

Filing of

Annual Returns

GSTR 9

Bhavani Associates
Mysore

CA Venugopal Gella
Venu and Vinay
Chartered Accountants

Agenda for Discussion

Over View of GSTR 9

Options / Modes of Filing GSTR 9

Features on GSTZEN

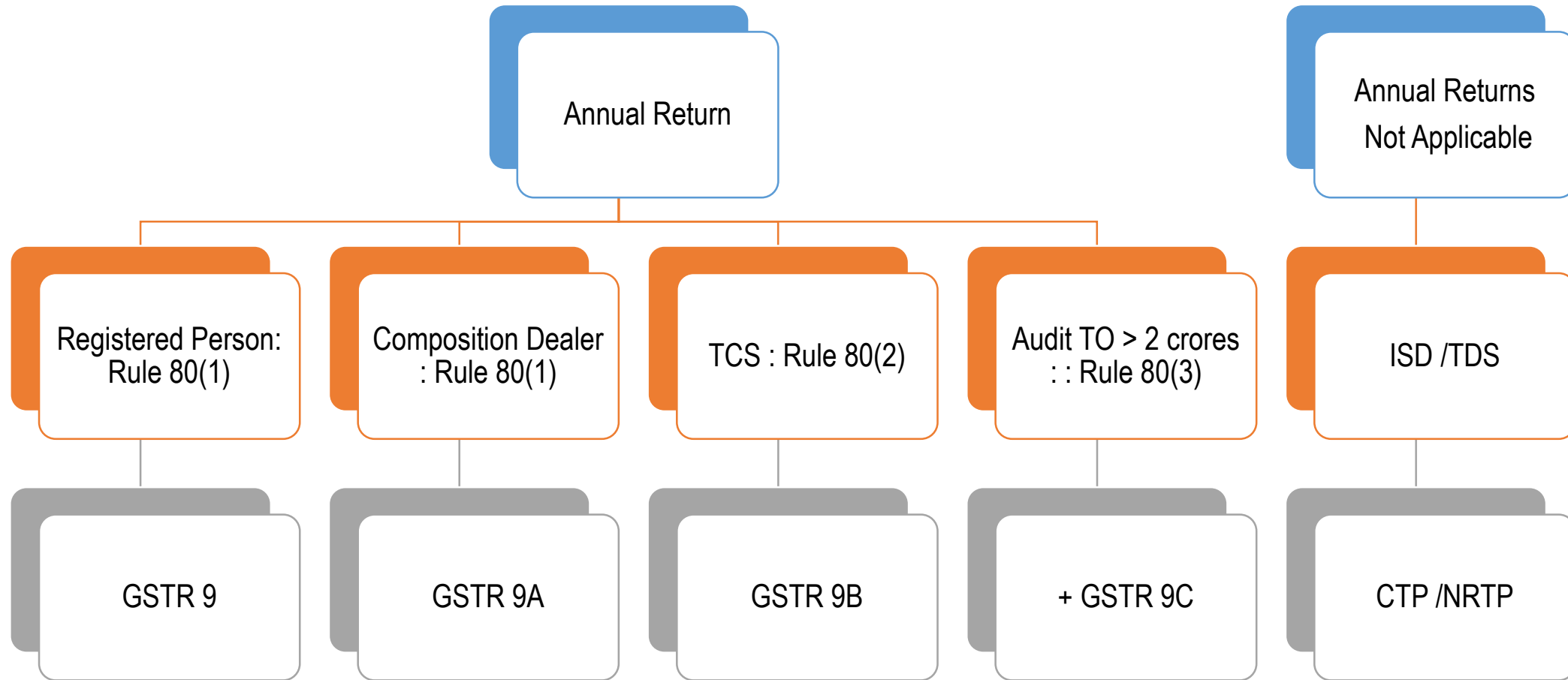
Review Report and Edit Data before Filing

