

Bhavani Associates welcomes you all

Annual Returns

under

GST

GSTR 9  
Mysore  
Bhavani Associates

CA Venugopal Gella  
Venu and Vinay  
Chartered Accountants

## Agenda for Discussion

Provisions of Annual Returns

Understanding GSTR 9

FAQ's and Exceptions



# Annual Returns & Audit

# Annual Return

- Section **44(1)** requires every registered person,
  - other than an Input Service Distributor, TDS /TCS / CTP / NRTP
  - 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.

*This form is notified by the government vide Notification 39/2018 on 4<sup>th</sup> Sept 2018.*

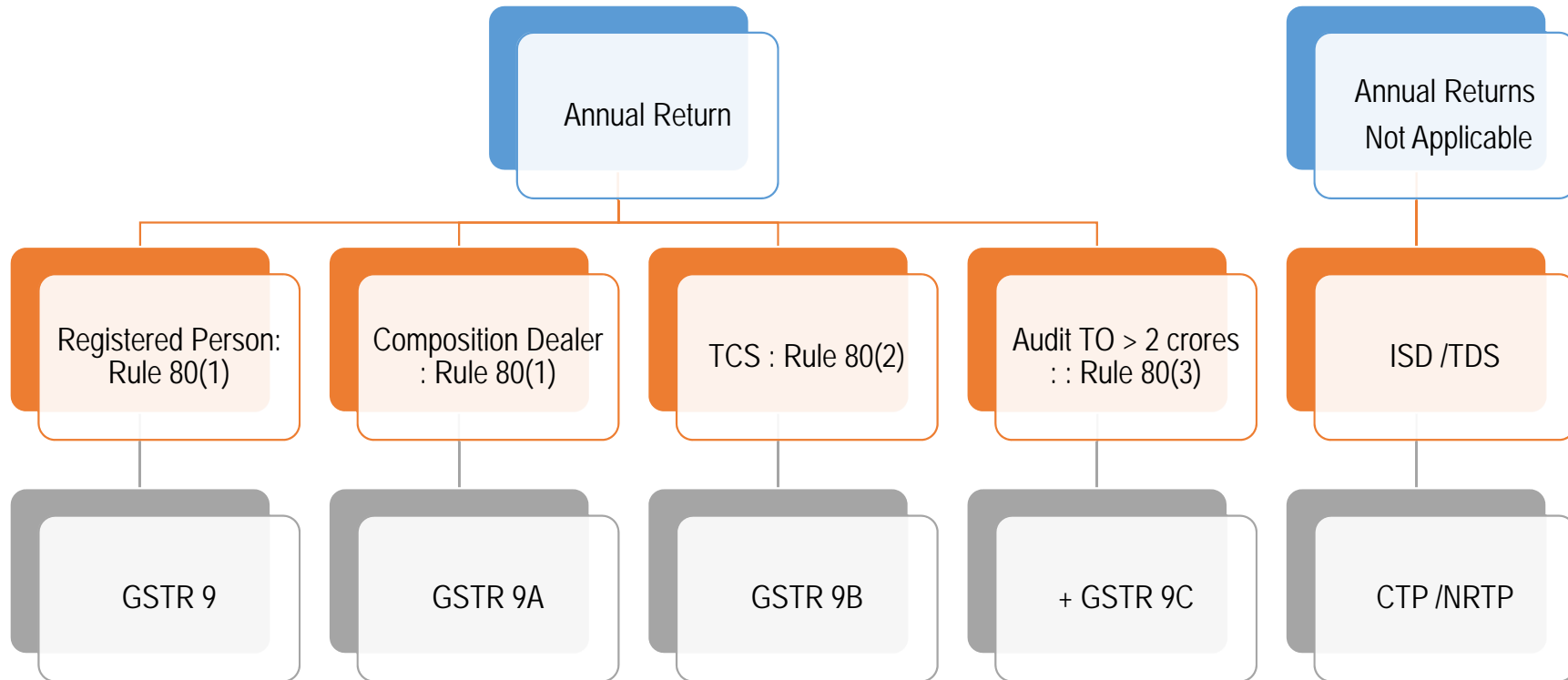
## Annual Returns Sec 44(1)

- **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 December 2018

# Annual Audit

- Section 35 (5) Every registered person whose turnover during a financial year exceeds the prescribed limit(2crores) 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
- Section 44(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 particulars as may be prescribed.

# Annual Return – GSTR-9ABC



➤ Last date - 31st December following the end of the financial year

## Q&A

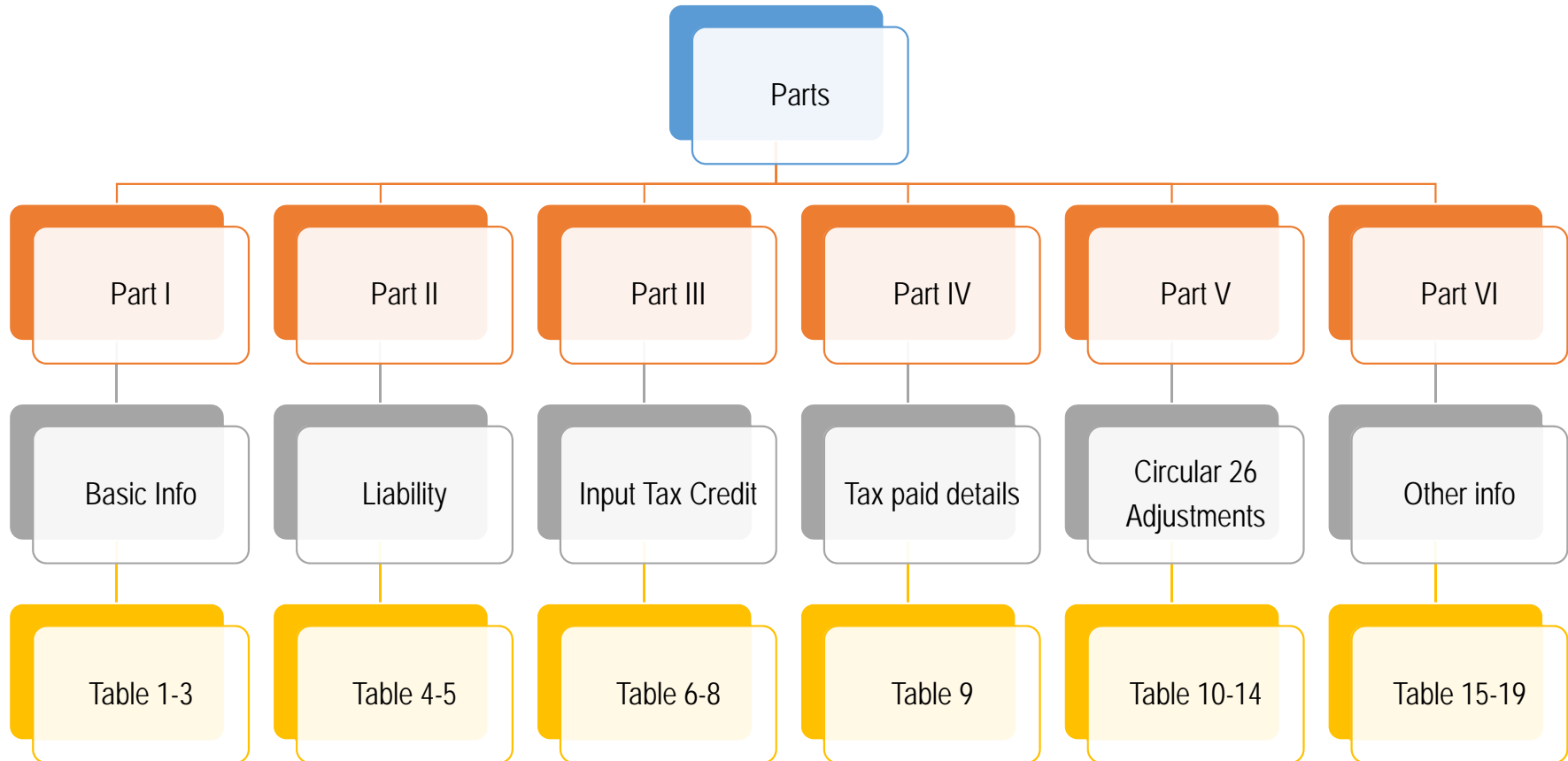
- Can the Due Date be extended?
  - If so under which section?
- Why ISD and CTP not included in GSTR 9?
  - Would it not have any missed out data for 9C?
- Registration as on What date?
  - Migrated and surrendered.
  - Newly opted and surrendered.
  - Login doesn't exist as on March 2019.
- Can I file GSTR 9 without filing GSTR 1 and 3B
  - If NO, can GSTR 1 of 2017-18 be filed after Sept 2018?
- Multiple switch over from composition to regular in 2017-18.





