

GUIDANCE NOTE ON ANNUAL RETURN OF

GST



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
(Statutory body under an Act of Parliament)

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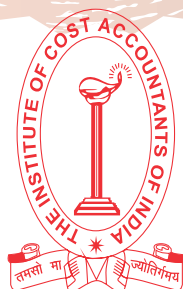
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1. Monitoring of Current tax legislation and analyzing changes of the existing legislation.
2. Sharing of knowledge and experiences, proposing and recommending collective suggestions to the Ministries and Bodies for consideration to amend the legislation.
3. To examine various laws, rules, regulations, circulars etc which are enacted or issued by the Government from time to time.
4. To prepare and submit representations to the Governmental Authorities and to send suitable Pre-Budget and Post-Budget Memoranda in containing suggestions for improvements in the respective legislation.
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11. To update members in the field of taxation through fortnightly issue of E-Bulletin.
12. To carry out various research work on taxation and publish the same.
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Introductory Edition: October, 2018

Published by
The President
The Institute of Cost Accountants of India
CMA Bhawan
12, Sudder Street, Kolkata - 700016

Delhi Office
CMA Bhawan
3, Institutional Area, Lodhi Road, New Delhi – 110003

Complimentary Edition

The Institute of Cost Accountants of India
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President's Message

I am glad to know that the Taxation Committee is ready with a "Guidance note on GST Annual Return" in such a short span of time. It is indeed great news, and I am sure that the team must be feeling proud too. When I first got the draft, I immediately started brushing through it. Though I haven't completed, but the contents seem to be enriching and intriguing. It is indeed a great work, and I look forward to reading more such notes.

We all are aware that, GST is an integrated scheme of taxation that does not discriminate between goods and services and is a part of the tax reforms that centre on evolving an efficient and harmonized consumption tax system in the country. In India we had different taxes before the rollout of GST and there were different returns for different taxes and used to differ from state to state especially in the case of VAT, which was at state level.

GST Annual return has to be filed by every taxpayer as per provisions of Section 44 of the CGST Act 2017. This guidance note on Annual return is especially significant since, the return is being filed for the first time after the rollout of GST last year. The taxpayers may revise or correct all such information as filed during the year, in the Annual Return and file correct information. The Government wants to ensure that there is no or very minimal revenue leakage in the whole process / system. A Guidance Note on this would surely come handy.

I congratulate CMA Niranjan Mishra, Chairman- Taxation Committee for bringing out the "Guidance note on GST Annual Return". We are indebted to CMA B. Mallikarjun Gupta for his selfless contribution and dedication towards this Guidance Note. Commendable job by the entire Tax Research Team. My best wishes to Taxation Committee for its all future endeavours.

Warm regards,

CMA Amit Anand Apte
3rd October, 2018

CHAIRMAN'S MESSAGE



I would like to congratulate Team TRD for continuing the activity of taking out multiple publications on Taxation. In the last couple of months team TRD has published "A Guidance Note on GST Audit", "A Handbook on E-Way Bill" and "A Compilation of GST Notifications and Circulars for the 1st Year of GST". This continuous effort of the Team is being widely appreciated by the Stakeholders. Our Resource Persons have always been in support to enrich all our efforts.

We are thankful to our very own CMA B. Mallikarjuna Gupta for his endless support and encouragement to Team TRD.

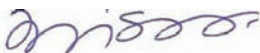
Apart from the publications, the Institute has also taken various initiatives on taxation field including launching three new courses on Taxation namely Advanced Certificate Course on GST, Certificate Course on Filing of Return and Certificate Course on TDS.

All the three courses are being launched and admissions for these three courses are going on.

Bringing out the "Guidance note on GST Annual Return" would surely add another feather to the cap. The information to be shown in the annual return is a summary level transaction which has taken place from 1st of July 2017 to 31st March 2018. It is to be compiled as the Government wants to ensure that there is no or very minimal revenue leakage in the whole process of GST implementation.

There are a few professions that need people to publish books or articles to move ahead in helping their stakeholders in undertaking their professional duties successfully. It is a tough job which consumes time and effort. I congratulate team – Tax Research, for all their commitments and achievements. I am happy to have CMA B. Mallikarjuna Gupta without whose contributions this Guidance note could not have been completed. I solicit appreciation and acceptance from all the readers.

Thank You.



CMA Niranjana Mishra

Date: 3rd October, 2018

P R E F A C E

GST is an Indirect Tax which has replaced many Indirect Taxes in India. The Goods and Service Tax Act was passed in the Parliament on 29th March 2017. The Act came into effect on 1st July 2017; Goods & Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. In simple words, Goods and Service Tax (GST) is an indirect tax levied on the supply of goods and services. This law has replaced many indirect tax laws that previously existed in India. GST is one indirect tax for the entire country. GST has mainly removed the Cascading effect on the sale of goods and services. Removal of cascading effect has directly impacted the cost of goods. Since tax on tax is eliminated in this regime, the cost of goods decreases. Also, GST is also mainly technologically driven. All activities like registration return filing, application for refund and response to notice needs to be done online on the GST Portal. This will speed up the processes.

