

# Annual Return (Form GSTR-9)

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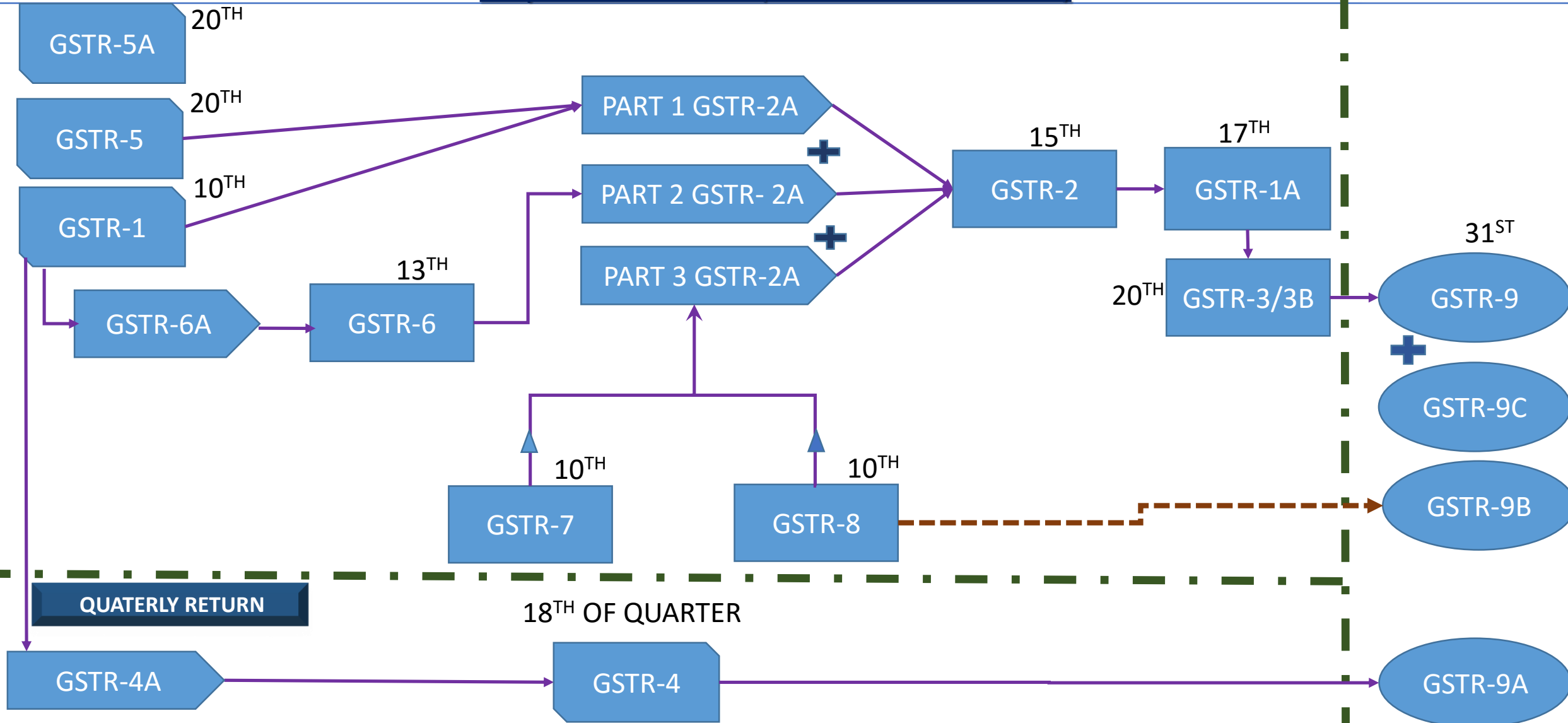
## MONTHLY RETURN

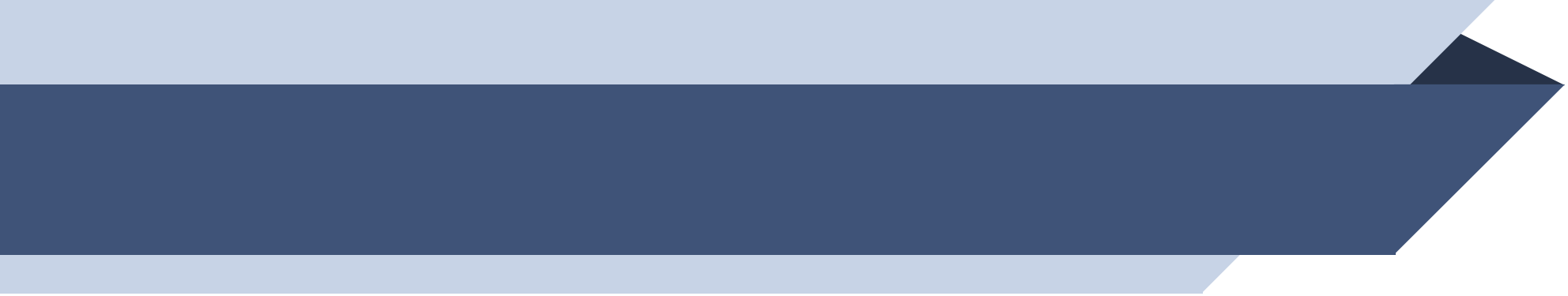
# RETURN PROCESS

Days 1<sup>ST</sup> to 20<sup>TH</sup> (SELF ASSESSMENT)

## ANNUAL RETURN

31<sup>st</sup> DECEMBER





# **WHAT IS ANNUAL RETURN AND GST AUDIT**

# SECTION 44

(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)**

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-Annual Return**

(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-Annual Return**

(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.



