

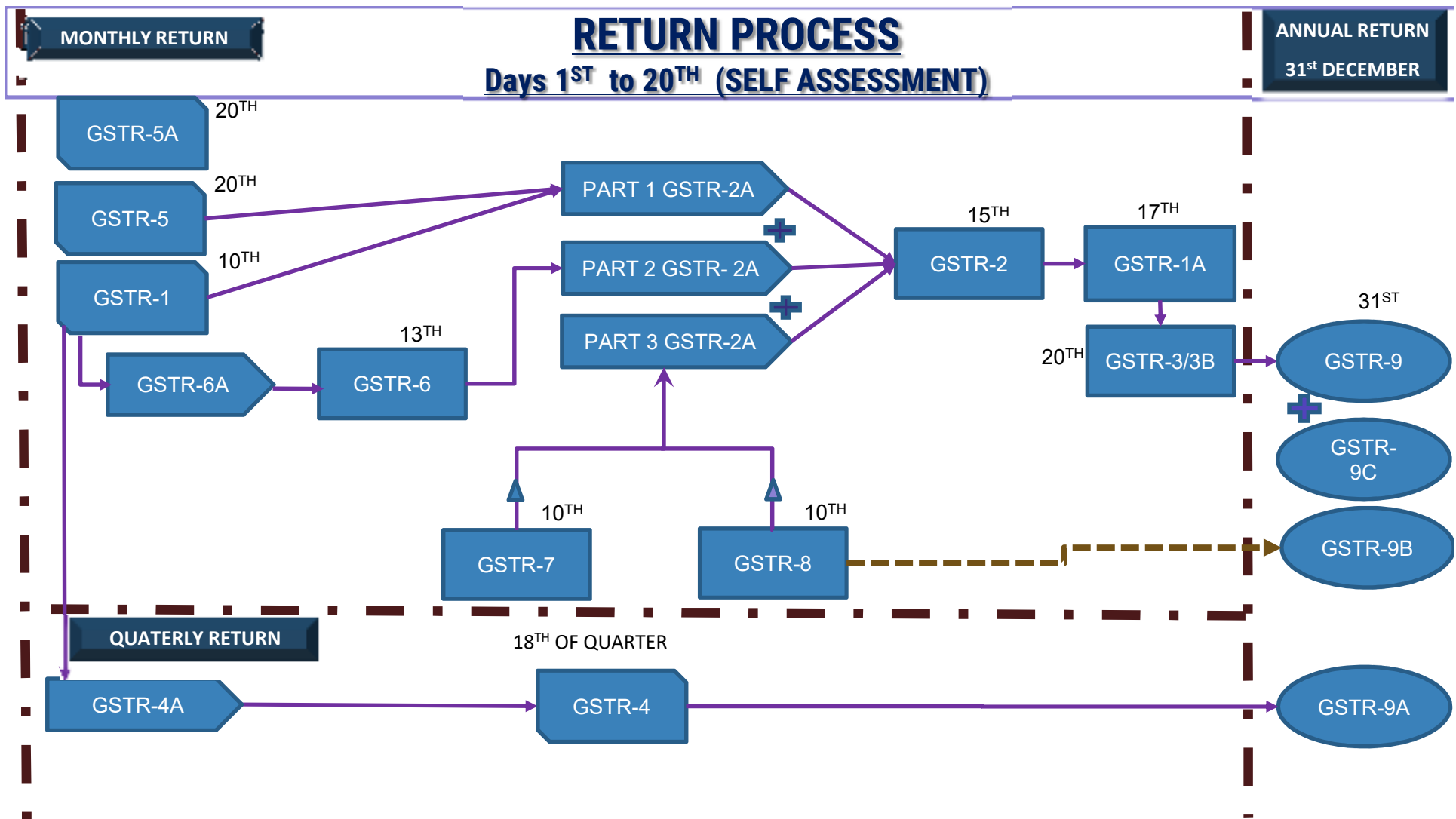
Annual Return (Form GSTR-9)

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WHAT IS ANNUAL RETURN AND GST AUDIT

Section 44 of CGST ACT 2017

1. 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.
2. Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particular as may be prescribed.

Section 35(5) of CGST ACT 2017

- Every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form and manner as may be prescribed.

Rule 80 of CGST Rules 2017

1. 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 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-9A**.

2. Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

Rule 80 of CGST Rules 2017

3. Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Important Terms

Aggregate Turnover

The aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.

