



Filing of Annual Return Form GSTR-9 (with Live Demo)

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Annual Return

There are 4 types of Annual Returns :-

1. GSTR-9 : Should be filed by the regular taxpayers filing GSTR-1 & GSTR-3B
2. GSTR-9A : Should be filed by the persons registered under Composition scheme
3. GSTR-9B : Should be filed by the e-Commerce Operator who has filed GSTR-8 during the financial year (not applicable for the year 2017-2018)
4. GSTR-9C : Should be filed by the taxpayers **whose annual turnover exceeds Rs.2cr during the financial year**. All such tax payers are also required to get their accounts Audited and file a copy of Annual Accounts and Reconciliation Statement along with GSTR-9C

Annual Return

- ❖ Form GSTR-9 is an Annual Return to be filed once, for each financial year by the Registered Taxpayer who are regular taxpayer, including SEZ units and SEZ Developers
- ❖ The Taxpayers are required to furnish details of Outward supplies, Inward supplies, Input tax credit, Refund claimed or demand created etc. in the Return
- ❖ In the Annual Return for F.Y 2017-18, the details pertaining to the period from July 2017 to March 2018 are to be reported
- ❖ In case if the Taxpayer is registered after 1st July 2017, in such case details for the period from the effective date of Registration till 31st March 2018 is to be provided
- ❖ If the Composition Taxpayer withdrawn from the Composition scheme and opted for Regular scheme in the middle of the year, then he has to file both GSTR-9 & 9A

Annual Return

1. Annual Return not required to be filed by casual taxpayers, Non Resident Taxpayers, Input Service Distributors (ISD), Person Registered as Tax Deductor / Tax Collector at Source (TDS/TCS)
2. All others are mandatorily to file Form GSTR-9 irrespective of the Turnover.
3. Taxpayer who has got his Registration cancelled, has to file Annual Return for the said financial year
4. Taxpayer must have active GSTIN during the relevant financial year as a normal/regular taxpayer even for a single day
5. Taxpayer has filed all applicable returns i.e. GSTR-1 and GSTR3B of the relevant financial year before filing the Annual Return

NIL Return

GSTR-9 Nil Return can be filed if the person has :-

- (i) Not made any Outward supply (Sale)**
- (ii) Not received any Goods/Services (Purchase)**
- (iii) No other liability to report**
- (iv) Not claimed any credit**
- (v) Not claimed any refund**
- (vi) Not received any order creating demand**
- (vii) There is no late fee or Interest paid**
- (viii) Should have filed NIL GSTR-1 & GSTR-3B without any data**

Due date for filing Annual Return

Due date for filing Annual Return for the year 2017-2018 is on or before 30th June 2019

Late fee Rs.200/- per day for delayed filing of Return (Rs.100/- CGST & Rs.100/- SGST) subjected to maximum of 0.25% of Turnover.

Late Fee Rs.200/- per day even for delayed filing of NIL Return

GSTR-9 Return is required to be filed at GSTIN level i.e. for each GST Registration. If the Taxpayer has obtained multiple Registrations under the same PAN whether in the same State or different State, then the person has to file separate Annual Return

GSTR-9 once filed cannot be revised or modified. Therefore it is very necessary to file correct Annual Return

Pre-Requisite before filing GSTR-9

- 1. Reconcile the Data with your Books of Accounts and Financial Statement for the year 2017-2018**
- 2. Check whether MISC Receipts are accounted in the Return and discharged Tax liability**
- 3. Check for any Error/Omission in reporting data GSTR1/ GSTR3B which has not been rectified in subsequent Return**
- 4. Reconcile your Tax liability as reported in GSTR1 vis-à-vis GSTR3B filed for the year**
- 5. Reconcile / Match your ITC credit reported in GSTR3B with GSTR2A. Any missing entry of Inward supply may leads to disallow the credit. (Should have been corrected before filing March 2019 Return)**
- 6. Compute ITC availed / Inadmissible & also reversal of ITC**
- 7. Check whether payment is made to the supplier of goods/services within 180 days from the date of supply. If not make provision for reversal of credit**
- 8. Additional Liability not declared in GSTR1 and GST3B may be declared. However ITC unclaimed during 2017-18 cannot be reclaimed**

Auto Populated data

There are total 19 tables in GSTR-9 Annual Return. Details will be auto populated based on the GSTR1 & GSTR3B already filed. If the figures are correct the same can be saved and proceed for further table.