## **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;

# Attributes of GSTR-9

- GSTR-9 is an annual GST return form which is required to be filed by regular taxpayers by 31<sup>st</sup> December of the following year.
- 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.
- GSTR-9 require the details of Input tax credit claimed by assessee in GSTR 3B in elaborated manner.
- It appears that any additional liability arising out of error/omission in GSTR-1 and GSTR-3B cannot be paid through GSTR 9. The same shall be paid through regular returns.

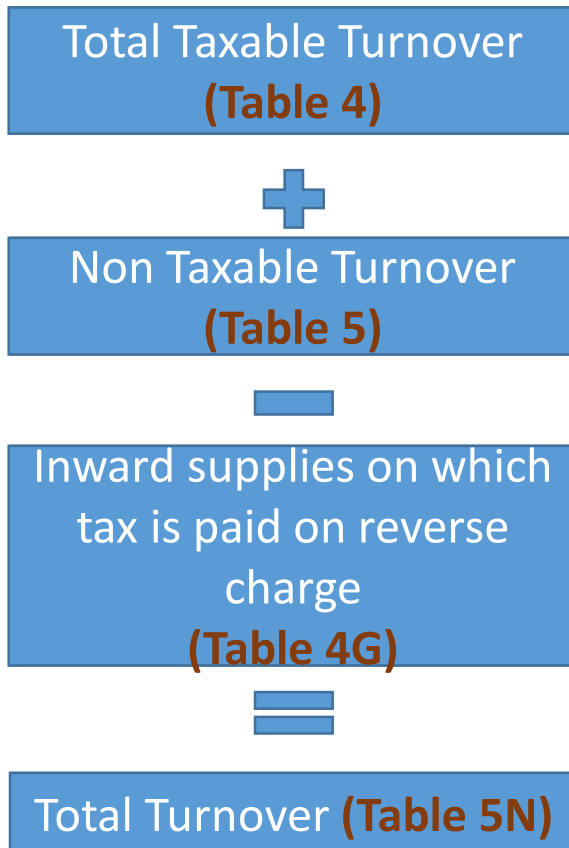
S.No	Parts of the GSTR-9	Information Required
1.	Part- I	Basic details of the taxpayer. This detail will be auto-populated.
2.	Part- II	Details of taxable supplies, exempted supply, Zero rated supply declared in returns filed during the financial year.
3.	Part- III	Details of ITC declared in returns filed during the FY.
4.	Part- IV	Details of tax paid as declared in returns filed during the FY
5.	Part- V	The summary of amendment or omission entries belonging to previous FY but reported in Current FY would be declared here.
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

- GSTR-9 contains details in 6 parts and 19 Tables.
- Part I of **Annual return** (See rule 80) contains the basic information about the taxpayers (auto populated)(**Table 1/2/3A/3B**)

“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



- **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.

Pt. II	Details of Outward and inward supplies declared during the financial year					
	Nature of Supplies	Taxable Value	(Amount in ₹ in all tables)			
			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					

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					

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 (+)					
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

## Part II- 4

Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year.

<b>PARTICULARS</b>	<b>Table no. GSTR-9</b>	<b>Table no. GSTR-1</b>
Supplies Made To Un-registered Persons (B2C)	<b>A</b>	<b>5&amp;7</b>
Supplies Made To Registered Persons (B2B)	<b>B</b>	<b>4A &amp; 4C</b>
Zero Rated Supply (Export) On Payment Of Tax (Except Supplies To SEZs)	<b>C</b>	<b>6A</b>
Supply To SEZs On Payment Of Tax	<b>D</b>	<b>6B</b>
Deemed Exports	<b>E</b>	<b>6C</b>
Advances On Which Tax Has Been Paid But Invoice Has Not Been Issued (Not Covered Under (A) To (E) Above)	<b>F</b>	<b>11</b>
Inward Supplies On Which Tax Is To Be Paid On Reverse Charge Basis	<b>G</b>	<b>3.1 (d) GSTR-3B</b>

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	

## Part II-5

**Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year**

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

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

# Calculation of Input tax credit as per GSTR-9

- **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 (Registered/Unregistered) under reverse charge 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.

$$\text{Total ITC availed} = B+C+D$$

**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).

$$\text{NET INPUT TAX CREDIT AVAILABLE FOR UTILISATION : } (B+C+D) - E$$

- **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).

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax /	Integrated Tax	Cess
				UT Tax		
	1	2	3	4	5	6
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				
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)				
7	<b>Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year</b>				
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)				



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

## Part III-6

Details of ITC as declared in returns filed during the financial year.

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)

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

## Part III-7

### Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year

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 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.

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.

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

## Part V-10 to 13

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

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		

- Particulars of Demands and Refunds (Table 15)

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

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							
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 of Outward and Inward Supplies** (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

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 and 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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