

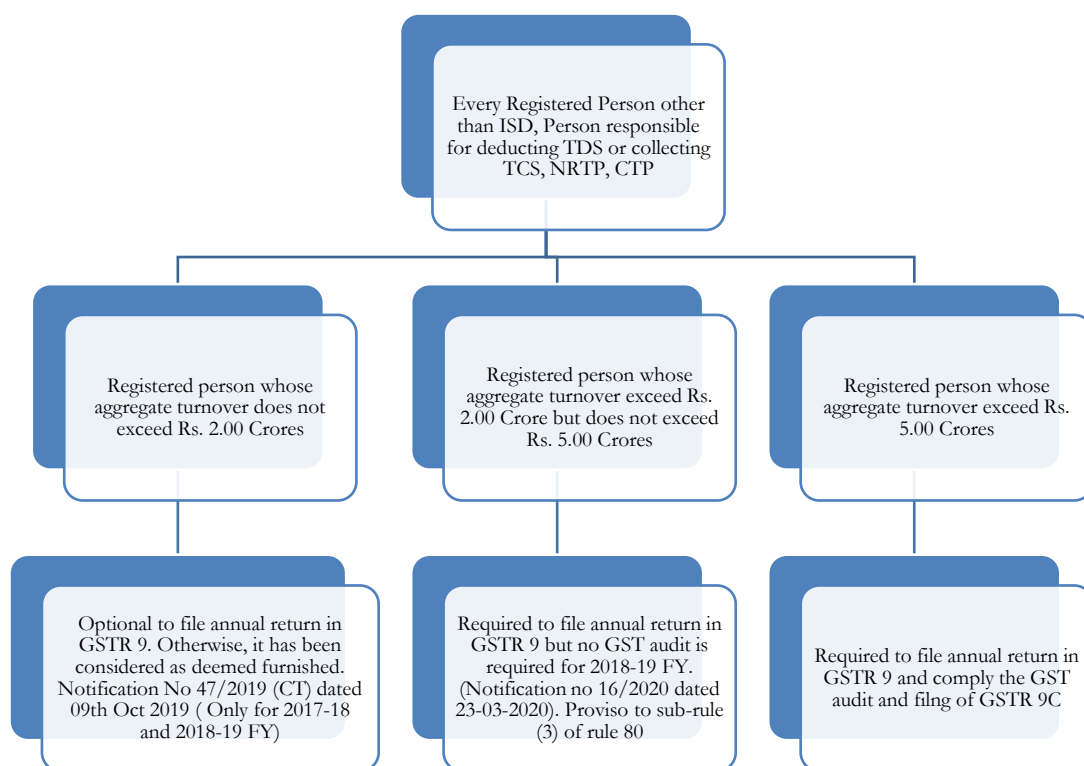


PRACTICAL ISSUES IN FILING OF GST ANNUAL RETURN IN FORM GSTR 9

CMA Utpal Kumar Saha
AGM – Indirect Tax, McNally Bharat Engineering Co. Ltd.

We are knocking at the door of filing the annual return in form GSTR 9 for the Financial Year 2018-19. Last year, we had come across different issues in filing of GSTR 9 and further in process of GSTR 9C. Anyhow, the tax payers including professionals have managed the complex situation of the very first year of GST implementation. Department had time and again extended the due date of filing of GSTR 9 and 9C considering the practical issues for the 2017-18 Financial Year. The major hurdle of disclosing HSN wise input and output supplies are made optional, leading to a big relief to the industry and professionals also.

Here, we are sharing the observations of some difficulties faced in filing of GSTR 9 and its way forward. Further, Government has issued notification no. 16/2020 dated 23-03-2020 and given exemption of GST audit for tax payer having turnover upto Rs. 5.00 cr. during the Financial Year 2018-19. Now, we are moving towards the main part of this article.



Option of filing the Annual Return in GSTR 9 for 2017-18 and 2018-19 FY up to aggregate turnover of Rs. 2 Cr.

