

Annual Returns

Under GST

Deliberation by -

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A STUDENT OF GST™

Indirect Tax Head, SVAB & Co.

Mumbai, Hyderabad, Bangalore, Chennai.

Organised by:-

SRTEPC, Mumbai

Agenda for Discussion

Provisions of Annual Returns

Understanding GSTR 9

Issues in filing GSTR 9

Annual Returns

Legal Provisions

Annual Returns Sec 44(1)

- **Regular Registered Person**
 - Every registered person is required to file annual return on or before 31st December of succeeding year in form GSTR-9.
- **Composition Taxable person**
 - Person paying tax under composition scheme is required to file annual return in form GSTR- 9A - Rule 80(1).
- **eCommerce Operator**
 - Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement in form GSTR - 9B - Rule 80(2).
- **Nil Annual Return-**
 - As long as person is registered under GST, even in case of nil GST liability for the year he will be required to file return.
- **By**
 - For F.Y 2017-18 annual return will be filed on 31st March 2019

❑ Important Aspects to be covered

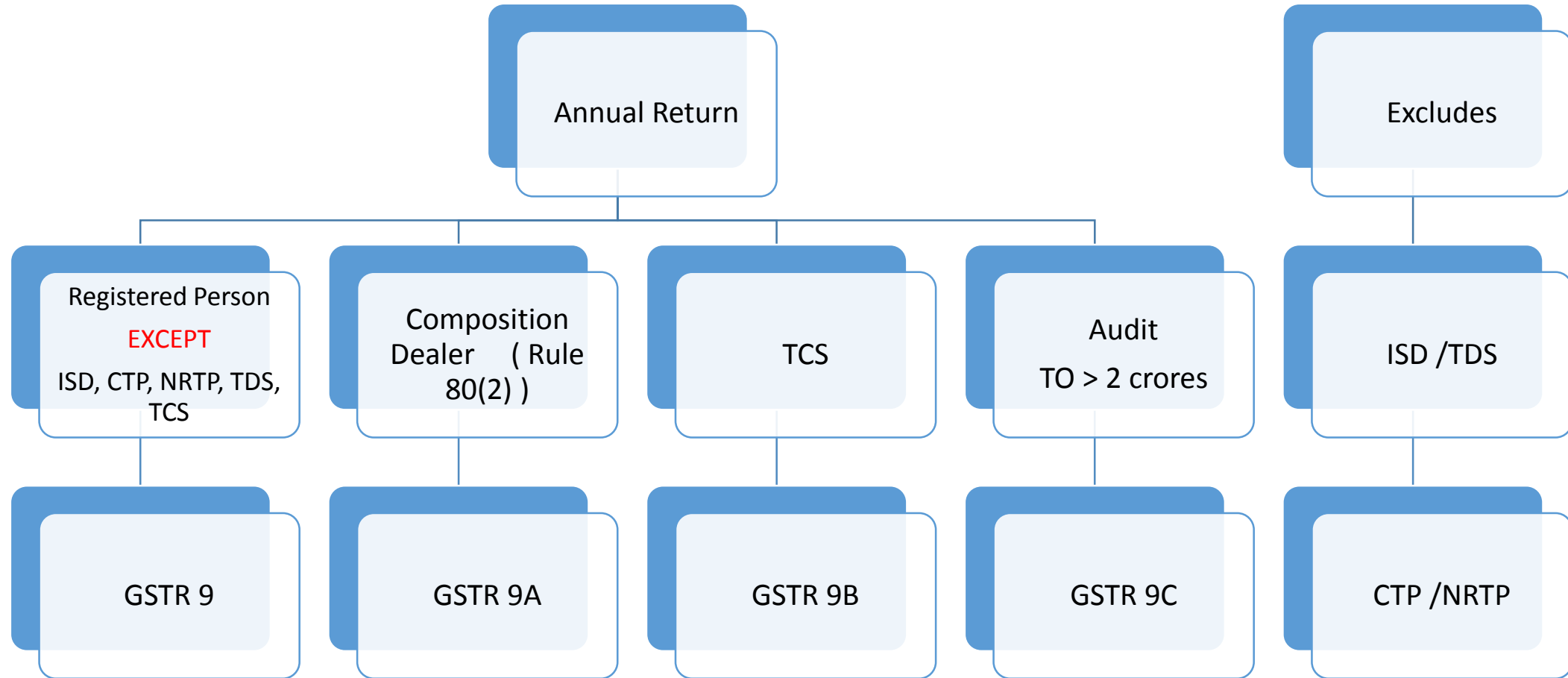
➤ Forms Notified under GST

GSTR Form No	Notification No & Date
Form GSTR-9 Form GSTR-9A	Notification No 39/2018- dated, 04 th Sept, 2018
Form GSTR 9C	Notification No 49/2018- dated, 13 th Sept, 2018