Chartered Accountant

“Chartered accountant” means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949;

Cost Accountant

“Cost accountant” means a cost accountant as defined in clause (c) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;

GST RECORDS AS PER GST LAW

Section 35(1) of CGST ACT 2017

- Every registered person shall keep and maintain, at his principal place of business as mentioned in the certificate of registration, a true and correct account of—
 - a. Production or manufacture of goods.
 - b. Inward and outward supply of goods or services or both.
 - c. Stock of goods.
 - d. Input tax credit availed.
 - e. Output tax payable and paid.
 - f. Such other particulars as may be prescribed....

Rule 56 of CGST Rules 2017

MAINTENANCE OF ACCOUNTS BY REGISTERED PERSONS

1. Following documents are also required to be maintained by a registered person in addition to particulars mentioned in section 35(1)-
 - Documents relating to goods or services imported or exported or of supplies attracting payment of tax on reverse charge
 - Separate account of advances received, paid and adjustments made thereto.
 - Name and complete address of Vendors, Suppliers
 - Complete address of premises where goods are stored including goods stored during transit, along with details of stock stored therein

Rule 56 of CGST Rules 2017

- Persons other than Composition dealer, shall maintain proper records of
 - Stock in respect of goods received and supplied by him including goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample
 - Account, containing the details of tax payable, collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.
- Agent u/s 2(5) should maintain accounts depicting, -
 - Particulars of authorization received by him from each principal to receive or supply goods or services on behalf of such principal separately.
 - Particulars of goods received/supplied on behalf of principal

Rule 56 of CGST Rules 2017

- Account furnished to every principal
- Tax paid on receipts/supply of goods/services
- Monthly production accounts showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.
- Quantitative details of goods used in the provision of services, details of input services utilized and the services supplied.
- Person executing works contract shall maintain, -
 - Names and addresses of the persons on whose behalf the works contract is executed.
 - Details of goods or services utilized

Rule 56 of CGST Rules 2017

- Details of payment received
 - Name and address of suppliers from whom goods received
2. The records may be maintained in electronic form authenticated by means of a digital signature.
 3. Accounts maintained together with all the invoices etc shall be preserved for the period as provided in section 36 and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.
 4. Carrier or a clearing and forwarding agent shall maintain and produce correct records in respect of goods handled by him on behalf of registered person.

Rule 56 of CGST Rules 2017

5. Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.
6. Proper officer shall determine tax payable amount on goods supplied by registered person, if such goods are found to be stored at any place other than mentioned above without the cover of any tax invoice or any other related document.
7. Books of Account including electronic data shall be kept at principal place of business
8. In case of manual records, no data should be erased, effaced or overwritten. All incorrect entries other than clerical nature should be scored out under attestation and then correct entry should be passed.

Rule 56 of CGST Rules 2017

9. In case of e-records, a log of every entry edited or deleted should be maintained.
10. Each volume of books of account maintained manually shall be serially numbered.
11. Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.

LAW OF LIMITATION UNDER GST

Allowability of Input tax credit : Section 16(4) of CGST ACT 2017

- A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.
- However, for ITC in respect of invoices/DN pertaining to Jul-Mar'18 which have been uploaded by the supplier in his any GSTR-1 till March 2019, the said last date to take ITC has been extended till the due date of GSTR-3b for March 2019 vide Removal of Difficulty order 02/2018-Central dt. 31/12/2018.

Issuance of Credit note : Section 34(2) of CGST ACT 2017

- Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

Correction/Omission in GSTR-1: Section 37(3) of CGST ACT 2017

- Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

Explanation—For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period.

Correction/Omission in GSTR-1: Section 37(3) of CGST ACT 2017

- As per Section 37(3) of the CGST Act, any error or omission which have been discovered by a registered person in his GSTR-1, can be rectified in GSTR-1 till the due date of GSTR-3b for the month of September following the end of FY to which such details pertains or furnishing of relevant GSTR-9, whichever is earlier. However, for the errors/omissions for details pertaining to Jul-Mar'18, the said last date for rectification in subsequent GSTR-1 has been extended vide Removal of Difficulty order 02/2018-Central dt. 31/12/2018 and can be made till the due date of GSTR-1 for the month of March 2019 or for the Quarter Jan-Mar'19

Correction/Omission in Reverse Charge : Section 38(2) of CGST ACT 2017

- Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, the details of inward supplies of taxable goods or services or both, including inward supplies of goods or services or both on which the tax is payable on reverse charge basis under this Act and inward supplies of goods or services or both taxable under the Integrated Goods and Services Tax Act or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975, and credit or debit notes received in respect of such supplies during a tax period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed:

Correction/Omission in Reverse Charge : Section 38(2) of CGST ACT 2017

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

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Correction/Omission in Reverse Charge : Section 38(5) of CGST ACT 2017

- Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

Correction/Omission in Monthly Return : Section 39(9) of CGST ACT 2017

- Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act:

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.