# GSTR 9 – Annual Return (Registered Person)

# Annual Return – GSTR 9 Broad View 6 Parts 19 Tables



# 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)	

## Points to Note on Annual Returns

- **Period Coverage** : 1st July 2017 to 31st March 2018
- **Time Lines** : 31st Dec 2018 for FY 17-18
- **Late Filing Fees** : Rs. 100/- per day per Act (CGST + SGST/UTGST), subject to a maximum amount of (0.25% CGST + 0.25% SGST/UTGST) of the turnover in the State.
- **Notice for Non filer** : Sec 46 read with Rule 68, A notice in FORM GSTR-3A shall be issued with in fifteen days, electronically, to a registered person who fails to furnish return under section 44.
- **Thresh hold Limit** : All Registered Tax payers even if the turnover is NIL shall file.
- **PAN / GSTIN** : This is not an Entity Level reporting, its GSTIN based filing.
- **Source of Information** : Circular 26/2017 clarifies how to correct information in returns based on the books. Presuming Returns are corrected, information furnished in GSTR 3B to be reported, along with information furnished in GSTR 1 may be considered for reporting various information in sub Tables.

## Q&A

- % calculation for late fees..
  - How should Turnover in the state be read as when there are 2 GSTIN in same state.
- How to deal with difference in in GSTR 1 and GSTR 3B
  - Excess Taxes paid in GSTR 3B.
  - Short Taxes paid in GSTR 3B.
  - Taxes Correctly paid but Turnover wrongly reported.
  - Turnover correctly reported but interchange of taxes between I & C+S.
- New Discovery
  - Can new taxes be paid thru GSTR 9.
  - Missed out Input Tax credit can it be availed in GSTR 9.
  - Can RTP reverse excess ITC in GSTR 9.



