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on '**Preview**' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF) | DOWNLOAD GSTR-1 SUMMARY (PDF) | DOWNLOAD GSTR-3B SUMMARY (PDF)

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

Taxable value ₹5,92,40,882.79
Integrated Tax ₹73,15,821.46
Central Tax ₹11,03,576.18
State/UT Tax ₹11,03,576.18
CESS

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

Value ₹1,24,81,584.44

6.Details of ITC availed during the financial year.

Integrated Tax ₹4,36,796.69
Central Tax ₹0.00
State/UT Tax ₹0.00
CESS ₹0.00

Figures in GSTR-9-From GSTR-3B or GSTR-1 and Suggestive Treatment of Differences

It would be pertinent here to mention that for the purpose of filing of either details provided in GSTR-3B would be final since the tax has been discharged through GSTR-3B or the details would have to be provided as per books of accounts. Details provided in GSTR-1 only have suggestive impact but it cannot be made the base to file the return. The values being auto-populated in GSTR-9 are from GSTR-1 but since the instructions provide that all supplies payment for which has been made through GSTR-3B are to be shown here.

Therefore suggestive treatment in this regard is as follows, however reader may use their discretion and further clarification by Government would be welcome as there is lack of clarity in this regard:

Figures in GSTR-9-From GSTR-3B or GSTR-1 and Suggestive Treatment of Differences

Agenda of 31st GST Council Meeting for Approval of GSTR-9

If the payment of tax for a supply has been made in the return for FY 2017-18, then supply is required to be declared in Part II of FORM GSTR-9. If payment for a supply has been made between April to September, 2018, then supply related to such payment shall be declared in Part V of FORM GSTR-9.

Instructions to GSTR-9

Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 shall be declared in this part.

Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier.

Scenario-1

Turnover in the Books for the period July 2017 to March 2018 matches with GSTR-1 and GSTR-3B.

Particulars	GSTR-3B	GSTR-1	Books of Accounts
July to March 2018	150000	150000	150000

Particulars	Relevant Table	GSTR-3B- Whether Data Matches with GSTR-1	GSTR-1- Whether Data Matches with GSTR-3B	Basis for preparation of GSTR-9
Supplies declared from July 2017 to March 2018	Table 4	Yes	Yes	Data auto-populated on the basis of GSTR-1 can be taken

Scenario-2 Turnover in the Books for the period July 2017 to March 2018 does not matches with GSTR-1 and GSTR-3B and therefore additional liability has been declared in the period April 2018 to September 2018. However, both GSTR-3B and GSTR-1 match with their respective figures.

Particulars	GSTR-3B	GSTR-1	Books of Accounts
July to March 2018	100000	100000	150000
Apr to Sept, 2018	50000	50000	-

Particulars	Relevant Table	GSTR-3B- Whether Data Matches with GSTR-1	GSTR-1- Whether Data Matches with GSTR-3B	Basis for preparation of GSTR-9
Supplies declared from July 2017 to March 2018	Table 4	Yes	Yes	Data auto-populated on the basis of GSTR-1 can be taken
Supplies declared from April 2018 to September 2018	Table 10 and Table 11	-	-	Difference to be reported in Table 10 and 11 to the extent of GSTR-3B i.e. 50000.

Scenario -3	Turnover in the Books for the period July 2017 to March 2018 does not matches with GSTR-1 and GSTR-3B and therefore additional liability has been declared in the period April 2018 to September 2018. However, GSTR-3B and GSTR-1 do not match for individual months but aggregate of GSTR-3B and GSTR-1 matches till March 2019

Particulars	GSTR-3B	GSTR-1	Books of Accounts
July to March 2018	100000	150000	150000
Apr to Sept, 2018	50000	-	-

Particulars	Relevant Table	GSTR-3B- Whether Data Matches with GSTR-1	GSTR-1- Whether Data Matches with GSTR-3B	Basis for preparation of GSTR-9
Supplies declared from July 2017 to March 2018	Table 4	No	No	Basis of preparation of GSTR-9 cannot be figures which have been auto-populated. It has to be based upon GSTR-3B Actually Filed.
Additional Tax Declared in period April 2018 to September 2018	Table 10 and 11	-	-	Difference to be reported in Table 10 and 11 to the extent of GSTR-3B i.e. 50000

Scenario -4	Turnover in the Books for the period July 2017 to March 2018 does not matches with GSTR-1 and GSTR-3B and therefore additional liability has been declared in the period April 2018 to March 2019. However, GSTR-3B and GSTR-1 do not match for individual months but aggregate of GSTR-3B and GSTR-1 matches till March 2019.

Particulars	GSTR-3B	GSTR-1	Books of Accounts
July to March 2018	100000	75000	150000
Apr to Sept, 2018	50000	75000	-

Particulars	Relevant Table	GSTR-3B- Whether Data Matches with GSTR-1	GSTR-1- Whether Data Matches with GSTR-3B	Basis for preparation of GSTR-9
Supplies declared from July 2017 to March 2018	Table 4	No	No	Basis of preparation of GSTR-9 cannot be figures which have been auto-populated. It has to be based upon GSTR-3B Actually Filed.
Additional Tax Declared in period April 2018 to September 2018	Table 10 and 11	-	-	Difference to be reported in Table 10 and 11 to the extent of GSTR-3B i.e. 50000

Scenario-5	Turnover in the Books for the period July 2017 to March 2018 does not matches with GSTR-1 and GSTR-3B. GSTR-3B and GSTR-1 do not match for individual months and although GSTR-1 on an aggregate matches with Books of Accounts but there is an additional liability to be paid in GSTR-3B.

Particulars	GSTR-3B	GSTR-1	Books of Accounts
July to March 2018	100000	75000	150000
Apr to Sept, 2018	35000	75000	-
Balance Liability	15000	-	-

Particulars	Relevant Table	GSTR-3B-Whether Data Matches with GSTR-1	GSTR-1-Whether Data Matches with GSTR-3B	Basis for preparation of GSTR-9
Supplies declared from July 2017 to March 2018	Table 4	No	No	Basis of preparation of GSTR-9 cannot be figures which have been auto-populated. It has to be based upon GSTR-3B Actually Filed.
Additional Tax Declared in period April 2018 to September 2018	Table 10 and 11	-	-	Difference to be reported in Table 10 and 11 to the extent of GSTR-3B i.e. 35000
Balance Liability to paid	Table 4	-	-	Recommendation-Additional Liability would be shown in Table-4 and liability to be discharged through DRC-03 i.e. 15000. (Clarification in this regard from the Government would be Welcome)

