

From the Desk of B.S.S.Rao

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Dear Collages, Good morning to all of you. I am trying to explain on different mistakes committed by taxpayers and how to present in annual return Form GSTR-9 and Form GSTR-9C for the F.Y.2018-19 with illustrations under different circumstances on outward supply of goods/services or both. I think my notes are useful to all of you in your day to day professional work.

Today my topic is notes on “ short tax paid in Form GSTR-3B of F.Y.2017-18 shown as paid on F.Y.2018-19. For the F.Y.2018-19 also short tax paid. Both the years tax actually not paid in Form GSTR-3B. Now How to give effect for that 2 years taken in Form GSTR-9 of F.Y.2018-19 (Assuming) and now paid through DRC-03. kindly refer the below 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 “ short tax paid in Form GSTR-3B of F.Y.2017-18 shown as paid on F.Y.2018-19. For the F.Y.2018-19 also short tax paid. Both the years tax actually not paid in Form GSTR-3B. Now How to give effect for that 2 years taken in Form GSTR-9 of F.Y.2018-19 (Assuming) and now paid through DRC-03. Here with I giving with example for your better understanding.

Illustration-2.

“ M/s. ABC enterprises” doing business in retail. He had outward supply of goods worth of Rs.1,00,000/- as per books for the F.Y.2017-18. The rate of tax is @12% and Tax due Rs.12,000/- He was filed GSTR-3B and mentioned his outward supply of goods by mistake worth of Rs.90000/- and paid tax @12% of Rs.10800/- for the F.Y. 2017-18.

In the year of 2018-19 he had outward supply of goods worth of Rs.1,20,000/- as per books and the GST rate is @12% and liable to pay GST Tax of Rs.14,400/- He was filed GSTR-3 B and mentioned in GSTR-3B Outward supply of goods worth of Rs.1,00,000/- and paid GST Tax @12% of Rs.12,000/- as per GSTR-3B. Now we have to prepare a statement for how much he has to show in GSTR-9 and impact of GSTR-9C for the year 2018-19.

Ans: 2017-18

Year	Table	Description	Amount in Rs.
2017-18		As per books of accounts Outward Supply of Goods	12,000
		As per GSTR-3B Outward supply of Goods	10,800

GSTR-9- 17-18 presentation:

Table-4	Detailed of advances, inward and outward supplies made during the financial year on which tax is payable.	10,800
Table -9	Tax payable for the F.Y.	10,800
Table-9	Tax paid as per Form GSTR-3B	10,800
Table-10	Supplies/tax declared in next financial year through Amendments(+) (net of debit notes)	1,200
Table-11	Supplies/tax declared in next financial year through Amendments(+) (net of credit notes)	Nil
Table-14	Differential tax paid on account declaration in table-10 & 11	1,200

2018-19: Presentation:

Year	Table	Description	Amount in Rs.
2018-19		As per books of accounts Outward Supply of Goods	14,400
		As per GSTR-3B Outward supply of Goods	12,000

GSTR-9 of 2018-19.

Table-4	Detailed of advances, inward and outward supplies made during the financial year on which tax is payable.	14,400
Table-9	Tax payable	14,400
Table -9	Tax paid as per Form GSTR-3B	12,000
Table-10	Supplies/tax declared in next financial year through Amendments(+) (net of debit notes)	NIL
Table-11	Supplies/tax declared in next financial year through Amendments(+) (net of credit notes)	NIL
Table -14	Differential tax paid on account declaration in table-10 & 11	NIL
IMP. Note:	Tax paid through DRC-03 for the F.Y.2018-19 is Rs.3,600/- along with applicable interest	3,600

Total 2017-18 plus 2018-19 years :

- Outward supplies as per books: Rs.26,400/-
- Outward supplies as per 3B plus DRC-03-Refund: Rs.26,400/-
- GSTR-9-(Table-4/Table-9 plus Table 10 minus Table11): Rs.26,400/-

How to show the above short payment of output tax of F.Y 2017-18 in GSTR-9C for the F.Y 2018-19 and what is the impact on GSTR-9C of F.Y.2018-19.

Form GSTR-9C relevant Colum's: 2018-19.

Table -5A	Turnover (including exports) as per audited financial statements for the State/UT (for multi-GSTN units under same PAN the turnover shall be derived from the audited annual financial statement)	14,400
Table-5O	Difference of F.Y.2017-18 (Adjustments in turnover due to reasons not listed above)	NIL
Table-5 P	Reconciliation of gross turnover	14,400
Table-5 Q	Turnover as declared in Annual Return i.e. Form GSTR-9	14,400
Table-6	Difference of Turnover(Reasons for Un-Reconciled difference in Annual Gross Turnover)	NIL
Table-9 P	Total amount to be paid as per tables above	14,400
Table-9 Q	Total amount paid as declared in Annual Return i.e. Form GSTR-9	14,400
Table-10	Difference of Un-reconciled (if any)	NIL
IMP. Note:	Tax paid through DRC-03(F.Y 2018-19=3,600),Interest as applicable	3,600

Dear Colleagues, I have provided Illustration-2 on “ short tax paid in Form GSTR-3B of F.Y.2017-18 shown as paid on F.Y.2018-19. For the F.Y.2018-19 also short tax paid. Both the years tax actually not paid in Form GSTR-3B. Now How to give effect for that 2 years taken in Form GSTR-9 of F.Y.2018-19 (Assuming) and now paid through DRC-03.

I am giving suggestion to all of you that I have mentioned figures for procedure to be followed (Learning purpose only) You have to check your clients records and prepare GSTR-9/9C for the year 2018-19. Kindly refer and send your feed back for better presentation in future.