



SOURCE DOCUMENTS AND CRUCIAL AREA UNDER ANNUAL RETURN GSTR-9

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- A. CBIC, vide Notification No. 39/2018- Central Tax dtd. 4th September, 2018 has notified the Form of Annual Return. GSTR 9 is to be filed once in a year by the registered taxpayers, including persons registered under composition levy scheme, under Section 44 of the CGST Act, 2017.
- B. It consists of details regarding the supplies made and received during the year under different tax heads i.e. CGST, SGST and IGST. It consolidates the information furnished in the monthly/quarterly returns during the year.

GSTR-9 is to be filed on or before 31st December of the subsequent financial year. Therefore for FY 2017-18, the due date for filing GSTR 9 is 31stDecember 2018.

- C. As per Section 44 (2) of The CGST Act, 2017, Every registered person who is required to get his accounts audited in accordance with the provisions of Section 35 (5) of this act 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.
- D. As per Section 44(1) of CGST Act, every registered person shall be required to file GSTR-9. Hence, if a Taxpayer has obtained multiple GST Registrations whether in one state or more than one state, it shall be treated as a distinct person in respect of each such registration as per section 25(4) of CGST Act. Hence, GSTR-9 is required to be filed separately for each such GSTIN
- E. Types of Return under GSTR-9:
- **GSTR 9:** GSTR 9 is to be filed by the **regular taxpayers** filing GSTR 1, GSTR 2, GSTR 3.
 - **GSTR 9A** – GSTR 9A is to be filed by the persons registered under **composition scheme** under GST.
 - **GSTR 9B** – GSTR 9B is to be filed by the **e-commerce operators** who have filed GSTR 8 during the financial year.
 - **GSTR 9C** – GSTR 9C is to be filed by the taxpayers whose annual turnover exceeds Rs 2 Crores during the financial year. All such taxpayers are also required to get their accounts audited and file a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts along with GSTR 9C.

F. Details to be provided in GSTR-9

GSTR-9 contains total 6 parts spread out within 19 Tables. Details required in each part are as below:

Sr. No.	Parts of the GSTR-9	Information required	Table No. of respective PART of the GSTR-9	Table to be referred in GSTR-1 or GSTR-3B and Others	Source Document
1	Part-I	Basic details of the taxpayer.	-----	-----	These details will be auto-populated.

Sr. No.	Parts of the GSTR-9	Information required	Table No. of respective PART of the GSTR-9	Table to be referred in GSTR-1 or GSTR-3B and Others	Source Document
2	Part-II	Details of Outward and Inward supplies declared during the financial year (FY). This detail must be picked up by consolidating summary from all GST returns filed in previous FY.	4(A): Supplies made to un-registered persons (B2C)	Table 5, 7 & 10 of GSTR-1	a. Outward supplier from GSTR-1 b. RCM details from GSSTR-3B Note: Value as per GSTR-3B and GSTR-1 must align
			4(B): Supplies made to registered persons (B2B)	Table 4A and 4C of GSTR-1	
			4(C): Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Table 6A of GSTR-1	
			4(D): Supply to SEZs on payment of tax	Table 6B of GSTR-1	
			4(E): Deemed Exports	Table 6C of GSTR-1	
			4(F): Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Table 11 of GSTR-1 and Statement of Advance Adjustment if any.	
			4(G): Inward supplies on which tax is to be paid on reverse charge basis	Table 3.1 (d) of GSTR-3B	
			4(I): Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Table 9B and 9C of GSTR-1	
			4(J): Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Table 9B and 9C of GSTR-1	
			4(K): Supplies / tax declared through Amendments (+)	Table 9A of GSTR-1	
			4(L): Supplies / tax reduced through Amendments (-)	Table 9A of GSTR-1	
			5(A): Zero rated supply (Export) without payment of tax	Table 6A of GSTR-1	
			5(B): Supply to SEZs without payment of tax	Table 6B of GSTR-1	
			5(C): Supplies on which tax is to be paid by the recipient on reverse charge basis	Table 4B of GSTR-1	
			5(D): Exempted	Table 8 of GSTR-1	
			5(E): Nil Rated	Table 8 of GSTR-1	
			5(F): Non-GST supply	Table 8 of GSTR-1	
			5(H): Credit Notes issued in respect of transactions specified in A to F above (-)	Table 9B and 9C of GSTR-1- If disclosed in return	
			5(I): Debit Notes issued in respect of transactions specified in A to F above (+)	Table 9B and 9C of GSTR-1 If disclosed in return	
			5(J): Supplies declared through Amendments (+)	Table 9A of GSTR-1 If disclosed in return	
5(K): Supplies reduced through Amendments (-)	Table 9A of GSTR-1 If disclosed in return				
3	Part-III	Details of ITC declared in returns filed during the FY.	6(A): Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	Auto Populated	a. ITC as per GSTR-3B and Purchases register