Details of Various Tables in GSTR-1

Table	Table Headings and Sub-Headings along with referred tables
Table 4	Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6 Table 4A: Supplies to registered persons other than those (i) attracting reverse charge and (ii) supplies made through ecommerce operator Table 4B: Supplies to registered persons attracting tax on reverse charge basis Table 4C: Supplies to registered persons through e-commerce operator attracting TCS (operator wise, rate wise)
Table 5	Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh Table 5A: Outward supplies (other than supplies made through e-commerce operator, rate wise) Table 5B: Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)

Details of Various Tables in GSTR-1

Table	Table Headings and Sub-Headings along with referred tables
Table 6	Zero rated supplies and Deemed Exports Table 6A: Exports Table 6B: Supplies made to SEZ unit or SEZ Developer Table 6C: Deemed exports
Table 7	Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 Table 7A: Intra-State supplies Table 7B: Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]
Table 8	Nil rated, exempted and non-GST outward supplies

Details of Various Tables in GSTR-1

Table	Table Headings and Sub-Headings along with referred tables
Table 9	**Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]** **Table 4:** Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6 **Table 5:** Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh **Table 6:** Zero rated supplies and Deemed Exports
Table 10	**Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7** **Table 7:** Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 (Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh)
Table 11	**Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period**

GSTR-9 (ANNUAL RETURN)

PART-I

Pt. I	Basic Details	
1	Financial Year	For the Year 2017-18, it would be 2017-18
2	GSTIN	For taxpayers having Multiple GSTIN, multiple GST Returns would have to be filed by him
3A	Legal Name	Name appearing on PAN would have to be provided here
3B	Trade Name (if any)	Trade Name if provided under the GST Registration certificate would have to be provided here.

Part II of Form GSTR-9

(For A Broader Understanding)

Table-4-

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

- Table 4A to 4G: Details of Supplies (Without any amendment and Impact of Debit Note and Credit Note)
- Table 4I to 4L:Impact on Supplies as declared in Table 4A to 4G by way of Amendments and Debit and Credit Note

Table-5-

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

- Table 5A to 5F: Supplies (Without any amendment and Impact of Debit Note and Credit Note)
- Table 5H to 5K: Impact on Supplies as declared in Table 5A to 5F by way of Amendments and Debit and Credit Note

PART-II Details of Outward and inward supplies made during the financial year

Pt. II	Details of Outward and inward supplies made 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 made during the financial year on which tax is payable**					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					

INSTRUCTIONS

Part II provides for supplies for which ***payment has been made*** through GSTR-3B between ***July 2017 to March 2018***

PART-II 4A- Supplies made to un-registered persons (B2C)

FORM NO	RELEVANT SCREEN	
GST-9 P-4A	A	Supplies made to un-registered persons (B2C)

Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard.

GSTR-1 P-5

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							
5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

PART-II 4A- Supplies made to un-registered persons (B2C)

FORM NO	RELEVANT SCREEN
GSTR-1 P-7	7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS(operator wise, rate wise)					
GSTIN of e-commerce operator					
7B. Inter-State Supplies where invoice value is uptoRs 2.5 Lakh *[Rate wise]*					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

PART-II 4A- Supplies made to un-registered persons (B2C)

FORM NO	RELEVANT SCREEN
GSTR-1 **P-9C (Relating to Table 5)**	9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

PART-II 4A- Supplies made to un-registered persons (B2C)

FORM NO	RELEVANT SCREEN
GSTR-1 P-10	10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

PART-II 4B- Supplies made to Registered persons (B2B)

FORM NO	RELEVANT SCREEN	
GST-9 P-4B	B	Supplies made to registered persons (B2B)

Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but **shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately**

GSTR-1 P-4A

Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										

GSTR-1 P-4C

4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

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

FORM NO	RELEVANT SCREEN		
GST-9 P-4C	C	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 shall be declared here.
GSTR-1 P-6A	6. Zero rated supplies and Deemed Exports		

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															

PART-II 4D- Supply to SEZs on payment of tax

FORM NO	RELEVANT SCREEN		
GST-9 P-4D	D	Supply to SEZs on payment of tax	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here.

GSTR-1 P-6B

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6B. Supplies made to SEZ unit or SEZ Developer															

PART-II 4E- Deemed Exports

FORM NO	RELEVANT SCREEN
GST-9 P-4E	E — Deemed Exports — Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here.
GSTR-1 P-6C	6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6C. Deemed exports															

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

FORM NO	RELEVANT SCREEN
GST-9 P-4F	F — 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 i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here
GSTR-1 P-11A	11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
I Information for the current tax period						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies(Rate Wise)						
11A (2). Inter-State Supplies(Rate Wise)						

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

FORM NO	RELEVANT SCREEN	
GST-9 P-4G	G | 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) on which tax is to be paid by the recipient (i.e.by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services.

GSTR-3B P-3.1(d)

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(d) Inward supplies (liable to reverse charge)					

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

FORM NO	RELEVANT SCREEN	
GST-9 P-4I	I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)

Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here.

GSTR-1 P-9B

Details of debit notes, credit notes (Registered)

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9B. Debit Notes/Credit Notes/Refund voucher [original]															

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

FORM NO	RELEVANT SCREEN	
GST-9 P-4J	J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)
GSTR-1 P-9B	Details of debit notes, credit notes (Registered)	

Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here.

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9B. Debit Notes/Credit Notes/Refund voucher [original]															

PART-II 4 K- Supplies / tax declared through Amendments (+)

FORM NO	RELEVANT SCREEN		
GST-9 P-4K	K	Supplies / tax declared 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 shall be declared here. •
GSTR-1 P-9A & 9C	Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]		

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

PART-II 4 L- Supplies / tax reduced through Amendments (-)

FORM NO	RELEVANT SCREEN		
GST-9 P-4L	L	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 shall be declared here
GSTR-1 P-9A & 9C	Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]		

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

PART-II 4 M & N SUB-TOTAL / TOTAL

FORM NO	RELEVANT SCREEN	
GST-9 P-4M, N	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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M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Reference of Annual Return in Audit Report

Table 7	**Reconciliation of Taxable Turnover**
Table 7F	**Taxable turnover as per liability declared in Annual Return (GSTR9)** ***Instruction 7F: Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.***

Relevant FAQ by IDTC of ICAI-December 2018

Q21	**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?** **Ans. 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.**
Q22	**Where to report stock transfer made to another branch situated in another state if both are registered?** **Ans. 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.**

Relevant FAQ by IDTC of ICAI-December 2018

Q24 **What is the meaning of deemed exports to be reported in Table-4E?**

Ans. 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.

Q25 **Whether all advances on which tax is paid but subsequently got adjusted against invoices shall also to be reported in Table-4F?**

Ans. 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.