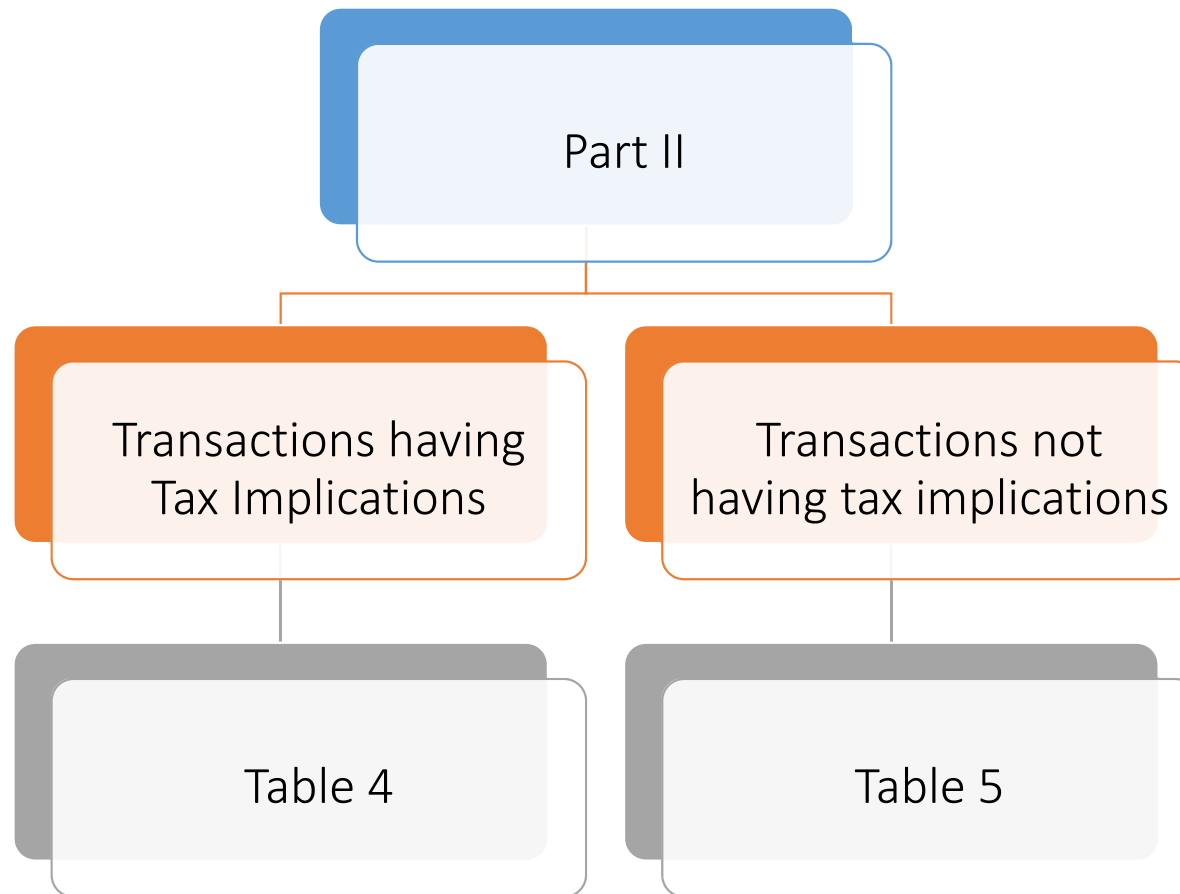
# Part II *Table 4 & 5*

Details of Outward and inward supplies declared during the financial year

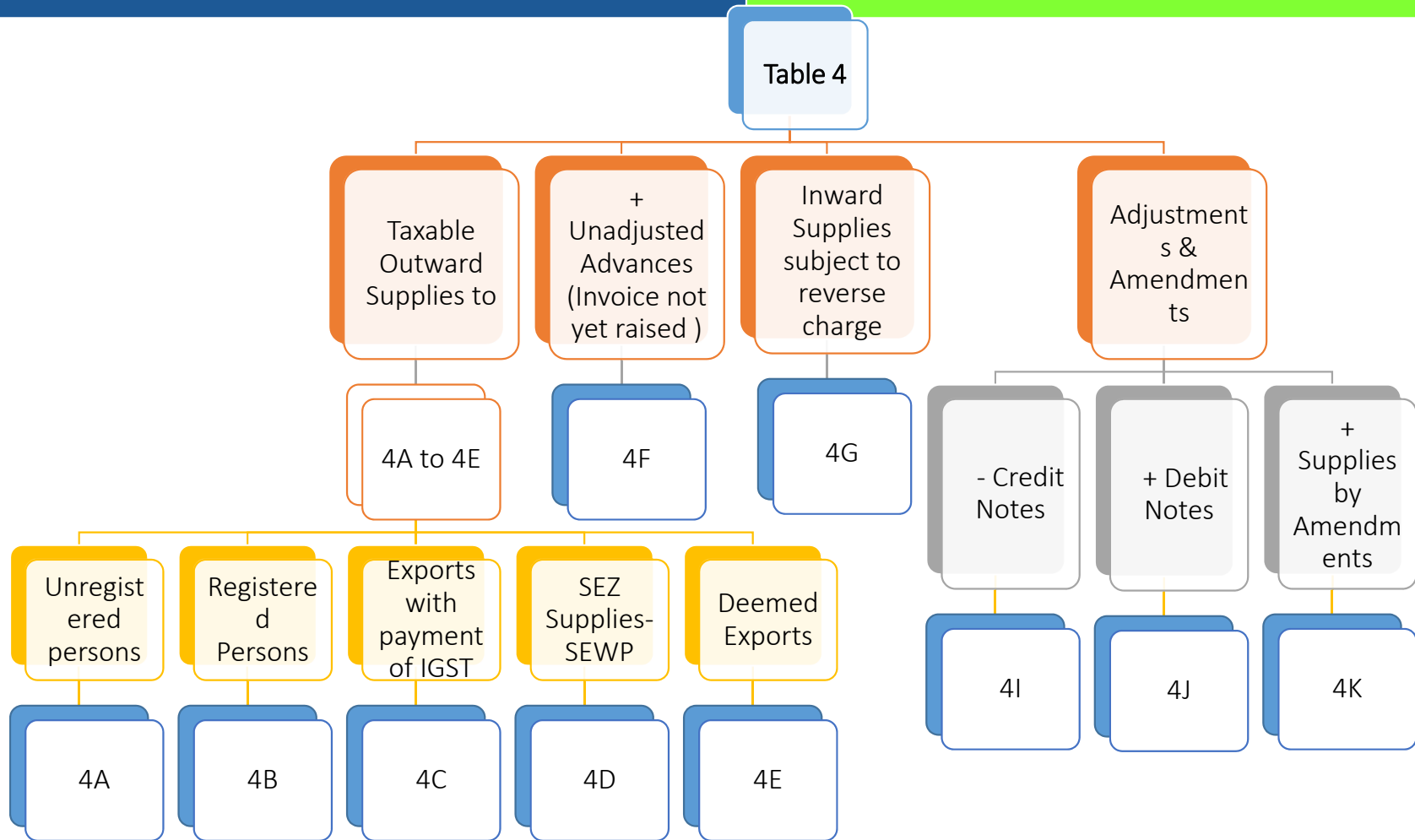
## GSTR 1 Relevant Table

Table No	Description
4	B2B Invoices including RCM & E-commerce
5	B2CL Supplies to unregistered persons (Inter - state) Large Invoices > 2.5 Lacs
6	Exports , SEZ Supplies and Deemed Exports
7	B2CS (Net of Debit / credit notes) other than supplies covered in Table 5
8	Exempt : Nil rated, Exempted and Non GST outward supplies*
9	Amendments in Table 4, 5 and 6 for earlier tax periods
10	Amendments in Table 7 for earlier tax periods
11	Tax Liability (Advances received) & Adjustment of advances

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







# Outward and Inward Supplies

- Source of data; errors of omission-commission
- Reference to tables in GSTR 1;
- Invoice value v. Taxable value (abatements)
- Declared 'for' 2017-18 'in' returns filed (belated)

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
<b>4</b>	<b>Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year</b>					

# Outward and Inward Supplies

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)	Table 5, 7 and 9, 10				
B	Supplies made to registered persons (B2B)	Table 4A, 4C				
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Table 6A				
D	Supply to SEZs on payment of tax	Table 6B				
E	Deemed Exports	Table 6C				

- Outward supplies at not only sales but all credits
- Supplies actually reported in 2018-19 'for' 2017-18
- Supplies reported 'as if' relating to 2018-19 stays
- 'Date-of-doc' relevant but not amendment or CN-DN

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					<b>Table 11A</b>
G	Inward supplies on which tax is to be paid on reverse charge basis	<b>Counter Party Table 4B / Table 3.1(d) / GSTR 2A Table 4</b>				
H	Sub-total (A to G above)					

### Outward and Inward Supplies

- Tax-paid advances collected but not billed in 2017-18
- Inward supplies ‘push’ by counter-party (only 9(3))
- Note on 9(4) and 5(4) pre / post Oct 13, 2017
- Note on treatment of ‘reimbursement supplies’
- Invoice-wise details in workings for each item in table

I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					Table 9B
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					Table 9B

Outward and Inward  
Supplies

- 'Date-of-doc' relevant and related to 4B to 4E
- 'Doc-type' relevant whether s.34 allows or not
- CN-DN issued 'in' 2017-18 **not** 'for' 2017-18
- Consider supply invoice 'amended through' DN-CN
- Include CN-DN under 142(2) but exclude if tax-unpaid

K	Supplies / tax declared through Amendments (+)					Table 9A and 9C
L	Supplies / tax reduced through Amendments (-)					Table 9A and 9C
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Outward and Inward  
Supplies

- Omission-commission (B2C) already reported (4A)
- Omission-commission (B2B) now reported (4BCDE-IJ)
- Omission-commission 'for' 2017-18 but 'in' 2018-19
- Invoice-CN-DN-Refund Voucher 'for' 2017-18 only

## Q&A

- **B2C Reporting**
  - Originally reported as B2C later corrected as B2B, how to report ?
  - Credit Note and Debit Notes issued for B2CL
- **Value to Report**
  - Difference between Taxable Value and Invoice Value.
  - 1/3rd Land Deduction for Works contract how to report
- **B2B**
  - Sales in 2017-18 , creditnote in2018-19
- **Exports**
  - Originally reported as withpay, later corrected it as without pay
- **Amendment Reporting**
  - Original Invoice reported in March-18 for 100/-, Amended in June-18 to 85/-

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					Table 6A
B	Supply to SEZs without payment of tax					Table 6B
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					Table 4B

### Outward and Inward Supplies

- Exports (goods or services) declared as 'not taxable'
- Export with-IGST payment already reported (4C-D)
- Review of 'export conditions' not to affect reporting
- Outward supplies 'push' to counter-party reported



D	Exempted						
E	Nil Rated						
F	Non-GST supply						
G	Sub-total (A to F above)						

Table 8

Outward and Inward  
Supplies

- All kinds of 'un-taxed' supplies to be actually reported
- All 'no supply' transactions to be reported
- Report credits in expenditure-asset-liability accounts
- Report omissions up to Oct 31, 2018, no tax effect
- Ensure 'complete' transparency of transactions

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 (-)						

**Table 9B**

Outward and Inward Supplies

- Ensure no overlap with 4IJKL
- Supplies 'with-tax' in 4IJKL and 'without-tax' in 5HIJK
- 'Date-of-doc' relevant whether s.34 allows or not
- Amendment or first-time reporting to be considered

## Q&A

- **Taxes payable by recipient**
  - Tax Values reported in 5C total to 5N, what RTP Liability?
- **5H-5K**
  - Credit note issued for exempted supply, net reported in GSTR, how to report in GSTR 9.
  - Why is there a reference to Table 9B
- **Exempted Turnover Not reported earlier in GSTR 1 and 3B**
  - Can it be now reported in GSTR 9?
  - Does 'No Supply' includes Pure Agent Transactions?