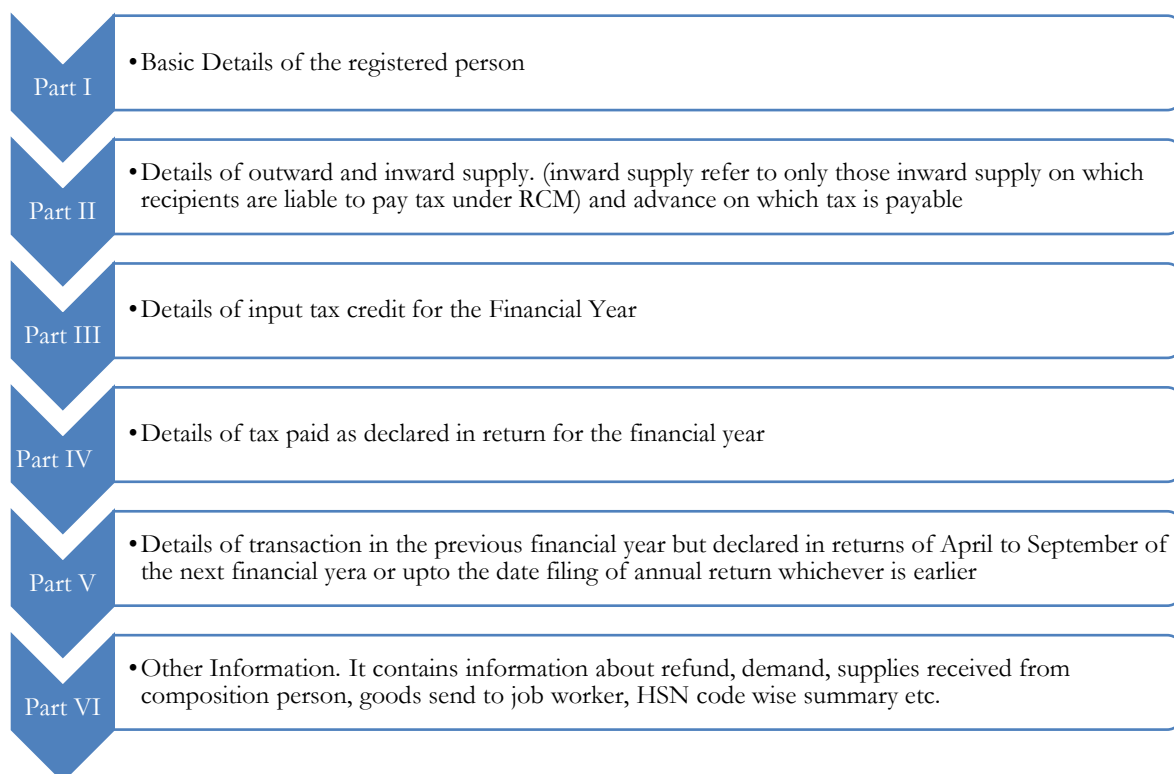
As per notification no 47/2019 – Central Tax; dated 09th October 2019, it is optional for the registered persons whose turnover in a financial year does not exceed Rs. 2.00 cr. to furnish annual returns for the

said financial year. If such registered persons have exercised the option not to file annual return then it shall be presumed that such persons have filed their annual return.

Filing of Annual Return - not a new concept:

In earlier VAT regime, there was a concept of filing of annual return in a few States like Jharkhand, Assam, Bihar, Odisha, Rajasthan etc. However, no annual return concept was prevailing in Central Excise as well as Service Tax laws. In that annual return the consolidated data of sales, purchase, output tax, input tax credit, ineligible purchase etc. were incorporated matching with the books of accounts and followed by VAT audit done by a Chartered Accountant or a Cost Accountant. This old era concept of annual return and audit under VAT Act are still remaining in GST but in a modified manner.

Now, we are moving towards annual return in GSTR 9 and various components thereof. Basically, there are six parts contained in annual return GSTR 9.



Each part of the form has its own objective and purpose. We analyze each part of GSTR 9 with FAQ and practical issues being faced by the business communities including tax professionals like Advocate, CMA, CA and others tax practitioners.