The Government has notified a new return form for goods and services tax (GST) that will have to file for the full year. The normal taxpayers will need to file GSTR-9 return form while composition taxpayers will have GSTR-9A. The last date for filing the annual return form for 2017-18. Taxpayers were from the beginning required to file an annual return besides the monthly and quarterly returns, but the annual format was not notified following compliance and IT issues. The annual return form for normal taxpayers has been divided into six parts with 19 tables which includes detailed information related to outward supplies, inward supplies, ITC availed, ITC reversed, ineligible ITC, particulars of demand and refund, HSN summary of outward supplies and HSN summary of inward supplies of the transactions declared in returns filed during the financial year ending March

2018.

Release of the "Guidance Note on GST Annual Return" at this juncture would definitely be useful for the targeted readers. This Guidance Note contains all the details of GST Annual Return in a lucid language with illustrations and FAQs which would help the readers to clear their doubts from the basics. It is unusual in simplicity with which the various aspects of GST Annual Return have been dealt with. At the same time, the treatment of the subject is both comprehensive and easy to follow.

Here, we would also like to thank and acknowledge the immense contributions of CMA B Mallikarjuna Gupta without whose hard work, toil and guidance the handbook could have never acquired its shape. The department is indebted to him for his contributions. CMA Niranjana Mishra, Chairman – Taxation Committee has been our guiding star. Thank you Sir.

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ACKNOWLEDGEMENTS

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OVERVIEW OF ANNUAL RETURNS

Returns have to be filed in any tax regime by the taxpayers at periodic intervals to state their tax liability along with the input tax credit claimed. Tax returns have to be filed for any tax that is being levied and collected by the Governments irrespective of the tax being a direct tax or indirect tax. The data collected from these tax returns helps the Government officials to formulate the policies and strategies and also ensure that there is no revenue leakage in the system. Now a days the tax departments are also using new techniques and analysis like big data, Hadoop etc. for analysis of the data and identify fraudulent transactions easily which was very tough to identify before the computerization as the returns were filed manually. The return formats may differ from one country to another country and the data being reported either at the transactional level or at the summary level. These returns also helps the tax authorities to ensure that the taxpayers are collecting the taxes correctly and also filing the returns in time.

In India also, we had different taxes before the rollout of GST and there were different returns for different taxes and used to differ from state to state to also especially in the case of VAT, which was at state level. The number of returns to be file different returns in the same state separately for the state taxes and central taxes. The number of returns to be filed is 495 returns as per the data shared by GSTIN in one of their meetings.

| Type | VAT / CST | Central Excise | Service Tax | Total |
|------------------|------------|----------------|-------------|------------|
| Annexure | 317 | | | 317 |
| Challan | 10 | 1 | 1 | 12 |
| Declaration | 28 | 1 | 3 | 32 |
| Form | 97 | 13 | 2 | 112 |
| Requisition Form | 10 | | | 10 |
| Transit Pass | 2 | | | 2 |
| Worksheet | 4 | | | 4 |
| Invoice Format | 5 | | | 5 |
| Register | | 1 | | 1 |
| Total | 473 | 16 | 6 | 495 |



One good thing in GST is there only one common return for the central and the state taxes but the major difference is the taxpayers have to file transactional data in all the cases except in reporting of transactions related to B2C, advances received but tax invoices not issued. Reporting of transactional level data means the taxpayers have to be more organized and also adopt to the information technology by using accounting software's as they reduce the human errors while filing of the returns. Usage of accounting software does not address the complete requirements of filing of tax returns, the ledger accounts are also required to be structured accordingly else it will be a herculean task for compiling of the data for GST return filing on monthly basis or filing of annual return.

In GST the taxpayers have to file different returns based on their category of registrations and the frequency of filing of returns is based on the turnover. The option of filing of return based on turnover is provided for the small taxpayers and also to reduce the load on the tax return portal. 93% of the taxpayers have a turnover of less than Rs 5 crores as per the press release issued by the Ministry of Finance on 21st July 2018⁺

+ <http://www.pib.nic.in/PressReleaseDetail.aspx?PRID=1539570>

As per the provisions of the GST Act, the payers have to file the following returns based on his category or type of registration he has obtained

| Sl. No. | Return | Details |
|---------|--------------|---|
| 1 | Form GSTR-1 | Monthly / Quarterly Outward Supplies |
| 2 | Form GSTR-3B | Summary Return for payment of monthly tax liability |
| 3 | Form GSTR-4 | Quarterly Return for compounding Taxable persons |
| 4 | Form GSTR-5 | Return for Non-Resident foreign taxable person |
| 5 | Form GSTR-6 | ISD return |
| 6 | Form GSTR-9 | Annual Return - Regular Taxpayers |
| 7 | Form GSTR-9A | Annual Return - Composition Taxpayers |
| 8 | Form GSTR-10 | Final return |
| 9 | Form GSTR-11 | Details of inward supplies to be furnished by a person having UIN |

Returns have to be filed by the taxpayers in GST basis of the provisions given in Chapter IX from Section 37 to Section 48 and based



on Chapter 8 of CGST Rule 59 to 81.