Submit & File

- Offline JSON
- Online Using GSTZEN

Annual Returns & Audit

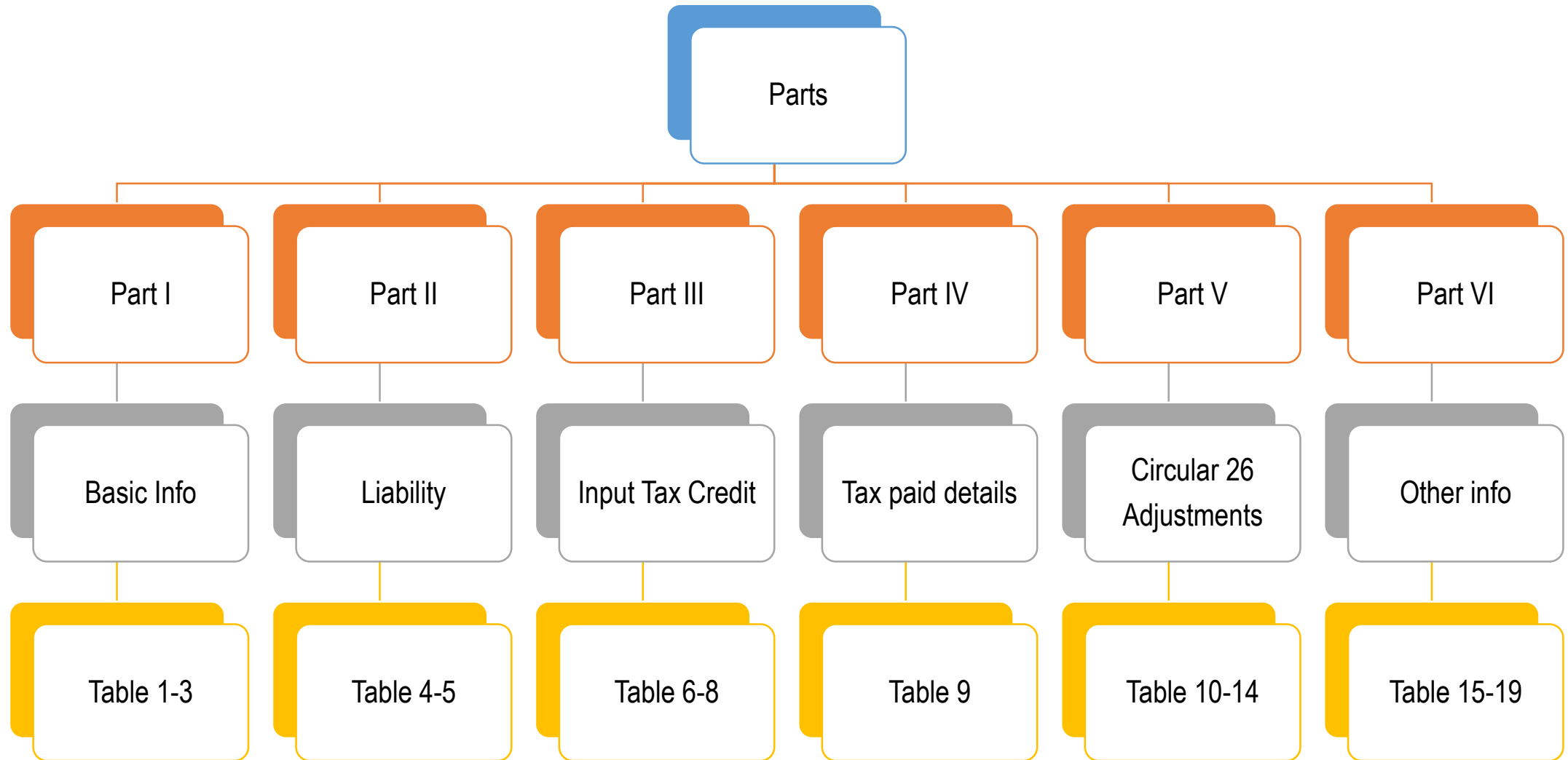
Annual Return – GSTR-9ABC



➤ For FY 2017-18 ; file by 30 Jun 2019 – Order No.03/2018

GSTR 9 – Annual Return (Registered Person)

Annual Return – GSTR 9 Broad View 6 Parts 19 Tables



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File Annual Returns

Financial Year •

2017-18

SEARCH

Annual Return GSTR9

Due Date - 30/06/2019

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[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹2,11,25,592.67	₹4,58,825.00
Central Tax	State/UT Tax
₹16,71,890.71	₹16,71,890.71
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value
₹0.00

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated Tax	Central Tax
₹-	₹-
State/UT Tax	CESS
₹-	₹-

8. Other ITC related information

Integrated Tax	Central Tax
₹1,80,889.36	₹2,50,622.12
State/UT Tax	CESS
₹2,50,622.12	₹0.00

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

Tax payable	Paid through Cash
₹36,82,474.00	₹30,59,115.00
Paid through ITC	
₹6,23,359.00	

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹-1,000.00	₹-1,000.00

15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹0.00	₹0.00
Refund pending	Demand of taxes
₹0.00	₹0.00
Taxes paid	Demands pending
₹0.00	₹0.00

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Taxable value	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00
CESS	
₹0.00	

17. HSN wise summary of Outward Supplies

No. of Records-

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

18. HSN wise summary of Inward Supplies

No. of Records-

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

Part II *Table 4 & 5*

Details of Outward and inward supplies declared during the financial year

Part II: Details of Outward and inward supplies declared during the financial year

