

Filing GSTR-9

Presentation by:

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Coimbatore

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graph TD; A[Pre-requisite for filing GSTR-9] --- B[Source documents for GSTR-9]; C[Overview of STR-9] --- D[GSTR-9 layout]; E[Information to be provided for various Table of GSTR-9];
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Pre-requisite for filing
GSTR-9

Source documents for
GSTR-9

Overview of STR-9

GSTR-9 layout

Information to be provided
for various Table of GSTR-9

- Explanation with CBIC press release and Screen shots.

Session schema

■ GSTR 9

- As Per Provision of GST Registered Taxpayer is required to File Annual Return (GSTR 9) once in a financial year on or before the 31st December following the end of financial year and shall furnish in electronically through the common portal either directly or through a Facilitation Centre notified by the commissioner.
- The Due Date for filing annual Return 2017-2018 has been further extended to 31st August 2019 vide Sixth Removal of difficulties Order No.6/2019 CT dt 28.06.19
- Refer : Act : Section 44(1)
- Refer : Rules : Rule 80
- Notification No.39/2018 Central Tax Date 4th September 2018
- In this regard GSTR9 has been Amend Notification No.74/2018 Central Tax Date 31st December 2018 And Further Amended Notn.31/2019 Dt 28.06.19 S.No.24

GSTR-9

- Before filing GSTR-9
please read
 - CBIC Press release dated
04-06-2019
 - CBIC Press release dated
03-07-2019



- **“Information in FORM GSTR-1, FORM GSTR-3B and books of accounts should be synchronous and the values should match across different forms and the books of accounts.**
- If the same does not match, there can be broadly two scenarios, either tax was not paid to the Government or tax was paid in excess.
- In the first case, the same shall be declared in the annual return and tax should be paid and in the latter all information may be declared in the annual return and refund (if eligible) may be applied through FORM GST RFD-01A.
- Further, no input tax credit can be reversed or availed through the annual return.
- If taxpayers find themselves liable for reversing any input tax credit, they may do the same through FORM GST DRC-03 separately.

Primary data source for declaration in annual return: (CBIC Press Release 03-07-2019)

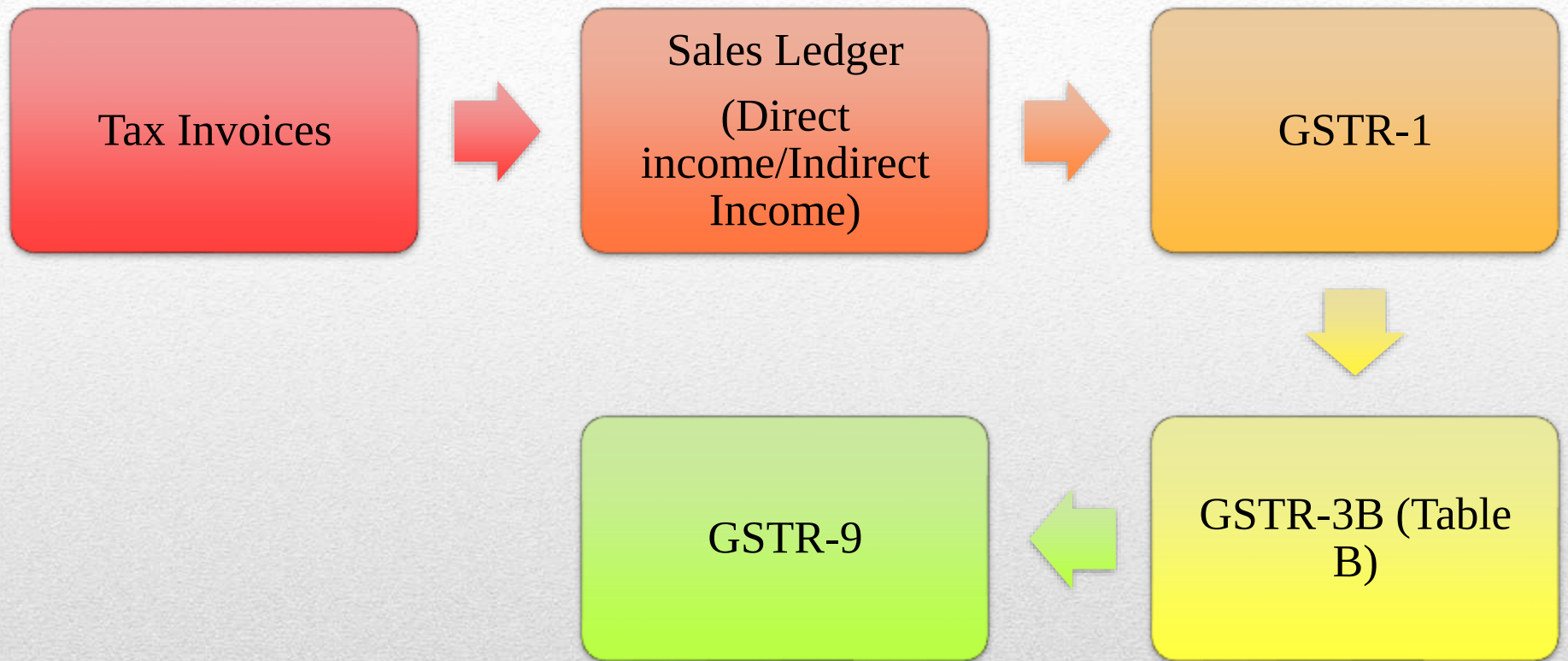
- Outward supply

- Tax Invoices
- Bill of Supply
- Revised invoices
- Credit and Debit notes for Outward supply
- Vouchers for Advance receipts
- Refund Vouchers