Reconciliation of Purchase Register & GSTR-2A

- Its Impact**
- Action to be taken**



IF TRANSACTION REFLECTED IN GSTR 2A BUT NOT PART OF PURCHASE REGISTER

- Consider to take Credit
- Rejection
- Provisioning

IF TRANSACTION REFLECTED IN PURCHASE REGISTER AND NOT PART OF GSTR-2A

- Prompt to Vendor to file return.
- Prompt to Vendor for amendments of return.
- Reversal of Credit, raising debit note and pay interest.

IF TRANSACTION REFLECTED IN PURCHASE REGISTER AND GSTR-2A NOT MATCHING

- Prompt to Vendor for correction of data in the return

IMPACT OF GSTR-2A IN YOUR INCOME TAX COMPLIANCES

- Prior Period Expenses.

Reconciliation of GSTR-1 & GSTR-3B

- Its Impact**
- Action to be taken**

RECONCILIATION OF GSTR-1 AND GSTR 3B

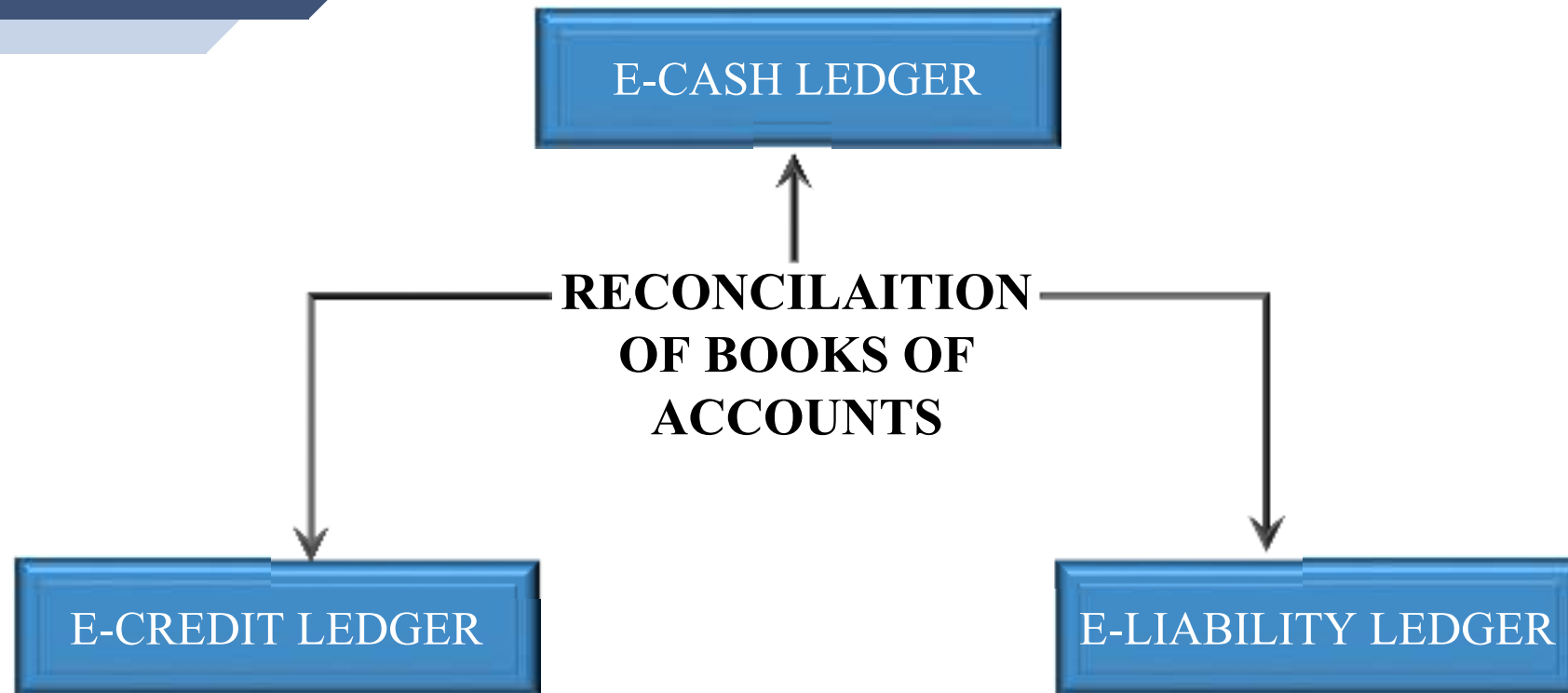
SUPPLY TYPE	GSTR-3B (TABLE 3.1)	GSTR-1 (TABLE)
Taxable Supply	A	4,5,7,9,11
Zero Rated	B	6A,6B,6C
Exempted	C & E	8A, 8B, 8C, 8D