First Part: First part is the general information of the registered person for whom the annual return is being filed. Legal name is as printed in PAN and trade name is the name of the business entity, it may be different from PAN. Generally proprietorship firm has the trade name which is different from its legal name. For example Mr. Hari Lal Desai has its CMA Firm in the name of H.L.Desai & Co. At the time of filing GSTR 9 the legal name would be Hari Lal Desai and trade name would be H.L.Desai & Co.

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	- As printed in PAN-
3B	Trade Name (if any)	- Name of the legal entity-

Second part: Second part contains detailed information of advance received, outward supply and inward supply on which GST is payable. In addition with that the outward supplies on which no GST is payable have to be declared in this part.

Pt. II	Details of Outward and inward supplies made 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 made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Unadjusted Advance will be reported here

This includes advance payment, debit note, credit note & import of service.

Important points are required to be noted: (take away)

1. B2C supply will be net of debit notes and credit notes. No separate disclosure of debit notes and credit notes are required to be made.

2. Inward supply in which RCM is applicable shall be net of credit note, credit note and advances.
3. Debit Note and Credit Note in respect of B2B, Zero Rated Supply, SEZ Supply and Deemed Export will separately be mentioned.
4. Unadjusted advance shall be disclosed in box no 4F.
5. If any outward supply in the given financial year is missed out to be incorporated in GSTR 3B and even within the extended period of September return of the next financial year or before filing of annual return whichever is earlier, tax payer shall disclose such undisclosed taxable outward supply in the appropriate boxes of point 4. Tax payer shall also discharge the additional liability by way of DRC 03. (*refer PIB dated 04-06-2019*)
6. Credit note or Debit note issued and disclosed in GSTR 3B up to March of the given financial year shall only be disclosed here including point no 1 above.
However, Debit note or credit note was issued in FY 2018-19 but the same was disclosed in GSTR 3B after March 2019, within the extended period of September 2019, will be reported in part V of GSTR 9.

Relaxation for 2017-18 and 2018-19 Financial Year:

For the financial year 2018-19, registered person has the option instead of mentioning credit note in box 4I he may fill the data 4B to 4E net of credit note. Similar application is for debit note in box 4J also. It means the registered person may fill the box from 4B to 4E net of debit note and credit note instead of separately showing in box 5H and Box 5I.

Some practical issues the professionals are facing in filing of GSTR 9:

1. **Tax payer has wrongly disclosed supply of B2B as B2C in the GSTR 1. Whether in GSTR 9 it can be disclosed in B2B?**
At the time of filing of GSTR 9 the appropriate treatment would be to disclose in B2B (Box 4B) of GSTR 9. No additional tax liability will be raised.
2. **GSTN number has wrongly been uploaded in GSTR1. Whether any implication in GSTR 9?**
No there would not be any implication. As both the cases it will be B2B. Tax payer may amend GSTR-1, if permissible, otherwise intimate to the concerned assessing authority with a declaration and send the acknowledged copy to the recipient to avoid unnecessary harassment from recipient end to avail input tax credit.
3. **It has been come to the notice of the accountant while scrutinizing of sales register at the time of filing GSTR 9 that no GST was paid on sale of assets. What is implication in GSTR 9?**
Tax payer shall disclose such sale on GSTR 9 and paid taxes through DRC 03.
4. **Bill of a lawyer dated 12-01-2019 was not booked in the financial year 2018-19. But it was booked in May 2019. Implication in GSTR 9.**
The invoice has been booked in the May 2019 (FY 2019-20) and it will be the expenses of 2019-20 FY as per accounting point of view. Liability towards reverse charge will be accounted for in books with the applicable interest considering the time of supply of services. Consequently input tax credit will be considered in 2019-20 FY provided the payment of tax thereof.
5. **GSTR 3B was filed with excess amount of outward supply and tax was paid accordingly. What is the implication in GSTR 9?**
In GSTR 9 we need to disclose the actual taxable supply as per books of accounts. The difference in tax payable and tax paid through GSTR 3B will be reflected in Box 9 of part IV of GSTR 9. However, tax payer can claim refund of such excess payment of tax as per section 54 of CGST Act, 2017 subject to the limitation of time given in section 54.