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)					Table 5Q in GSTR 9C

### Outward and Inward Supplies

- Total turnover very important for reconciliation in 9C
- Taxable PLUS non-taxable turnover 'for' 2017-18
- Turnover in 5N may not match with turnover in books
- Turnover 'for' 2017-18 whether reported 'in' 2017-18 or 'in' 2018-19 collated and presented
- All 'errors' remain, time to rectify ends Oct 31, 2018

## comparison

Table 4	Description	GSTR 1
4A	Supplies made to un-registered persons (B2C)	5&7
4B	Supplies made to registered persons (B2B)	4
4C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	6A WPAY
4D	Supply to SEZs on payment of tax	6B WPAY
4E	Deemed Exports	6C
4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	11
4G	Inward supplies on which tax is to be paid on reverse charge basis	NA
4H	Sub-total (A to G above)	

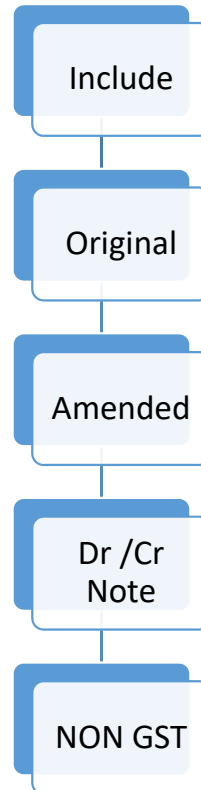
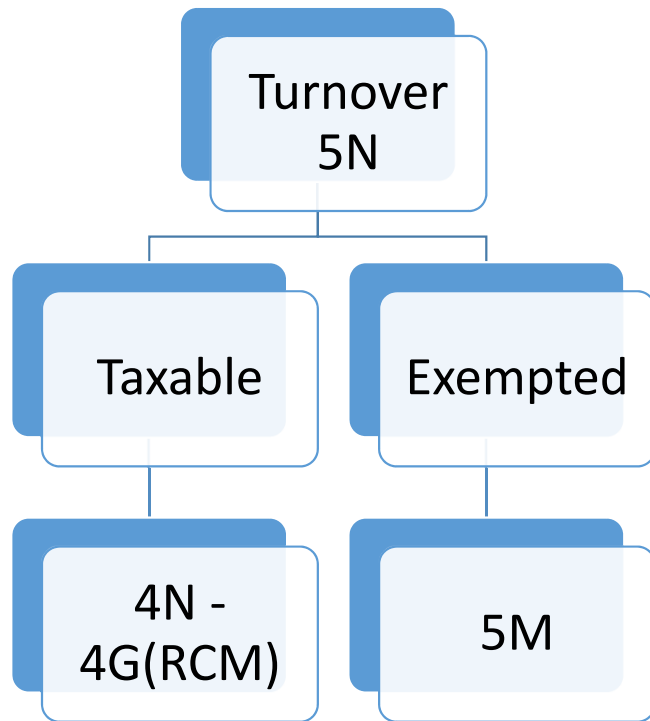
## comparison

<b>Table 4</b>	<b>Description</b>	<b>GSTR 1</b>
4I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	9B
4J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	9B
4K	Supplies / tax declared through Amendments (+)	9A & 9C
4L	Supplies / tax reduced through Amendments (-)	9A & 9C
4M	Sub-total (I to L above)	
4N	Supplies and advances on which tax is to be paid (H + M) above	

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

Table 5	Description	GSTR 1
5A	Zero rated supply (Export) without payment of tax	6A EOWP
5B	Supply to SEZs without payment of tax	6B EOWP
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis	4B
5D	Exempted	8
5E	Nil Rated	8
5F	Non-GST Supply	8
5G	Sub-total (A to F above)	
	<b>5H</b> Credit Notes issued in respect of transactions specified in A to F above (-)	
	<b>5I</b> Debit Notes issued in respect of transactions specified in A to F above (+)	
+	<b>5J</b> Supplies declared through Amendments (+)	
	<b>5K</b> Supplies reduced through Amendments (-)	
	<b>5L</b> Sub-Total (H to K above)	
	<b>5M</b> Turnover on which tax is not to be paid (G + L above)	