Relevant FAQ by IDTC of ICAI-December 2018

Q28 **Whether credit note / debit note issued during 18-19 in respect of transactions of July-17 to March-18 is to be reported in Table 4I and 4J?**

Ans. No, only credit note / debit note issued and disclosed in the GST returns between July-17 to March-18 is to be reported in 4I and 4J. If the issue date of credit note/debit note is ranging between July 2017 to March 2018 and if the same has been reported in the GST returns during the period April – September 2018, then it will form part of Part V of the Annual return. However, if the issue date of the credit note/debit note is after 31st March 2018, then it needs to be reported in the Annual return of 2018-19 even though the invoice to which it relates may belong to the period 2017-18.

PART-II P.NO 5- Details of Outward supplies made during the financial year on which tax is not payable

5	**Details of Outward supplies made during the financial year on which tax is not payable**					
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 (includes 'no supply')					
G	Sub-total (A to F above)					

This table requires reporting of outward supplies made during the financial year on which tax has not been paid.

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

FORM NO	RELEVANT SCREEN	
GST-9 P-5A	A — Zero rated supply (Export) without payment of tax	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here.

GSTR-1 P-6A

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															

PART-II 5B- Supply to SEZs without payment of tax

FORM NO	RELEVANT SCREEN		
GST-9 P-5B	B	Supply to SEZs without payment of tax	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here.
GSTR-1 P-6B	6. Zero rated supplies and Deemed Exports		

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6B. Supplies made to SEZ unit or SEZ Developer															

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

FORM NO	RELEVANT SCREEN	
GST-9 P-5C	C	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. Details of debit and credit notes are to be mentioned separately.

GSTR-1 P-4B

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4B. Supplies attracting tax on reverse charge basis										

PART-II 5D,E & F- Exempted, Nil Rated & Non-GST supply (includes 'no supply')

FORM NO	RELEVANT SCREEN	
GST-9 P-5D,E & F	D	Exempted
	E	NIL RATED
	F	Non-GST supply (includes 'no supply')

Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. The value of no supply shall be declared under Non-GST supply (5F).

GSTR-1 P-8

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

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

FORM NO	RELEVANT SCREEN		
GST-9 P-4H	H	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 shall be declared here.
GSTR-1 P-9B	Details of debit notes, credit notes (Registered)		

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9B. Debit Notes/Credit Notes/Refund voucher [original]															

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

FORM NO	RELEVANT SCREEN	
GST-9 P-5 I	I	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 shall be declared here.

GSTR-1 P-9B

Details of debit notes, credit notes (Registered)

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9B. Debit Notes/Credit Notes/Refund voucher [original]															

PART-II 5 J- Supplies / tax declared through Amendments (+)

FORM NO	RELEVANT SCREEN	
GST-9 P-5J	J Supplies / tax declared through Amendments (+)	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here.
GSTR-1 P-9A & 9C	Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]	

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

PART-II 5 K- Supplies / tax reduced through Amendments (-)

FORM NO	RELEVANT SCREEN		
GST-9 P-5 K	K	Supplies / tax reduced through Amendments (-)	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here.

GSTR-1 P-9A & 9C

Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

PART-II 5- L, M & N SUB-TOTAL / TOTAL

FORM NO	RELEVANT SCREEN	
GST-9 **P-5 L, M & N**	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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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-II 5- L, M & N SUB-TOTAL / TOTAL

FORM NO	RELEVANT SCREEN
GST-9 P-5 L, M & N	**Instructions**
	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

Reference of Annual Return in Audit Report

Table 5	**Reconciliation of Gross Turnover with Turnover reported in Annual Return**
Table 5Q	**Turnover as declared in Annual Return (GSTR9)** ***Instruction 5Q: Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).***

Table Showing References in GSTR-9 to relevant references in GSTR-1 and GSTR-3B

Relevant Table of GSTR-9	Relevant Table of GSTR-1	Amendment-Relevant Table of GSTR-9	Debit Note/Credit Note-Relevant Table of GSTR-9	Relevant Column of GSTR-3B
Table 4A: Supplies made to un-registered persons (B2C)	Table 5A, Table 5B, Table 7 along with respective amendments in Table 9C and Table 10	Yes	Yes	Table 3.1(a) Table 3.2
Table 4B: Supplies made to Registered persons B2B	Table 4A and Table 4C	Table 4K/4L	Credit Note-Table 4I Debit Note-4J	Table 3.1(a)
Table 4C: Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Table 6A	Table 4K/4L	Credit Note-Table 4I, Debit Note-4J	Table 3.1(b)
Table 5A: Zero rated supply (Export) without payment of tax		Table 5J/5K	Credit Note-Table 5H, Debit Note-5I	Table 3.1(b)

Table Showing References in GSTR-9 to relevant references in GSTR-1 and GSTR-3B

Relevant Table of GSTR-9	Relevant Table of GSTR-1	Amendment-Relevant Table of GSTR-9	Debit Note/Credit Note-Relevant Table of GSTR-9	Relevant Column of GSTR-3B
Table 4D: Supply to SEZs on payment of tax	Table 6B	Table 4K/4L	Credit Note-Table 4I, Debit Note-4J	Table 3.1(b)
Table 5B: Supply to SEZs without payment of tax		Table 5J/5K	Credit Note-Table 5H, Debit Note-5I	Table 3.1(b)
Table 4E: Deemed Exports	Table 6C	Table 4K/4L	Credit Note-Table 4I, Debit Note-4J	Table 3.1(b)
Table 4F: Advances on which tax has been paid but invoice has not been issued	Table 11A (1) and 11A (2) (Intra State and Inter State)	Amendment to Advances-Yes Amendment to Refund Vouchers-Table 4K/4L	NA	Table 3.1(a)

Table Showing References in GSTR-9 to relevant references in GSTR-1 and GSTR-3B

Relevant Table of GSTR-9	Relevant Table of GSTR-1	Amendment-Relevant Table of GSTR-9	Debit Note/Credit Note-Relevant Table of GSTR-9	Relevant Column of GSTR-3B
Table 4G: Inward supplies on which tax is to be paid on reverse charge basis	NA	Yes	NA	Table 3.1(d)
Table 4I: Credit Notes issued in respect of transactions specified in Table 4B to Table 4E above	Table 9B	Table 4K/4L	NA	Table 3.1(a) Table 3.1(b)
Table 5H: Credit Notes issued in respect of transactions specified in Table 5A to Table 5F	Table 9B	Table 5J/5K	NA	Table 3.1(b) Table 3.1(c) Table 3.1(e)

