

The background of the slide features a photograph of several individuals seated around a wooden table in what appears to be a meeting or classroom setting. One person in the foreground is writing in a notebook. A large, light gray diagonal shape cuts across the right side of the image, creating a space for the text.

GST Annual Return



By
CA. Abhiram G Dixit
(M.Com, FCA)
Empanelled Faculty of GST by ICAI

Scope



- GSTR 9



- Table wise detailed discussion
- Practical Scenarios
- Interlinks with GSTR 1, 3B, ITC forms etc
- Reporting in GSTR9



What is a Return?

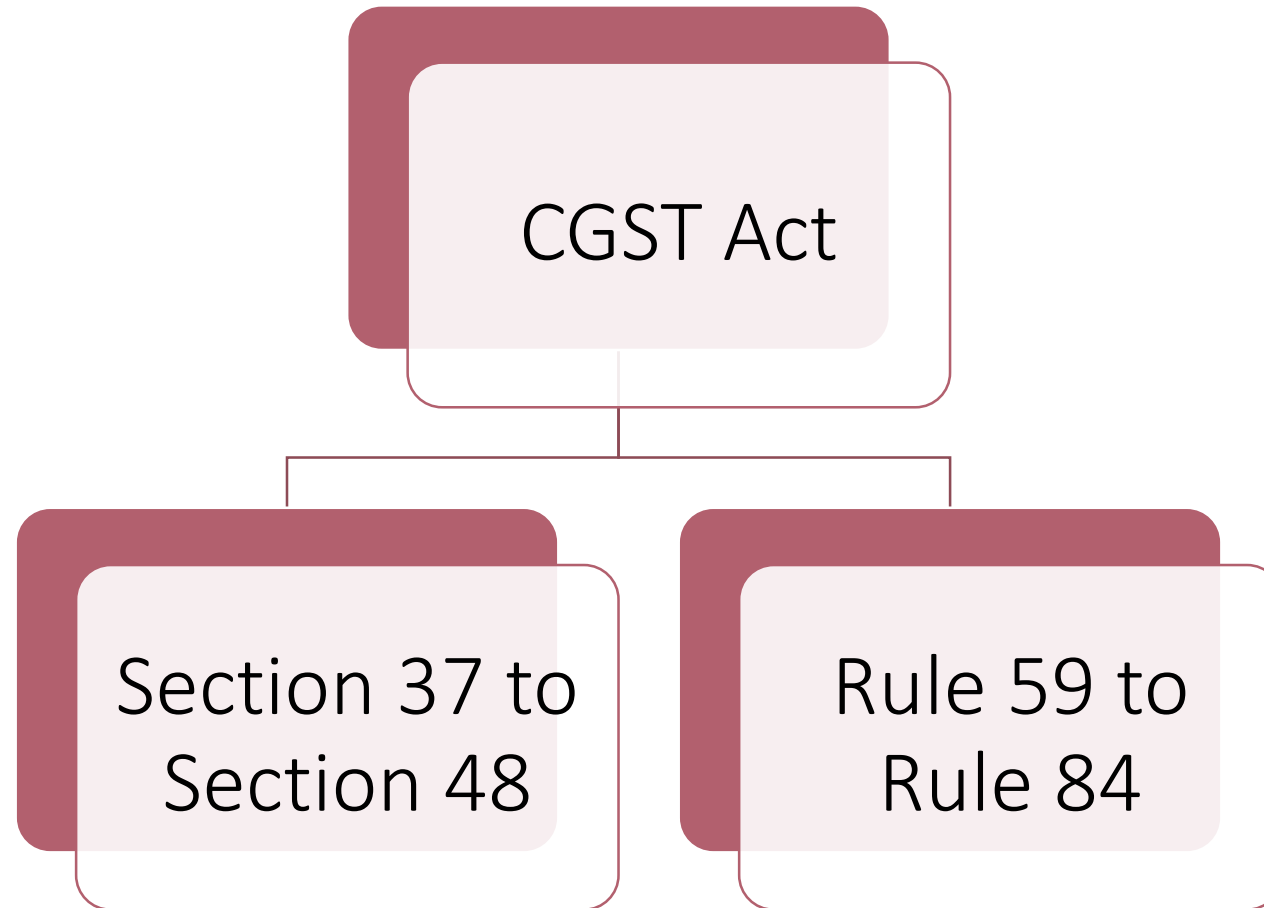
As per section 2(97), 'Return' means

- ANY return
- prescribed or Otherwise required to be furnished by or under the act or the rules made thereunder.