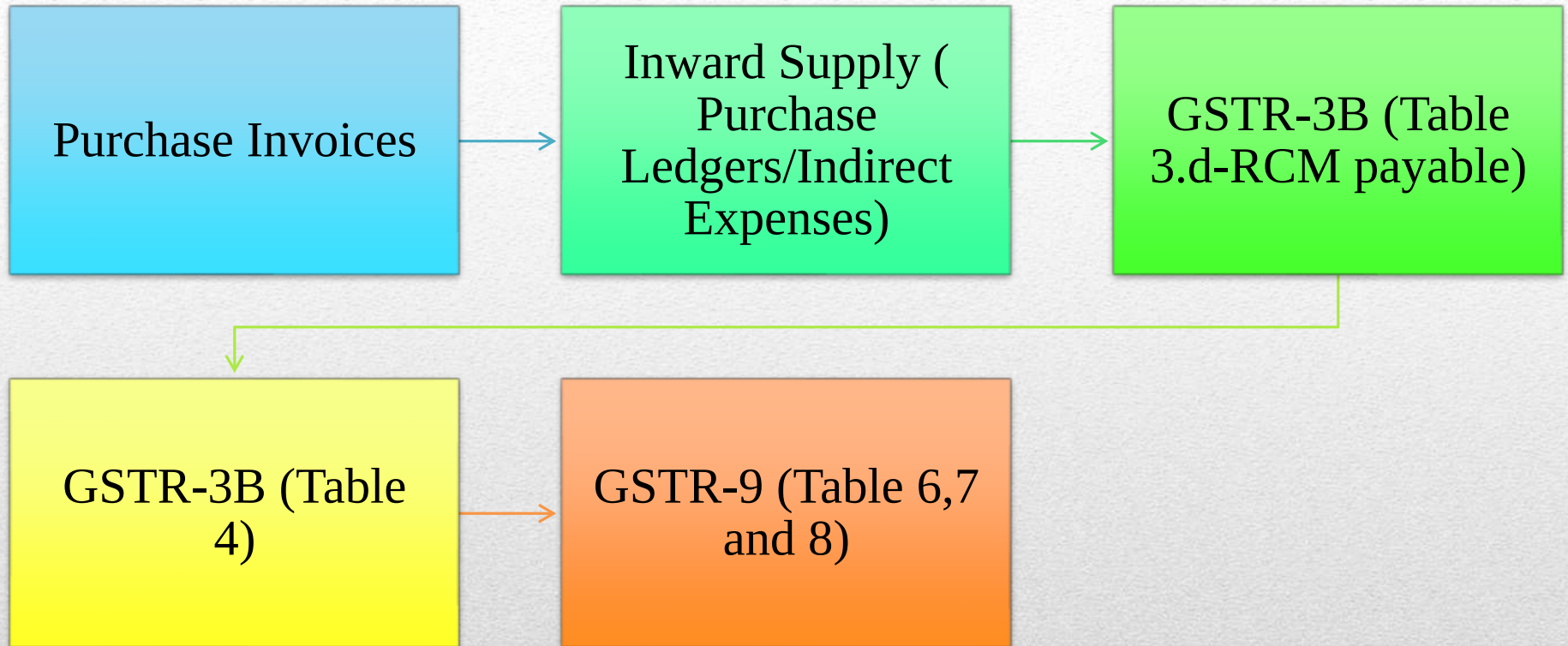
- Inward supply

- Tax Invoices Bill of Supply
- Revised invoices
- Credit and Debit notes for inward supply
- Vouchers for Advance receipts
- Vouchers for RCM payments

Sources of information for filling up GSTR-9.



Outward supply information flow



Information Flow ITC-GSTR-9

- 1. Audited Accounts P&L and Balance sheet for 2017-18 (Full FY)
- 2. P&L for the period 2017-18 (7/2017 to 3/2018) based on the above audited financial accounts
- 3. Consolidated Sales Ledger based / Sub-ledgers maintained
- 4. Consolidated Purchase Ledger/ Indirect Expense
- 5. Ledgers availment of ITC credit
- 5. Ledger Account for payment of GST
- Draft GSTR-9, Summary of GSTR-3B and GSTR-1 (Downloaded from GSTN portal for reference)
- Json file received from Auditor to file GSTR-9C