- ❖ Table 4 : Details of Outward & Inward supplies on which tax payable**
- ❖ Table 5 : Details of Outward supplies for which tax is not payable**
- ❖ Table 6: Details of ITC availed**
- ❖ Table 7: Details of ITC Reversed**
- ❖ Table 8A: Details of ITC as per GSTR2A**
- ❖ Table 9: Details of Tax paid through credit and cash**
- ❖ Table 19 : Details of Late Fee payable & paid**

Tables to be manual entered

Some of the tables are to be updated manually

- ❖ **Table 10,11,12,13: Details of Previous year transactions**
- ❖ **Table 14: Differential tax paid**
- ❖ **Table 15: Particulars of Demands & Refunds**
- ❖ **Table 16: Supplies received from Composite Taxpayers**
- ❖ **Table 17: Details of HSN code for Outward Supplies**
- ❖ **Table 18: Details of HSN code for inward supplies**

You can modify the figures in the Annual Return *except for the following tables (Non Editable) :-*

- ❖ **Table 6A : Total amount of input tax credit availed as per GSTR3B**
- ❖ **Table 8A : ITC as per GSTR2A**
- ❖ **Table 9 : Details of Tax paid as declared in the Return**

Alert Message

1. Computation of ITC based on GSTR-2A was auto-populated by the System based on GSTR-1 filed by your corresponding suppliers upto..... . Next update of ITC based on GSTR-2A will happen soon. If you have some missing credits in GSTR-2A, you may like to wait till next update.

2. 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.

Voluntary Payment-DRC-03

1. **DRC-03** is a payment form in which a taxpayer can pay the Tax, Interest, Penalty voluntarily or in response to the SCN raised by the Dept.(Sec.73 & 74)
2. Payment of Tax can be made through Credit or Cash Account. But Interest & Penalty should be by cash only
3. Login to GST Portal and go to '**User Services**' - '**My Applications**'
4. Mention the amount either in Credit or in Cash account
5. Enclose Documents like, Statement in PDF/JPG
6. Generate DRC-03 Report



Filing of Reconciliation Statement Form GSTR-9C

What is Form 9C

- Form GSTR-9C is a reconciliation statement, duly verified and signed by Chartered Accountant/Cost Accountant and this form is required to be furnished along with filing of annual return in Form GSTR-9 by the taxpayer whose turnover is above Rs.2cr during a financial year.
- This requirement is not applicable to Central Government or a State Government or a local authority, whose books of accounts are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force. [Sec.35(5) of CGST Act]

Details in GSTR-9C

Details of Part A & Part B Tables of Form GSTR-9C statement needs to be filled in

Part A: -

- Reconciliation of Turnover Declared in Audited Annual Financial Statement with Turnover Declared in Annual Return (Form GSTR9).
- Reconciliation of Gross Turnover
- Reasons for Un-reconciled difference in Gross Turnover
- Reconciliation of Taxable Turnover
- Reasons for Un-Reconciled Difference in Taxable Turnover
- Reconciliation of Tax Paid

Details in GSTR-9C

Part A: -

- Reconciliation of Input Tax Credit (ITC)
 - Reconciliation of Net Input Tax Credit (ITC)
 - Reasons for Un-reconciled Difference in ITC
 - Reconciliation of ITC Declared in Annual Return (GSTR9) with ITC Availed on Expenses as per Audited Annual Financial Statement or Books of Account
 - Reasons for un-reconciled difference in ITC
 - Tax Payable on Un-reconciled Difference in ITC
 - Auditor's Recommendation on Additional Liability Due to Non-reconciliation

Details in GSTR-9C

PART – B: Certification

- (i) Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit
- (ii) Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts

Form GSTR-9C can be filed only after filing the annual return Form GSTR-9

GST Portal will not validate whether the turnover of taxpayer exceeds Rs.2cr or not.

Compare the Tables

- ❖ Download from Offline tool in .xls utility
- ❖ Downloading Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9
- ❖ Click “INITIATE FILING” The GSTR-9C page is displayed. Click the download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) button. System-generated PDF gets downloaded
- ❖ Form GSTR-9C Tables Derived from Form GSTR-9 will contain following pre-filled in fields:
 - Turnover as declared in Annual return (Form GSTR-9)
 - Taxable turnover as per liability declared in Annual Return
 - Total amount of tax paid as declared in Annual Return
 - ITC claimed in Annual Return
- ❖ Chartered Accountant will verify and reconcile the figures.

Uploading the file

- Once the Chartered Accountant/Cost Accountant fills up, validates and previews the required details in the GSTR-9C Offline Utility and clicks the Generate JSON File to Upload GSTR-9C details on GST Portal button, popup window appears to save the generated JSON file
- Taxpayer should not make any changes in the JSON file generated by the Auditor. During upload, GST System validates that no changes have been made by taxpayer in JSON signed by auditor. Ask PDF file from your CA before filing.
- CA can make changes to the process data as long as you have not filed Form GSTR-9C. Once filed, Form GSTR-9C cannot be revised.

Documents to be uploaded

- Chartered Accountant/ Cost Accountant after verification and signing will pass on the signed JSON file to taxpayer for uploading on the GST Portal. It is to be uploaded on the GST portal by the taxpayer, after verification, along with a copy of the documents like Balance Sheet, Income and Expenditure Account/ Profit and Loss Account and any other documents required to be uploaded as deemed fit.
- If Auditor recommends additional liability, Taxpayer can pay the Additional liability in DRC-03