## Part II Summary 5N



Taxable & Exempted

In 17-18 and also in 18-19

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

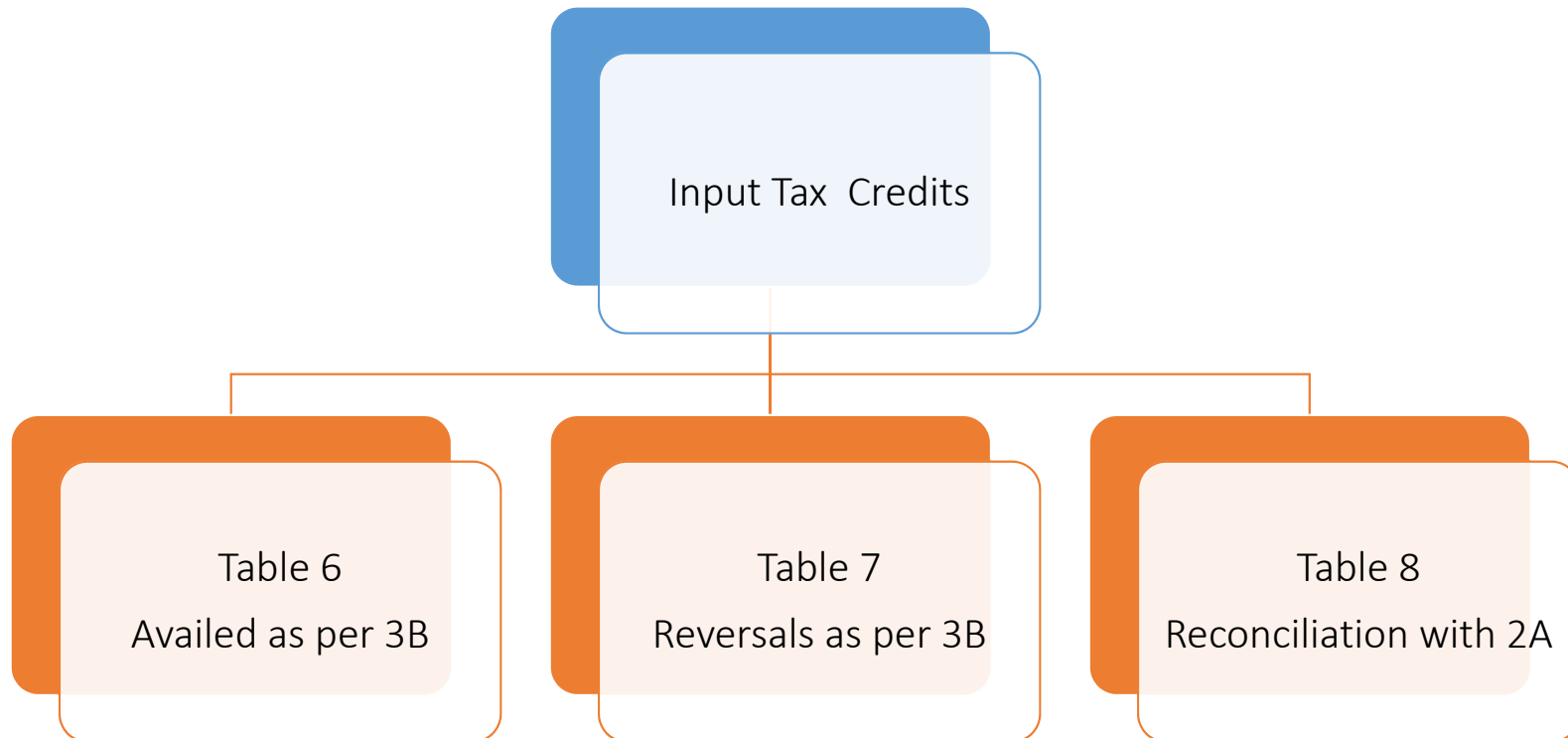




# Part III *Table 6,7 &8*

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

# 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
6C	Inward supplies received from <b>unregistered persons</b> liable to reverse charge (other than B above) on which tax is paid & ITC availed	4A3
6D	Inward supplies received from <b>registered persons</b> 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
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	<b>Sub-Total (B to H above)</b>	

**Segregate as**

Input  
Capital Goods  
Input Service

**Segregate as**

CGST  
SGST  
IGST  
Cess

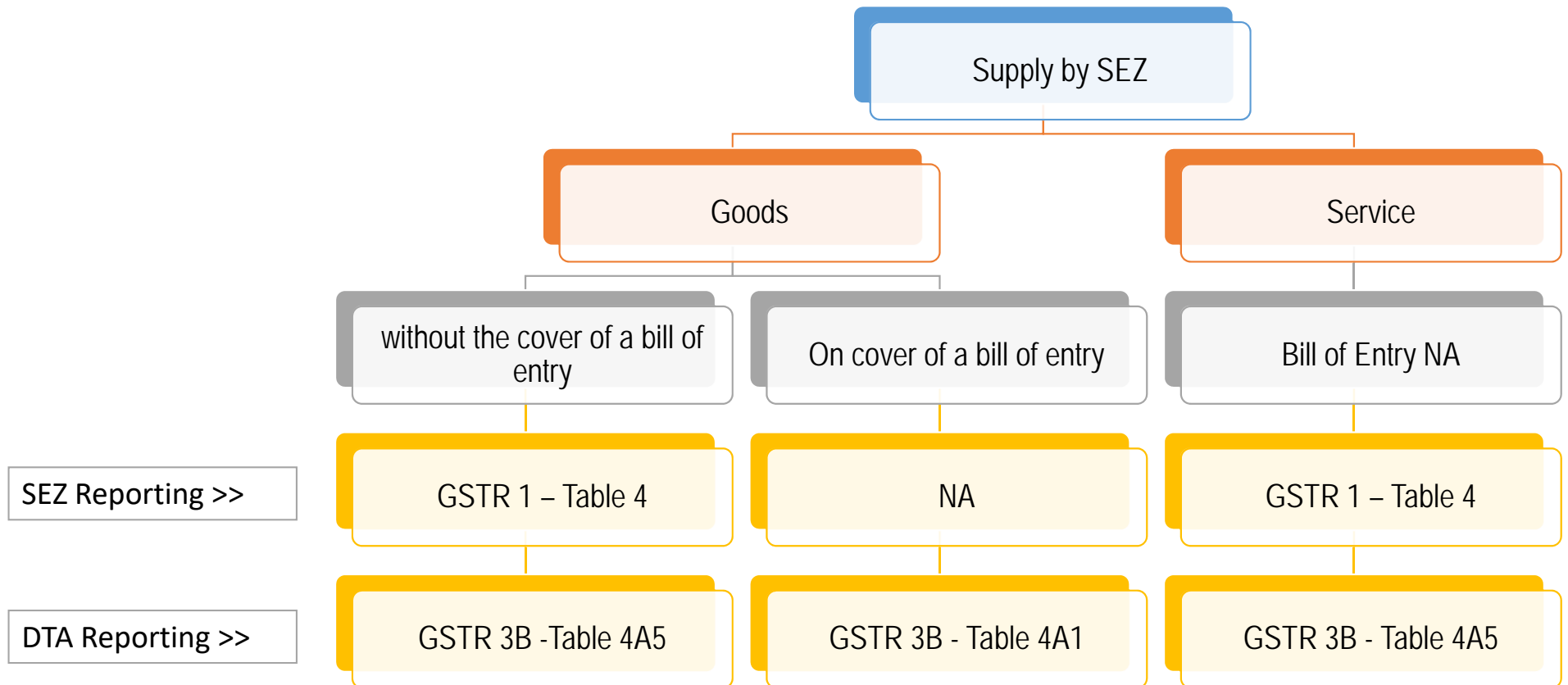
# comparison

Table	Description	
6J	Difference (I - A above) <b>Actual 3B vs Detailed Reporting</b> ( Result could be Positive, Negative or Matching)	AUTO
6K	Transition Credit through TRAN-I (including revisions if any)	4A5
6L	Transition Credit through TRAN-II	TRAN
6M	Any other ITC availed but not specified above eg ITC 01, ITC 02 etc	TRAN
6N	Sub-total (K to M above)	AUTO
6O	Total ITC availed (I + N above)	AUTO

Note:

1. 6J is only for reporting

# Inward Supply from SEZ



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>	Table 4A	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods			Table 4A(5)	
		Input Services				

Input Tax Credit  
(Claimed in 3B)

- Credit flows from GSTR 3B (as claimed actually)
- Credit 'for' 2017-18 is not based on 'date' of invoice
- GSTR 3B is 'consolidated' amount not 'invoice-wise'
- Credit 'for' 2017-18 is based on 'month' of GSTR 3B
- FWC invoices to be reported including SEZ services!

C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs			Table 4A(3)
		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			Table 4A(1)
		Capital Goods			
F	Import of services (excluding inward supplies from SEZs)				Table 4A(2)

Input Tax Credit  
(Claimed in 3B)

- RCM-credits 'for' 2017-18 claimed in GSTR 3B
- RCM transactions taxed as FWC not reported here
- Errors in GSTR 3B rectified in 2018-19 not counted