6. Tax payer has not filed LUT before the execution of export but in GSTR 3B it has been disclosed as zero rated supply without payment of tax. What is the implication in GSTR 9?

Filing of LUT is a procedural matter. Recently, CBEC has issued circular 125/44/2019 where it has been clarified that “substantive benefits of zero rating may not be denied where it has been established that exports in terms of the relevant provisions have been made. Filing of LUT may be allowed on ex facto basis. In GSTR 9 the same will be placed under 5A.

7. Some exempt supply was wrongly reported in 3B as taxable but subsequently it has been noticed that tax payer has wrongly paid tax on these supplies. Implication in GSTR 9.

In GSTR 9 it will be under appropriate box in table 5 of GSTR 9 considering the nature of transaction. However, tax payer may claim refund subject to the provision of section 54.

8. Tax payer has wrongly mentioned the GST number of the recipient at the time of upload of GSTR 1. Implication in GSTR 9.

These issues will not affect the turnover to be declared in GSTR 9. GST auditors may incorporate their comments in GSTR 9C. This will create the input tax credit issues in the hands of the recipient.

9. Advance was received in pre GST and service tax was paid on that advance. Now, GST is charged only on the net amount after adjustment of pre GST advance. Implication in GSTR.

In GSTR 9 only net amount will be disclosed and tax thereof. However, the auditor at the time of filing of GSTR 9C shall mention the difference amount in Box 50.

10. We have booked the liability of RCM in February 2019, but due to shortage of fund the same is paid in June 2019 and disclosed in June GSTR 3B return with the applicable interest. Implication in GSTR 9.

This seems that the liability is recognized in books under current liability but at the time of filing of GSTR 3B Return of February 2019 the same is not considered. Finally it is a liability standing on 31st March of 2019 in the Balance Sheet. However, in the month of June 2019 it is disclosed in GSTR 3B and paid taxes along with applicable interest. The event is relating to the financial year 2018-19 but same is disclosed in GSTR 3B within the extended period. In this backdrop, we may refer the PIB published on 03rd July 2019 and the relevant portion is reproduced follows-

PIB 03rd July 2019 - “Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19. It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only. Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19.”

Based on this clarification, we may infer that the same will be reported in the Annual Return of 2019-20 FY. However, we request the GST council to amend the GSTR 9 to resolve the issues and also request the Institute of Cost Accountants of India to make a representation to the council to amend GSTR 9 return from 2019-20 onwards. Tax payer shall disclose the liability under RCM as well as the ITC in the Annual Return of 2019-20 FY.

11. Taxable supply was made in December 2017 but in GSTR 3B the same was declared in the month of June 2018 (2018-19 FY). At the time of filing of GSTR 9 for 2017-18 FY the same was disclosed in part V of GSTR 9. The registered person has correctly paid the due taxes of 2018-19 but there is a difference in GSTR 3B tax amount and tax amount reflected in books due to the payment of tax for 2017-18 in 2018-19 FY. Implication in GSTR 9 for 2018-19 Financial Year.

Tax payer shall disclose its actual turnover in table 4 and tax payable thereon accordingly. Further, in table 9 the tax payable amount is also same as in table 4. But the amount of tax paid

in table 9 will be more than the tax payable amount. Here is the difference in GSTR 9. GST auditor shall disclose the difference in the notes to his audit report. However, if the taxpayer having turnover less than 5.00 cr., then it is preferable to intimate the department by way of a letter.

5 Details of Outward supplies made during the financial year on which tax is not payable						
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
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 (-)					
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)	Total turnover including advance but excluding inward supply liable under RCM				

Notes

In this part only details of supplies which are exempt from tax including Zero rated supply without payment of tax, non-leviable supply, No supply.

Relaxation for 2017-18 and 2018-19 Financial Year:

For the financial year 2018-19, it is the option of the registered person to report the value of exempted, NIL rated and Non-GST supply separately as given in 5D, 5E, 5F or consolidate in Exempted box only (box 5D -Exempted box).

For the financial year 2018-19, registered person has the option instead of mentioning credit note in box 5H he may fill the data 5A to 5F net of credit note. Similar for debit note in box 5I also. It means the registered person may fill the box from 5A to 5F net of debit note and credit note instead of separately showing in box 5H and Box 5I respectively.