As per provisions of Section 44 of the CGST Act 2017, all taxpayers registered under GST has to file Annual Return other than taxpayers paying tax under Section 51 (Tax Deduction at Source), Section 52 (Collection of Tax at Source), Casual Taxable Person, Input Service Distributor & Non-Resident Taxable Person by 31st December of the next financial year. The Annual Return to be filed in FORM GSTR – 9 and 9A has been notified wide Notification No 39 / 2019 (Central Tax) dated 4th September 2018.

As per provisions of Sub-rule 3, Rule 80 Every taxable person whose aggregate turnover is above Rs 200 Lacs have to get the accounts audited and reconciliation statement certified by a Cost Accountant or Chartered Accountant have to file GSTR Form – 9C, which is yet to be notified. The reconciliation statement has to be prepared between the financial statements and the GSTIN number of each state where the taxpayer has operations.

Why does a taxpayer have to file Annual Return?

Annual return has to be filed by every taxpayer as per provisions of Section 44 of the CGST Act 2017. During the year the taxpayers must have filed regularly monthly returns and there can be some cases like invoices being missed out or invoice values or taxable amount wrongly entered or wrong classification of invoices etc., The taxpayers can correct all such information in the Annual Return and file correct information. The Government wants to ensure that there is no or very minimal revenue leakage in the whole process / system.

There is more significance in the Annual Return as it is being filed for the first time after the rollout of GST last year. There is room for improvement from the taxpayer's side and this opportunity can be availed by them. Matching is being differed from time to time in GST as the Government feels it is early to adopt to the process as the taxpayers are not yet used to the process of filing three different returns. To make the taxpayers ease in return filing, a simple return has been introduced by the Government.

The information to be shown in the annual return is a summary level transaction which have taken place from 1st of July 2017 to 31st March 2018. There is also a requirement to show if any debit note or credit note issued from first of April 2018 to 30th September 2018 for transactions related to 1st July 2017 to 31st March 2018. Apart from this data the taxpayer also has to show information related to his tax liabilities and input tax credit availed at a granular level. This information will help the tax authorities to do analysis and take corrective action on the event taxpayers.



The date of GST return filing would have been simple for the taxpayers if they have maintained the chart of accounts of ledger accounts in their accounting basis on the draught return format published by the department during May 2017. Unfortunately, many of the taxpayers have not maintained their ledger account or chart of accounts in this manner this could result in a huge setback for such taxpayers as they have to spend a lot of time in bifurcating the transaction.

Penal Provisions

As per the notification number 39 Central Tax 2018, the taxpayers are required to file the annual return by 31st December 2018 in case if the taxpayer does not file the return within the due date penal provisions are applicable in such cases of default of not filing of returns by the taxpayer.

Basis of provision section 46 of the CGST 2018 wherever the departments is the taxpayer has not filed his annual return the department can issue a notice for such taxpayers for non-filing of Returns. Whenever a taxpayer receives such notice the taxpayer has to file the return within 15 days of receipt of the notice.

Apart from this penal provision, there is also late fee applicable in case of the delayed filing of GST annual return as per provisions of section 47 of the CGST Act 2017, late fee is also applicable. as per the provisions of the Act, a late fee of rupees hundred is applicable for delay of each day and the maximum amount of late fee that can be levied in case of taxpayers who have filed delayed returns is up to .25% of the turnover in the respective state or union territory.

Annual return under GST has to be filed for each GSTIN or the registration in which the taxpayer has taken the GST registration number. The provisions of the late fee are applicable for each state or union territory separately. For example, if the taxpayer has taken registration in two different states and in a union territory and he have to file 3 different annual returns.

For example, if a taxpayer has taken 3 different registrations in two different states and in a union territory he has to file 3 annual returns. in this example, the taxpayer's turnover from 1st of July 2017 to 31st March 2018 is 45 lacs. Turnover in the state of Punjab is Rs 15 Lacs and the turnover in the state of Haryana is Rs 25 Lacs and turnover in the union territory of Chandigarh is Rs 5 lacs. If the taxpayer has filed his return in the state of Punjab and Haryana on time and he has delayed his filing of Annual Return in the union territory of Chandigarh then applicable late fee is Rs 100 rupees for per day and the maximum amount would be Rs 1,250 (Rs 5,00,00 X 0.25%).

The provisions for levy of a late fee are given in subsection 2 section 47 of CGST Act 2017.



Annual Return

In the First section of the Annual Return the financial year for which the return has to be selected / entered by the taxpayer. While filing the return for the period July 2017 to March 2018, the FY has to be selected from July 2017 to March 2018.

In the Second section of the Annual Return, the GSTIN (Goods and Service Tax Identification Number) has to be selected / entered by the taxpayer.

In the Third section, the legal entities name has to be entered in Section 3A like the Company's name or name of the partnership firm or any other legal entity, its name has to be entered by the taxpayer. In case of 3B, it will be applicable only in cases related to sole traders or proprietor's the PAN card will be in the name of the proprietor and the business name can be different, in such cases the trade name or business name has to be selected / entered.