Pre-requisite for filing GSTR-9

Outward Liability 2017-18 as per Financial Account

Declared in 2017-18

Declare in
Table No 4 and 5

Declared in 2018-19

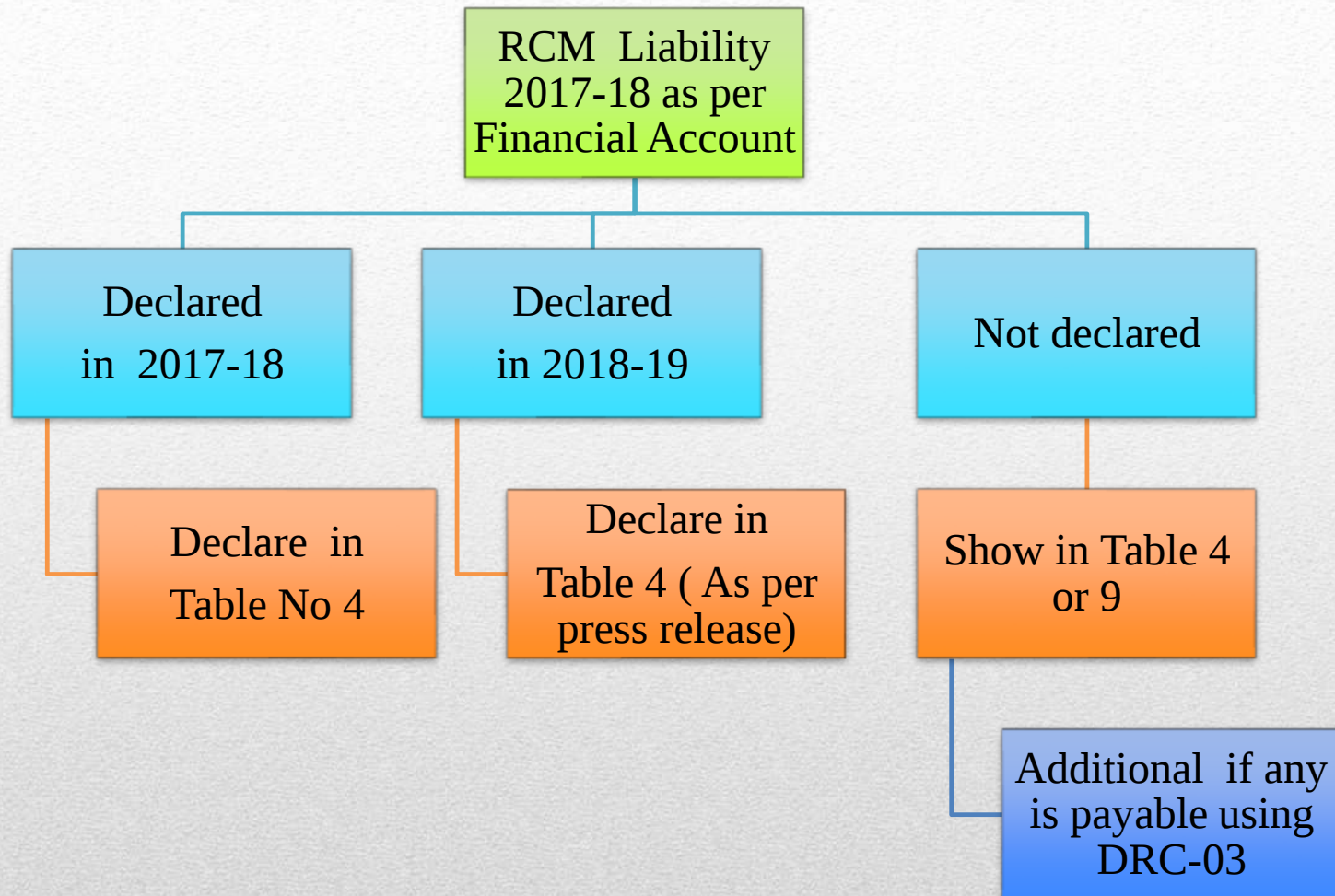
Declare in
Table 10 Or 11

Not declared

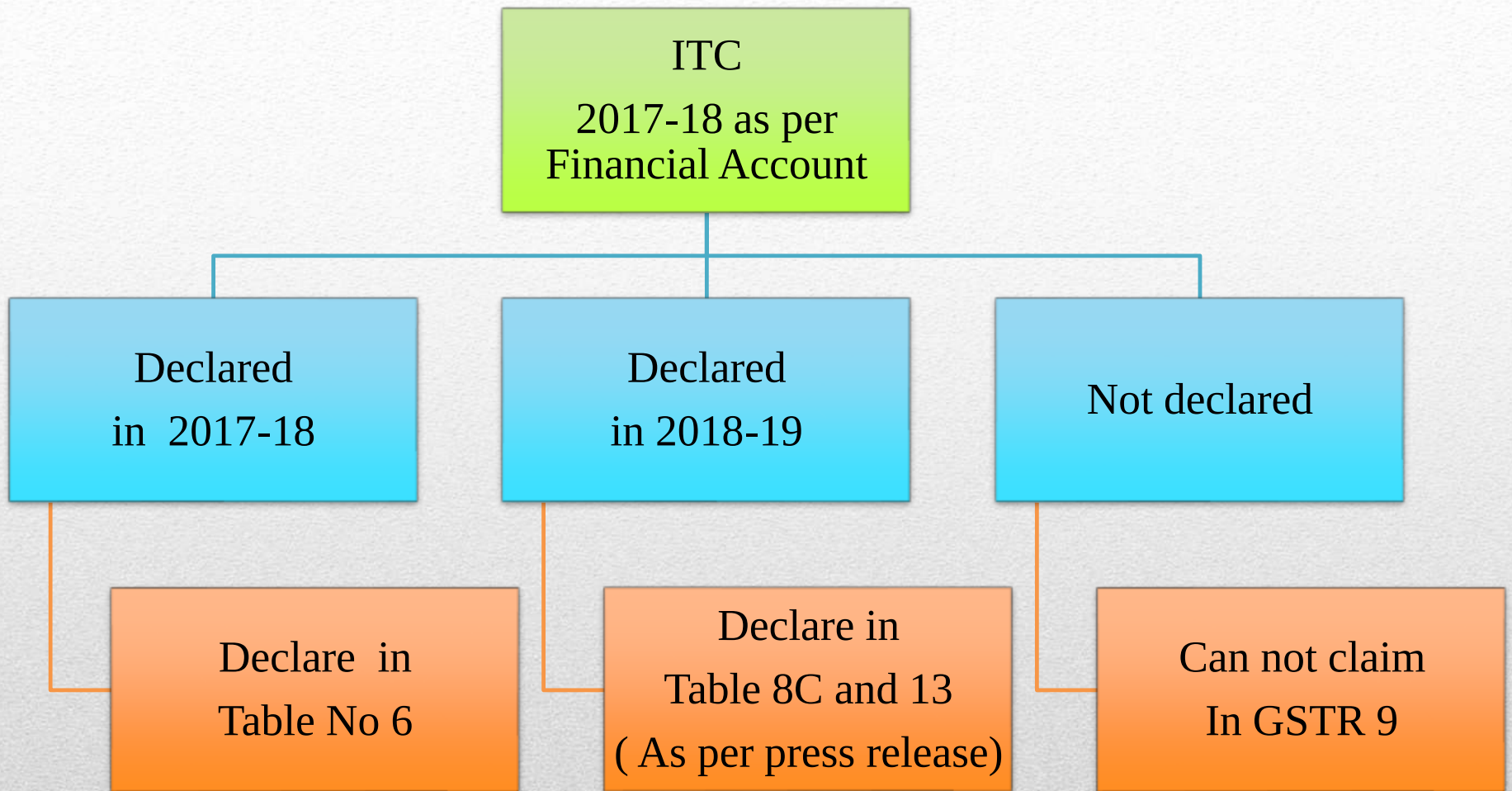
Show in Table 4 or 5

Additional if any is
payable using DRC-03

Outward Liability



RCM Liability



ITC Availment

- GSTR-9 contains total 6 parts spread out within 19 Tables. Details required in each part is as below:
 - Part-I: Basic information of Tax payer: Table 1 to 3
 - Part-II: Details on which tax is to be paid: Table 4 & 5
 - Part-III: Details of Input tax credit : Table 6 to 8
 - Part-IV: Details of tax paid and payable: Table 9
 - Part- V: Details of transactions of 2017-18 reported during April-18 to Mar-19:Table 10 to 14
 - Part-VI: Other information :Table 15 to 19

GSTR-9 Layout



Part II-Details on which tax is to be paid

Table No: 4 to 5

- Table no. 4 and 5 of GSTR 9 is auto filled based on the supplies reported during the relevant financial year in GSTR-1. The auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.
- Any additional outward supply which was not declared by the registered person in **FORM GSTR-1** and **FORM GSTR-3B** shall be declared in Pt.II of the **FORM GSTR-9**. Such additional liability shall be computed in Pt.IV and the difference between the “tax payable” and “Paid through cash” column of **FORM GSTR-9** shall be paid through **FORM DRC-03**.