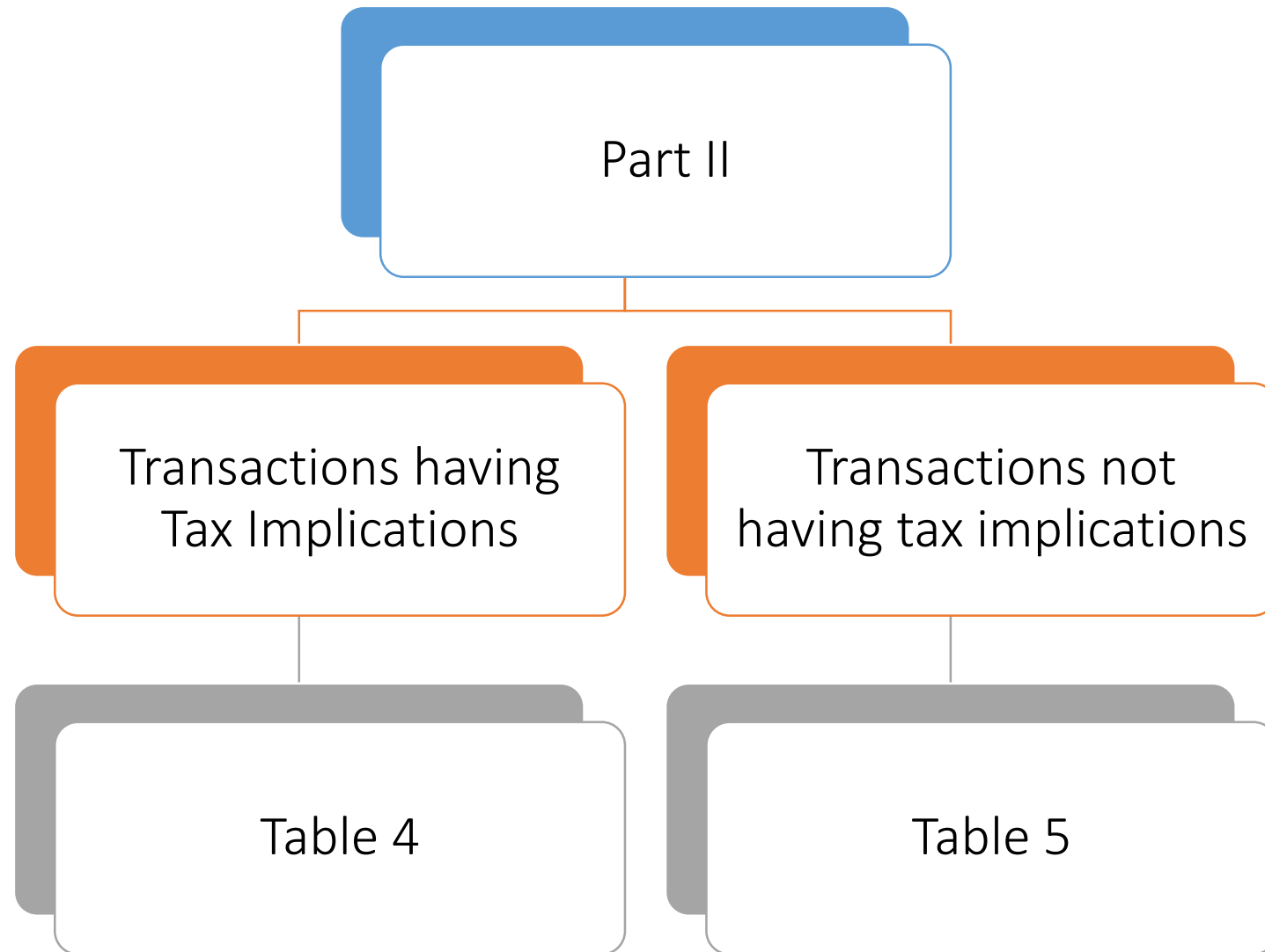
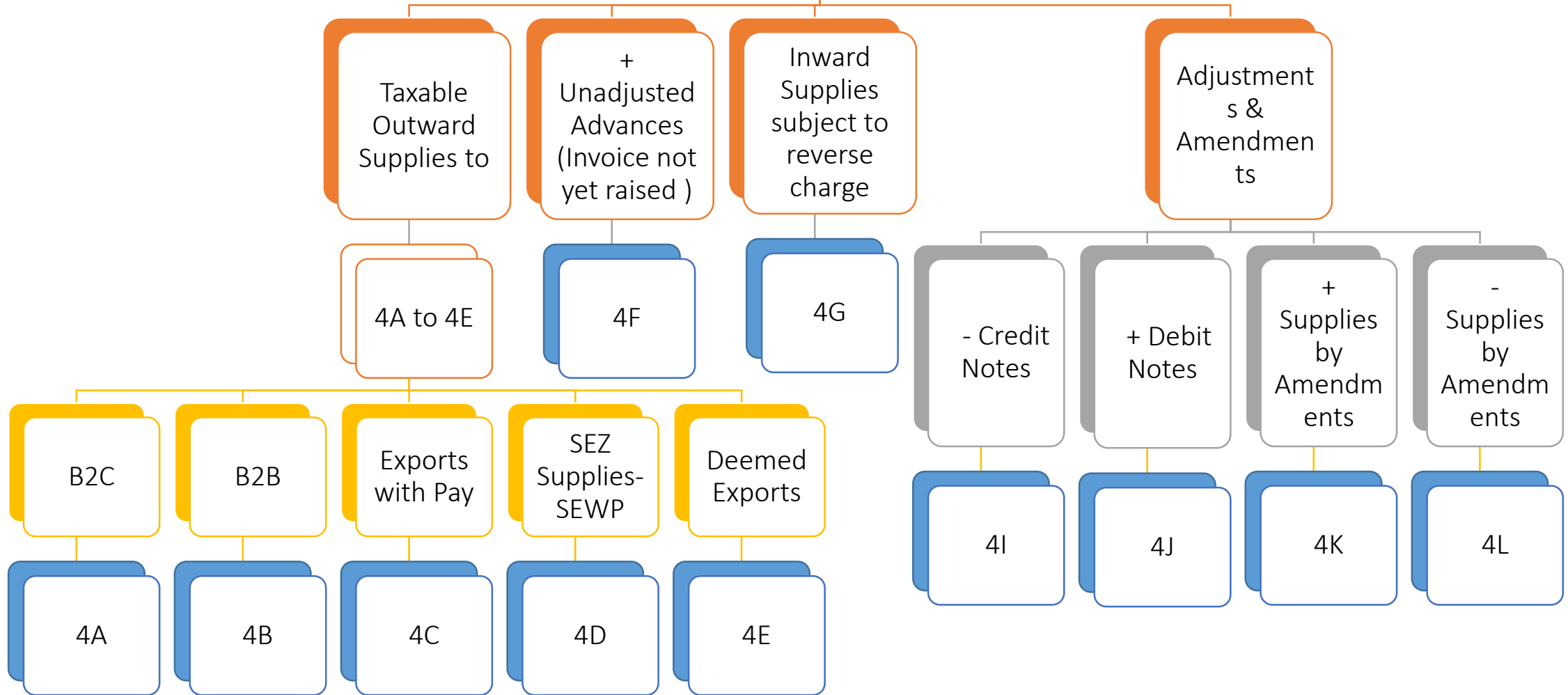


Table 4



Source of Information for Outward Supply

No	Nature of Supply	Instructions
4A	Supplies made to un-registered persons (B2C)	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Supplies made to registered persons (B2B)	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. 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. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.