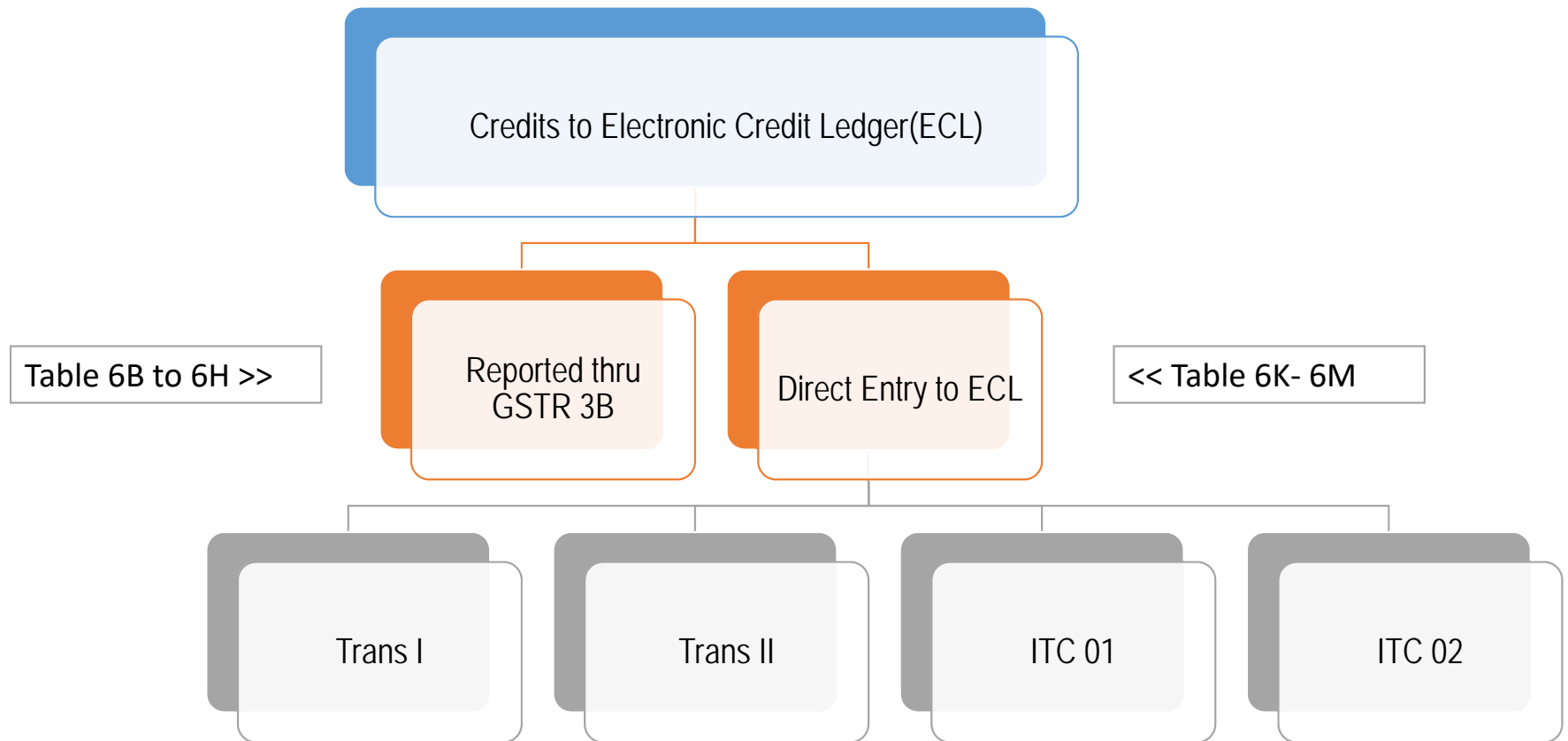


G	Input Tax credit received from ISD		Table 4A(4)	
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		Rule 37 and refund-rejected-recredited	
I	Sub-total (B to H above)			
J	Difference (I - A above)			

Input Tax Credit  
(Claimed in 3B)

- Again FWC credits reported; 6H also FWC credit
- Difference cannot be 'negative' value (I – A, not A – I)
- Difference is 'positive' indicates 'excess' claim in 3B
- Difference must be 'nil' (ideally)
- Repeat above credit details for CGST-SGST-IGST-Cess

# Inward Supply from SEZ



K	Transition Credit through TRAN-I (including revisions if any)					Actual balance as reflected in Electronic Credit Ledger
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					Rule 40 stock-on-hand and Rule 41 transfer of credit
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					

Input Tax Credit  
(Claimed in 3B)

- Special case of credit flow only to CGST or only SGST:
  - TRAN1-2 credit flow into ECL after revision (up/down)
  - Stock-on-hand credit when newly taxable (Rule 40) ITC 01
  - Transfer of credit with PAN change (Rule 41) ITC-02
- 6O: Total credit claimed FWC + RCM on actuals in GSTR 3B

## Q&A

- Credits wrongly reported in GSTR 3B in Table 4A1 to 4A5
- Credit reclaimed
  - Availed in June 2017, reversed in Jan 2018, reclaimed in March 2018
  - Availed in June 2017, reversed in Jan 2018, reclaimed in June 2018
- 6I > 6A
- Trans II filed in 2018-19
- How to reconcile values in 6M

# 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 >
7J	Net ITC Available for Utilization (60 - 7I)	

## 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)			

Input Tax Credit  
(Claimed in 3B)

- Ensure reversal true-up after year-end review
- Ensure 7E is 'nil' to avoid 'double counting' or to the extent included in reversal
- TRAN1-2 reversal, ensure only admitted reversal

## Q&A

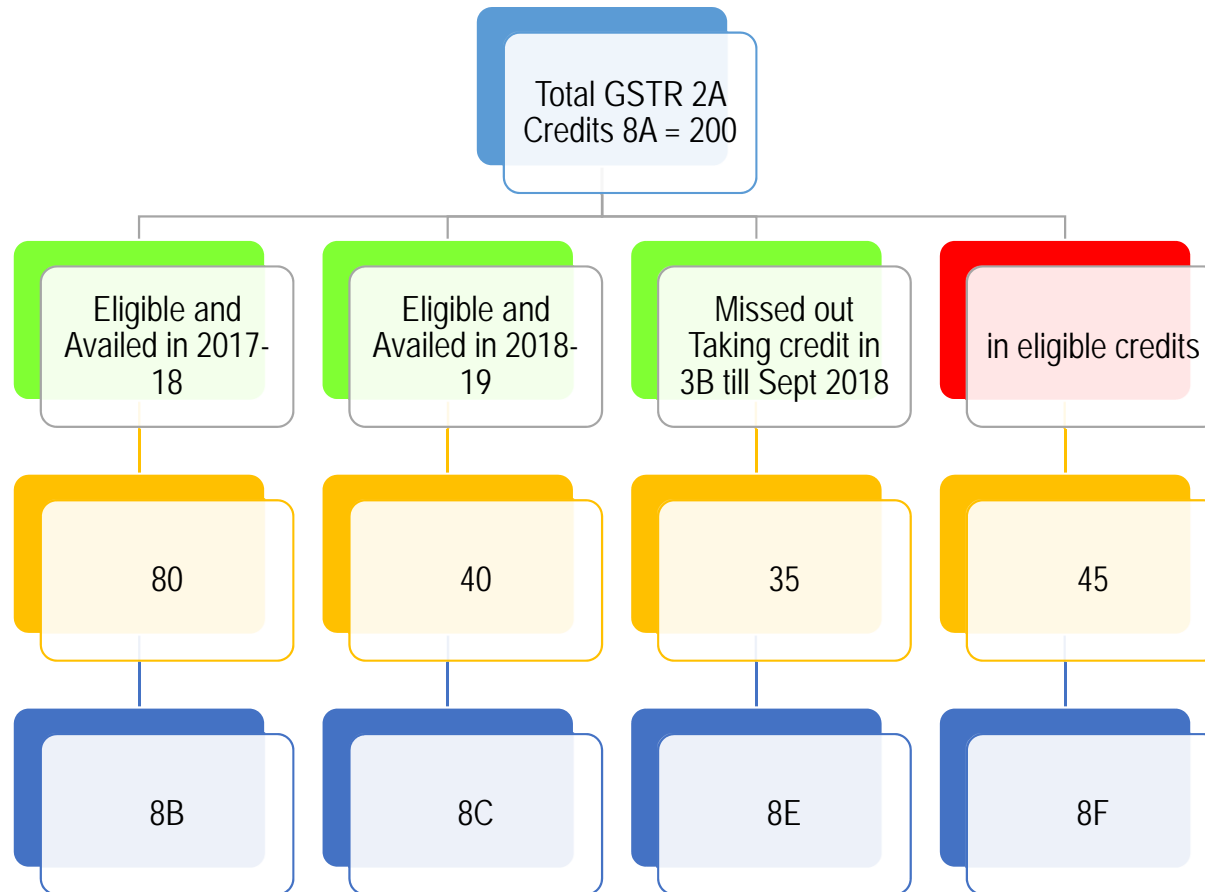
- Should 7J = 4B of GSTR 3B
- In eligible ITC as declared in 3B ie Table 4D should it be reported here.
- Is 7E = Table 4D of GSTR 3B
- Is 7J = Table 4C of GSTR 3B
- Wrongly reversed for the excess claimed, where to report?