CBIC Press release (Table 4 & 5)

- **Treatment of Credit Notes / Debit Notes issued during FY 2018-19 for FY 2017-18:**
 - It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued.
 - If the credit or debit note for any supply was issued and declared in returns of FY 2018-19 and the provision for the same has been made in the books of accounts for FY 2017-18, the same shall be declared in Pt. V of the annual return.

CBIC Press release

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

CBIC Press release: RCM



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

- This table is auto filled based on the outward supplies reported in Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1. However corrections if any required, has to be made based on financial record
 1. Aggregate value of supplies made to consumers and unregistered persons (B2C supplies) on which tax has to be based on Financial records has to be declared here.
 2. These will include details of supplies made to unregistered persons/consumers through E-Commerce operators, if any.
 3. Details are to be declared as net of credit notes or debit notes issued during the Financial Year.

4A. Supplies made to unregistered persons (B2C)-

- Auto populated based on Table 4A and Table 4C of FORM GSTR-1 .
 1. Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid has to be declared here.
 2. 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.
 3. Details of debit and credit notes are to be mentioned separately.

4B. Supplies made to registered persons (B2B)

- 4C. Zero rated supply (Export) on payment of tax (except supplies to SEZs)-
 - Aggregate value of exports (except supplies to SEZs) on which tax has been paid has to be declared here.
 - Table 6A of FORM GSTR-1 referred to referred for filling up these details.
- 4D. Supply to SEZs on payment of tax-
 - Aggregate value of supplies to SEZs on which tax has been paid has to be declared here.
 - Table 6B of GSTR-1 referred to referred for filling up these details.
- 4E. Deemed Exports-
 - Aggregate value of supplies which are in the nature of deemed exports on which tax has been paid has to be declared here.
 - Table 6C of FORM GSTR-1 referred to referred for filling up these details.

Row No : 4C to 4E

- **4F. Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)-**
 - Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year has to be declared here.
 - Table 11A of FORM GSTR-1 referred to referred for filling up these details.
- **4G. Inward supplies on which tax is to be paid on reverse charge basis-**
 - Aggregate value of all inward supplies (including advances and net of credit and debit notes) 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 and unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services
 - .
 - Table 3.1(d) of FORM GSTR-3B referred to referred for filling up these details.

4G and 4F

- 4I. 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) has to be declared here.
 - Table 9B of FORM GSTR-1 referred to referred for filling up these details.
- 4J. Debit Notes issued in respect of transactions specified in (B) to (E) above (+): -
 - Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) has to be declared here.
 - Table 9B of FORM GSTR-1 referred to referred for filling up these details.

4I and 4J

- 4K & 4L. Supplies / tax declared through Amendments (Upward or Downward): -
- 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 is declared here. Table 9A and Table 9C of FORM GSTR-1 may be referred for filling up these details.

4K & 4L

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

[Help](#) 

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

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹586.60	₹0.00	₹35.19	₹35.19	₹0.00
(B) Supplies made to registered person (B2B)	₹1,50,37,296.82	₹0.00	₹9,15,261.41	₹9,15,261.41	₹1,628.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00
(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	 ₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(H) Sub total (A to G above)	₹1,50,37,883.42	₹0.00	₹9,15,296.60	₹9,15,296.60	₹1,628.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹1,50,37,883.42	₹0.00	₹9,15,296.60	₹9,15,296.60	₹1,628.00

4F to 4N

This shall include supplies received from registered persons and unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services

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

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

CBIC Press release (Table 5)

- **5A. Zero rated supply (Export) without payment of tax:-**
 - Aggregate value of exports (except supplies to SEZs) on which tax has not been paid is declared here.
 - Table 6A of FORM GSTR-1 may be referred for filling up these details.
- **5B. Supply to SEZs without payment of tax:-**
 - Aggregate value of supplies to SEZs on which tax has not been paid is declared here.
 - Table 6B of GSTR-1 may be referred for filling up these details.
- **5C. Supplies on which tax is to be paid by recipient on reverse charge:-**
 - 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.
 - Table 4B of FORM GSTR-1 may be referred for filling up these details.

5A to 5C

- **5D, 5E & 5F. Exempted, Nil Rated and Non -GST Supply (includes ‘no-supply’):-**
 - Aggregate value of Exempted, Nil Rated and Non-GST supplies is declared here.
 - Table 8 of FORM GSTR-1 may be referred for filling up these details. The value of “no supply” shall also be declared here.
- **5H. Credit Notes issued in respect of transactions specified in A to C above (-):-**
 - Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F is declared here.
 - Table 9B of FORM GSTR-1 may be referred for filling up these details.

5D to 5H

- **5J & 5K. Supplies declared through amendments (Upward or Downward):-**
 - Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid is declared here.
 - Table 9A and Table 9C of FORM GSTR-1 may be referred for filling up these details.
 -
 - Above details is auto filled based on the supplies reported GSTR-1s of relevant financial year.

5J and 5K

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

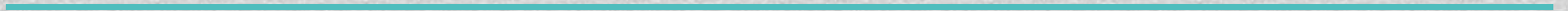
Help ? ↺

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

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)	₹0.00				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				



(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹0.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹1,50,37,883.	₹0.00	₹9,15,296.60	₹9,15,296.60	₹1,628.00





Part-III: Details of Input tax credit

Table No: 6 to 8



6. Details of ITC availed during the financial year.

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

CBIC Press release –Table 6

- **6A. Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR- 3B):-**
 - Total input tax credit availed in Table 4A of FORM GSTR-3B by the taxpayer is auto-populated here. This field is Non-editable.
- **6B. Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs):-**
 - Aggregate value of ITC availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs is declared here.
 - It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.
 - 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).

