

WESTERN INDIA REGIONAL COUNCIL
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA



By- CA Dhara Gandhi

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GSTR 9 – Annual Return

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Statutory Provisions...

- **Section 44(1) of CGST Act, 2017:**
 - Every registered person, other than
 - Input Service Distributor
 - Person paying tax u/s. 51 or 52 (TDS & TCS provisions)
 - Casual Taxable Person
 - Non-resident Taxable Person
- **To be furnished by 31st December of the next Financial Year**
- **Rule 80(1)**- Annual Return to be furnished in Form GSTR 9
- **Rule 80(1) Proviso**- Annual Return in Form GSTR 9A for composition dealers

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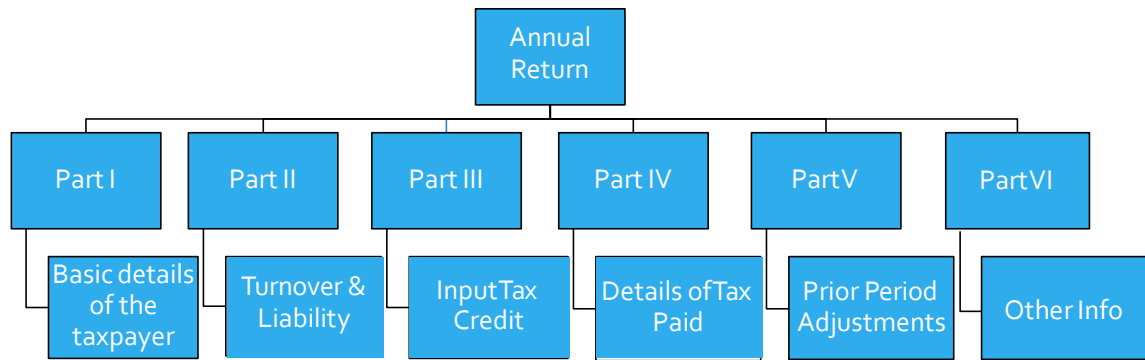
Relaxation to Small Taxpayers- Notification No. 47/2019

- In exercise of the powers conferred by section 148 of the [Central Goods and Services Tax Act, 2017](#) (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with II be deemed to be furnished on the due date if it has not been furnished before the due date.

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Annual Return-Form Design



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Instructions for
filing form GSTR
9 as per
Notification No.
74/2018-CT dated
31.12.2018

- It **may** be noted that additional liability for the FY 2017 - 18 **not declared in Form GSTR-1 and Form GSTR-3B** may be declared in this return.
- However, taxpayers **cannot claim ITC unclaimed** during FY 2017-18 through GSTR 9

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PART I

Financial Year

GSTIN

Legal Name

Trade Name

- Details will be auto filled on login to the accounts.

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PART - II

Details of outward and inward supplies made during the financial year.

4.

Supplies on which tax
is payable

Taxable outward
supplies

Advances Received
for taxable supply

Inward Supply on
which tax payable
under RCM

5.

Supplies on which tax
is not payable

Zero Rated supply

Supply on which
RCM to be paid by
recipient

Exempted / Nil
rated / Non GST

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Pt. II Details of Outward and inward supplies made during the financial year							
	Nature of Supplies	Source	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 made during the financial year on which tax is payable						
A	Supplies made to un-registered persons (B2C)	GSTR-1	Table 5 (5A, 5B - Debit Notes (Unregistered) (+/-) 9C - Amended Credit/Debit Notes (Unregistered))	1. Supplies made to consumers and unregistered persons on which tax has been paid. 2. Supplies have to be declared on gross basis (excl. Debit notes and Credit notes)			
B	Supplies made to registered persons (B2B)	GSTR-1	Table 4A: Supplies other than those (i)attracting reverse charge and (ii) supplies made through e-commerce operators. Table 4C: Supplies made through e-commerce operators which attracts TCS.	1. Supplies to Registered persons/ UIN holders/ incl. supplies through e-commerce operators. 2. Supplies have to be declared on gross basis (excl. Debit notes and Credit notes)			

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Pt. II Details of Outward and inward supplies made during the financial year							
	Nature of Supplies	Source		(Amount in ₹ in all tables)			
			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 made during the financial year on which tax is payable						
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	GSTR-1	(11A(1), 11A(2) - Tax Liability (Advances Received)) (+/-) 11A - Amended Tax Liability (Advance Received) (-) 11B(1), 11B(2) - Adjustment of Advances (+/-) 11B - Amendment of Adjustment of Advances	1. Any advance on supply of goods/ services was liable to GST. Advances against which final invoices are not raised are to be reported here. Exemption for advance against goods: T/o below 1.5 crores - Exempt w.e.f. 13.10.2017 (Not. 40/2017 - CT) T/o above 1.5 crores - Exempt w.e.f. 15.11.2017 (Not. 66/2017 - CT)			

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PART - III

TABLE 6 : ITC AVAILED
DURING FINANCIAL
YEAR

TABLE 7: REVERSAL
AND INELIGIBLE ITC

TABLE 8 : OTHER ITC
INFORMATION



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AVAILED- Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	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					

Taxpayers have an option to report all inward supplies under the head "Inputs"

Taxpayers have an option to report all inward supplies under the table 6D, namely inward supplies received from regd. person.