➤ Late fee Calculation

GSTR Form No	Late fee	Maximum Amount
Form GSTR-9 Form GSTR 9A		0.25% CGST + 0.25% SGST of Turnover in state/UT
Form GSTR 9B Form GSTR 9C	Rs 100 CGST + RS 100 SGST per day	General Penalty
Form GSTR 10		Rs 5000 CGST + Rs 5000 SGST

Annual Return – GSTR-9ABC



GSTR 9 – Annual Return

Analysis of the Form GSTR 9

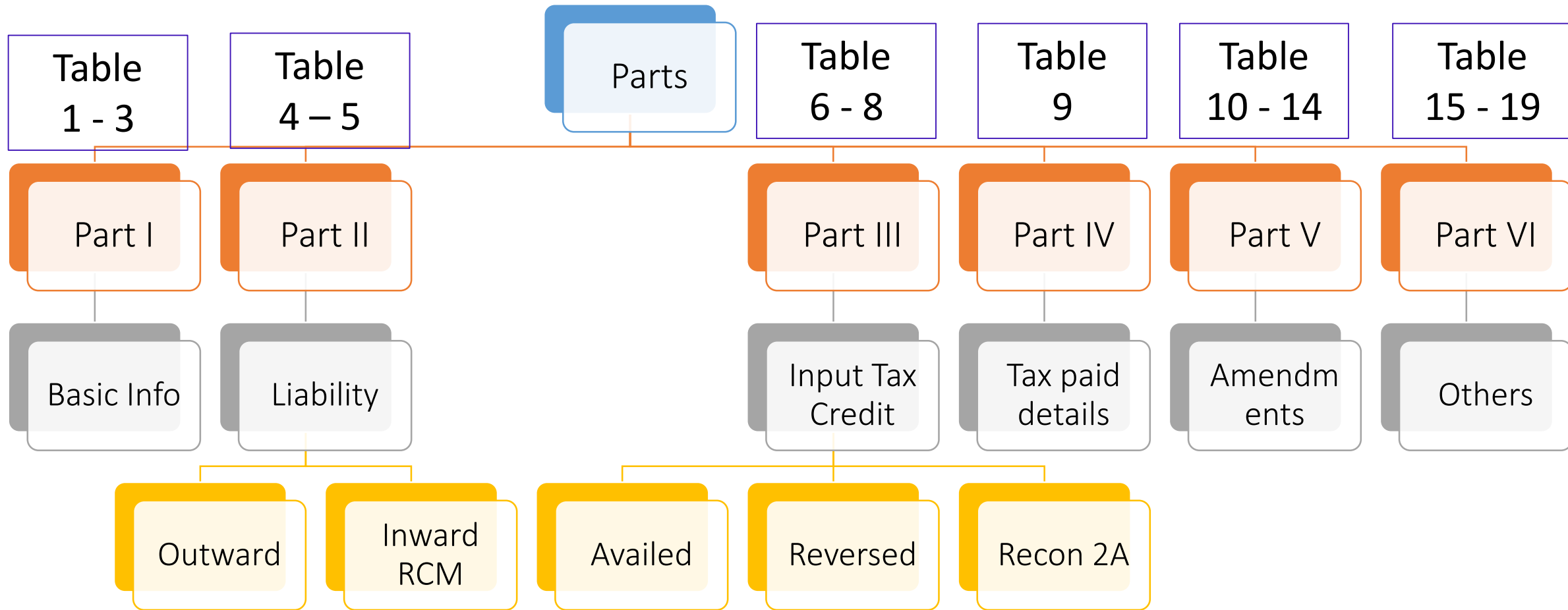
ANNUAL RETURN – Sophisticated Compilation of All Mistakes



➤ It is **not a return where you can correct all your mistakes** committed earlier and pay balance taxes or ask for refunds!

➤ Its basically compilation of GST returns filed during the Financial year alongwith information of amendments done during April to September of next year!