Table 6

- **6C. Inward supplies received from unregistered persons liable to reverse charge (other than 6B above) on which tax is paid & ITC availed: -**
 - 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 is 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.
- **6D. Inward supplies received from registered persons liable to reverse charge (other than 6B above) on which tax is paid and ITC availed: -**
 - Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis is 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.

Table 6 cont..

- 6E. Import of goods (including supplies from SEZ): -
 - Details of input tax credit availed on import of goods including supply of goods received from SEZs is 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.
- 6F. Import of services (excluding inward supplies from SEZ): -
 - Details of input tax credit availed on import of services (excluding inward supplies from SEZs) is declared here.
 - Table 4(A)(2) of FORM GSTR3B may be used for filling up these details.

Table 6 Cont..

- **6G. Input Tax credit received from ISD: -**
 - Aggregate value of input tax credit received from input service distributor is declared here.
 - Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
- **6H. Amount of ITC reclaimed (other than 6B above) under the provisions of the Act: -**
 - Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act is declared here.

Table 6

■ **6J. 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 6B to 6H is declared here.

■ **6K. Transition Credit through TRAN-1 (including revisions if any): -**

- Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of thereof (whether upwards or downwards), if any is declared here. This field is auto filled based on the credit availed through Tran **However, this field is allowed for edit.**



Table 6

- **6L. Transition Credit through TRAN-2: -**
 - Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-2 is declared here.
 - This field is auto filled based on the credit availed through Tran However, this field is allowed for edit.
- **6M. 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 is declared here.
 - Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year is declared here.

Table 6 Cond.,

6.Details of ITC availed during the financial year

Help ? ↺

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

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹0.00	₹7,88,568.16	₹7,88,568.66	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹7,83,793.00	₹7,83,793.00	₹3,207.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹49,686.00	₹49,686.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00

(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00			₹0.00
	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00			₹0.00
(G) Input Tax credit received from ISD		₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹0.00	₹8,33,479.00	₹8,33,479.00	₹3,207.00
(J) Difference (I - A above)		₹0.00	₹44,910.84	₹44,910.34	₹3,207.00
(K) Transition Credit through TRAN-I (including revisions if any)			₹0.00	₹0.00	
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) Any other ITC availed but not specified above		₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)		₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)		₹0.00	₹8,33,479.00	₹8,33,479.00	₹3,207.00

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

- **7. Details of ITC Reversed and Ineligible ITC for the financial year.**
 - Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST/SGST Rules, 2017 is declared here.
 - This table also contain details of any input tax credit reversed under section 17(5) of the CGST/SGST Act, 2017 and details of ineligible transition credit claimed through FORM GST TRAN-1 or FORM GST TRAN-2 and then subsequently reversed.
 - Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM GST ITC -03 is declared in 7H.
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7.Details of ITC Reversed and Ineligible ITC for the financial year

Help ? ↺

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C)As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D)As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹44,911.00	₹44,911.00	₹3,207.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1)Other reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹44,911.00	₹44,911.00	₹3,207.00
(J) Net ITC Available for Utilization (60 - 7I)	₹0.00	₹7,88,568.00	₹7,88,568.00	₹0.00



8. Other ITC related information

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

CBIC Press release- Table 8A

■ **Premise of Table 8D of Annual Return:**

- There appears to be some confusion regarding declaration of input tax credit in Table 8 of the annual return. The input tax credit which is declared / computed in Table 8D is basically credit that was available to a taxpayer in his **FORM GSTR-2A** between July 2017 to March 2018.
- The deadline has already passed and the taxpayer cannot avail such credit now. There is no question of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer.
- Therefore, taxpayers need not be concerned about the values reflected in this table. This is merely an information that the Government needs for settlement purposes.

CBIC Press release- Table 8D

■ **Premise of Table 8J of Annual Return:**

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

CBIC Press release :8J

- **8A. ITC as per GSTR-2A (Table no. 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) received during the relevant Financial Year and reflected in FORM GSTR-2A (table 3 & 5 only) is 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.
 - This field is auto-filled based on your GSTR-2A and the same is not allowed for Edit.
- **8B. ITC as per sum total of 6(B) and 6(H) above**
 - The input tax credit as declared in Table 6B and 6H is auto-populated here and the same shall not be allowed to be edited. If you want to make any changes then you need to do it in table no. 6B and 6H.

Table 8A and 8B

- **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 March 2019.**
 - 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 the relevant Financial Year but credit on which was availed between April to March, of the next financial year is declared here.
 - Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
- **8D The difference between 2A and Financial A/c**
- **8E & 8F. ITC available but not availed & ITC available but ineligible : -**
 - 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 is declared here.
 - You can't enter negative value in this table.

8C and 8E

- 8G. 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 is declared here.

- 8H. IGST credit availed on import of goods (as per 6(E) above): -
 - The input tax credit as declared in Table 6E is auto-populated here and the same is not allowed for edit.

- 8K. Total ITC to be lapsed in current financial year (E + F + J): -
 - The total input tax credit which shall lapse for the current financial year is computed (auto filled) in this row.

Table 8G to 8k

8. Other ITC related information

Help ? ↺

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹0.00	₹8,40,768.34	₹8,40,768.34	₹3,207.90
(B) ITC as per sum total of 6(B) and 6(H) above	₹0.00	₹8,33,479.00	₹8,33,479.00	₹3,207.00
(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, 2018 to March, 2019	₹0.00	₹7,289.34	₹7,289.34	₹0.00
(D) Difference [A-(B+C)]	₹0.00	₹0.00	₹0.00	₹0.90
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹44,911.00	₹44,911.00	₹3,207.00
(G) IGST paid on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in 2019-20 (5+6+7+8+9+10+11+12)	₹0.00	₹44,911.00	₹44,911.00	₹3,207.00



Part-IV:Details of tax paid and payable

Table 9

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

- Actual tax (including Interest, Late fee, Penalty, Others) paid through cash or ITC during the financial year shall be declared year.
- Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
- Paid through Cash and Paid through ITC columns shall be auto filled based on table no 6.1 of GSTR -3B and the same is non-editable.