Table Showing References in GSTR-9 to relevant references in GSTR-1 and GSTR-3B

Relevant Table of GSTR-9	Relevant Table of GSTR-1	Amendment-Relevant Table of GSTR-9	Debit Note/Credit Note-Relevant Table of GSTR-9	Relevant Column of GSTR-3B
Table 4J: Debit Notes issued in respect of transactions specified in Table 4B to Table 4E above	Table 9B	Table 4K/4L	NA	Table 3.1(a) Table 3.1(b)
Table 5I: Debit Notes issued in respect of transactions specified in 5A to 5F	Table 9B	Table 5J/5K	NA	Table 3.1(b) Table 3.1(c) Table 3.1(e)

Table Showing References in GSTR-9 to relevant references in GSTR-1 and GSTR-3B

Relevant Table of GSTR-9	Relevant Table of GSTR-1	Amendment	Debit Note Credit Note	Relevant Column of GSTR-3B
Table 4K: Supplies / tax declared through Amendments (+)	Table 9A and Table 9C	B2B Supply-Table 4B, Exports- Table 4C, SEZ Supply-Table 4D, Deemed Export-Table-4E, Credit Note- Table 4I, Debit Note-Table 4J, Refund Voucher-Table 4F	NA	Table 3.1(a) Table 3.1(b)
Table 5J: Supplies declared through Amendments (+)		Table 5A: Export Without Payment of Tax Table 5B: Supply to SEZ without payment of Tax Table 5C: Supplies on which tax is to be paid by the recipient on reverse charge basis, Credit Note-Table 5H, Debit Note-Table 5I	NA	Table 3.1(b) Table 3.1(c)/3.1(a) as the case may be
Table 4L: Supplies / tax reduced through Amendments (-)		B2B Supply-Table 4B, Exports- Table 4C, SEZ Supply-Table 4D, Deemed Export-Table-4E, Credit Note- Table 4I, Debit Note-Table 4J, Refund Voucher-Table 4F	NA	Table 3.1(a) Table 3.1(b)
Table 5K: Supplies reduced through Amendments (-)		Table 5A: Export Without Payment of Tax Table 5B: Supply to SEZ without payment of Tax Table 5C: Supplies on which tax is to be paid by the recipient on reverse charge basis, Credit Note-Table 5H, Debit Note-Table 5I	NA	Table 3.1(b) Table 3.1(c)/3.1(a) as the case may be

Table Showing References in GSTR-9 to relevant references in GSTR-1 and GSTR-3B

Relevant Table of GSTR-9	Relevant Table of GSTR-1	Amendment	Debit Note Credit Note	Relevant Column of GSTR-3B
Table 5C: Supplies on which tax is to be paid by the recipient on reverse charge basis	Table 4B	Table 5J/5K	Credit Note-Table 5I, Debit Note-5J	Table 3.1(c)- In some cases it has been shown in 3.1(a) as well.
Table 5D: Exempted	Table 8	Yes	Credit Note-Table 5I, Debit Note-5J	Table 3.1(c)
Table 5E: Nil Rated		Yes	Credit Note-Table 5I, Debit Note-5J	Table 3.1(c)
Table 5F: Non-GST-Supply (includes ‘no supply’)		Yes	Credit Note-Table 5I, Debit Note-5J	Table 3.1(e)

Suggestive Treatment of Supplies and Tax thereon in GSTR-9

Although Clarification in this matter would be welcome but as of now suggestive treatment is as follows:

- Tax Paid between July to March 2018 by 3B:- Table 4
- Tax paid between April to September 2018 by 3B: Table 10 and 11
- Tax paid through Annual Return: Table 4 and Use of DRC-03

Part III-Details of ITC for the Financial Year

- Table 6:-Details of ITC availed during the financial year
- Table 7:-Details of ITC Reversed and Ineligible ITC for the financial year
- Table 8:-Other ITC related information (Matching With GSTR-2A)

PART-III P.NO 6- Details of ITC for the financial year

Pt. III	Details of ITC for 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 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				

INSTRUCTIONS

Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed.

Note: - Only tax needs to be reported and not value.

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

FORM NO	RELEVANT SCREEN	
GST-9 P-6A	A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B) – ALL COLUMS AUTO

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

GSTR-3B P-4A

4. Eligible ITC (sum total of Table 4A of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				

PART-III 6 B-Inward supplies (other than imports and inward supplies liable to reverse charge

FORM NO	RELEVANT SCREEN			
GST-9 **P-6B**	**B**	**Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)**	**Input**	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below
			Capital Goods	
			Input Services	

GSTR-3B
P-4A(5)

4. Eligible ITC (sum total of Table 4A (5) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(5) All other ITC				

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

FORM NO	RELEVANT SCREEN		
GST-9 P-6C	C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Input
			Capital Goods
			Input Services

Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

GSTR-3B P-4A(3)

4. Eligible ITC (sum total of Table 4A (3) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				

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

FORM NO	RELEVANT SCREEN		
GST-9 P-6D	D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Input
			Capital Goods
			Input Services

Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

GSTR-3B P-4A(3)

4. Eligible ITC (sum total of Table 4A (3) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				

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

FORM NO	RELEVANT SCREEN			
GST-9 P-6E	E	Import of goods (including supplies from SEZs)	Input Capital Goods	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details

GSTR-3B P-4A(1)

4. Eligible ITC (sum total of Table 4A (1) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				

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

FORM NO	RELEVANT SCREEN	
GST-9 P-6F	F	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 GSTR3B may be used for filling up these details.

GSTR-3B P-4A(2)

4. Eligible ITC (sum total of Table 4A (2) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(2) Import of services				

PART-III 6 G-Input Tax credit received from ISD

FORM NO	RELEVANT SCREEN	
GST-9 P-6G	G 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 for filling up these details
GSTR-3B P-4A(4)	4. Eligible ITC (sum total of Table 4A (4) of FORM GSTR-3B)	

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(4) Inward supplies from ISD				

PART-III 6 H-Amount of ITC reclaimed (other than B above) under the provisions of the Act

FORM NO	RELEVANT SCREEN	
GST-9 P-6H	H	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.

GSTR-3B

4A (5) & 4(B) (2)

4. Eligible ITC (sum total of Table 4A (5) & 4(B) (2) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				

PART-III 6- I & J SUB-TOTAL / DIFFERENCE

FORM NO	RELEVANT SCREEN	
GST-9 P-6 I & J	I	Sub-Total (B to H above)
	J	Difference (I - A above)

The 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, this amount should be zero

SCREEN SHOT

I	Sub-total (B to H above)				
J	Difference (I - A above)				

PART-III 6 K-Transition Credit through TRAN-I (including revisions if any)

FORM NO	RELEVANT SCREEN	
GST-9 P-6K	K	Transition Credit through TRAN-I (including revisions if any)
GST-TRAN-1	FORM GST TRAN - 1 [See rule 117(1), 118, 119 & 120] Transitional ITC / Stock Statement	

Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here

Relevant FAQ by IDTC of ICAI-December 2018

Q34 Whether ITC of TRAN-II filed after March-18 will be reported in Table-6L?