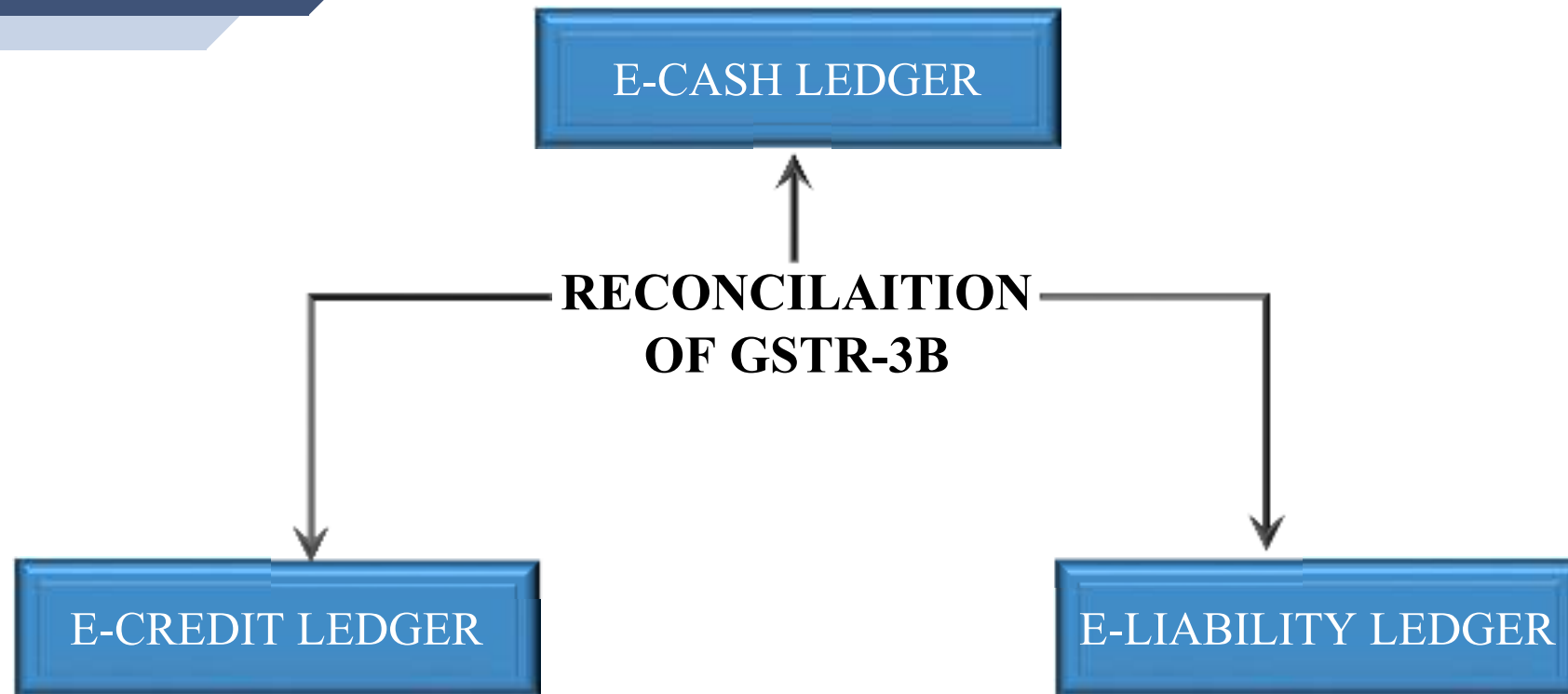
IF OUTWARD TAXABLE SUPPLY IS LESS SHOWN IN GSTR-3B THAN GSTR-1

- Calculate GST and pay with interest
- File amendment/correction return

IF OUTWARD TAXABLE SUPPLY IS MORE SHOWN IN GSTR-3B THAN GSTR-1

- Adjustments





Attributes of GSTR-9

- GSTR-9 is an annual GST return form which is required to be filed by regular taxpayers by 31st December of the following year.
- It is mandatory to file all your form GSTR-1 and GSTR 3B for the FY 2017-18 before filling GSTR-9.
- Additional liability for the FY 2017-18 not declared in Form GSTR-1 and Form-3B may be declared in this return.
- Additional liability declared in Annual Return can be paid through Form DRC-03 in cash only.
- GSTR-9 comprises consolidated details pertaining to a particular FY i.e 17-18, declared in the monthly/quarterly return and returns of subsequent years.
- GSTR-9 does not provide reconciliation between the turnover, Input tax credit as declared in returns with books of accounts.

Attributes of GSTR-9

- GSTR-9 does not provide reconciliation between the turnover, Input tax credit as declared in returns with books of accounts.
- GSTR-9 require the details of Input tax credit claimed by assessee in GSTR 3B in elaborated manner.
- Input Tax Credit unclaimed during the FY 2017-18 can not be claimed through this return.
- Additional liability declared in Annual Return can be paid through Form DRC-03 in cash only.
- GSTR-9 require the details of Input tax credit claimed by assessee in GSTR 3B in elaborated manner.

GSTR-9 contains details in 6 parts and 19 Tables.

S.No	Parts of the GSTR- 9	Information Required
1.	Part - I	Basic details of the taxpayer. This detail will be auto-populated.
2.	Part - II	Details of advances, inwards, and outward supplies made during the financial year on which tax is payable.
3.	Part – III	Details of ITC availed during the FY.