Table 4

4. Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹2,11,25,592.67	₹4,58,825.00
Central Tax	State/UT Tax
₹16,71,890.71	₹16,71,890.71
CESS	
₹0.00	

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Help ? ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹2,67,700.00	₹2,700.00	₹22,743.00	₹22,743.00	₹0.00
(B) Supplies made to registered person (B2B)	₹2,09,35,904.67	₹4,59,187.38	₹16,54,637.71	₹16,54,637.71	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹15,000.00	₹2,700.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹10,000.00	₹1,800.00			₹0.00

Table 4 Continued

(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹2,44,379.00	₹43,988.00	₹0.00	₹0.00	₹0.00
(H) Sub total (A to G above)	₹2,14,72,983.67	₹5,10,375.38	₹16,77,380.71	₹16,77,380.71	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹2,86,391.00	₹51,550.38	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹61,000.00	₹0.00	₹5,490.00	₹5,490.00	₹0.00
(M) Sub total (I to L above)	-₹3,47,391.00	-₹51,550.38	-₹5,490.00	-₹5,490.00	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹2,11,25,592.67	₹4,58,825.00	₹16,71,890.71	₹16,71,890.71	₹0.00

Table 5

5. Details of Outward supplies made during the financial year on which tax is not payable

Help ? ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

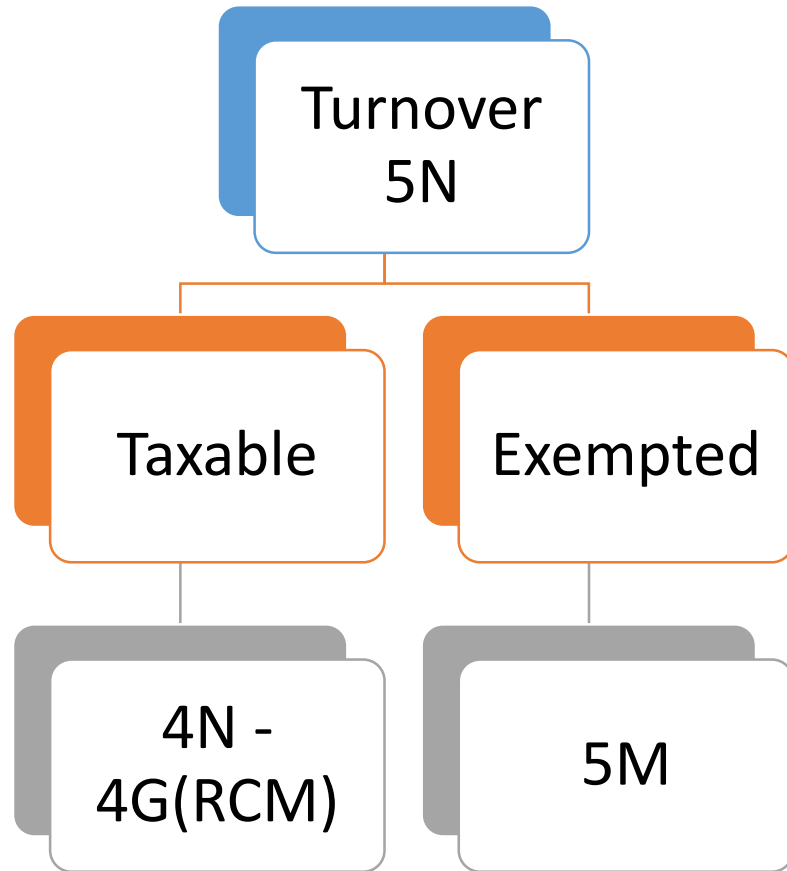
Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)	₹0.00				

Table 5

(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹0.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹2,08,81,213.	₹4,14,837.00	₹16,71,890.71	₹16,71,890.71	₹0.00