Ans. 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.

PART-III 6 L-Transition Credit through TRAN-II (including revisions if any)

FORM NO	RELEVANT SCREEN		
GST-9 P-6L	L	Transition Credit through TRAN-II (including revisions if any)	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
GST-TRAN-2	FORM GST TRAN - 2 [See Rule 117(4)]		

PART-III 6 M-Transition Credit through TRAN-I (including revisions if any)

FORM NO	RELEVANT SCREEN	
GST-9 P-6M	M — Any other ITC availed but not specified above	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC01 and FORM ITC-02 in the financial year shall be declared here.
FORM GST ITC-01	FORM GST ITC-01 Declaration for claim of input tax credit under sub-section (1) of section 18	
FORM GST ITC-02	FORM GST ITC-02 [See rule – 41(1)] Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18	

PART-III 6- N & O SUB-TOTAL / DIFFERENCE

FORM NO	RELEVANT SCREEN	
GST-9 **P-6 N & O**	N	**Sub-total (K to M above)**
	O	**Total ITC availed (I + N above)**

PART-III 7 - Details of ITC Reversed and Ineligible ITC for the financial year

7	Details of ITC Reversed and Ineligible ITC for 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 (Sum of A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				

INSTRUCTIONS

Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed.

PART-III 7 A - Details of ITC Reversed as per rule 37

FORM NO	RELEVANT SCREEN	
GST-9 P-7A	A	As per Rule 37 (Reversal of input tax credit in the case of non-payment of consideration)

Aggregate value of input tax credit, reversed due to non-payment of consideration under the provisions of the Act shall be declared here.

GSTR-3B

4A (5) & 4(B) (2)

4. Eligible ITC (sum total of Table 4A (5) & 4(B) (2) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				

PART-III 7 B - Details of ITC Reversed as per rule 39

FORM NO	RELEVANT SCREEN		
GST-9 P-7B	B	As per Rule 39 (Procedure for distribution of input tax credit by Input Service Distributor)	Aggregate value of input tax credit, reversed under the provisions of rule 39 shall be declared here.
GSTR-3B 4A (5) & 4(B) (2)	4. Eligible ITC (sum total of Table 4A (5) & 4(B) (2) of FORM GSTR-3B)		

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				

PART-III 7 C - Details of ITC Reversed as per rule 42

FORM NO	RELEVANT SCREEN		
GST-9 P-7C	C	As per Rule 42 (Manner of determination of input tax credit in respect of inputs or input services and reversal thereof)	The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies

GSTR-3B

4A (5) & 4(B) (2)

4. Eligible ITC (sum total of Table 4A (5) & 4(B) (2) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				

PART-III 7 D - Details of ITC Reversed as per rule 43

FORM NO	RELEVANT SCREEN		
GST-9 P-7D	D	As per Rule 43 (Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases)	The input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies

GSTR-3B 4A (5) & 4(B) (2)

4. Eligible ITC (sum total of Table 4A (5) & 4(B) (2) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				

PART-III 7 E - Details of ITC Reversed As per section 17(5)

FORM NO	RELEVANT SCREEN		
GST-9 P-7E	E	As per section 17(5)	This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.

GSTR-3B 4D (1)

4. Ineligible ITC (Ineligible as section 17(5) – Block Credit)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

PART-III 7 F - Details of ITC Reversal of TRAN-I & TRAN-II credit

FORM NO	RELEVANT SCREEN		
GST-9 P-7F & G	F	Reversal of TRAN-I credit	This column should also contain details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed
	G	Reversal of TRAN-II credit	

GSTR-3B

4D (2)

4. Ineligible ITC (Ineligible ITC – Others)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

PART-III 7 H - Details of ITC Reversal - Others

FORM NO	RELEVANT SCREEN		
GST-9 P-7H	H	Other reversals (pl. specify)	Any ITC reversed through FORM ITC -03 shall be declared in 7H.
GSTR-3B 4D (2)	4. Ineligible ITC (Ineligible ITC – Others)		

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

PART-III 7- I & J SUB-TOTAL / DIFFERENCE

FORM NO	RELEVANT SCREEN	
GST-9 P-7 I & J	I	Total ITC Reversed (Sum of A to H above)
	J	Net ITC Available for Utilization (6O - 7I)

Reference of Annual Return in Audit Report

Table 12	Reconciliation of Net Input Tax Credit (ITC)	
Table 12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.	

Reference of Annual Return in Audit Report

Table 14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	
Table 14	Instruction Table 14: This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.	
Table 14S	ITC claimed in Annual Return (GSTR9) Instruction 14S: Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. 182 Table 7J of the Annual Return (GSTR9) may be used for filing this Table.	

Relevant FAQ by ICAI-December 2018

Q36 **What is scope of Table-7 so far as Table 7A to 7D is concerned? Ans. 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.**

- **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.**

Relevant FAQ by IDTC of ICAI-December 2018

Q36 - 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 party 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.

- 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.

Q38 **Which information is to be furnished in "other reversals" as mentioned in Table7H?**

Ans. 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.

PART-III 8 – Other ITC related information

8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018				
D	Difference [A-(B+C)]				
E	ITC available but not availed				
F	ITC available but ineligible				
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)				

INSTRUCTIONS

Details of input tax credit as per GSTR-2A and as computed in 6B & 6H.

PART-III 8 A - ITC as per GSTR-2A (Table 3 & 5 thereof)

FORM NO	RELEVANT SCREEN		
GST-9 P-8A	A	ITC as per GSTR-2A (Table 3 & 5 thereof)	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1.