# 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



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>			

Input Tax Credit  
(Matched)

- Tax 'admitted' by counter-party flows to GSTR 2A
- Credit from invoices-on-hand claimed in 6B
- If there's mismatch, consider:
  - 2A > 6B, see if all credits are availed (directly reported)
  - 2A < 6B, expect inquiry keep alternative confirmation ready
  - 2A > 6B, credit availed in 2018-19 (choice of year)

		<b>Table 4(A)(5) Of 2017-18 in 2018-19</b>			
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>

Input Tax Credit  
(Matched)

- Credit 'to be' lapsed not automatic, ensure it is 'Correct'
- 8D can trigger inquiry; maintain detailed information
- Bill of Entry filed by Registered Person

## Q&A

- Import in March 2018 availed in April 2018.
- Counter party amended after filing RTP Annual Return.
- Counter party amended GSTIN, still appearing in 2A of RTP.
- 2A has erroneous credits, missed out credits, how to handle?
- What if 8D is Negative?
- 8D has a positive value, where to allocate first 8E or 8F?
- Is there any connection with 8C to Next year Annual Return?
- Can Tax payer legally claim Input Tax Credit in 3B without reflection in GSTR-2A ?



# 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						
	Description	Tax Payable	Paid through cash	Paid through ITC			
Central Tax				SGST/UTGST	Integrated Tax	Cess	
9	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

**Table 6.1**

## Q&A

- Table 9 is non editable, what if taxes paid extra in 2017-18, adjusted in 2018-19 as per circular 26/2017.
- Inter Adjustments made between IGST /CGST and SGST in 3B
- Payments made thru DRC -03, how to report.

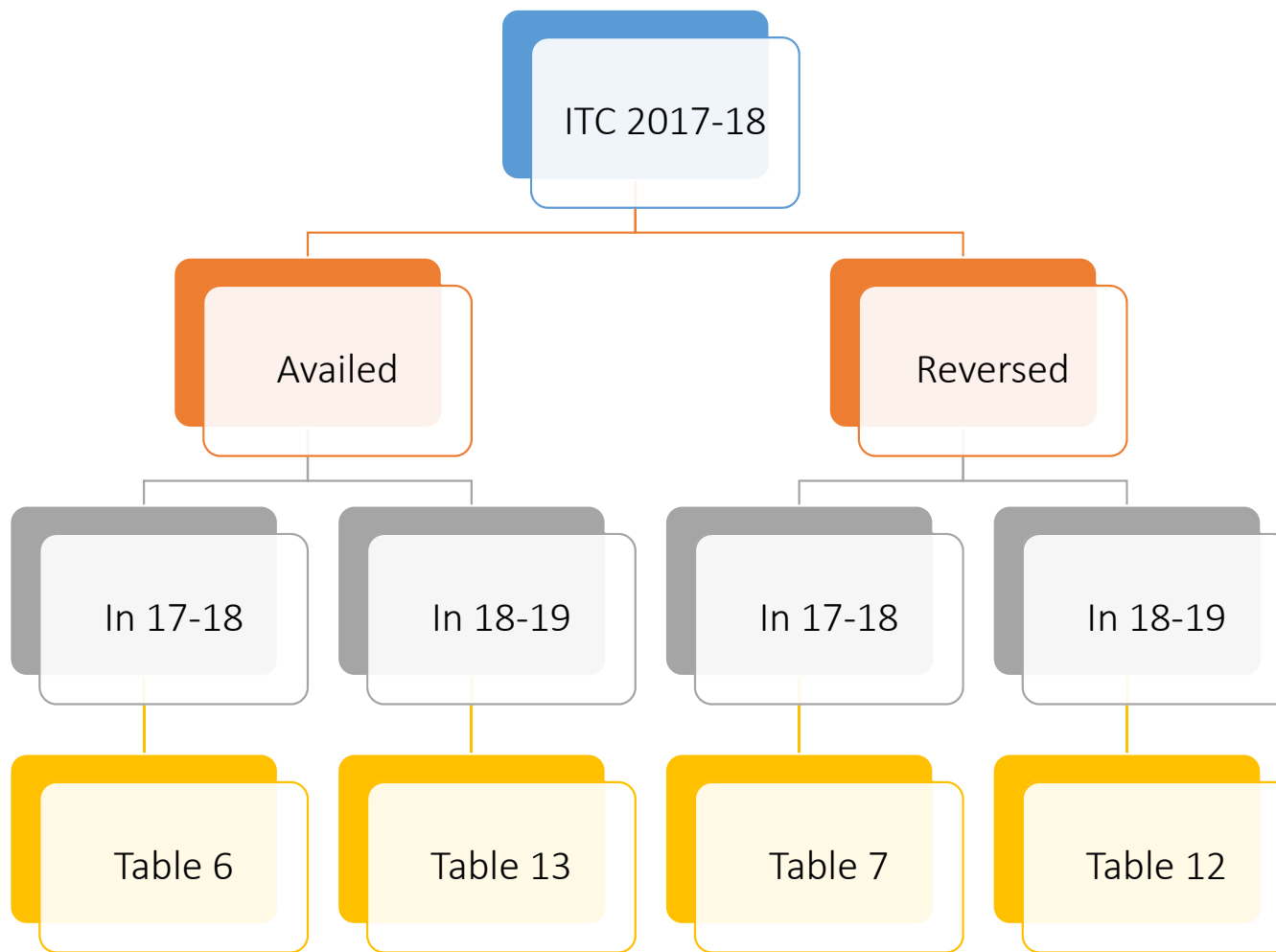
# Part V *Table 10, 11, 12, 13, 14*

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



## Disclosed in Ap to Sept returns

SL	Particulars	Explanation
10	Supplies / tax declared through Amendments (+) (net of debit notes)	1. Details of amendments made through CN/DN in April to Sept 18 return
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	2. Increase or decrease in liability 3. 9A, 9B & 9C table in GSTR-1
12	Reversal of ITC availed during previous financial year	1. ITC available in PFY – reversed in current FY 2. Table 4B of GSTR-3B
13	ITC availed for the previous financial year	1. ITC of PFY – availed in current FY 2. Table 4A of GSTR 3B 2018-19
14	Differential tax paid on account of declaration in 10 & 11 above	Any difference tax paid as per above amendments.