When are you liable to file a return?

- ✓ Person is liable to file a return from the date from which he gets register

Legal Provisions



GST Forms and Returns

Person Required to file	Return Filing Form	Periodicity
Every registered person except the person specified u/s 44	GSTR 9	Annually
Composition Supplier	GSTR 9A	Annually
Every Electronic Commerce operator required to deduct TDS	GSTR 9B	Annually
Every registered person whose aggregate turnover during a FY exceeds INR 2 crores shall get his accounts audited	GSTR 9C	Annually

GSTR 9

Under which section Annual Return is required to be filed?	Section 44
Due date for Filing GSTR9?	On or before the 31 st December following the end of relevant financial Year
Quantum of Late Fee Applicable?	Rs 100 per day Maximum 0.25% of turnover in the State
Who is supposed to file?	Every Registered person (For every Financial Year)
Threshold limit below which GSTR9 is not applicable	No threshold
Period covered	1 st July 2017 to 31 st March 2018
Relevant Notification	39/2018 of Central Tax dated 4 th Sep 2018
Utility Available on Portal	No, as on 16 th Oct 2018

For filing GSTR 9, do you need to file all the pending returns for the Tax Period ?

- YES
 - i.e GSTR 1 and GSTR 3B

Can the details furnished in GSTR₁ and GSTR 3B be rectified in GSTR₉?

- NO

Detailed Analysis of GSTR 9



Annual Return is not the return to Originally Report the Transaction



Origination of Transaction has to be from GSTR1 and GSTR3B



It is merely a compilation of the reported details in the return furnished for the respective tax periods



Basic Details

Details of Outward and Inward Supplies declared during the Financial Year

Details of ITC as declared in returns filed during the financial year

Details of Taxes paid as declared in returns filed during the Financial Year

Particulars of the transactions for the previous FY declared in the returns of April to Sep of Current FY or upto the date of filing of Annual return which ever is earlier

Other Information



Basic Details

Pt. I	Basic Details	Auto / Manual	Link with GST Returns	Corresponding Tables
1	Financial Year	Manual	NA	NA
2	GSTIN	Manual	NA	NA
3A	Legal Name	Auto	NA	NA
3B	Trade Name (if any)	Auto	NA	NA



Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
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)	<i>(Data from Table 5 and Table 7 of GSTR1)</i>			

- *Manually Entered*
- *Linked to GSTR1*
- *B2C outward Supplies*





Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
B	Supplies made to registered persons (B2B)				

- *Manually Entered*
- *Linked to GSTR1*
- *B2B outward Supplies*





Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)				

- *Manually Entered*
- *Linked to GSTR1*
- *Aggregate value of export on payment of Taxes except Supplies to SEZ*





Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
D	Supply to SEZs on payment of tax				

- *Manually Entered*
- *Linked to GSTR1*
- *Linked to Table 6B of GSTR1*





Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
E	Deemed Exports				

- *Manually Entered*
- *Linked to GSTR1*
- *Linked to Table 6C of GSTR1*





Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)				

- *Manually Entered*
- *Linked to GSTR1*
- *Linked to Table 11A of GSTR1*
- *Notification 40/2017 CT dt 13Oct17- Removal of provision for t/o less than 1.5 cr*
- *Notification 66/2017 CT dt 15Nov17- Removal of Provision for advances on goods.*



Illustration

Description	Advance Received		Tax paid on Advance Received		Invoice issued for advance and reported 4A to 4E	Report in 4F of GSTR9
	Taxable Goods	Taxable Services	Taxable Goods	Taxable Services		
July 2017	Yes	Yes	Yes	Yes	Yes	No
Aug 2017	Yes	Yes	Yes	Yes	Yes	No
Sep 2017	Yes	Yes	Yes	Yes	Yes	No
Oct 2017	Yes	Yes	Yes	Yes	Yes	No
Till 15 Nov 17	Yes	Yes	Yes	Yes	Yes	No
From 16 Nov 17	Yes	Yes	NA	Yes	Yes	No
Dec 17	Yes	Yes	NA	Yes	Yes	No
Jan 18	Yes	Yes	NA	Yes	Yes	No
Feb 18	Yes	Yes	NA	Yes	Yes	No
Mar 18	Yes	Yes	NA	No	No	YES





Details of Outward and Inward Supplies declared during the Financial Year

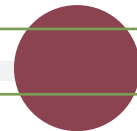
	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
G	Inward supplies on which tax is to be paid on reverse charge basis				