Section Four relates to the supplies and this is very important one, for the values entered here if there are any differences found out subsequently by the departmental officer, notices can be issued under Section 74 or Section 122 etc. The values in this table are to be entered with outmost care. This section determines the turnover in the state and if the taxpayer has presence in more than one state or union territory then the sum of each state has to be equal the turnover shown in the financial statements and the income tax return if 44AD is applicable. If there are any difference in the turnover reported in this section and with the turnover reported in the financial statements and income tax returns the department will issue notices accordingly and then if the same is not reconciled and replied to the satisfaction of the concerned officer then notices can be issued as per provisions of Section 74, 76, 122, 124 127 and 132 or any on the basis of any other provisions applicable from time to time in force.



PREREQUISITES / CHECK LIST FOR FILING OF ANNUAL RETURNS

There are certain steps or process to be completed before starting the process of preparation of Annual Return. Following these steps ensures that there are no differences between the data shared and filed with various departments like Income Tax, Registrar of Companies, Director General of Foreign Trade and with the Reserve Bank of India payment systems e-kuber. As on date, department is verifying data between various returns filed from time to time. Even last year also the department has issued notices to various taxpayers registered in GST for the differences in the turnover reported in the income tax and the GST Returns.

Before finalizing the books of accounts for the Financial year ensure that the following process is completed

- (a) Verify all the tax invoices issued for the supply of goods or services or both and the same are accounted in the financial statements and reported in the GST Returns.
- (b) Verify that all the tax invoices issued for the inter branch transfer are accounted
- (c) Verify that all the stock transfer between the branches in the same state are issued under a cover of Delivery challan and if applicable e-waybill based on the provisions of each state from time to time.
- (d) Verify that all the payments received in the banking system are backed with reference of the tax invoice if not ensure that receipt voucher is issued for the same.
- (e) In case of supply of good and services ensure that the advance receipt vouchers are issued for the services after the Notification No 66 – Central Tax Dated 15/11/2018.
- (f) In case if the amount received is for the supply of the goods and services, then the provisions of the composition supply will be applicable and basis on that if it qualifies for the advance receipt then ensure that the same has been issued



- (g) Cross check the banking statements with the debtors / aging reports to verify all the advances receipts are issued and taxes are paid if the supply of the goods and services has not taken place in the same month.
- (h) Verify for all the tax invoices the valuation process is followed and the taxes are computed correctly.
- (i) Verify and ensure that the e-waybill data filed matches with the tax invoice data where ever it is applicable.
- (j) Verify and ensure that the goods sent out for the job work are returned back within one year in case of inputs and if not issue a tax invoice before the filing of the annual return.
- (k) Verify and ensure that the HSN codes used on the outward supplies documents are correct and if there is any deviation issue an amendment document and inform the customers accordingly.
- (l) Ensure that the HSN codes along with the unit of measure is followed as per the Customs Tariff Act.
- (m) Ensure that the number of digits of the HSN code is followed correctly across all the tax invoices.
- (n) Verify and ensure that the provisions of the mixed supply are followed correctly and also the highest tax rate is charged on the tax invoice.
- (o) Verify and ensure that in case of advance receipts, the tax rates is followed correctly in cases if the place of supply is not known at the time of receipt of advance or if the outward supply is more than one tax rate, the provisions given in Rule 50 of the CGGST Rules 2017 are followed.
- (p) Verify the discounts given to supplies post supply of goods and services and if the discounts are not mentioned in the sale agreement then the taxes should not be applicable on such documents.
- (q) Verify on the pricing of the goods and services the provisions of Section 171 of the CGST Act 2017 i.e. Anti profiteering provisions are followed accordingly and benefit of the additional input tax credit is passed as well as the benefit of the tax reduction is also passed on.
- (r) Verify if the refund voucher is issued in case of amount returned to customers partially or fully if the supply of goods or services or both is not delivered or services executed as per the provisions of the Act.



- (s) Verify if the suppliers of goods or services or both have filed the GST Returns up to 31st March 2018
- (t) Verify if the invoices uploaded by the supplier of goods or services or both have accounted with the same values and there are no differences.
- (u) Verify if the date on which the capitalization of fixed assets and the date of input tax credit claimed in same else ensure the taxpayer pays the interest on such if the input tax credit is taken first and then capitalization is done at a later date.
- (v) Verify if the input tax credit is taken correctly as per the provisions of Section 16 and section 17 of the CGST Act 2018.
- (w) Verify and ensure that there are no debit notes issued to supplier of goods or services or both in case of deficiency of services by such supplier or difference in prices or for shortages or breakages or for any other reason
- (x) Verify if the provisions of time of supply is followed in correctly in case of reverse charge on supply of goods falling under provisions of Sub-section 9, section 4 of the CGST Act 2018.
- (y) If there are any compliance issues for the same ensure that the interest is paid on such transactions and taxes are paid.
- (Z) Verify if the provisions of place of supply are followed correctly else rectify them accordingly as per the provisions applicable.
- (aa) Verify if the refund is availed on all eligible transactions and refund applications are filed accordingly.
- (bb) Verify and record the status of the refund status of the refund applications.