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

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

Help ? ↺

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

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
Central Tax	₹9,15,296.60	₹1,26,728.00	₹0.00	₹7,88,569.00		
State/UT Tax	₹9,15,296.60	₹1,26,727.00	₹0.00		₹7,88,570.00	
Cess	₹1,628.00	₹1,628.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹1,400.00	₹1,400.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				



Part- V: Details of transactions of 2017-18 reported during April-18 to Mar-19

Table 10 to 14

- Transactions related to the previous financial year but declared in the returns of April to March of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to March 2019 for the FY 2017-18 shall be declared), whichever is earlier.

- **10 & 11 Supplies / tax declared through Amendments (+) (net of debit notes) & Supplies / tax reduced through Amendments (-) (net of credit notes): -**
 - 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 March of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

10 & 13 Supplies / tax declared through Amendments (+) (net of debit notes) & Supplies / tax reduced through Amendments (-) (net of credit notes)

- **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 March 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.
- **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 March 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.

Table 10 to 13

10,11,12&13 Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 till March, 2019.

Help ? ↺

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)	₹1,50,37,883.42	₹0.00	₹9,15,296.60	₹9,15,296.60	₹1,628.00

- 14. Particulars for the previous FY transactions declared in returns of April to March of next FY or up to date of filing of Annual Return for 2017-18, whichever is earlier.
 - Differential tax (including Interest) paid on account of transactions related to the previous financial year but declared in the returns of April to March of current FY, shall be reported in this table

Table No: 14

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

Help ? ↺

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



Part-VI: Other information

Table 15 to 19

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

CBIC Press release (Table 16 & 18)

- 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.

15A to 15D. Total Refund Claimed, Sanctioned, Rejected and Pending

15. Particulars of Demands and Refunds

Help ? ↺

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



Difficult to include the IGST refund received from Customs

- 15E. Total demand of taxes.
- 15F. Total taxes paid in respect of E above.
- 15G. Total demands pending in respect of E above.
 - Aggregate value of demands of taxes for which an order has been issued by the adjudicating authority shall be declared here.
 - Aggregate value of taxes paid out of the total value of demand as declared in 15E above shall be declared here.
 - Aggregate value of demands pending recovery out of 15E above shall be declared here.

Table 15.

- **16A. 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.
- **16B. 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.
- **16C. 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 hundred eighty days of such supply shall be declared here.

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

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

Help ? ↺

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

Table 16

- Summary of outward supplies made 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 (sold but returned).
- Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.
- **Note:**
 - HSN details are required only where the taxable is more than 10% of Total Taxable value.

17. HSN Wise Summary of outward supplies: -

17. HSN wise summary of Outward Supplies

Help ? ↺

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

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

Processed Records

HSN Code	Description	UQC	Total Quantity	Taxable Value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Acti
48041100	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803 - KRAFTLINER : UNBLEACHED	KGS	843	23,434.50	N	12	0.00	1,406.07	1,406.07	0.00	

- **18. HSN Wise Summary of inward supplies: -**
 - Summary of supplies 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 up to ₹ 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 (purchased but returned).

Table 18

18. HSN wise summary of Inward Supplies

Help ? ↺

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

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

Processed Records

HSN Code	Description	UQC	Total Quantity	Taxable Value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action
48041100	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803 - KRAFTLINER : UNBLEACHED	KGS	89091	23,93,269.96	N	12	0.00	1,43,596.20	1,43,596.20	0.00	

19. Late fee payable and paid

Help ?

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration check box and selected authorised signatory details from the dropdown.

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Late Fees	0.00	0.00	0.00	0.00	0.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	0.00	0.00	₹0.00
B. State/UT tax	0.00	0.00	₹0.00

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

BACK TO GSTR-9 DASHBOARD

CREATE CHALLAN

FILE GSTR-9

Table 19



Filing of GSTR-9

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	0.00	0.00	₹0.00
B. State/UT tax	0.00	0.00	₹0.00

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Authorised Signatory *

ANAND 

BACK TO GSTR-9 DASHBOARD

CREATE CHALLAN

FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

File GSTR-9



Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO

YES

BACK TO GSTR-9 DASHBOARD

CREATE CHALLAN

FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

❗ DSC is compulsory for Companies & LLP

❗ Facing problem using DSC? [Click here for help](#)

FILE WITH DSC

FILE WITH EVC

✓ GSTR9 of GSTIN 33AADCK5457F1ZN for the Return Period 2017-18 has been successfully filed. The Acknowledgment Reference Number is AA3303181319737. The GSTR9 can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number.

Note: Filed GSTR-9 return can be downloaded in PDF format from GSTR-9 dashboard page. Click on Back button to go back to GSTR-9 dashboard page.

[Click here](#) to make payment through Form DRC-03, if any.

If you are required to furnish Form GSTR-9C(Reconciliation statement), [Click here](#) to file Form GSTR-9C.

BACK

DOWNLOAD GSTR-9 DETAILS (EXCEL)



Confirmation screen for filing GSTR-9

[Click here](#) to make payment through Form DRC-03, if any.

If you are required to furnish Form GSTR-9C(Reconciliation statement), [Click here](#) to file Form GSTR-9C.

BACK

DOWNLOAD GSTR-9 DETAILS (EXCEL)



Hyperlink to DRC 03 and GSTR-9c

- Step to make Payment under DRC-03 Form
- Go to Services tab
- Go to User Services in the Services tab
- Go to My Applications under User Services
- Select “Intimation of Voluntary Payment – DRC-03” from drop down menu in the Application Type
- Click on New Application
- Choose “Annual Return” in the Cause of Payment Drop Down Menu.
- Select 73(5) Voluntary under Section Number and a financial year
- Fill in the form, Proceed to set off the liability
- Attach documents, if any required
- Digitally sign and submit.
- On receiving intimation by the assessee of Voluntary Payment vide DRC-03, the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC-04.