- *Manually Entered*
- *Linked to GSTR3B*
- *Linked to Table 3.1 (d) of GSTR3B*
- *Notification 8/2017 dated 28-6-2017 - Rs 5000 exemption*
- *Notification 38/2017 CGST(R), 10/2018 CGST(R) 12/2018 CGST(R) ----Suspension of 9(4) of CGST and 5(4) of IGST*



Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
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)	<i>(Data from Table 5 and Table 7 of GSTR1)</i>			
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)				



Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)				

- *Manually Entered*
- *Linked to GSTR 1*
- *Linked to Table 9B of GSTR1*

Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)				

- *Manually Entered*
- *Linked to GSTR 1*
- *Linked to Table 9B of GSTR1*

Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
K	Supplies / tax declared through Amendments (+)				

- *Manually Entered*
- *Linked to GSTR 1*
- *Linked to Table 9A and 9C of GSTR1*

Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
L	Supplies / tax reduced through Amendments (-)				

Same as previous
Table

- *Manually Entered*
- *Linked to GSTR 1*
- *Linked to Table 9A and 9C of GSTR1*

Details of Outward and Inward Supplies declared during the Financial Year

	Nature of Supplies	Taxable Value	Central Tax	State Tax	IGST
	1	2	3	4	5
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				



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
	1	2	3	4	5
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				
B	Supply to SEZs without payment of tax				



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
	1	2	3	4	5
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis				

Eg : Outward Supplies by GTA

[What is the difference between 5C and 4G?](#)

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
	1	2	3	4	5
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year				
D	Exempted				
E	Nil Rated				
F	Non-GST supply				
G	Sub-total (A to F above)				

Definition

Sec 2(47) (47) “**exempt supply**” means supply of any goods or services or both which

Attracts

- **nil rate of tax** or
- which may be wholly **exempt from tax** under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and
- **Includes non-taxable supply;**

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
	1	2	3	4	5
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year				
D	Exempted				
E	Nil Rated				
F	Non-GST supply				
G	Sub-total (A to F above)				

Amendment in [Table 8](#) Not Allowed

- *Manually Entered*
- *Linked to GSTR 1*
- *Linked to Table 8 of GSTR1*

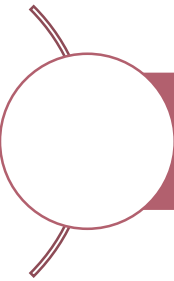
Details of Outward and Inward Supplies declared during the Financial Year

			(Amount in ₹ in all tables)		
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax
	1	2	3	4	5
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year				
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)				

A background image of four students in a library. A young woman with long dark hair is on the left, smiling. Next to her is a young man with dark hair, also smiling. To his right is a young woman with glasses and dark hair, looking at a laptop. On the far right is another young woman with dark hair, seen from the back/side, looking at the laptop. They are all sitting at a table with books and a laptop. The background is filled with bookshelves.