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SAVE

Part II Summary 5N



Include

Original

Taxable & Exempted

Amended

In 17-18 and also in 18-19

Dr /Cr Note

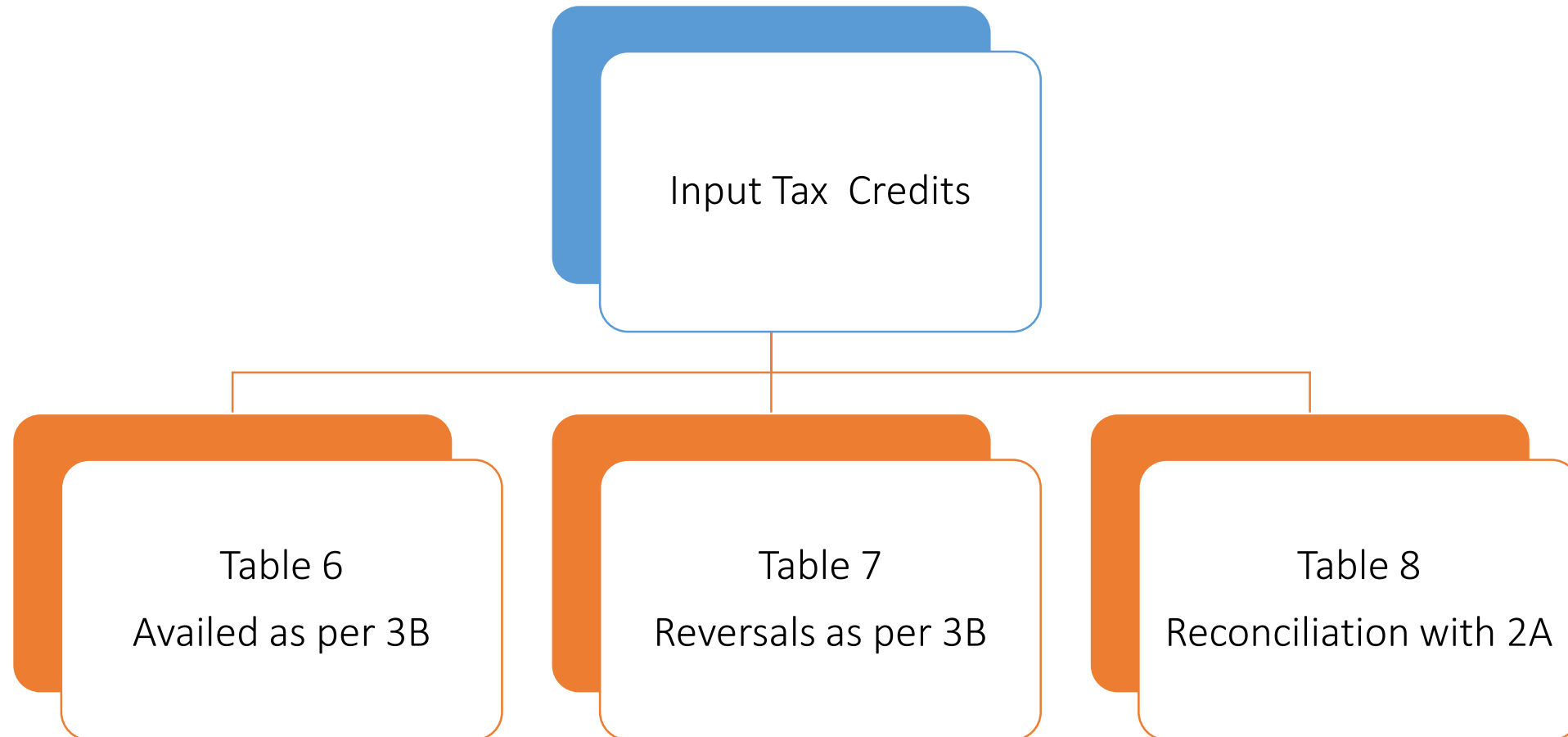
NON GST

The value of "no supply" shall also be declared here.

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

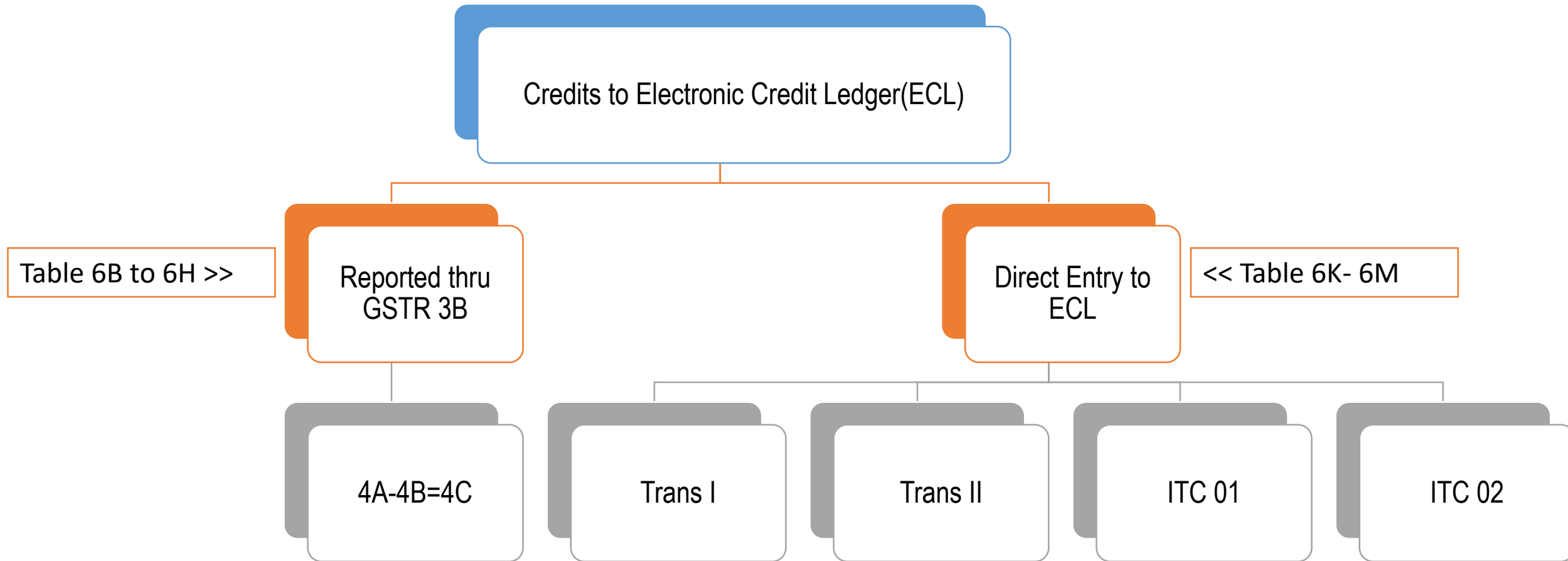
- (1) As per rules 42 & 43 of CGST Rules
- (2) Others

(C) Net ITC Available (A) – (B)

(D) Ineligible ITC

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

Source of Information



Electronic Credit Ledger – Basis Tax Period

Date	Tax Peri	Description	Dr/Cr	IGST	CGST	SGST
29-08-17	Jul-17	ITC accrued through - Inputs	Credit	2,75,831	13,92,549	13,92,549
30-08-17	Jul-17	Other than reverse charge	Debit	(2,75,831)	(13,92,549)	(13,92,549)
22-09-17	Aug-17	ITC accrued through - Inputs	Credit	6,37,874	15,60,743	15,60,743
25-09-17	Aug-17	Other than reverse charge	Debit	(6,37,874)	(15,60,743)	(15,60,743)
					
					
					
17-04-18	Feb-18	ITC accrued through - Inputs	Credit	1,51,613	14,73,589	14,73,589
17-04-18	Feb-18	Other than reverse charge	Debit	(1,51,613)	(14,73,589)	(14,73,589)
14-05-18	Mar-18	ITC accrued through - Inputs	Credit	2,16,202	20,68,455	20,68,455
14-05-18	Mar-18	Other than reverse charge	Debit	-	(17,32,357)	(17,32,357)
29-06-18	Jul-17	FORM GST TRAN - 2	Credit	-	4,99,218	-
29-06-18	Aug-17	FORM GST TRAN - 2	Credit	-	2,32,488	-
29-06-18	Sep-17	FORM GST TRAN - 2	Credit	-	1,78,624	-
29-06-18	Oct-17	FORM GST TRAN - 2	Credit	-	1,40,513	-
29-06-18	Nov-17	FORM GST TRAN - 2	Credit	-	1,23,270	-
29-06-18	Dec-17	FORM GST TRAN - 2	Credit	-	1,46,211	-