Some practical issues:

- 1. Tax payer has made high sea sale on 31-03-2019 amounting to Rs. 50 Lac. But at the time of filing of 3B it has been ignored. What is the implication in GSTR 9**

Tax payer shall disclose such transaction in box 5F. If the tax payer discloses such transaction in GSTR 3B of April 2019 then the same would be disclosed in part V.

- 2. Credit notes of exempt dated March 2019 was not considered in filing GSTR 3B. However, in April 2019 is has been considered and disclosed in GSTR 3B. Implication in GSTR 9**

The said credit note will be mentioned in Pt V of sl. No.11.

Third part: This part is related to input tax credit availed in GTSR 3B, reversal made in 3B and other information about ITC like ITC reflected in GSTR 2A.

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					
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	<p>Inward supply + inward supply of services from SEZ</p>			
		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					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		<p>3rd proviso to section 6(2)</p>			
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)				

Important points are required to be noted:

1. Part 6A is auto populated from GSTR 3B.
2. Box 6H: ITC which are availed, reversed and reclaimed in the same financial year shall only be disclosed here. ITC availed and reverse in 2018-9 but reclaimed in 2019-20 will not be reported on 6H for 2019-20. It will be included in normal ITC claim in Box 6B in 2019-20 FY.
3. ITC on import of goods will be taken based on the copy of Bill of Entry and its corresponding payment challan.
4. Import of service is liable to reverse charge vide section 5(3) of IGST Act, 2017 read with notification no 10/2017 Integrated Tax (Rate) dated 28th June 2017.
5. Generally, the column 6J will be ZERO. Column 6B to 6H is the bifurcation of the input tax credit availed in GSTR 3B into different aspects. If any difference comes then the same will be paid through DRC 03 if not rectified within the extended period of September in the next financial year.

Notes:

Relaxation for 2017-18 and 2018-19 Financial Year:

1. Option to report all input tax credit availed on RCM under box 6D only instead of separately shown in 6C and 6D (Notification 56/2019 Dated 14th Nov 2019)
2. Option either to report input tax credit bifurcated in inputs, input services and capital goods or to consolidate the input tax credit amount in inputs row only.

7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37	NON PAYMENT WITHIN 180 DAYS FROM THE DATE OF INVOICE			
B	As per Rule 39	ISD Credit Note			
C	As per Rule 42	Common ITC on input and input services used for exempted and taxable supply			
D	As per Rule 43	Common ITC on capital goods used for exempted and taxable supplies			
E	As per section 17(5)	Blocked Credit			
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (Sum of A to H above)				
J	Net ITC Available for Utilization (60 - 7I)				

Notes:

Relaxation for 2017-18 and 2018-19 Financial Year:

1. Option either to disclose separately the reversal of ITC in box 7A to 7E or consolidated amount in 7E only.

Some practical issues:

1. Tax payer has pointed out at the time of filing of GSTR 9 that some ineligible credit has wrongly been availed in GSTR 3B. Whether the same can be reversed and disclosed in Box 7E?

At the time of filing GSTR 9, the tax payer can't reverse any ITC wrongly claimed in GSTR 3B. Tax payer shall pay such ineligible credit availed through DRC 03. The GST auditor may point out the same in Box 14 of GSTR 9C.

Although some professionals are in the opinion that reversal of ITC may be made through GSTR 9. But in our view such reversal can't be made through GSTR 9. (PIB dated 03-07-2019 **“Further, no input tax credit can be reversed or availed through the annual return. If taxpayers find themselves liable for reversing any input tax credit, they may do the same through FORM GST DRC-03 separately”**)

However, in the instruction part it has been instructed that if the amount stated in 4D of GSTR 3B is not included in 4A of GSTR 3B, then no entry is required to be made in box 7E of GSTR 9. If the amount mentioned in 4D of GSTR 3B is included in 4A of GSTR 3B, then such amount is required to be mentioned in box 7E of GST 9.