Annual Return – GSTR 9 Broad View - Partwise



Annual Return Format : Table 1, 2 and 3

	FORM GSTR-9 (See rule 80) Annual Return	
Pt. I	Basic Details <<Auto Populated>>	
1	Financial Year	<<2017-18 >>
2	GSTIN	<<Each GSTIN Separate Filing>>
3A	Legal Name	<< AS per PAN/GSTIN>>
3B	Trade Name (if any)	

Instructions: –

1. The details for the period between **July 2017 to March 2018** are to be provided in this return.

Part V *Table 10, 11, 12, 13, 14*

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

Disclosed in Apr to Sept returns

SL	Particulars	Explanation
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Details of amendments made through CN/DN in April to Sept 18 return
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Increase or decrease in liability 9A, 9B & 9C table in GSTR-1
12	Reversal of ITC availed during previous financial year	ITC available in PFY – reversed in current FY Table 4B of GSTR-3B
13	ITC availed for the previous financial year	ITC of PFY – availed in current FY
14	Differential tax paid on account of declaration in 10 & 11 above	Any difference tax paid as per above amendments.

Annual Return Format : Table 14

Pt. V	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		
	Description	Payable	Paid
	1		
14	Integrated Tax		
	Central Tax		
	State Tax		
	Cess		
	Interest		

Part II *Table 4 & 5*

Details of Outward and inward supplies declared during the financial year

Annual Return Format : Table 4

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	SGST /UTGST	IGST	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)	<p>Aggregate value of supplies made to</p> <ul style="list-style-type: none"> a. consumers and b. unregistered persons <p>on which tax has been paid shall. These will include details of supplies made through E-Commerce operators (net of credit notes or debit notes).</p> <p>Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1.</p>				

Annual Return Format : Table 4

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					
B	Supplies made to registered persons (B2B)	<p>Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid. 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. Details of debit and credit notes are to be mentioned separately.</p> <p>Table 4A and Table 4C of FORM GSTR-1.</p>				

Annual Return Format : Table 4

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					
C	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. Table 6A of FORM GSTR-1				

Annual Return Format : Table 4

Pt. II	Details of Outward and inward supplies declared during the financial year					
	(Amount in ₹ in all tables)					Cess
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	
	1	2	3	4	5	
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
D	Supply to SEZs on payment of tax			Aggregate value of supplies to SEZs on which tax has been paid. Table 6B of GSTR-1		
E	Deemed Exports			Aggregate value of supplies in the nature of deemed exports on which tax has been paid. Table 6C of FORM GSTR-1		

Annual Return Format : Table 4

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					
F	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 shall be declared here. Table 11A of FORM GSTR-1				
G	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 on reverse charge basis . Includes a. Supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. b. All import of services. Table 3.1(d) of FORM GSTR-3B				
H	Sub-total (A to G above)					FCA Vishal Poddar A Student of GST™

Annual Return Format : Table 4

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					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Aggregate value of credit notes issued in respect of a. B to B supplies (4B), b. exports (4C), c. supplies to SEZs (4D) and d. deemed exports (4E). Table 9B of FORM GSTR-1			
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Aggregate value of debit notes issued in respect of a. B to B supplies (4B), b. exports (4C), c. supplies to SEZs (4D) and d. deemed exports (4E) Table 9B of FORM GSTR-1.			

Annual Return Format : Table 4

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					
K	Supplies / tax declared through Amendments (+)			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). Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.		
L	Supplies / tax reduced through Amendments (-)			Refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.		
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Annual Return Format : Table 5

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
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			Aggregate value of exports (except supplies to SEZs) on which tax has not been Paid . Table 6A of FORM GSTR-1		
B	Supply to SEZs without payment of tax			Aggregate value of supplies to SEZs on which tax has not been paid . Table 6B of GSTR-1		

Annual Return Format : Table 5

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	
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year						
C	Supplies on which tax is to be paid by the recipient on reverse charge basis		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				
D	Exempted		Aggregate value of exempted, Nil Rated and Non-GST supplies Table 8 of FORM GSTR-1 . The value of “no supply” shall also be declared here.				
E	Nil Rated						
F	Non- GST Supply						
G	Sub-total (A to F above)						

Annual Return Format : Table 5

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
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
H	Credit Notes issued in respect of transactions specified in A to F above (-)			Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1		
I	Debit Notes issued in respect of transactions specified in A to F above (+)			Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1		

Annual Return Format : Table 5

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		
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year							
J	Supplies declared through Amendments (+)			Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here.				
K	Supplies reduced through Amendments (-)						Table 9A and Table 9C of FORM GSTR-1	
L	Sub-Total (H to K above)							
M	Turnover on which tax is not to be paid (G + L above)							

