From the Desk of B.S.S.Rao.

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Dear Collages, Good morning to all of you. Here with I am providing my Notes on "How to present some of omissions, wrong claims, short payment and excess payments as per GSTR-3B and compare with Books of accounts and filed GSTR-9/9c for the year 2017-18 and such mistakes how to present in the current year 2018-19and annual return GSTR-9 of 2018-19 and claimed input tax credit in Financial Year 2019-20 (Assuming). So, kindly send your suggestions on my above subject to my mail i.d. sitapathirao@yahoo.co.in or my what's app number 9848099490.

Topic on "Excess Input Tax Credit claimed in Form GSTR-3B of F.Y 2017-18 reversed in F.Y.2018-19 and Short Input Tax Credit claimed in Form GSTR-3B of F.Y.2018-19 claimed in F.Y.2019-20 (Assuming).Here with I giving with example for your better understanding.

Illustration-11 .

"A" Tax Payer purchased inward supply of goods worth of Rs.90,000/- as per books. The rate of GST is @12% for the year 2017-18 and eligible Input tax credit as per books Rs.10,800/- He was filed GSTR-3B and mentioned inward supply of goods by mistake worth of Rs.1,00,000/- and claimed Input Tax credit of Rs.12,000/- only for the year 2017-18.

In the year of 2018-19 he was purchased inward supply of goods worth of Rs.1,00,000/- as per books and the GST rate is @12% and eligible Input Tax Credit of Rs.12,000/- and he was filed GSTR-3 B and mentioned in GSTR-3B inward supply of goods worth of Rs.65,000/- and claimed Input tax credit of Rs.7,800/- as per GSTR-3B.

During the year 2019-20 inward supply of goods Rs.85,000/- and eligible ITC of Rs.10,200/- as per books but as per GSTR-3B inward supply of goods shown as Rs.1,10,000/- and ITC claimed of Rs.13,200/-.Now we have to prepare a statement for how much he has to show Input tax credit in GSTR-9 and impact of GSTR-9c for the year 2018-19.

Ans: 2017-18 & 2018-19:

Year	Table	Description	Amount in Rs.
2017-18		As per books of accounts eligible for ITC	10,800
		As per GSTR-3B claimed ITC on inward supply	12,000

GSTR-9, 17-18 presentation:

Table-6	Detailed of Input tax credit availed during the F.Y	12,000
Table -7	Details of Input Tax Credit Reversed and Ineligible ITC for the financial year	NIL
Table-12	Reversal of Input Tax Credit availed during previous financial year	1,200
Table-13	Input Tax Credit availed for the previous F.Y	NIL

2018-19: Presentation:

Year	Table	Description	Amount in Rs.
2018-19		As per books of accounts eligible for ITC	12,000
		As per GSTR-3B claimed ITC on inward supply	7,200

GSTR-9 of 2018-19.

Table-6	Details of Input Tax Credit availed during the Financial year	7,800
Table-7H	Other reversals (If any pl specify)	NIL
Table -8C	For Financial Year 2018-19 Input Tax Credit on inward supplies (Other than imports and inward supplies liable to RCM but includes services received from SEZs) received during the year 2018-19 but availed during the year 4/2019 to 9/2019.	3,000
Table 8D	Difference (A-(B+C) 2017-18 Financial year.	4,200
Table-8E	Input Tax Credit available but not availed (Out of D)	NIL
Table -12	Reversal of Input Tax Credit availed during the previous financial year	NIL
Table-13	Input Tax Credit availed for the previous financial year	3,000

2019-20; Presentation:

Year	Table	Description	Amount in Rs.
2019-20		As per books of accounts eligible for ITC	10,200
		As per GSTR-3B claimed ITC on inward supply	13,200

Table-6	Details of Input Tax Credit availed during the Financial year	13,200
Table-7	Details of Input Tax Credit reversed and ineligible Input Tax Credit for the F.Y.	NIL
Table -8C	For Financial Year 2018-19 Input Tax Credit on inward supplies (Other than imports and inward supplies liable to RCM but includes services received from SEZs) received during the year 2018-19 but availed during the year 4/2019 to 9/2019.	NIL
Table 8D	Difference (A-(B+C) 2017-18 Financial year.	(-) 3,000
Table-8E	Input Tax Credit available but not availed (Out of D)	NIL
Table -12	Reversal of Input Tax Credit availed during the previous financial year	NIL
Table-13	Input Tax Credit availed for the previous financial year	NIL

<u>Total of 3 years</u>: As per books: Rs.33,000

As per GSTR-3B: Rs.33,000

As per GSTR-9 : Rs.33,000

How to show the above **<u>"Excess Input Tax Credit claimed in Form GSTR-3B of F.Y 2017-18 reversed in F.Y.2018-19 and Short Input Tax Credit claimed in Form GSTR-3B of F.Y.2018-19 claimed in F.Y.2019-20 (Assuming)".</u>**

<u>Impact on Form GSTR-9C: 2018-19.</u>

Table -12 A	Input Tax Credit as per Audited Financial Statement for the State/Union Territory as per books of accounts of PAN Holder all over India	12,000
Table-12B	Input Tax Credit booked in earlier financial years claimed in current financial year	(-) 1,200
Table-12C	Input Tax Credit booked in current financial year to be claimed in subsequent financial years	3,000
Table-12D	Input Tax Credit availed as per audited financial statements or books of account	7,800
Table-12E	Input Tax Credit claimed in annual return GSTR-9	7,800
Table-12F	Un-reconciled Input Tax Credit	NIL
Imp: Note:	Difference in Table 8D of GSTR-9 is due to Table 12 of 2017-18 .and Table 13 of F.Y.2018-19	4,200

<u>Note: Optional to Table 12B, it take negative figure, hence one may disclose here otherwise it will be shown in 12 F as unreconciled input tax credit.</u>

<u>Dear Colleagues, I have provided Illustration-11," Excess Input Tax Credit claimed in Form GSTR-3B of F.Y 2017-18 reversed in F.Y.2018-19 and Short Input Tax Credit claimed in Form GSTR-3B of F.Y.2018-19 claimed in F.Y.2019-20 (Assuming). .Kindly refer and send your feed back for better presentation in future.</u>