GSTR-2A 3

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated Tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

GSTR-2A 5

5. Debit / Credit notes (including amendments thereof) received during current tax period

Details of original document			Revised details of document or details of original Debit / Credit note				Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

PART-III 8 B - ITC as per sum total of 6(B) and 6(H) above

FORM NO	RELEVANT SCREEN		
GST-9 P-8B	A	ITC as per sum total of 6(B) and 6(H) above	The input tax credit as declared in Table 6B and 6H shall be auto-populated here

GSTR-9 6B

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

B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				

GSTR-9 6H

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

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

PART-III 8 C - ITC as per sum total of 6(B) and 6(H) above

FORM NO	RELEVANT SCREEN		
GST-9 P-8C	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	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

GSTR-3B 4(A)(5)

Eligible ITC (sum total of Table 4A (5) of FORM GSTR-3B)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				

PART-III 8 D - Difference [A-(B+C)]

FORM NO	RELEVANT SCREEN		
GST-9 P-8D	D	Difference [A-(B+C)]	Aggregate value of the input tax credit which was available in FORM GSTR2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A. In such cases, the value in row 8D shall be negative.
GSTR-9 8A	ITC as per GSTR-2A (Table 3 & 5 thereof)		
GSTR-9 8B	ITC as per sum total of 6(B) and 6(H) above		
GSTR-9 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		

PART-III 8 E & F - ITC available but not availed

FORM NO	RELEVANT SCREEN		
GST-9 P-8E	E	ITC available but not availed	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
	F	ITC available but ineligible	

PART-III 8 G & H- IGST paid / Available on import of goods

FORM NO	RELEVANT SCREEN		
GST-9 P-8G & H	G	IGST paid on import of goods (including supplies from SEZ)	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here
	H	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.
GSTR-9 6E	Import of goods (including supplies from SEZs)		

E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				

PART-III 8- I, J & K (TOTAL, ITC LAPSED)

FORM NO	RELEVANT SCREEN	
GST-9 P-8 I J & K	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)

SCREEN SHOT

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>

Relevant FAQ by IDTC of ICAI-December 2018

Q41 **Whether total ITC lapsed as per Table-8K will reduce ITC from Electronic credit ledger?**

Ans. No, total ITC lapsed is only informative and it will not have any impact on Electronic credit ledger.

PART-IV 9 – Details of tax paid as declared in returns filed during the financial year

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						

INSTRUCTIONS

Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.

PART-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

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					

INSTRUCTIONS

Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18. the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier

PART-V 10 & 11 - Supplies / tax declared / reduced through Amendments (+) / (-) (net of debit notes)

<table>
<tr><th>FORM NO</th><th colspan="3">RELEVANT SCREEN</th></tr>
<tr><td rowspan="2">GST-9
P-10 & 11</td><td>10</td><td>Supplies / tax declared through Amendments (+) (net of debit notes)</td><td rowspan="2">Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.</td></tr>
<tr><td>11</td><td>Supplies / tax reduced through Amendments (-) (net of credit notes)</td></tr>
<tr><td>GSTR-1
9-A, 9-B & 9-C</td><td colspan="3">9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]</td></tr>
</table>

PART-V 10 & 11 - Supplies / tax declared / reduced through Amendments (+) / (-) (net of debit notes)

FORM NO	RELEVANT SCREEN
GSTR-1 9-A, 9-B & 9-C	

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No.	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

Reference of Annual Return in Audit Report

Table 9	Reconciliation of rate wise liability and amount payable thereon
Table 9Q	Total amount paid as declared in Annual Return (GSTR 9) Instruction 9Q: The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).

Reference of Annual Return in Audit Report

Table 9Q	Total amount paid as declared in Annual Return (GSTR 9) Instruction 9Q: The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
Table 12	Reconciliation of Net Input Tax Credit (ITC)
Table 12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
Table 14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account

PART-V 12 - Reversal of ITC availed during previous financial year

FORM NO	RELEVANT SCREEN		
GST-9 P-12	12	Reversal of ITC availed during previous financial year.	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.

GSTR-3B 4-B

4. Reversal of ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				

PART-V 13 - ITC availed for the previous financial year

FORM NO	RELEVANT SCREEN		
GST-9 P-13	13	ITC availed for the previous financial year	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19

GSTR-3B 4(A)

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				

Possible Scenarios

Q. N	Question	Answer
1	Whether reversal not made in the year 2017-18 can be declared in GSTR-9?	Yes, reversal not made in the Year 2017-18 for any reason can be made in GSTR-9 along with due Interest.
2	It might also be possible that Input Tax Credit on import of goods was inadvertently shown under the heading All other ITC in GSTR-3B. What should be done in such case?	One has to show correct figure in GSTR-9. Therefore, even if some credit has been inadvertently shown in "All other ITC", but it should be shown under Import of Goods in GSTR-9.
3	What would be the case wherein Blocked credit was not shown under "All other ITC" and then reversed but was straightaway shown under the Column "Ineligible Credit". What is the treatment required in Table 7?	Since the amount has not been added in the Input Tax credit, therefore no treatment is required under Table 7 and such amount is to be directly declared in Table 8F

Possible Scenario

Q. N	Question	Answer
4	It might be possible that in some cases, ITC was available but since the amount was very small, therefore such amount was shown in Exempted Purchases in GSTR-3B. What would be the treatment of ITC in such cases?	In such cases, no treatment would be required in Table 6 or Table 7. However, such ITC would have to be shown under ITC Available but not availed in Table 8E.
5	It might be possible that a person in engaged in making exclusively exempted supplies and has not claimed any credit on inward supplied and has shown the entire inward supplies under Exempted Inward Supplies in GSTR-3B? What would be the treatment in GSTR-9.	In such cases, no treatment would be required in Table 6 or Table 7. However, such ITC would have to be shown under ITC Available but ineligible in Table 8F.

PART-V 14 – Differential tax paid on account of declaration in 10 & 11 above

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		

INSTRUCTIONS

Differential tax paid on account of declaration in 10 & 11 above

Q44 **How differential tax payable is calculated as per Table-14?**

Ans. As discussed above, when there is a change in supply effected during July-17 to March-18 adjustment is required to be reported in Table-10 and 11. Such amount of net tax payable will be reported in Table-14.