Sr. No.	Parts of the GSTR-9	Information required	Table No. of respective PART of the GSTR-9	Table to be referred in GSTR-1 or GSTR-3B and Others	Source Document
		This will be summarized values picked up from all the GST returns filed in previous FY.	6(B): Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Table 4(A) (5) of GSTR-3B	b. TRAN-I c. Reconciliation between Purchases Register and GSTR-2A
			6(C): Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Table 4(A) (3) of GSTR-3B	
			6(D): Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Table 4(A) (3) of GSTR-3B	
			6(E): Import of goods (including supplies from SEZs)	Table 4(A) (1) of GSTR-3B	
			6(F): Import of services (excluding inward supplies from SEZs)	Table 4(A) (2) of GSTR-3B	
			6(G): Input Tax credit received from ISD	Table 4(A) (4) of GSTR-3B	
			6(H): Amount of ITC reclaimed (other than B above) under the provisions of the Act	Table 4(A) (5) of GSTR-3B	
			6(K): Transition Credit through TRAN-I (including revisions if any)	TRAN-I and Amount Credited in Electronic Credit Ledger due to TRAN-I	
			6(L): Transition Credit through TRAN-II	TRAN-II and Amount Credited in Electronic Credit Ledger due to TRAN-II	
			6(M): Any other ITC availed but not specified	Table 4(A) (5) of GSTR-3B	
			7(A to H): Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year	Table 4(B) of GSTR-3B	
			8(A to J): Other ITC related information	Reconciliation between Purchases Register and GSTR-2A	
4	Part-IV	Details of tax paid as declared in returns filed during the FY.	Details of tax paid as declared in returns filed during the FY.	Tax Head wise Prepare Summary of Tax Payable and Paid with method of ITC utilization and cash payment	a. Payable and paid details as per GSTR-3B b. Electronic Liability Ledger c. Electronic Cash Ledger d. Electronic Credit Ledger

Sr. No.	Parts of the GSTR-9	Information required	Table No. of respective PART of the GSTR-9	Table to be referred in GSTR-1 or GSTR-3B and Others	Source Document
5	Part-V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to the date of filing of annual return of previous FY whichever is earlier. Usually, the summary of amendment or omission entries belonging to previous FY but reported in Current FY would be segregated and declared here.	10: Supplies / tax declared through Amendments (+) (net of debit notes)	Table 9A, 9B, 9C of GSTR-1	a. Details related to Dr. /Cr. Note and Amendment pertaining to Previous Year made in GSTR-1 and GSTR-3B filed for the period from April, 18 to Sept., 18.
			11: Supplies / tax reduced through Amendments (-) (net of credit notes)	Table 9A, 9B, 9C of GSTR-1	
			12: Reversal of ITC availed during previous financial year	Table 4(A) (5) of GSTR-3B and Purchases Register	
			13: ITC availed for the previous financial year	Table 4(A) (5) of GSTR-3B and Purchases Register	
6	Part-VI	Other Information comprising details of:			
		(a) GST Demands and refunds,	15: Particulars of Demands and Refunds	-----	a. RFD-11 and Refund Register if maintained b. Contingent Liability Statement
		(b) Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	16: Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	-----	a. Purchase Register b. Job Work Register c. Goods Outward Register
		(c) HSN wise summary information of the quantity of goods supplied and received with its corresponding Tax details against each HSN code,	-----	Table 12 of GSTR-1 for HSN wise summary of Outward Supply	a. GSTR-1 b. Sales Register c. Purchase Register

Note:

1. Value as per GSTR-3B and GSTR-1 must align
2. Value as per ITC register and GSTR-2A must align and respective comment needs to be incorporated related to mismatch.

G. Crucial Area in various table under GSTR-9

i. Difference between amendments details in Table 4 of Part-II and Table 10 or 11 of Part- V

Table No 4: In this table, amendments related to invoices issued during July-17 to March-18 declared in GSTR-1 of July-17 to March-18 are to be provided.

Table 10 or 11: In this table, amendments related to invoices issued during July-17 to March-18 declared in GSTR-1 of April-18 to September-18 are to be provided.

ii. DN/CN issued to unregistered person

DN/CN issued to unregistered person is to be adjusted against outward supply or net supply. Therefore such DN/CN is to be furnished in Table 4A.

iii. Advance received during Pre-GST

Only unadjusted advance received during post GST is to be report in Table 4F of Part II.

iv. Ineligible ITC as reported in GSTR-3B

Net ITC as per GSTR-3B does not take into consideration ineligible ITC as reported in Table-4D of GSTR-3B. So auto populated figure of Net ITC in Table-6A of GSTR-9 does not contain ineligible ITC. Since, taxpayer has not availed such ineligible ITC at all, there is no requirement to reverse it.

However, if any registered person has reported such ineligible ITC in Table-4A of GSR-3B or later an identified certain ITC claimed to be ineligible at the time of filing GSTR-9 then such amount needs to be reported in Table-7E of GSTR-9.

v. Following transactions are not to be reported in GSTR-9

- a. Non-GST refund claim as well as Non-GST Demand
- b. Notice received asking for reasons/reconciliation of tax between returns filed.
- c. Goods send to Job worker before July, 17

H. Late fees for non-filing of Annual Return

Section 47 (2) of CGST Act, 2017 provides that late fees for non-filing the GSTR 9 within the due date is Rs. 100 per day per act (i.e. Rs 100 under CGST & Rs. 100 under SGST) up to a maximum of an amount calculated at a quarter percent of the taxpayer turnover in the state or union territory.

I. Penalty:

There is no specific provision for imposing penalty for non-filing of annual return under the CGST Act, 2017. However Section 125 of the Act provides that any person, who contravenes any of the provision of this Act or any rules made there under for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extended to Twenty Thousand rupees.

J. Notice to Return Defaulter

As per Section 46 of CGST Act, 2017, if a registered person fails to furnish a return under Section 39 or Section 44 or Section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.