4.	Part - IV	Details of tax paid as declared in returns filed during the FY
5.	Part - V	Particulars of the transactions for the previous year declared in return of April to September of current FY or upto date of filling of annual return of previous FY whichever is earlier.
6.	Part – VI	Other Information such as GST demands & refunds, HSN wise summary, Late fees payable and paid details, Segregation of inward supplies received from different categories of taxpayers

Basic Details

Part I of **Annual return** (*See rule 80*) contains the basic information about the taxpayers (auto populated)(**Table 1/2/3A/3B**)

- Financial Year
- GSTIN
- Legal Name
- Trade Name (if any)

PART 1 of Form GSTR-9

"FORM GSTR-9" (See rule 80) Annual Return		
Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

Calculation of Total Turnover as per GSTR-9

Calculation of Total turnover

Total Taxable Turnover
(Table 4)



Non Taxable Turnover
(Table 5)



Inward supplies on which
tax is paid on reverse charge
(Table 4G)



Total Turnover (Table 5N)

- **Total Taxable Turnover includes**

Supplies made to Registered (B2B) & Un-registered persons(B2C) + Exports and supply to SEZs with payments of taxes + Deemed exports + Advances on which tax has been paid but invoice has not been issued +Inward supplies on which tax is paid on reverse charge (+/-) Debit/Credit note related to above (+/-) Supplies declared/reduced through amendments.

- **Non Taxable Turnover includes**

Exports and SEZs supplies without payment of taxes + Supplies on which tax is to be paid by recipient under RCM + Exempted + Nil Rated + Non GST Supplies (+/-) Debit/Credit note related to above (+/-) Supplies declared/reduced through amendments.

Outward Supplies

Instructions

4. Part II consists of the details of all outward Supplies and 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.

4A to 5N. Details given in GSTR-1 may be used for filling up these details.