Table 6 Input Tax Credit

6.Details of ITC availed during the financial year

Help ? ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹1,09,045.00	₹2,57,156.86	₹2,57,156.86	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00

Table 6 Input Tax Credit

(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00			₹0.00
	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00			₹0.00
(G) Input Tax credit received from ISD		₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		₹0.00	₹0.00	₹0.00	₹0.00

Table 6 Input Tax Credit

(I) Sub-total (B to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Difference (I - A above)	-₹1,09,045.00	-₹2,57,156.86	-₹2,57,156.86	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)		₹0.00	₹0.00	
(L) Transition Credit through TRAN-II		₹0.00	₹0.00	
(M) Any other ITC availed but not specified above	₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)	₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)	₹0.00	₹0.00	₹0.00	₹0.00

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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
7F	Reversal of TRAN-I credit	
7G	Reversal of TRAN-II credit	
7H	Other Reversal (Pl Specify)	Rule 38, Rule 44
7I	Total ITC Reversed (A to H) above	<AUTO> < Total Reversal >
7J	Net ITC Available for Utilization (60 - 7I)	

Credits Reversed

7.Details of ITC Reversed and Ineligible ITC for the financial year

Help ? ↻

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C) As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D) As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹0.00	₹0.00	₹0.00	₹0.00

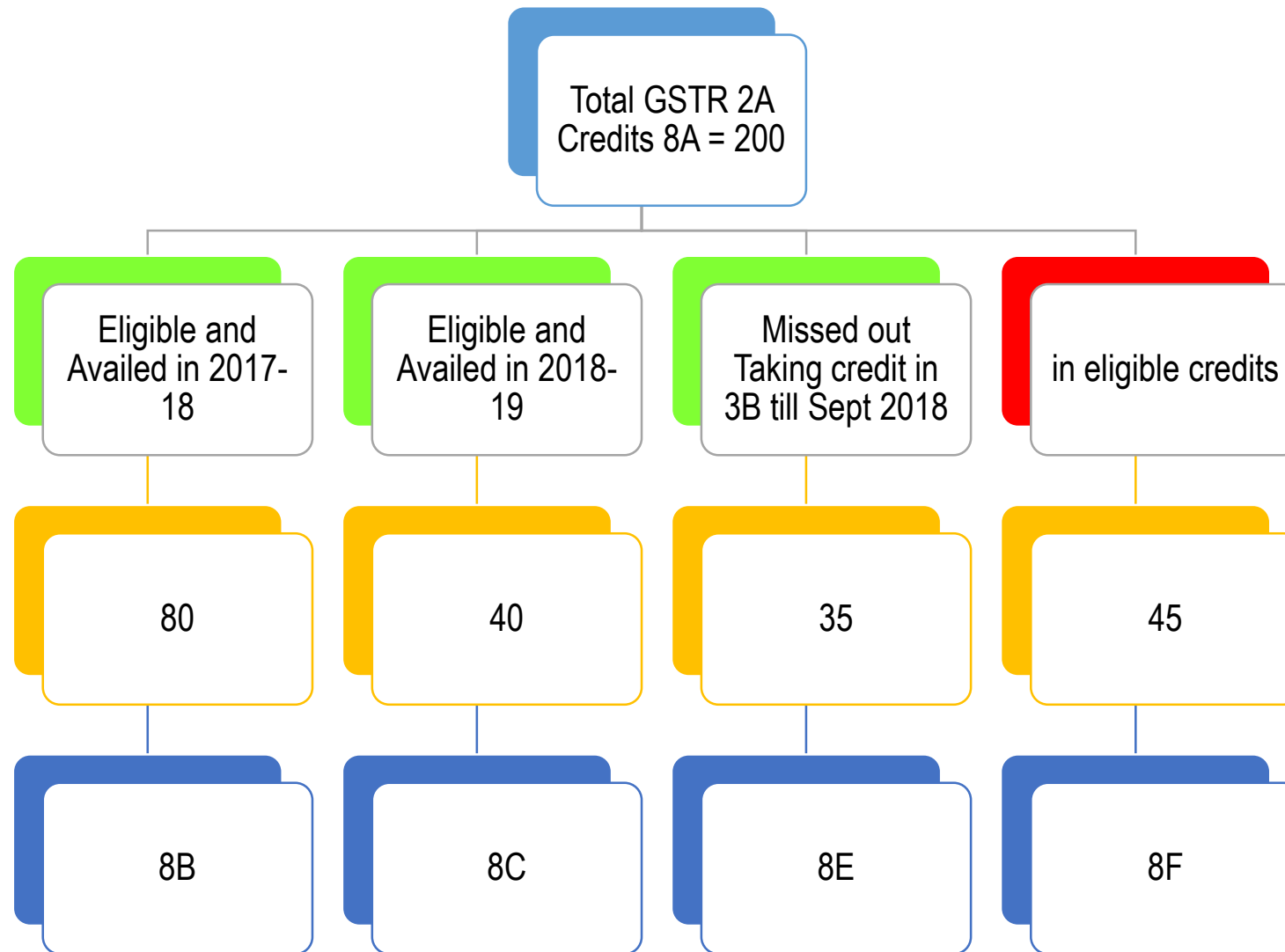
BACK TO GSTR-9 DASHBOARD

SAVE

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

Table 8 : Understanding 8D



Part IV *Table 9*

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

Annual Return Format : Table 9

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

Help ? ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹5,56,824.00	₹4,58,343.00	₹98,481.00	₹0.00	₹0.00	
Central Tax	₹15,62,825.00	₹12,95,104.00	₹10,564.00	₹2,57,157.00		
State/UT Tax	₹15,62,825.00	₹13,05,668.00	₹0.00		₹2,57,157.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹0.00	₹0.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