DETAILED ANALYSIS OF ANNUAL RETURN FORMAT GSTR-9

Section 4A – Supplies Made to Unregistered Persons (B2C)

Supplies made to Un-registered person (B2C) – In this section all the supplies made to the unregistered taxpayers from 1st of July 2017 to 31st March 2018 has to be reported here. Care should be taken in cases where the taxpayers have by mistake have issued invoices are B2C but subsequently the same have be converted as B2B invoices. The conversion can be done through the amendments section in the GSTR – 1. In the financial statements, the turnover will be reported at PAN India level and for reporting the turnover at the GSTIN level, due care must be taken else it will create reconciliation issues and under / over reporting in one state and also impacting the tax payments.

Transactions to be included in this section are

1. B2C invoices less than Rs 2 Lacs which are reported in GSTR – 1 as B2C (Others), Table 7
2. B2C Invoices above Rs 2.5 Lacs which is reported in the GSTR – 1 as B2C large invoices in section, Table 5,
3. B2C Credit Notes / Debit Notes which are reported in GSTR – 1 as Credit Notes / Debit Notes Unregistered, Table 9B
4. Amendments made to B2C invoices which are reported in GSTR – 1 as Amended Credit / Debit Notes (Unregistered), Table 9C

In GSTR – 1, the taxable value has to be summed up for interstate and intrastate of all the months and have to be shown along with the respective taxes i.e., CGST, SGST, IGST and Cess if applicable.

The above table should have all the supplies made to the unregistered taxpayers during the said period and as reported in the filed GSTR-1's along with any corrections to be made has to be reported here.



Technically there should not be any differences if the taxpayer has filed his returns on monthly basis from the data derived from the trail balance.

Section 4B – Supplies Made to Registered Persons (B2B)

B2B supplies refers to the supplies made to the registered taxpayers. In this section the data related to the following should be shown

1. Interstate state supplies
2. Intra state supplies
3. Supplies to UN Bodies, Embassies, Government offices etc.,

Preparation of this sections and subsequent sections will be a time-consuming process at the data shown in table can be derived from the Table 4A, 4B, 4C, 6B, & 6C as it has to exclude the following transactions

- Deemed Exports
- Supplies to SEZ with Payment of Tax
- Supplies to SEZ without Payment of Tax
- Supplies which attract Reverse Charge

The data being entered here has to be crossed checked with the financial books if the taxpayer has maintained ledgers accordingly.

The data can also be derived easily if the taxpayer has maintained different document types or invoice series for each of the transactions.

Section 4C – Zero Rated Supplies (Export) on Payment of Tax (Except supplies to SEZ)

In this section the tax payer has to report export sales made during the return filing period. The transactions to be shown in this section are related to the exports on which GST is paid and at the full rate of tax. The taxpayer has pick up the data shown in the Table 6A of the GSTR – 1 without considering the supplies with lower / reduced tax rate. Lower or reduced tax rate transactions refer to the deemed exports and the same have to be reported in a different section.

Deriving of this data would be simpler if the taxpayer has maintained different invoice series for exports with payment of taxes or different liability account in the chart of accounts or in the accounting ledgers.

Section 4D – Supplies to SEZs on Payment of taxes

In this section the taxpayer has to show all the supplies made to SEZ developers or SEZ units for both authorized operations or un authorized operations. The data for this can be derived from Table 4A of GSTR –



1 where the invoices are selected with check box “SEZ Supplies with payment”.

The taxpayers can also derive the data from the ledgers or if they have maintained separate invoice series. In either of the cases they have to validate with the data already filed in the monthly GSTR – 1 returns.

Section 4E – Deemed Exports

Deemed exports are notified in the GST wide Notification No 48/2017 – Central Tax dated 18/10/2017 and supplies to deemed exports has to be reported separately in the monthly GSTR – 1 return in table 4A of B2B Supplies for records which are flagged as Deemed Exports. Data can be derived from there and verified. Unlike in the case of exports where the taxes payment is only for IGST, in case of deemed exports the supplies can be inter state and intra state, ensure that the taxes are shown accordingly on the tax invoices and also reported correctly.

The only difference in case of deemed exports is there is an option to supply the goods at a lower rate of 0.10 %. When the taxpayer avails the lower rate ensure the applicable provisions are followed accordingly and reported.

Section 4F – Advance on which tax has been paid but invoice has not been issued (not cover under (A) to (E) above).

As per provisions of the time of supply, the tax liability occurs at the time of receipt of money or supply of goods or services or both or issue of invoice which ever is earlier for goods or services. If advance is received and supplies are made in the same month, then the same is not required to be reported separately in the GSTR – 1 in table 11A.

GST is not applicable on advances received in case of supply of goods from 15th November 2017 wide 66/2017 – Central Tax. Till 15th November, the bank statement has to be verified with the Sales day book and confirmed it is an advance receipt or not and basis on which the entry has to be verified in GSTR – 1. In case of services it is still applicable and the same has to be done till 31st March 2018.