PART II – Table 4 of Form GSTR-9

Pt. II	Details of Outward and inward supplies declared during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					

PART II – Table 4 of Form GSTR-9

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

PART II – Table 5 of Form GSTR-9

5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year				
A	Zero rated supply (Export) without payment of tax				
B	Supply to SEZs without payment of tax				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis				
D	Exempted				
E	Nil Rated				
F	Non-GST supply				
G	Sub-total (A to F above)				
H	Credit Notes issued in respect of transactions specified in A to F above (-)				
I	Debit Notes issued in respect of transactions specified in A to F above (+)				
J	Supplies declared through Amendments (+)				

PART II – Table 5 of Form GSTR-9

K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

GSTR-9 mapped with GSTR 1/3B

Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year. (Part II- 4)

PARTICULARS	GSTR-9	GSTR-1
Supplies Made To Un-registered Persons (B2C)	A	5&7
Supplies Made To Registered Persons (B2B)	B	4A & 4C
Zero Rated Supply (Export) On Payment Of Tax (Except Supplies To SEZs)	C	6A
Supply To SEZs On Payment Of Tax	D	6B
Deemed Exports	E	6C
Advances On Which Tax Has Been Paid But Invoice Has Not Been Issued (Not Covered Under (A) To (E) Above)	F	11
Inward Supplies On Which Tax Is To Be Paid On Reverse Charge Basis	G	3.1 (d) GSTR-3B

GSTR-9 mapped with GSTR 1/3B

PARTICULARS	GSTR-9	GSTR-1
Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	I	9B
Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	J	9B
Supplies / tax declared through Amendments (+)	K	9A,9C& 10
Supplies / tax reduced through Amendments (-)	L	9A,9C& 10
Supplies and advances on which tax is to be paid (H + M) above	N	

GSTR-9 mapped with GSTR 1/3B

Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year (Part II - 5)

PARTICULARS	GSTR-9	GSTR-1
Zero rated supply (Export) without payment of tax	A	6A & 6C
Supply to SEZs without payment of tax	B	6B
Supplies on which tax is to be paid by the recipient on reverse charge basis	C	4B
Exempted	D	8
Nil-Rated	E	8
Non-GST Supply	F	8

GSTR-9 mapped with GSTR 1/3B

PARTICULARS	GSTR-9	GSTR-1
Credit Notes issued in respect of transactions specified in A to F above (-)	H	9B
Debit Notes issued in respect of transactions specified in A to F above (+)	I	9B
Supplies / tax declared through Amendments (+)	J	9, 10
Supplies / tax reduced through Amendments (-)	K	9, 10

Calculation of Input tax credit as per GSTR-9

Calculation of Input tax credit

Details of ITC availed as declared in returns filed (Table-6)

- A. Total amount of input tax credit availed through GSTR-3B (auto populated)
- B. ITC on Inward Supplies (other than imports and reverse charge) + ITC on inward supplies under reverse charge (Registered/Unregistered) on which tax is paid + ITC on Import of goods and services + ITC received from ISD + amount of ITC reclaimed.
- C. Transition Credit through TRAN-I and TRAN-II.
- D. Any other ITC availed but not specified above

TOTAL ITC AVAILED= B+C+D

Therefore the Difference between ITC as per GSTR-3B and books of account = A-(B+C+D)

Details of ITC Reversed and Ineligible ITC (Table-7)

- E. Reversal as per Rule 37/39/42/43 + Blocked credit as per Section 17(5) + Other reversal of TRAN(I&II).

**NET INPUT TAX CREDIT AVAILABLE FOR
UTILISATION : (B+C+D) – E**

Calculation of Input tax credit

Other ITC related information (Table 8)

- A. ITC as per GSTR-2A (auto populated)
- B. ITC on Inward supplies (other than Imports and Reverse Charge) but includes services received from SEZs (table 6(b)) + Amount of ITC reclaimed(table 6(h)) (auto populated)
- C. ITC on Inward supplies (other than Imports and Reverse Charge) but includes services received from SEZs received during 2017-18, but availed during April to September 2018.
- D. The above difference will be bifurcated into two parts
 - ITC available but not availed.
 - ITC available but ineligible.
- E. IGST paid on import of goods as per books of accounts and as per Table 6(E) (auto populated).

PART III – Table 6 of Form GSTR-9

6	Details of ITC availed as declared in returns filed during the financial year				
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
		Capital Goods			
		Input Services			
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs			
		Capital Goods			
		Input Services			
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs			
		Capital Goods			
		Input Services			
E	Import of goods (including supplies from SEZs)	Inputs			
		Capital Goods			

PART III – Table 6 of Form GSTR-9

F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				

PART III – Table 7 of Form GSTR-9

7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				

PART III – Table 8 of Form GSTR-9

8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018				
D	Difference [A-(B+C)]				
E	ITC available but not availed (out of D)				
F	ITC available but ineligible (out of D)				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>			
I	Difference (G-H)				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>