Input Tax Credit

ITC – GSTR3B vis a vis GSTR 2A



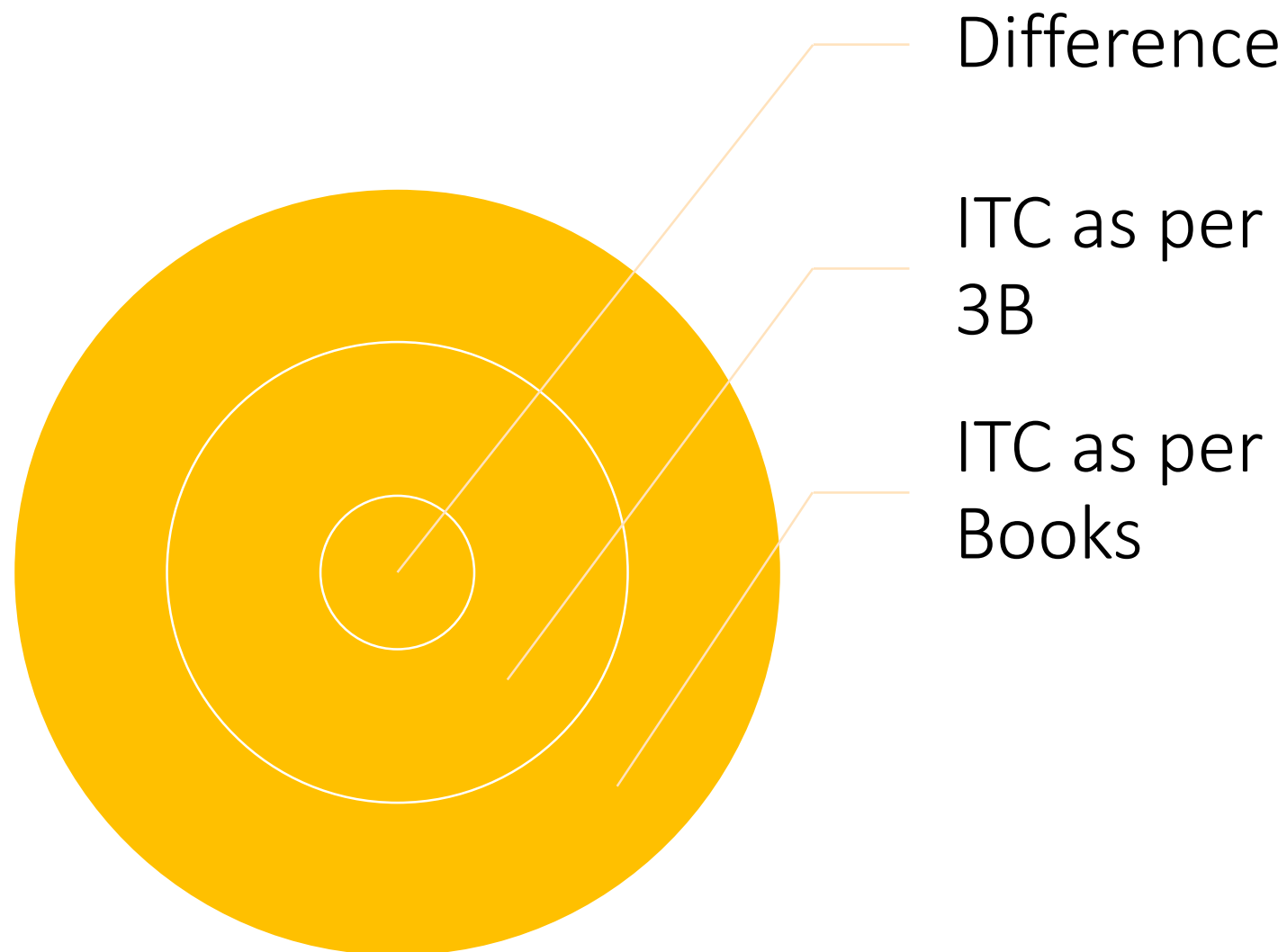
Details of ITC as declared in returns filed during the financial year

	Description	Type	Central Tax	State Tax /	Integrated Tax
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>	<Auto>

Details of ITC as declared in returns filed during the financial year

	Description	Type	CGST	SGST	IGST
6	Details of ITC availed as declared in returns filed during the financial year				
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
		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				
I	Sub-total (B to H above)				

Details of ITC as declared in returns filed during the financial year





Details of ITC as declared in returns filed during the financial year

	Description	Type	Central Tax	State Tax /	Integrated Tax
6	Details of ITC availed as declared in returns filed during the financial year				
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)				

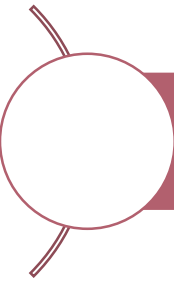
Details of ITC as declared in returns filed during the financial year

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 (60 - 7I)			



Details of ITC as declared in returns filed during the financial year

Rule	Particulars
Rule 37	Reversal of input tax credit in the case of non -payment of consideration.
Rule 39	Procedure for distribution of input tax credit by Input Service Distributor
Rule 42	Inputs partly used for the purposes of business and partly for other purposes
Rule 43	Capital Goods ITC partly used for the purposes of business and partly for other purposes
Section 17(5)	Blocked Credits



Details of ITC as declared in returns filed during the financial year

8	Other ITC related information			
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>	<Auto>	<Auto>

Details of Taxes paid as declared in returns filed during the Financial Year

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						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						



Particulars of the transactions for the previous FY declared in the returns of April to Sep of Current FY or upto the date of filing of Annual return which ever is earlier

Pt. V	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					
	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					



Particulars of the transactions for the previous FY declared in the returns of April to Sep of Current FY or upto the date of filing of Annual return which ever is earlier

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		



Other Information

- Particulars of Demands and Refunds
- Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis
- HSN Wise Summary of outward supplies
- HSN Wise Summary of Inward supplies
- Late fee payable and paid



Thank You
Abhiram G. Dixit
Chartered Accountant

(M) +91-9767579141

Ca.abhiramdixit@gmail.com