In case if there are any advance received for which the supplies are made, have to be reported in Annual Return and for this the balance shown in the balance sheet has to be reconciled.

Section I – Credit Note issued in respect of transaction specified in (B) to (E) (-)

In this section, the credit notes issued for the outward supply of goods or services has to be reported CGT as per the provisions of



Section 34 of the CGST Act 2018, a credit note has to be issued only by the supplier of goods or services.

Ensure that the credit notes are issued by the taxpayer only for the outward supply of goods or services or both. If there are any transactions for which the credit note has been issued for inward supply of goods or services or both the same should be reversed and applicable interest should be paid on such transaction.

All the credit notes which have been issued under GST as per provisions of section 34 means that the outward liability of the GST taxes is reduced and for this reason, Verify and ensure that credit notes related to surprise taken place from first of April 2017 to 31st March 2018 are issued if they are not issued before the filing of the Annual return or filing of the monthly return for the month of September 2018. Going forward the taxpayer cannot issue such credit notes and have the benefit of the reduction of the tax liability for the supplies done during the said period. The same has to be reported in this section. Verify the credit notes issued as per the financial statement wherever GST is applicable or reported in the monthly returns filed by the taxpayer across the periods. If there are any missing credit notes in the financial statements and not reported in the annual return the same can be rectified now

Section I – Debit Note issued in respect of transaction specified in (B) to (E) (+)

In this section, the debit notes issued by the taxpayer has to be reported. As per the provisions of section 34 of the GST Act, A debit note can be issued for any period. The only difference between the credit note and debit note is that the debit note increases the liability of taxes to be paid by the taxpayer.

Verify and ensure that the taxpayer has not issued any debt notes for the inward supply of goods for any shortages or breakages or price variation between the contract of supply and the actual supply. If there are any such debit notes issued for the inward supply of goods or services or both the same has to be reversed in the GST annual return. At the time of reversal, necessary accounting entries also have to be written and passed by the taxpayer in his books of accounts and also communicated to his suppliers is the debit notes are issued for the outward supply there is no impact as there is no restriction on them. For an issue of a debit note but the only difference in this act is the taxpayer has to communicate the same to his customers and then report the same in the GST Returns.

Verify the debit notes accounted in the financial system are reported in the Annual Return also if there are any differences the same can be rectified in the annual return.



Supplies / Tax declared through Amendments (-)

Amendments is an option provided in the GST R1 returns for amending critical Tax Information for which tax invoices have been issued to stop there can be cases where the supplier of goods or services have reviewed tax as interstate supply way as it is out to be in intra State supply in such cases the amendment of invoice will help you to overcome the issue of issuing a Credit note and then issuing one more tax invoice. Apart from this information some other information related to the tax rate HSN code also can be carried out in the amendment section of the GST R1. Before the filing of the annual return, we have to verify and ensure that if there are any such amendments that are reflected in the GST return the corresponding impact is also reflected in the financial statements is not equal to reconciliation issues and subsequent scrutiny and notice orders from the department.

Is detailed statement has to be provided for the amendments carried out and its impact on the financial statements and corresponding they the same has to be updated in the annual return for differences observed?

Supplies and advances on which tax is to be paid (H + M) above

In this section, the total value of the taxable supplies and advance on which tax has to be paid will be reported this will be an auto computed amount based on the values declared in the previous rows.

5 Details of Outward Supplies on which tax is not payable as declared in the returns during the financial year.

5A – Zero Rated Supply (Export) without payment of tax

Exports can be done with payment of duty or without payment of Duty. In Table 4 we have reported the exports made out of the country with payment of Duty. There is also a facility in the GST where in the taxpayer can make exports of goods or services without payment of duties. All such export invoices related to supply of goods are to be reported in table 6A of GST R1 by selecting the option with payment of duty or without payment of Duty in this section all the transactions which are related to the export of goods or services or both without of payment of Duty has to be reported here.

All the export of goods without payment of duties as per the financial books have to be reconciled with the data filed in GST R1 form every month on 1st of July 2017 to 31st March 2018. If there are any differences the same has to be reconciled and any missing invoices are found in the monthly return the same can be incorporated in the annual return and reported to the tax authorities.



5B – Supply to SEZ Without payment of tax

Supplies to SEZ or SEZ developer can be made with payment of taxes or without payment of taxes. Supplies made with payment of taxes is reported in Table 4, section C and in this section, we will report the SEZ supplies without payment of tax.

The data for SEZ supplies can be obtained from Table 4A of the monthly GSTR – 1 and the data has to be reconciled with the financial statements. If there are any missing invoices in the GSTR return filed previously for the transaction related to the last financial year, the same can be rectified and shown as part of this section in the Annual Return.

5C – Supplies on which tax is to be paid by recipient on reverse charge basis

In this section for the outward supplies on which taxes are to be paid by the receipt of goods or services or both has to be reported. Reverse charge is applicable on specific category of goods or services or both notified by the Central Government on the recommendations of the GST Council from time to time basis on the provisions laid down in Sub-section 3, section 9 of CGST Act 2017.