Suggestive Treatment of Inward Supplies and Tax thereon in GSTR-9

- **Therefore suggestive treatment in this regard is as follows, however reader may use their discretion and further clarification by Government would be welcome as there is lack of clarity in this regard:**

- ITC Claimed or reversed between July 2017 to March 2018 in 3B:- Table 6/Table 7
- ITC Claimed between April 2018 to March 2019 in 3B: Table 13 (Although Form would have to be amended in view of ROD No. 2/2018 from "April to Sep 18" to "April to March 19")
- ITC Reversed between April 2018 to September 2018: Table 12
- ITC Reversed between October 2018 to March 2019: (Clarification required) If allowed to reversed by 3B :-Table 12
- ITC Reversed in Annual Return: Table 7 and pay by DRC-03
- ITC cannot be claimed in Annual Return

PART-VI 15 – Other Information (Particulars of Demands and Refunds)

Pt. VI Other Information					Particulars of Demands and Refund			
	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							

PART-VI 15 – Other Information (Particulars of Demands and Refunds)

FORM NO	RELEVANT SCREEN		
GST-9 P-15A, 15B, 15C and 15D	A	Total Refund claimed	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
	B	Total Refund sanctioned	
	C	Total Refund Rejected	
	D	Total Refund Pending	

PART-VI 15 – Other Information (Particulars of Demands and Refunds)

FORM NO	RELEVANT SCREEN		
GST-9 **P-15E, 15F, and 15G**	E	Total demand of taxes	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here
	F	Total taxes paid in respect of E above	
	G	Total demands pending out of E above	

Q45 **GST Refund is claimed before March-18 but sanctioned in April-18. How to report such kind of situation in Part VI Table-15?**

Ans. GST Refund claimed during July-17 to March-18 is to be reported in Table-15A. If refund is sanctioned after March-18 then that is not to be reported in Table-15B. Same principle will hold good for other refund and demand details. Cut-off date to report transactions here is 31st March 2018.

PART-VI 6 – Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

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					

INSTRUCTIONS

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

PART-VI Table 16 - Supplies received from Composition taxpayers

FORM NO	RELEVANT SCREEN		
GST-9 P-16	A	Supplies received from Composition taxpayers	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.

GSTR-3B 5

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

PART-VI Table-16 - Deemed supply under Section 143

FORM NO	RELEVANT SCREEN		
GST-9 P-16	B	Deemed supply under Section 143	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
Sec 143 (3) & (4)	Job work procedure (3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out. (4) Where the capital goods, other than moulds and dies, jigs and fixtures, or tools, sent for job work are not received back by the principal in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out.		

PART-VI 16 - Goods sent on approval basis but not returned

FORM NO	RELEVANT SCREEN		
GST-9 P-16	C	Goods sent on approval basis but not returned	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here

PART-VI 17 – HSN Wise Summary of outward supplies

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

INSTRUCTIONS

Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR1 may be used for filling up details in Table 17.

PART-VI 17 – HSN Wise Summary of outward supplies

GSTR-1 (TABLE 12)

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

PART-VI 18 – HSN Wise Summary of Inward supplies

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

INSTRUCTIONS

It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.

PART-VI 19 – Late fee payable and paid

19	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

INSTRUCTIONS

Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select "Annual Return" in the drop down provided in FORM DRC-03. It may be noted that such liability can be paid through electronic cash ledger only

Issues and Special Consideration

1	**Availed/Reversed and Reclaimed** 1) First Presentation in Table 6B of 2017-18 2) Subsequent reduction in Table 7A of 2017-18 3) Subsequent claim in Table 6H if claimed in 2017-18 itself or in Table 6H of 2018-19 if claimed in next year.
2	**Distinction between Input/Input Services and Capital Goods while reporting in Table 6B, 6C and 6D and Input/Capital Goods in Table 6E:** Special care needs to be taken in case of Capital Goods
3	**No Column for goods/services billed in previous financial year and received in subsequent year in Table 8:** Therefore, such transactions for 2017-18 might go into ITC Lapsed in Table 8K and would result in difference in 2018-19

Issues and Special Consideration

4	**Inward Supplies Liable for reverse charge needs to be bifurcated into two parts** ▪ Received from Registered Suppliers ▪ Received from Unregistered Suppliers Further, fact that some registered suppliers might not have shown details of recipient in GSTR-1, would require detailed checking of each and every entry. Reporting under this head would be required to be made as per Documents and GSTR-2A can be used only for guidance	
5	**Date Extended for Amendment of GSTR-1 but no such date extended under Section 39 of CGST Act, 2017 and Section 34 of CGST Act, 2017 for issuance of Credit Notes:** As the date under Section 39(9) was not been extended, therefore suitable clarification required in case where additional liability has been discharged/Liability has been reduced or wrong credit has been reversed in GSTR-3B after September 2018.	

Issues and Special Consideration

6	**IGST Paid on Imports:** Table 8G speaks of IGST paid on imports and Table 8H provides for IGST Credit availed. Firstly, there is no additional column provided for claim between the period April to September 2018 and secondly the issue of Goods received in subsequent year has not been taken care of. Further the issue regarding whether Time limit as provided in Section 16(4) applies to Imports or is not yet clear.	
7	**Value of Inward Supplies: Table 18 provides that** It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of *the total value of inward supplies*. The question arises what would be the gross value of inwards supplies, various components are as follows: ✓ Taxable Supply ✓ Exempt Supply ✓ Non-GST Supply ✓ Out of GST How 10% of the Inward Supplies would have to be calculated by Taxpayers i.e. Without HSN/2 Digit Level/4 Digit	

Issues and Special Consideration

8	**Treatment of Certain Issues** a) Export Sales against Higher Drawback b) Treatment of Supply of Food to Employees c) Treatment of Incentives and Discounts d) Solar Power Installation, Commissioning e) 180 Days reversal f) Reversal under Rule 42 and 43 g) Export Sales against IGST-: Difference between IGST Taxable in Shipping Bill and Invoice Value h) Input Tax Credit of Immovable Property and what is immovable Property i) Consideration to relevant Judgements of AAR and AAAR j) Interest to be Paid on Gross Output or Net Tax Payable

Agenda for Amendment to the GSTR-9/GSTR9A and GSTR-9C in 31st GST Council Meeting

Amendment to be made in the annual return furnished in FORM GSTR-9 and FORM GSTR9A and insertion of instructions

15.1 Following instructions are proposed to be added to FORM GSTR-9, FORM GSTR9A and FORM GSTR-9C (as applicable):

- ***The return in FORM GSTR-9 and FORM GSTR-9A would be in respect of supplies etc. 'made during the year' and not 'as declared in returns filed during the year'.***

- ***All returns in FORM GSTR-1 and FORM GSTR-3B have to be filed before filing of FORM GSTR-9 and FORM GSTR-9C. Also, all returns in FORM GSTR-4 have to be filed before filing of FORM GSTR-9A.***

- ***Payments allowed through DRC-03 without acknowledgement by proper officer – navigation table, reasons for payment, tax period to be mentioned as FY 2017-18. Such payments will be allowed only in cash***

Agenda for Amendment to the GSTR-9/GSTR9A and GSTR-9C in 31st GST Council Meeting

- *ITC cannot be availed through the annual return or the reconciliation Statement. Applicable ITC not availed earlier, can only be availed through return in FORM GSTR-3B for upto the month of September 2018 and not through FORM GSTR-9, FORM GSTR-9A or FORM GSTR-9C.*