Steps in filing DRC-03

My Applications

• indicates mandatory fields

Application Type •

Select ▾

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

REFUNDS

From Date

DD/MM/YYYY



To Date

DD/MM/YYYY



SEARCH

NEW APPLICATION

Intimation of payment made voluntarily or made against the show cause notice (SCN)

GSTIN/UIN/Temp Id -

Legal Name - BLUELINE

Trade Name - BLUELINE

Status - DRAFT

• Indicates Mandatory Fields

Cause Of Payment •

Annual return ▼

Payment Date

13/08/2019

Section Number •

73(5) Voluntary ▼

Financial Year •

2017-2018 ▼

Have you made the payment ?



Payment Reference Number (PRN)

❗ If PRN is not available, you can get the same from Electronic Liability Register Part-II under Services > Ledgers

Overall Tax Period

From

To

DRC-03



Filing GSTR-9C

■ **Turnover for eligibility of filing of reconciliation statement:**

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

CBIC Press release dt 04-07-2019

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

CBIC Press release dt 04-07-2019

- Provide information to Chartered account or Cost Accountant.
- GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal.
- Please note 9C will enable only after filing GST-9
- Upload the Json after filing GSTR-9
- Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
- ‘Proceed to File’ button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
- Click on ‘Proceed to File’ and Click on ‘File GSTR-9C’ with DSC/EVC.

Steps in filing 9C

Offline Upload and Download for GSTR9C

Help ? ↺

Upload

Download

 No offline transaction for the given return period 

In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online

Upload GSTR 9C offline Json

No file chosen

[BACK TO FILE RETURNS](#)

Uploading Json

Make Payment for additional Liability as recommended by auditor via **GST DRC-03**

[Help ?](#)

Upload Relevant Documents

[Help ?](#)



• Indicates Mandatory Fields

❶ File with PDF or JPEG format is only allowed

❶ Maximum 2 files and 5 MB for each file allowed

Balance sheet •

No file chosen

Profit & loss statement/income & Expenditure Statement •

No file chosen

Other Document 1, if any

No file chosen

Other Document 2, if any

No file chosen

Uploading documents

Feed back and Suggestions

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9442012335/8500885294 (Whatsapp pl)

Press Release

Clarifications on filing of Annual Return (FORM GSTR-9)

The last date for filing of Annual return in **FORM GSTR-9** is 30th June 2019. The trade and industry have raised certain queries with respect to filing of this Annual return which are being clarified as follows:

- a) Information contained in **FORM GSTR-2A** as on 01.05.2019 shall be auto-populated in Table 8A of **FORM GSTR-9**.
- b) Input tax credit on inward supplies shall be declared from April 2018 to March 2019 in Table 8C of **FORM GSTR-9**.
- c) Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V of **FORM GSTR-9**. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of **FORM GSTR-1**.
- d) It may be noted that irrespective of when the supply was declared in **FORM GSTR-1**, the principle of declaring a supply in Pt. II or Pt. V is essentially driven by when was tax paid through **FORM GSTR-3B** in respect of such supplies. If the tax on such supply was paid through **FORM GSTR-3B** between July 2017 to March 2018 then such supply shall be declared in Pt. II and if the tax was paid through **FORM GSTR-3B** between April 2018 to March 2019 then such supply shall be declared in Pt. V of **FORM GSTR-9**.
- e) Any additional outward supply which was not declared by the registered person in **FORM GSTR-1** and **FORM GSTR-3B** shall be declared in Pt.II of the **FORM GSTR-9**. Such additional liability shall be computed in Pt.IV and the gap between the “tax payable” and “Paid through cash” column of **FORM GSTR-9** shall be paid through **FORM DRC-03**.
- f) Many taxpayers have reported a mismatch between auto-populated data and the actual entry in their books of accounts or returns. One common challenge reported by taxpayer is in Table 4 of **FORM GSTR-9** where details may have been missed in **FORM GSTR-1** but tax was already paid in **FORM GSTR-3B** and therefore taxpayers see a mismatch between auto-populated data and data in **FORM GSTR-3B**. It may be noted that auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.
- g) Many taxpayers have represented that Table 8 has no row to fill in credit of IGST paid at the time of import of goods but availed in the return of April 2018 to March 2019. Due to this, there are apprehensions that credit which was availed between April 2018 to March 2019 but not reported in the annual return may lapse. For this particular entry, taxpayers are advised to fill in their entire credit availed on import of goods from July 2017 to March 2019 in Table 6(E) of **FORM GSTR-9** itself.
- h) Payments made through **FORM DRC-03** for any supplies relating to period between July 2017 to March 2018 will not be accounted for in **FORM GSTR-9** but shall be reported during reconciliation in **FORM GSTR-9C**.

2. All the taxpayers are requested to file their Annual Return (**FORM GSTR-9**) at the earliest to avoid last minute rush.

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs**

Press Release

Clarification regarding Annual Returns and Reconciliation Statement

The Government has been receiving a number of representations regarding Annual Return (**FORM GSTR-9 / FORM GSTR-9A**) and Reconciliation Statement (**FORM GSTR-9C**). In this regard the following clarifications are issued for information of all stakeholders: -