The list of goods on which GST is applicable on reverse charges basis on the outward supplies for the supplier of goods is notified vide Notification No 04/2017-Central Tax (Rate) dated 28/06/2017 and in case of services it is notified through Notification No. 13/2017- Central Tax (Rate) dated 28th June 2017.

In case of transactions where the supplier of goods or services or both has a requirement for taxability under forward charge and reverse charge basis, it is recommended to have separate series for tax invoices as this will help in tracking of the same. Having a separate ledger account does not solve the purpose as there is no liability from the supplier of goods or services or both to the accounted.

Transactions to be shown in this section

- 1) Sum of tax invoices issued under section 9 (3) of the CGST Act
- 2) Debit notes issued on such tax invoices
- 3) Credit notes issues on such tax invoices

The data for the same can be obtained from Table 4 of GSTR – 1 for the invoice flagged as “Supply Attract Reverse Charge”. There will be cases where the taxpayer has not reported such invoices, even such missing invoices can be reported in this section with the value.

5D – Exempted, Nil Rated & Non GST Supply

As per provisions of the GST there are only two types of supplies one is taxable supply and other one is not taxable supply. Taxable supplies



are defined in Sub-section 108 of Section 2 of the CGST Act 2018 and non-taxable supplies are defined in Sub-section 78 of Section 2 the CGST Act 2018 and in the corresponding Acts. Exempted Supplies are supplied in Sub-section 47 of Section 2 of CGST Act 2017.

Sub-section 108, Section 2 of CGST Act - Taxable Supply - "taxable supply" means a supply of goods or services or both which is leviable to tax under this Act.

Sub-section 78, Section 2 of CGST Act - "non-taxable supply" means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act;

Sub-section 47, section 2 of the CGST Act "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;

Exempted supply also includes Nil rated and Non-GST supplies for this provision but in GST annual return we have to bifurcate all these supplies and show them respectively in the respective columns.

Exempt supply normally means supply of such goods or services or both which are taxable in nature but exempted through a notification of the Central Government on recommendations of the GST Council. Such supplies are exempted from GST and they are notified wide Notification No 12/2017-Central Tax (Rate) dated 28/06/2017 or outward supplies of CSD Canteen are exempted wide 07/2017-Central Tax (Rate) dated 28/06/2017. All such supplies will be reported in Section 5D including the debit notes and credit notes issues on such supplies.

Nil Rated supplies are notified notification number 02/2017-Central Tax (Rate) dated 28/06/2017.

The information related to the Nil Rated Supplies, Exempted Supplies and Non-GST Supplies is reported on monthly basis in Table 8 of the GSTR – 1, the same has to be reported in respective columns of GSTR – 9. In the monthly returns the amounts reported is net of the debit and credit notes but in the annual return only the invoice values have to be reported.

To derive the correct values, the sum of invoices issued on monthly basis has to be added for the respective columns is to be shown here.

5H - Credit Notes issued in respect of transactions specified in A to F above (-)

In this section all the credit notes issued during the period from 1st July 2017 to 31st March 2018 has to be reported for the following transactions



- ☐ Zero rated supply (Export) without payment of tax
- ☐ Supply to SEZs without payment of tax
- ☐ Supplies on which tax is to be paid by the recipient on reverse charge basis
- ☐ Exempted
- ☐ Nil Rated
- ☐ Non-GST supply

All the credit notes issues are reported in the monthly GSTR – 1 in the Table 9 but the same have to be reported in annual return in the individual columns. Even though it is a complex and time-consuming task for the taxpayers and they have to follow the same.

5H –Debit Notes issued in respect of transactions specified in A to F above (+)

In this section all the credit notes issued during the period from 1st July 2017 to 31st March 2018 has to be reported for the following transactions

- ☐ Zero rated supply (Export) without payment of tax
- ☐ Supply to SEZs without payment of tax
- ☐ Supplies on which tax is to be paid by the recipient on reverse charge basis
- ☐ Exempted
- ☐ Nil Rated
- ☐ Non-GST supply

All the credit notes issues are reported in the monthly GSTR – 1 in the Table 9 but the same have to be reported in annual return in the individual columns. Even though it is a complex and time-consuming task for the taxpayers and they have to follow the same.

5J - Supplies declared through Amendments (+)

Amendments to the tax invoices issued are reported in the monthly returns for the various reasons. The amendments can result in the increase or decrease in the taxable supply value along with the corresponding tax amounts. All the amendments for which the tax amounts have increased for the supplies related to the zero-rated supplies, supplies to SEZ without payment of taxes, supplies on which reverse charge is applicable on the outward supplies along with the exempted, nil rated and Non-GST supplies have to be reported here.



Recently changes have been made to the amendments section where the taxpayers who have reported the B2B supplies as B2C can be reclassified. If there are any such invoices which needs to be reclassified the same have to be completed before filing of the GSTR – 1 for the month of September 2018 else the same will not be possible.

The amendments which have resulted in the increase of the taxable value and the tax amount has to be entered in this section.

All the transactions reported in Table 9A of the GSTR – 1 have to reported here.