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Pt. III	Details of ITC for the financial year						
	Description		Type	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1		2	3	4	5	6
6	Details of ITC availed # during the financial year						
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		GSTR-3B 4A(5) and 4B(2)	ITC Claim availed, reversed, and reclaimed shall be declared here. Sec 16(2): If taxpayer does not pay within 180 days than such ITC is reversed and the same is eligible once payment is done.			
I	Sub-total (B to H above)		<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
J	Difference (I - A above)		<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
K	Transition Credit through TRAN-I (including revisions if any)		ECL	ITC Claim details to be compiled from Tran-1 filed. Also, it can be cross checked from ITC Ledger.			

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AVAILED- Table 6

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)				

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Table -7

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)			

Taxpayers have an option to report all such reversal in the table number 7H, namely other reversals.

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INFORMATION

Table -8

No	Description	Remarks
A	ITC As per GSTR 2A	Auto filled
B	ITC As per 6B & 6H above	Auto filled
C	ITC on Supplies of 17-18 availed during April-Sep'18 (other than RCM)	<ul style="list-style-type: none"> Last date of filing Sept-18 Return was 25th October 18. Further, Removal of Difficulty Order No. 2/2018 dated 31.12.2018 was issued for extending ITC Claim if supplier has filed in 2A and adjustment/reversals in ITC Claim there to by the month of Mar-19. ITC cannot be availed in respect of RCM supplies and import supplies of 2017-18 for which liability is paid during Apr-18 to Sep-18.

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No	Description	
D	Difference [A-(B+C)]	Equal to total of E & F
E	ITC available but not availed (out of D)	ITC voluntarily not availed may be declared here. Scope of ITC not availed widened and not restricted 2A and 3B only.
F	ITC available but ineligible (out of D)	There could be various reasons for non claim of ITC like Blocked credits, Invoice not available, Goods or services not received, Depreciation claim in respect of capital goods.
G	IGST paid on import of goods (Including import from SEZ)	IGST paid on import of goods as per books to be declared here.
H	IGST credit availed on import of goods (as per 6(E) above)	Auto filled
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 filled

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PART IV

GST Paid



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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						

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PART
✓

Transaction of FY
declared in next year



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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		For FY 2017-18 & 2018-19, taxpayers have an option to not fill this table.			
13	ITC availed for the previous financial year					
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					

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Part V Consists of-

Liability :

Particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April to September of current FY

ITC

ITC for goods or services received in FY 2017-18 but availed in FY 2018-19 and

ITC for goods or services availed in FY 2017-18 and Reversed in FY 2018-19

In GSTR 3B of the Current Financial Year

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PART VI

15. Particulars of Demands & Refunds.

16. Supplies from composition, Job work & goods sent on approval.

17. HSN wise summary for Outward

18. HSN wise summary for Inward.

19. Late Fees

Other Information

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Total Refund
Claimed

Total
Demand

Sanctioned

Paid

Rejected

Pending

Pending

For FY 2017-18 & 2018-19, taxpayers have an option to not fill this table.

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16. Details of Composition, Job work & Goods sent on approval



For FY 2017-18 & 2018-19, taxpayers have an option to not fill this table.

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17 HSN Wise Summary of outward supplies									
HSN Code	UQC	Total Quantity	Taxable Value	Source	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4		5	6	7	8	9
	For Goods only			GSTR-1 Table 12	HSN wise outward supplies to be reported here. - Optional - Annual Turnover upto Rs. 1.5 crores - HSN - 2 digits - Annual Turnover - 1.5 crores - 5 crores - HSN - 4 Digits - Annual Turnover - Above 5 crores				
18 HSN Wise Summary of Inward supplies									
HSN Code	UQC	Total Quantity	Taxable Value	Source	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4		5	6	7	8	9
	For Goods				Relief to Taxpayers while computing HSN wise inward supplies:				

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

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 _____ Signature _____
Name of Authorised Signatory

Date _____ Designation/Status _____

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Additional Liability

Any Additional liability declared in this form will have to be paid through Form DRC-03 by selecting "Annual Return" in the drop down and such liability can be paid through "Electronic Cash ledger" only.

Resources available on Website for Annual Return

- Summary of Form GSTR-1 filed during the year
- Summary of Form GSTR-3B filed during the year
- Comparison of figures declared in GSTR-3B and GSTR-1 is available as a summary report.
- System computed Form GSTR-9.
 - Any change in auto computed data by more than 20% highlights such figures as red on website.

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LATE FEES & PENALTY



CGST + SGST

- Rs. 100 for each Act
- 0.25% of T/O in the State for each act



CGST + SGST

- Rs. 25,000 for each Act (General Penalty) +
- Rs. 50,000 for IGST

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Thank you!

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