BACK TO GSTR-9 DASHBOARD

SAVE

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 upto date of filing of annual return of previous FY whichever is earlier

Amendments

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Help ? ↻

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)	₹2,08,81,213.67	₹4,14,837.00	₹16,71,890.71	₹16,71,890.71	₹0.00

BACK TO GSTR-9 DASHBOARD

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Payment for Amendments

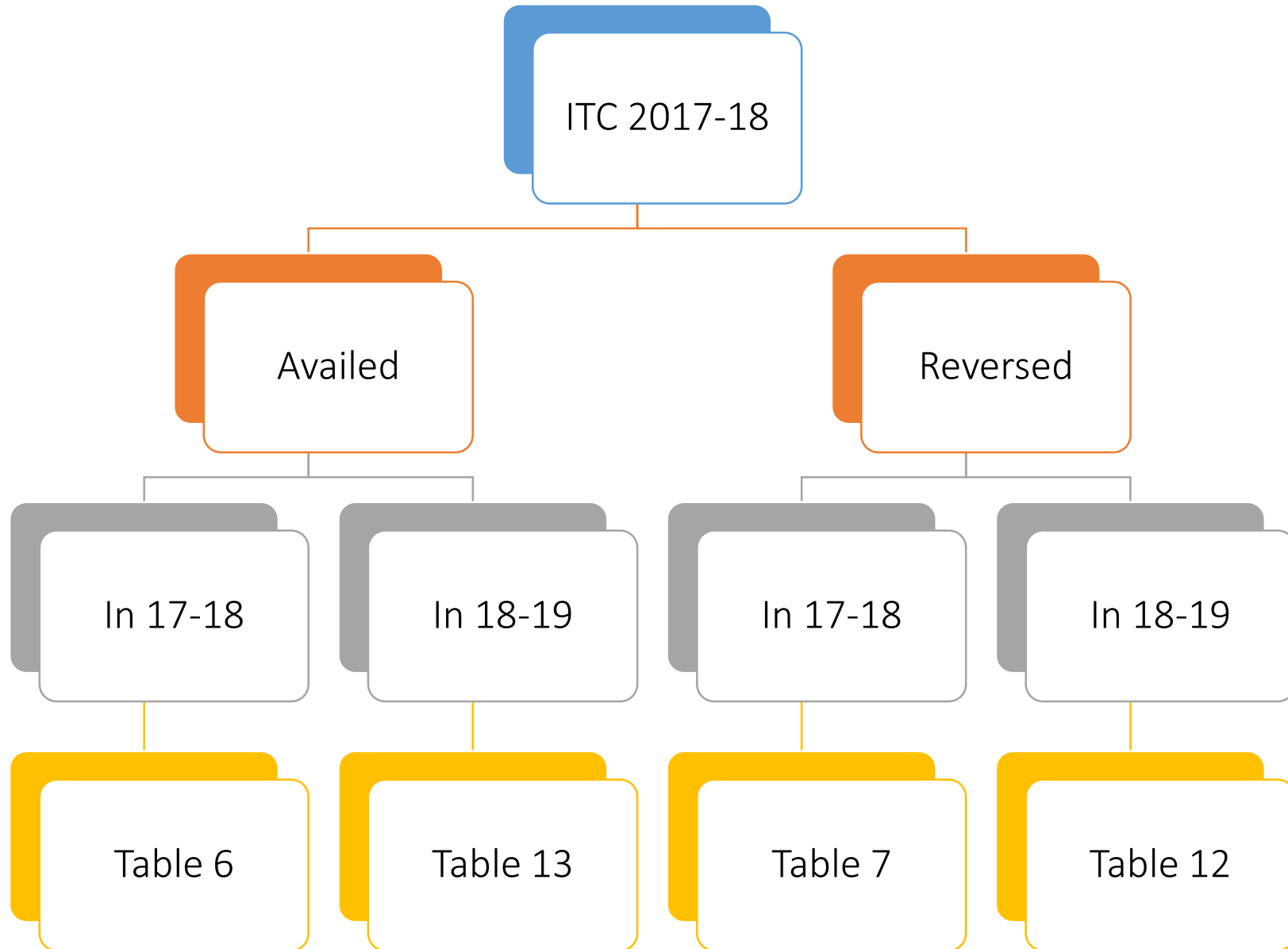
14. Differential tax paid on account of declaration in table no. 10 & 11

Help  

Description	Payable (₹)	Paid (₹)
Integrated Tax	-₹500.00	-₹500.00
Central Tax	-₹250.00	-₹250.00
State/UT Tax	-₹250.00	-₹250.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD

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

Other Information

Annual Return Format : Table 15

15. Particulars of Demands and Refunds

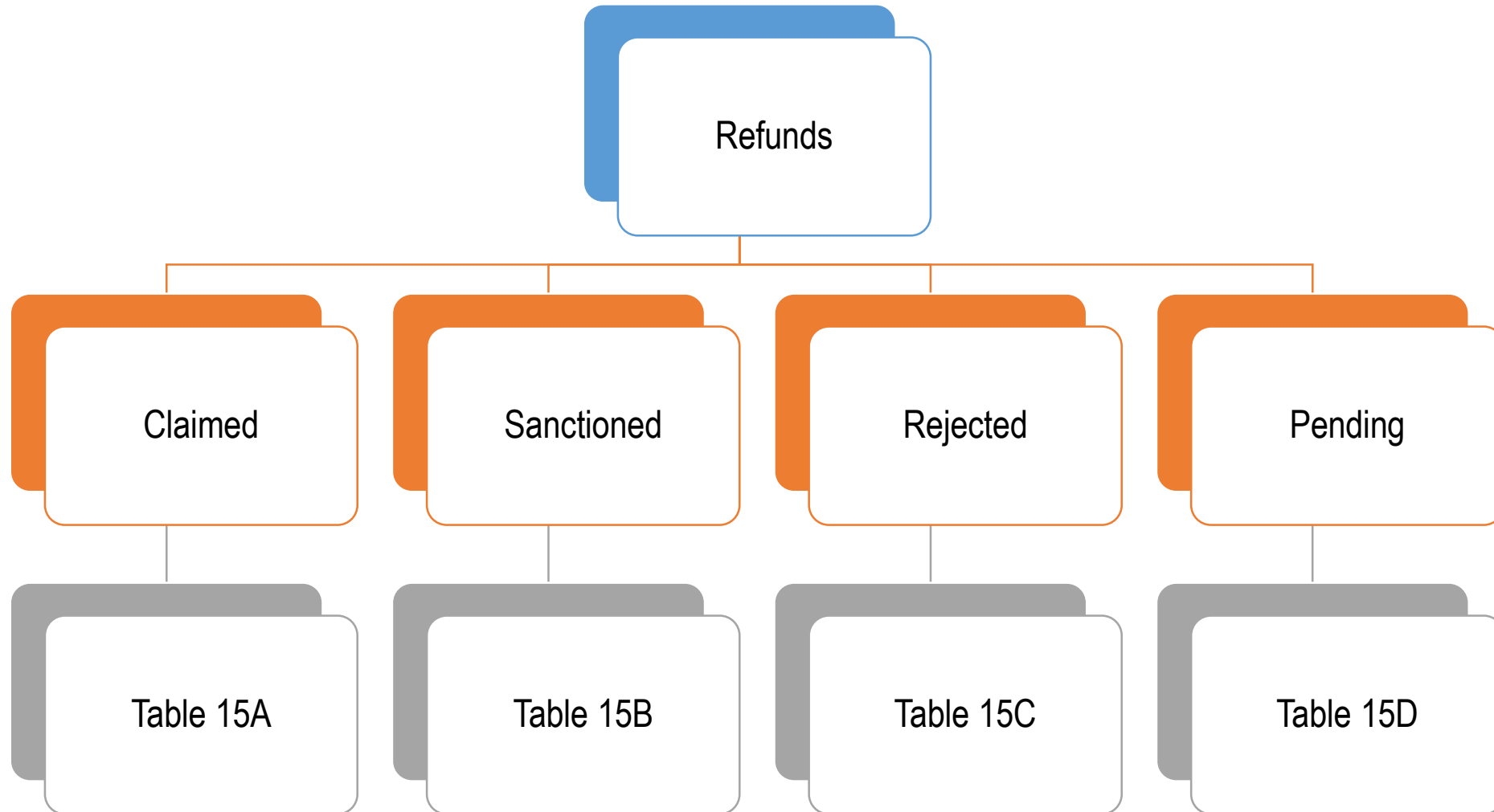
Help ? ↻

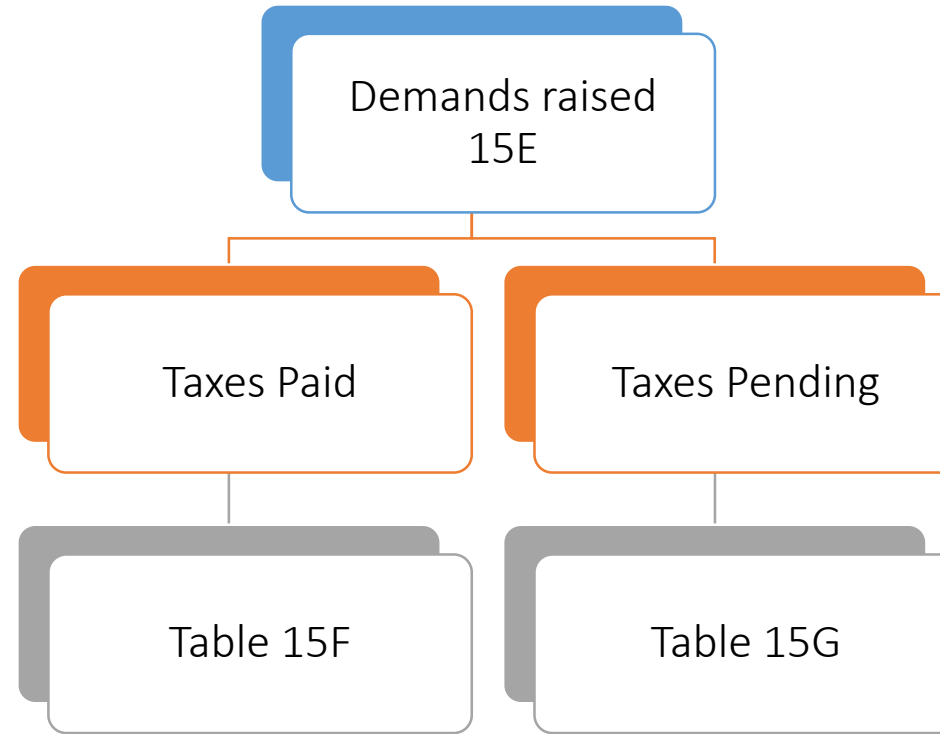
Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD

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Table 15 : Refunds





Demand

- Only GST demand to be included
- SCN are not to be reported under this table
- Check rejected credits are restored or written-off
- appeal made values also to be reported in this section.

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	Table 5				
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

Special Information

- Provide factual data and if details not available, state it
- Tracker for goods sent to job-worker (not transition 141)
- Information only; no tax to be paid

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	Table 12	3	4	5	6	7	8	9

Special Information

- HSN summary of 'outward' supplies required
- Match with 5N + 10 + 11
- Prepare such summary for non-monetary/sch I supplies
- Identify limitations is data collection

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

Special Information

- HSN summary of 'inward' supplies required
- Creditable and non-creditable inward supplies
- Data of value and tax required, if available
- Expect more attention to this table 18, in future
- Cannot be 'nil' in all columns, provide available data
- Disclose limitations of data maintenance

Thank You

For Clarifications, mail to
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