GSTR-9 mapped with GSTR 1/3B

Details of ITC as declared in returns filed during the financial year (Part III-6)

PARTICULARS	GSTR-9	GSTR-3B
Total amount of input tax credit availed through FORM GSTR-3B	A	4A (auto populated)
Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	B	4A (5) + ITC on SEZ Services.
Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	C	4A (3)
Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	D	4A (3)
Import of goods (including supplies from SEZs)	E	4A (1) + ITC on supplies from SEZs
Import of services (excluding inward supplies from SEZs)	F	4A (2)

GSTR-9 mapped with GSTR 1/3B

PARTICULARS	GSTR-9	GSTR-3B
Input Tax credit received from ISD	G	4A (4)
Amount of ITC reclaimed (other than B above) under the provisions of the Act	H	4A (5) : ITC reclaimed
Transition Credit through TRAN-I (including revisions if any)	K	Electronic Credit Ledger
Transition Credit through TRAN-II	L	Electronic Credit Ledger
Any other ITC availed but not specified above	M	

GSTR-9 mapped with GSTR 1/3B

Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year – (Part III-7)

PARTICULARS	GSTR-9	GSTR-3B
As per Rule 37	A	4B (2)
As per Rule 39	B	4B (2)
As per Rule 42	C	4B (1)
As per Rule 43	D	4B (1)
As per section 17(5)	E	4D (1)
Reversal of TRAN-I credit	F	4B (2)
Reversal of TRAN-II credit	G	4B (2)
Other reversals (pl. specify)	H	4B (2)

Details of Tax paid (Part – IV)

Details of Tax paid as declared in returns filed during the financial year **(Table 9)**

- It contains details of actual tax paid during the financial year.
- Payment of tax under Table 6.1 of Form GSTR-3B may be used for filling these details.

PART IV– Table 9 of Form GSTR-9

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

Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to the date of filing of annual return of previous FY whichever is earlier (Table 10/11/12/13)

- **Table 10 & 11** : 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 FORM GSTR-1 of April to September of the current financial year.
- **Table 12** : 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.
- **Table 13** : 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.

PART V of Form GSTR-9

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					

GSTR-9 mapped with GSTR 1/3B

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 (Part V-10 to 13)

PARTICULARS	GSTR-9	GSTR-1
Supplies / tax declared through Amendments (+) (net of debit notes)	10	Table 9A/9B/9C
Supplies / tax reduced through Amendments (-) (net of credit notes)	11	Table 9A/9B/9C
Reversal of ITC availed during previous financial year.	12	4B (GSTR 3B)
ITC availed for the previous financial year	13	4A (GSTR 3B)

Differential tax paid on account of Supplies declared and reduced through amendments
(Table 14)

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		

Demands & Refunds (Table 15)

- **Table 15A** : Total value of **refunds claimed** which means aggregate value of all the refund claims filed in the financial year.
- **Table 15B** : Total value of **refund sanctioned** which means the aggregate value of all refund sanction orders.
- **Table 15C** : Total value of **refund** which have **been rejected**.
- **Table 15D** : Total value of refund pending which means for which acknowledgement has been received and will exclude provisional refunds received
- **Table 15E** : Aggregate **value of demands of taxes** for which order have been issued by adjudicating authority.
- **Table 15F** : Aggregate **value of taxes paid** out of the total value of confirmed demand.
- **Table 15G** : Aggregate value of **demands pending recovery** i.e. Difference of Table 15 E and 15F above.

PART VI– Table 9 of Form GSTR-9

Pt. VI 15	Other Information							
	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Information on following supplies (Table 16)

- Supplies received from composition taxpayers.
- Deemed supplies from the principal to the job-worker.
- 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					

HSN Wise Summary (Table 17 & 18)

Summary of supplies effected and received against a particular HSN code.

Annual Turnover	HSN Details
Up to ₹ 1.50 Cr	Optional
Above ₹ 1.50 Cr but up to ₹ 5.00 Cr	Two Digit level
Above ₹ 5.00 Cr	Four Digit level

It may be noted that 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 supply.

HSN wise summary (Table 17 & 18)

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

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

Late Fees Payable & Paid (Table 19)

Late fee will be payable if annual return is filed after the due date which is Rs.100 under CGST Act and Rs.100 under SGST Act, **Total penalty is Rs.200 per day default.**

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

“Thank you, have a nice day !

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