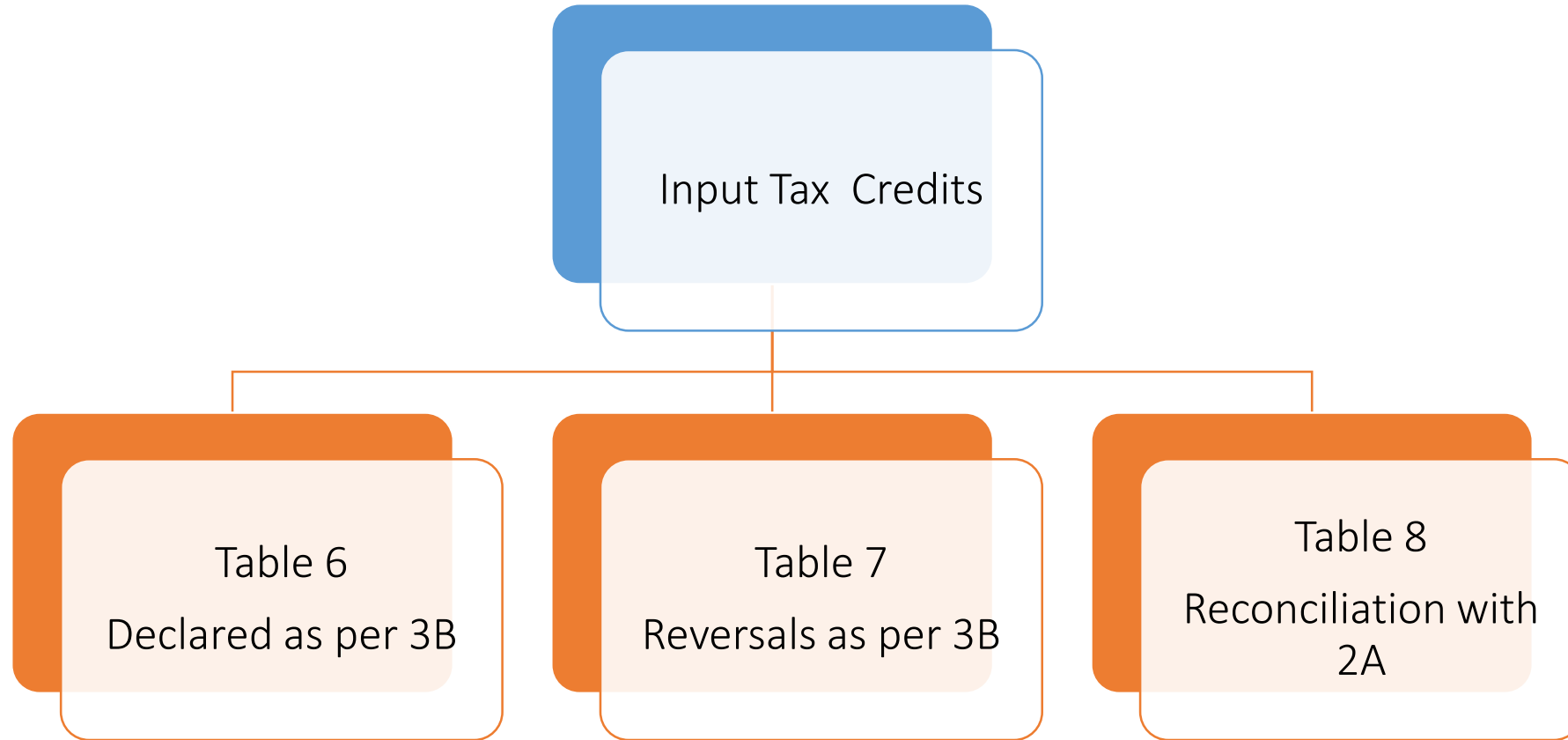
Annual Return Format : Table 5

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
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
N	Total Turnover (including advances) (4N + 5M - 4G above)			<p>Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable.</p> <p>This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year.</p> <p>Shall not Include:</p> <p>aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis</p>		

Part III *Table 6, 7 & 8*

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

Annual Return – ITC



3B Filing – Table 4

(A) ITC Available (whether in full or part)

- (1) Import of Goods
- (2) Import of Services
- (3) Inward supplies liable to reverse charge (other than 1 & 2 above)
- (4) Inward supplies from ISD
- (5) All other ITC

(B) ITC Reversed

- (1) As per rules 42 & 43 of CGST Rules
- (2) Others

(C) Net ITC Available (A) – (B)