The PIB released on 03rd July 2019 said that no input tax credit can be reversed through GSTR 9 freshly. So the PIB goes contrary as per the guideline of GSTR 9. Department may bring a clarification in this matter.

2. ITC was wrongly availed in January 2019 but the same is reversed in April 2019. Implication in GSTR 9?

The same will be disclosed in Box no 12. However, the auditor shall at the time of filing of GSTR 9C disclose in Box 14 and made comments in part V thereof.

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>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April to September, 2019				
D	Difference [A-(B+C)]				
E	ITC available but not availed				
F	ITC available but ineligible				
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>

Important points are required to be noted:

This part is basically information about input tax credit auto populated in GSTR 2A and input tax credit availed in return.

Premise of Table 8D: PIB (03rd July 2019) *“The input tax credit which is declared / computed in Table 8D is basically credit that was available to a taxpayer in his FORM GSTR-2A but was not availed by him between July 2017 to March 2019. The deadline has already passed and the taxpayer cannot avail such credit now. There is no question of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer. Therefore, taxpayers need not be concerned about the values reflected in this table. This is merely an information that the Government needs for settlement purposes. Figures in Table 8A of FORM GSTR-9 are auto-populated only for those FORM GSTR-1 which were furnished by the corresponding suppliers by*

the due date. Thus, ITC on supplies made during the financial year 2017-18, if reported beyond the said date by the corresponding supplier, will not get auto-populated in said Table 8A. It may also be noted that FORM GSTR-2A continues to be auto-populated on the basis of the corresponding FORM GSTR-1 furnished by suppliers even after the due date. In such cases there would be a mismatch between the updated FORM GSTR-2A and the auto-populated information in Table 8A”

Fourth Part: This part deals with the information about the tax payable during the financial year and actual tax amount paid as per the GSTR 3B return either by way of cash or utilization of input tax credit.

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	Tax payable would be sum of table 4N and Table 14					
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Notes:

In this part the tax payer shall disclose the actual tax payable under column 2. The tax paid as disclosed in GSTR 3B from April to March will automatically be incorporated in tax paid through ITC. Here, the person filing the GSTR 9 shall calculate the actual tax payable considering the amount in Box 4N and Box 14 of GSTR 9.

Basic objective of this box is to disclose the actual tax payable and paid within March 2019, tax payable but not paid even within the extended period in GSTR 3B and tax payable actually not disclosed in return within extended period.

Some practical issues:

1. Registered person has wrongly paid CGST and SGST instead of IGST on the transaction of inter-state trade. Implication in GSTR 9

He shall disclose the said transaction as IGST in Box 4A (B2B). Now in part IV, tax payable under IGST will be disclosed. Tax paid through CGST and SGST will come in paid through ITC or cash. IGST liability will be paid through DRC 03 and claim refund of excess paid tax under CGST and SGST.

2. How GSTR 9 shall disclose the additional tax to be paid or excess tax was deposited?

Tax payer shall fill up the tax payable amount in Pt IV of box 9. Tax payer shall also calculate by summing up the tax paid amount in Box 9 and Box 14. After comparison of these two amount if any heads of tax

Tax Heads	Tax Payable (Column 2 of Box 9)	Tax paid (Column 3 to 7 of Box 9)	Tax paid (Column 14)	Difference	Remarks
Integrated Tax	100000	90000	20000	-10000	Excess payment
CGST	75000	70000	0	5000	To be paid
SGST	75000	70000	0	5000	To be paid
Interest					To be calculated

Fifth Part: This part covers the cases where the tax payer has missed out to declare its transaction of supply during the Financial Year 2018-19 at the time of filing of GSTR 3B within the period ended in March 2019. But the same is disclosed in GSTR 3B within the extended period as specified in section 39 of CGST Act, 2017. This part is also covering the cases of rectification of GSTR 3B for the financial year 2018-19 made after March 2019 but within the extended period.