- *If the payment of tax for a supply has been made in the return for FY 2017-18, then supply is required to be declared in Part II of FORM GSTR-9. If payment for a supply has been made between April to September, 2018, then supply related to such payment shall be declared in Part V of FORM GSTR-9.*

- *HSN code may be declared only for those inward supplies whose value independently accounts for 10% or more of the total value of inward supplies.*

- *However, in cases where the value in Table 8D of FORM GSTR-9 is negative, then the total of 8E and 8F may not be equal to the value declared in Table 8D. The "out of D" portion of label may be removed.*

Agenda for Amendment to the GSTR-9/GSTR9A and GSTR-9C in 31st GST Council Meeting

- *If amount stated in table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry may be added in table 7E of FORM GSTR9. However, if amount mentioned in table 4D of GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9. Label in GSTR-9 to be amended accordingly.*

- *All Invoices pertaining to previous FY (irrespective of month in which such invoice is reported in GSTR-1) would be auto-populated in Table 8A of GSTR-9.*

- *ITC for a particular year will be the year in which the recipient avails the ITC even if reversed due to non-payment by recipient in FY 2017-18 but the same was reclaimed in FY 2018-19. In such cases, ITC would be reflected in GSTR2A of FY 2017-18 and reversed in FY 2017-18 and then reclaimed in FY 201819. Such ITC would be availed in FY 2018-19 and will not be considered in GSTR-9 for FY 2017-18.*

Agenda for Amendment to the GSTR-9/GSTR9A and GSTR-9C in 31st GST Council Meeting

The value of "non-GST supply" shall also include the value of "no supply" and may be reported in Table 5D, 5E and 5F of FORM GSTR-9.

- *In Table 7F of FORM GSTR-9C, it is proposed to clarify that taxable turnover would not include the turnover on which tax is payable on reverse charge basis and that it will be net of debit and credit notes. 15.2*

The following changes in headings in FORM GSTR-9 and FORM GSTR-9C have also been proposed:

- *In FORM GSTR-9, in Table 5F, the words "non-GST supply" shall be followed by words "(includes 'no supply')"*

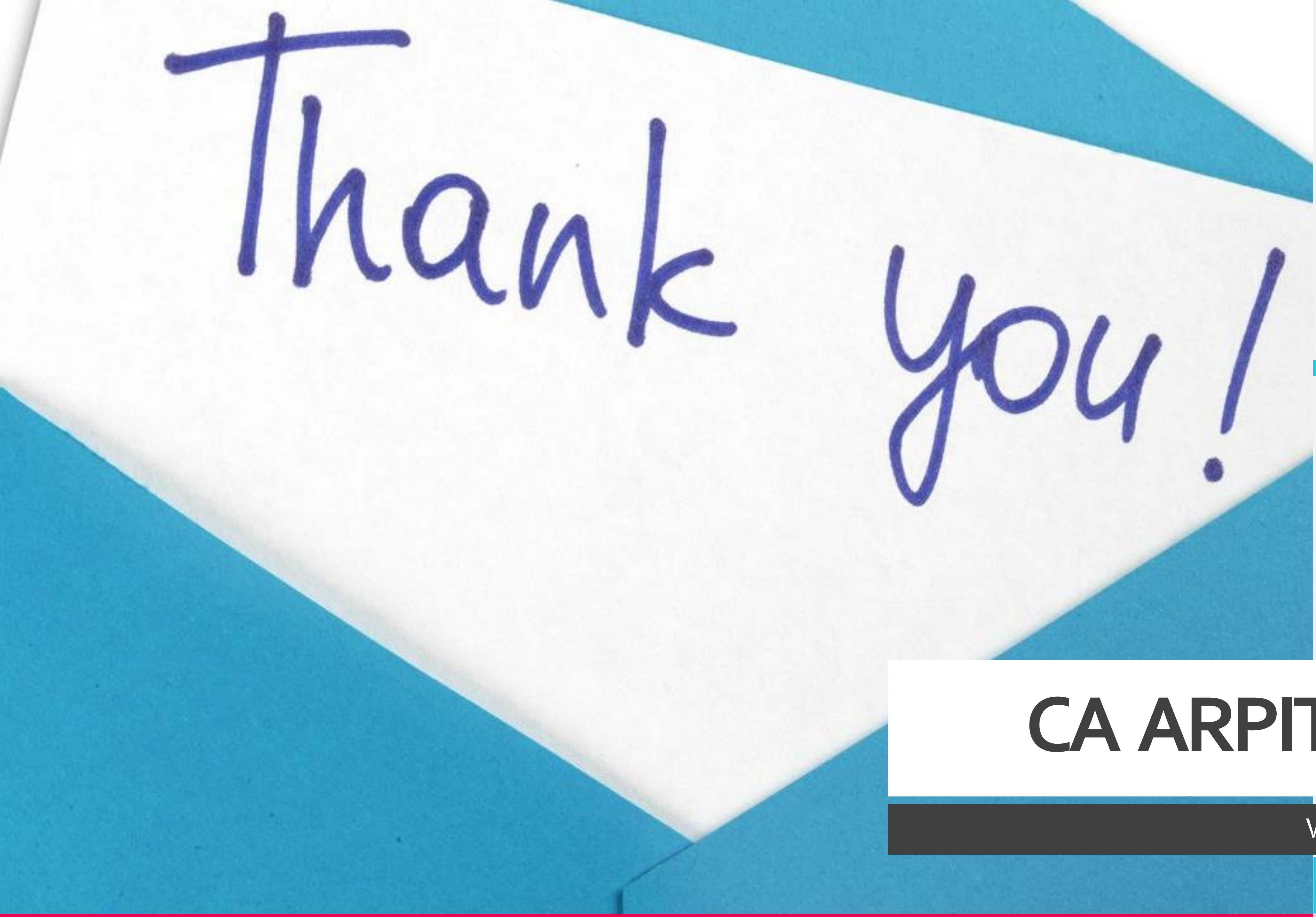
In FORM GSTR-9C, in Part II, in S.No. 5E, the figures and brackets "(+)" shall be replaced with figures and brackets "(-)".

Agenda for Amendment to the GSTR-9/GSTR9A and GSTR-9C in 31st GST Council Meeting

- *In FORM GSTR-9C, in Part II, in S.No. 5J, the figure "(-)" shall be replaced with "(+)".*

15.3 A verification statement by the registered person who is uploading the Reconciliation Statement in FORM GSTR-9C is proposed to be added.

15.4 Accordingly, the amended versions of FORM GSTR-9, FORM GSTR-9A and FORM GSTR-9C are placed at ANNEXURE-III, ANNEXURE-IV and ANNEXURE-V respectively



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