(D) Ineligible ITC

- (1) As per section 17(5)
- (2) Others

comparison

Table	Description	GSTR 3B	
6A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	AUTO	
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	4A5	<u>Segregate as</u> Input Capital Goods Input Service
6C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	4A3	
6D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	4A3 4B*	
6E	Import of goods (including supplies from SEZs)	4A1	<u>Segregate as</u> CGST SGST IGST Cess
6F	Import of services (excluding inward supplies from SEZs)	4A2	
6G	Input tax credit from received from ISD	4A4	
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		
6I	Sub-Total (B to H above)		

comparison

Table	Description	
6J	Difference (I - A above) Actual 3B vs Detailed Reporting (Result could be Positive, Negative or Matching)	AUTO
6K	Transition Credit through TRAN-I (including revisions if any)	TRAN
6L	Transition Credit through TRAN-II	TRAN
6M	Any other ITC availed but not specified above e.g. ITC 01, ITC 02 etc	Sec 18
6N	Sub-total (K to M above)	AUTO
6O	Total ITC availed (I + N above)	AUTO

Note:

1. 6J is only for reporting, Ideally, this amount should be zero.

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

Table	Description	
7A	As per Rule 37	Section 16(2) – payment to supplier not made – 180 days
7B	As per Rule 39	ISD – apportioned is in negative because of CR Note by the ISD
7C	As per Rule 42	Proportionate reversal of credit on common input tax and other than business purpose input tax (D1+D2)
7D	As per Rule 43	Proportionate reversal of credit on common Capital Goods
7E	As per section 17(5)	Blocked Credits
7G	Reversal of TRAN-I credit	
7H	Reversal of TRAN-II credit	
7I	Total ITC Reversed (A to H) above	<AUTO> < Total Reversal >
	Net ITC Available for Utilization	
7J	(60 - 7I)	

Reconciliation with GSTR 2A

Table	Description	
8A	ITC as per GSTR-2A (Table 3 & 5 thereof)	AUTO
8B	ITC as per sum total of 6(B) and 6(H) above	6B = 4A5 ; 6H- Reclaimed Credits
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 September, 2018	Credit taken based on Circular 26/2017
8D	Difference [A-(B+C)]	AUTO
8E	ITC available but not availed (out of D)	
8F	ITC available but ineligible (out of D)	
8G	IGST paid on import of goods (including supplies from SEZ)	<INFO>
8H	IGST credit availed on import of goods (as per 6(E) above)	<INFO>
8I	Difference (G-H)	GST NOT AVAILED
8J	ITC available but not availed on import of goods (Equal to I)	
8K	Total ITC to be lapsed in current financial year (E + F + J)	Auto

Part IV *Table 9*

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

Annual Return Format : Table 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	SGST/UTGST	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Part VI *Table 16,17,18,19*

Other Information

Annual Return Format : Table 15

Pt. VI	Other Information							
	(Amount in ₹ in all tables)							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee/ others
	1	2	3	4	5	6	7	8
15	Particulars of Demands and Refunds							
A	Total Refund claimed	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.						
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							

Table 15 : Particulars of Demands and Refunds

Pt. VI	Other Information							
	(Amount in ₹ in all tables)							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee/ others
	1	2	3	4	5	6	7	8
15	Particulars of Demands and Refunds							
E	Total demand of taxes	Aggregate value of demands of taxes for which an order confirming the demand Has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here						
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Table 16 – Other information

Pt. VI		Other Information				
		(Amount in ₹ in all tables)				
Description		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1		2	3	4	5	6
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
A	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 7Details.				
B	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.				
C	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 eighty days of such supply shall be declared here.				

Table 17 : HSN Outward Supplies

Pt. VI	Other Information								
	HSN Codes	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	Cess
	1	2	3	4	5	6	7	8	9
17	HSN Wise Summary of outward supplies								

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

Table 18 : HSN Inward Supplies

Pt. VI	Other Information								
	HSN Codes	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								

Summary of supplies effected and received against a particular HSN code to be Reported only in this table. It will be optional for taxpayers having annual Turnover up to ₹ 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. Table 12 of FORM GSTR1 may be used for filling up details in Table 17.

Annual Return Format : Table 19

Pt. VI	Other Information		
	Description	Payable	Paid
19	Late fee payable and paid		
	Central Tax	Late fee will be payable if annual return is filed after the due date	
	State Tax		

Annual Return Format : Verification

Verification:

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.

Place

Date

Signature

Name of Authorised Signatory

Designation / Status

Thank You

FCA Vishal Poddar

M: 9822504924