Pt. V	Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019					
	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					
13	ITC availed for the previous financial year					
	Total Turnover (5N+10-11)					
14	Differential tax paid on account of declaration in 10 & 11					
	Description	Payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					

Notes:

This table is covering the following situations:

a. Outward Supply:

- (i) **Addition of supply:** Transactions of supplies are relating to financial year 2018-19, but there are missed out to be reported in GSTR 3B within March 2019. However, these transactions are reported in GSTR 3B within the extended period of September 2019 return as per section 39 of CGST Act.
- (ii) **Amendments to supply:** Supply is made and recorded in GSTR 3B within the Financial Year of 2018-19 but amendment was made in GSTR 1 and 3B after March 2019 return but within the extended period September 2019 Returns.

b. Input tax credit:

- (i) Value of the reversal of Input tax credit which was availed during Financial Year 2018-19 but reversed in the returns for the month of April 2019 to September 2019.
- (ii) Input tax credit has been availed for the returns filed for the month of April 2019 to September 2019 relating to invoices of financial year 2018-19 shall be declared in table 13.

However, it is optional for registered person to declare ITC in part 13 and part 14 for the Financial Year 2018-19.

Transaction of 2018-19 FY but reported in GSTR 3B of the next financial year within September 2019 will only be mentioned in this part. Confusion may arise as to the nomenclature of column 2 of this box. Column 2 mentioned "Taxable Value" only.

Registered person has disclosed its exempt supply of 2018-19 Financial Year at the time of filing GSTR 3B of April 2019-20 Financial Year. Whether this will come under this box or not? Although column 2 talks about taxable value, but in my view this transaction will also be reported here by virtue of broad heading of part V.

Some practical issues:

1. Debit note was issued dated April 2019 against the tax invoice pertaining to financial year 2018-19. Implication in GSTR 9

In the given situation the debit note itself was issued in April 2019 which is pertaining to 2019-20 financial year. So, in GSTR 9 there is no impact and no reporting is required in pt V.

2. Debit note dated March 2019 was uploaded in GSTR 1 within March 2019 but not in GSTR 3B. In GSTR 3B of April 2019 it has been disclosed. Implication in GSTR 9.

It is irrelevant when the supply is declared through GSTR 1. The main criterion is when the taxes were paid through GSTR 3B Return. In the given situation tax was paid in April 2019 and the said will be reported in box 10 and 14. (Refer PIB dated 04-06-2019).

Sixth Part: This part covers the cases of refund claim, refund sanctioned, demand amount and others particulars which do not have any impact of outward supply, inward supply and input tax credit.

Pt. VI 15	Other Information							
	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee /Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Notes:

Here the details of refund and demand made during the financial year for which the annual return is being filed needs to be disclosed. However, for the Financial Year 2018-19 it is optional for the registered person to declare the details.

Some practical issues:

- 1. Tax payer has claimed refund in 2018-19 FY amounting to Rs. 100000/- consisting of Rs. 50,000/- each for CGST and SGST heads. CGST refund has been sanctioned and credited in bank account however SGST has not yet sanctioned. Where to disclose the same?**

In Box 15A Rs. 50,000 will be disclosed for CGST and SGST. CGST of Rs. 50,000/- will be incorporated in Box 15B and SGST of Rs. 50000/- in Box 15D.

- 2. Whether any show cause notice amount will be disclosed in this table?**

Show cause notice is not an adjudication order and no disclosure is required. Only adjudication order confirming demand will be placed here.

- 3. Company has filed an appeal by paying 10% of the disputed demand, whether such 10% amount will need to be disclosed here?**

Deposition of 10% is akin to payment of tax as per section 107(6) of CGST Act and shall be disclosed here.

16 Supplies received from composition taxpayers, demand supply by job worker 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					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

- Information of supplies received from composition person shall be incorporated in part 16A. However, the taxpayer shall maintain and prepare its IT system so that it can track the supply received from composition person.
- Information regarding the materials send to job worker shall be intimated in Part 16B.
- Goods send on approval basis shall be mentioned here.

Note: It is optional for the Financial Year 2018-19 to mention the data in table 16. So taxpayer shall prepare its IT system so that these data are captured in their accounting system.

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	2	3	4	5	6	7	8	9

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

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

- It has been made optional for the Financial Year 2018-19 to the taxpayer to mention HSN wise output supply as well as input supply.
- Late fee paid at the time of filing of 3B for the financial year is to be incorporated.