- a) **Payment of any unpaid tax:** Section 73 of the CGST Act provides a unique opportunity of self – correction to all taxpayers i.e. if a taxpayer has not paid, short paid or has erroneously obtained/been granted refund or has wrongly availed or utilized input tax credit then before the service of a notice by any tax authority, the taxpayer may pay the amount of tax with interest. In such cases, no penalty shall be leviable on such tax payer. Therefore, in cases where some information has not been furnished in the statement of outward supplies in **FORM GSTR-1** or in the regular returns in **FORM GSTR-3B**, such taxpayers may pay the tax with interest through **FORM GST DRC-03** at any time. In fact, the annual return provides an additional opportunity for such taxpayers to declare the summary of supply against which payment of tax is made.
- b) **Primary data source for declaration in annual return:** Time and again taxpayers have been requesting as to what should be the primary source of data for filing of the annual return and the reconciliation statement. There has been some confusion over using **FORM GSTR-1**, **FORM GSTR-3B** or books of accounts as the primary source of information. It is important to note that both **FORM GSTR-1** and **FORM GSTR-3B** serve different purposes. While, **FORM GSTR-1** is an account of details of outward supplies, **FORM GSTR-3B** is where the summaries of all transactions are declared and payments are made. Ideally, information in **FORM GSTR-1**, **FORM GSTR-3B** and books of accounts should be synchronous and the values should match across different forms and the books of accounts. If the same does not match, there can be broadly two scenarios, either tax was not paid to the Government or tax was paid in excess. In the first case, the same shall be declared in the annual return and tax should be paid and in the latter all information may be declared in the annual return and refund (if eligible) may be applied through **FORM GST RFD-01A**. Further, no input tax credit can be reversed or availed through the annual return. If taxpayers find themselves liable for reversing any input tax credit, they may do the same through **FORM GST DRC-03** separately.
- c) **Premise of Table 8D of Annual Return:** There appears to be some confusion regarding declaration of input tax credit in Table 8 of the annual return. The input tax credit which is declared / computed in Table 8D is basically credit that was available to a taxpayer in his **FORM GSTR-2A** but was not availed by him between July 2017 to March 2019. The deadline has already passed and the taxpayer cannot avail such credit now. There is no question of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer. Therefore, taxpayers need not be concerned about the values reflected in this table. This is merely an information that the Government needs for

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

- d) **Premise of Table 8J of Annual Return:** In the press release on annual return issued earlier on 4th June 2019, it has already been clarified that all credit of IGST paid at the time of imports between July 2017 to March 2019 may be declared in Table 6E. If the same is done properly by a taxpayer, then Table 8I and 8J shall contain information on credit which was available to the taxpayer and the taxpayer chose not to avail the same. The deadline has already passed and the taxpayer cannot avail such credit now. There is no question of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer. Therefore, taxpayers need not be concerned about the values reflected in this table. This is information that the Government needs for settlement purposes.
- e) **Difficulty in reporting of information not reported in regular returns:** There have been a number of representations regarding non-availability of information in Table 16A or 18 of Annual return in **FORM GSTR-9**. It has been observed that smaller taxpayers are facing a lot of challenge in reporting information that was not being explicitly reported in their regular statement/returns (**FORM GSTR-1** and **FORM GSTR-3B**). Therefore, taxpayers are advised to declare all such data / details (which are not part of their regular statement/returns) to the best of their knowledge and records. This data is only for information purposes and reasonable/explainable variations in the information reported in these tables will not be viewed adversely.
- f) **Information in Table 5D (Exempted), Table 5E (Nil Rated) and Table 5F (Non-GST Supply):** It has been represented by various trade bodies/associations that there appears to be some confusion over what values are to be entered in Table 5D, 5E and 5F of **FORM GSTR-9**. Since, there is some overlap between supplies that are classifiable as exempted and nil rated and since there is no tax payable on such supplies, if there is a reasonable/explainable overlap of information reported across these tables, such overlap will not be viewed adversely. The other concern raised by taxpayers is the inclusion of no supply in the category of Non-GST supplies in Table 5F. For the purposes of reporting, non-GST supplies includes supply of alcoholic liquor for human consumption, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, petroleum crude and natural gas and transactions specified in Schedule III of the CGST Act.
- g) **Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19:** Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19. It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only. Therefore, such details will not be declared in the annual return for the FY 2017-18 and will

be declared in the annual return for FY 2018-19. If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (**FORM GSTR-9C**).

- h) **Role of chartered accountant or a cost accountant in certifying reconciliation statement:** There are apprehensions that the chartered accountant or cost accountant may go beyond the books of account in their recommendations under **FORM GSTR-9C**. The GST Act is clear in this regard. With respect to the reconciliation statement, their role is limited to reconciling the values declared in annual return (**FORM GSTR-9**) with the audited annual accounts of the taxpayer.
 - i) **Turnover for eligibility of filing of reconciliation statement:** It may be noted that the aggregate turnover i.e. the turnover of all the registrations having the same Permanent Account Number is to be used for determining the requirement of filing of reconciliation statement. Therefore, if there are two registrations in two different States on the same PAN, say State A (with turnover of Rs. 1.2 Crore) and State B (with turnover of Rs. 1 Crore) they are both required to file reconciliation statements individually for their registrations since their aggregate turnover is greater than Rs. 2 Crore. The aggregate turnover for this purpose shall be reckoned for the period July, 2017 to March, 2018.
 - j) **Treatment of Credit Notes / Debit Notes issued during FY 2018-19 for FY 2017-18:** It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued. If the credit or debit note for any supply was issued and declared in returns of FY 2018-19 and the provision for the same has been made in the books of accounts for FY 2017-18, the same shall be declared in Pt. V of the annual return. Many taxpayers have also represented that there is no provision in Pt. II of the reconciliation statement for adjustment in turnover in lieu of debit notes issued during FY 2018-19 although provision for the same was made in the books of accounts for FY 2017-18. In such cases, they may adjust the same in Table 5O of the reconciliation statement in **FORM GSTR-9C**.
 - k) **Duplication of information in Table 6B and 6H:** Many taxpayers have represented about duplication of information in Table 6B and 6H of the annual return. It may be noted that the label in Table 6H clearly states that information declared in Table 6H is exclusive of Table 6B. Therefore, information of such input tax credit is to be declared in one of the rows only.
 - l) **Reconciliation of input tax credit availed on expenses:** Table 14 of the reconciliation statement calls for reconciliation of input tax credit availed on expenses with input tax credit declared in the annual return. It may be noted that only those expenses are to be reconciled where input tax credit has been availed. Further, the list of expenses given in Table 14 is a representative list of heads under which input tax credit may have been availed. The taxpayer has the option to add any head of expenses.
2. All the taxpayers are requested to file their Annual Return (**FORM GSTR-9 / FORM GSTR-9A**) and Reconciliation Statement (**FORM GSTR-9C**) well before the last date of filing, i.e. 31st August, 2019.