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		

Events after year-end now 'included'

- Calculate 'admitted' tax-payable on 10 and 11
- Report 'if' tax-paid within Apr-Sept
- Ensure no double-counting of liability and payment
- Tax 'unpaid' can also be reported here

## Q&A

- ITC for 2017-18 reversed after filing of Annual returns
- ITC for 2017-18 re-availed after filing of Annual returns
- What is the difference between Table 13 and 8C.
- What if there value only Table 11 and not in Table 10, how to report Table 14.
- Values reported in Table 14 would it be adjusted with Table 9 of next year



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

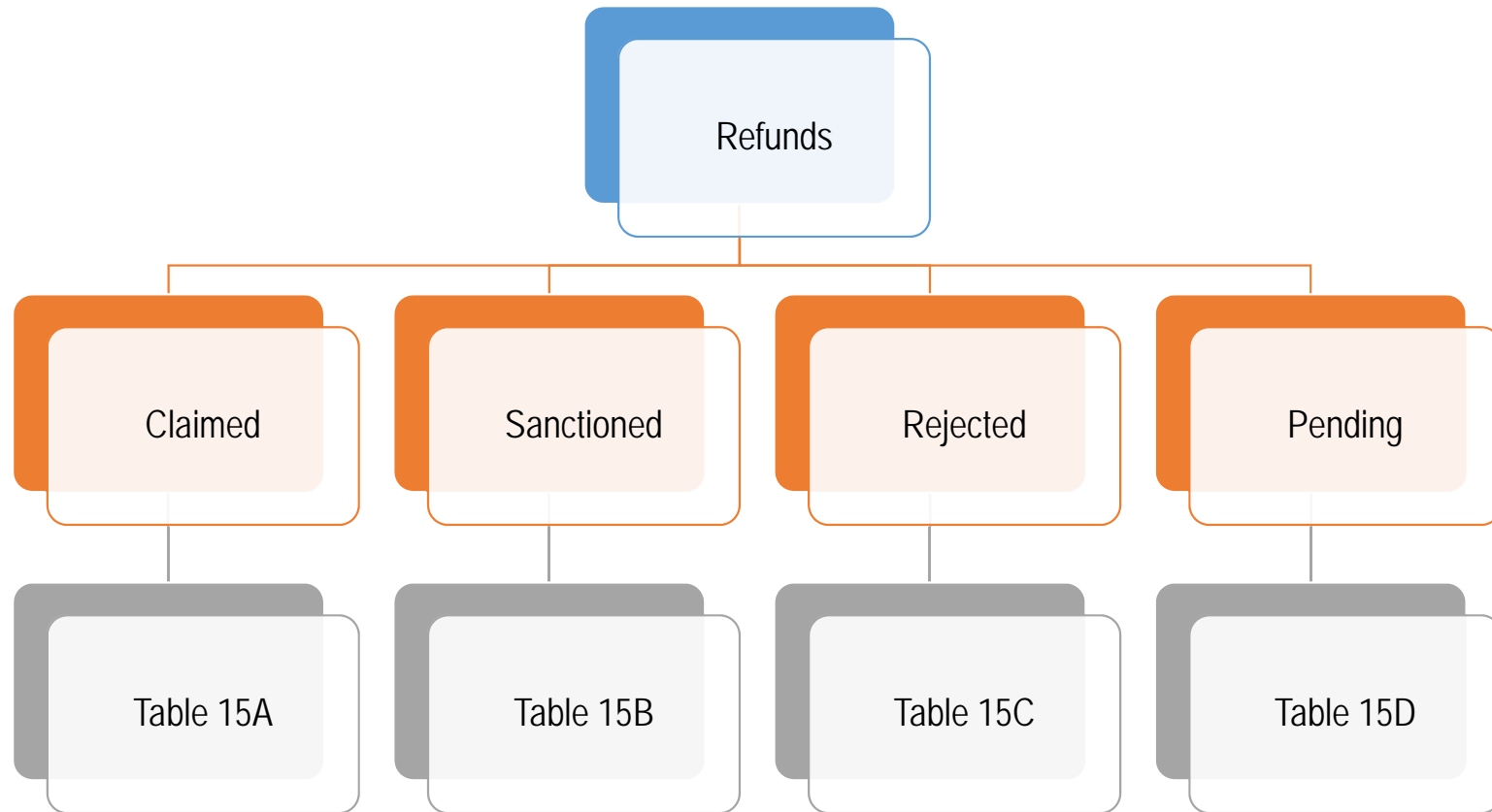
*Other Information*

## Annual Return Format : Table 15

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

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.

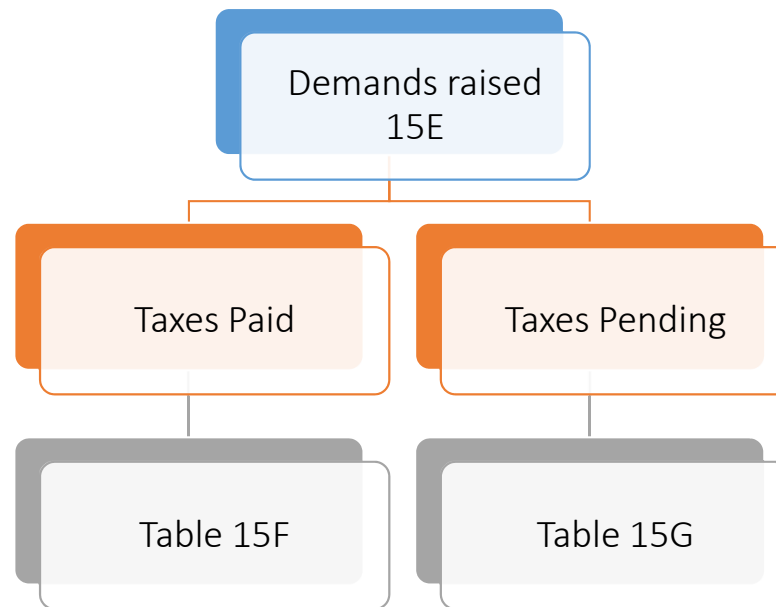
## Table 15 : Refunds



## Q&A

- Refund applied in March 2018 and received in April 2018, should the receipt be reported?
- Is  $15 D = 15A - 15B - 15C$
- Rejected refund not credited back to ITC ledger where to report





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.

## Q&A

- Is  $15G = 15E-15F$
- What is the source of reporting 15E

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

## Q&A

- Goods sent in Sept 2018 and not received till Annual return, would this be a transaction to report for 17-18 or 18-19
- Goods sent on sale or approval basis, Invoice raised and taxes paid later, should that be reported.

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 in 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

## Q&A

- Should HSN Summary be reported for Advances received.
- Financial Credit not issued for the goods returns, should it be included in HSN Summary
- Inward Material for all items HSN Summary to be reported?

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

### Late Fee

- GSTR 9 attracts late fee; Rs.100+Rs.100, cap 0.25%+0.25%
- Single GSTR 9 for CGST-SGST, IGST and Cess
- GSTR 9 can be filed with 'unpaid' late fee also



## Verification : 3B

### 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.

Place  
Date

Signature  
Name of Authorised Signatory  
Designation / Status

Verification  
(by Registered Person)

- Declaration of 'passing on benefits' includes:
  - Cost side benefit – how to verify?
  - Selling price side benefits – how to verify?
- No 'text' space allowed for 'limitations' disclosure

# Annual Return : 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

Verification  
(by Registered Person)

- Declaration of 'passing on benefits' includes:
  - Cost side benefit – how to verify?
  - Selling price side benefits – how to verify?
- No 'text' space allowed for 'limitations' disclosure



**Thank You**

For Clarifications, mail to  
[venu@vnm.ca](mailto:venu@vnm.ca)



CA Venugopal Gella