5K - Supplies declared through Amendments (-)

Amendments to the tax invoices issued are reported in the monthly returns for the various reasons. The amendments can result in the increase or decrease in the taxable supply value along with the corresponding tax amounts. All the amendments for which the tax amounts have decreased for the supplies related to the zero-rated supplies, supplies to SEZ without payment of taxes, supplies on which reverse charge is applicable on the outward supplies along with the exempted, nil rated and Non-GST supplies have to be reported here.

Recently changes have been made to the amendments section where the taxpayers who have reported the B2B supplies as B2C can be reclassified. If there are any such invoices which needs to be reclassified the same have to be completed before filing of the GSTR – 1 for the month of September 2018 else the same will not be possible.

The amendments which have resulted in the increase of the taxable value and the tax amount has to be entered in this section.

All the transactions reported in Table 9A of the GSTR – 1 have to reported here.

5L - Sub-Total (H to K above)

Values for this column are auto computed by the system for the values entered in the columns

- Credit Notes issued in respect of transactions specified in A to F above (-)
- Debit Notes issued in respect of transactions specified in A to F above (+)
- Supplies declared through Amendments (+)
- Supplies reduced through Amendments (-)



5M - Turnover on which tax is not to be paid (G + L above)

The value for this is also computed by the system

5N - Total Turnover (including advances) (4N + 5M - 4G above)

The value for this is also computed by the system

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

In this section the input tax credit availed for GST from the rollout date to the end of the financial year 2017-18 will be reported under various sections.

6A - Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)

In this section the input tax credit availed from 1st July 2017 to 31st March 2018 will be auto defaulted from the GSTR 3B returns filed during this period. The input tax credit availed in GSTR 3B on provisional basis by the taxpayers on the inward supplies of goods or services or both procured within in the country or imported from outside the country is claimed.

In GSTR – 3B the amount of input tax credit claim is shown under various sections in table 4 and which is broadly classified into three different sections, first one is for availing input tax credit, second one is for reversal of ITC and third one is for ineligible ITC. The input tax credit claimed for all the months will be auto populated based on the returns data submitted on monthly basis. The amount shown here is the net amount claimed and not for the gross amount or the amount utilized.

6B - Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)

In this section the input tax credit claimed on inward supply of goods or services within the country has to be reported.

In table 4 of GST r3b when the monthly return has been filed the data reported for availing input tax credit is consolidated amount for input capital goods as well as for services. But in this in the annual return, the data has to be bifurcated for all these three separately and reported in this section.

No bifurcating the data between inputs capital goods and input services will be a challenge for the taxpayers in case if they have not used separate ledger account or any other type of system in their accounting package or ERP.

In this section input tax credit availed on account of imports or



inward supplies on which reverse charge is applicable and also inward supplies from Hz should not be reported.

One observation which taxpayers have to keep in mind while preparing are arriving the data for the capital goods is that as per the provisions of the GST act input tax credit on capital goods can be claimed only when The goods are capitalized in the books of account so carefully the amount of input tax credit claim on capital goods have to be evaluated and in cases if it is found that input tax credit has been availed much prior to the date of capitalization for such. That differential interest is paid on a voluntary basis then we will not have any issues of the department at the time of scrutiny of any other audit conducted by the department from time to time.

It will be challenging for the taxpayers to derive the input tax credit for services specifically as the taxpayers were not used for reporting the same in the monthly GST 3b return. Do it is a challenge it is not an impossible task as the taxpayer can derive the input tax credit availed on input services based on the ledger records which are populated in the p and L account all services are reported separately and invoices related to the expenditure that is booked in the financial year can be verified and accounted and reported in this section.

6C - Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed

In this section input tax credit claim on inward supply of goods or services from unregistered persons that is for tax payable on reverse charge basison the provisions of section 9 subsection 4 of the CGST Act 2017 and the corresponding acts has to be reported for three different categories that is four inputs, capital goods and input services. The input tax credit on reverse charge basis is eligible for only on payment of taxes in cash and not on utilization of existing input tax credit balance in the Input Credit Ledger.

Ensure that input tax credit on account of reverse charge for inward supplies of goods or services of capital goods is availed only on payment of taxes, in case if input tax credit is availed before the payment of taxes it is advisable not to consider that amount in the annual return and show it in the differences section in this section the taxpayer has to show only for the amount on which he has paid and then Prem subsequently.

6D - Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed

There is a certain class of goods or services on which tax has to be



paid by the recipient of such goods or services and not by the supplier of goods or services in the normal cases. In such cases, the tax to be paid on the inward supply of goods or services by the recipient and it will be treated as a levy of tax on the reverse charge basis. This provision is given in Sub-section 9 Section 3 of the CGST Act 2017 and the list of goods and services are also notified from the government from time to time.

The list of goods on which GST is applicable on reverse charges basis on the outward supplies for the supplier of goods is notified vide Notification No 04/2017-Central Tax (Rate) dated 28/06/2017 and in case of services, it is notified through Notification No. 13/2017- Central Tax (Rate) dated 28th June 2017.

All such transactions have to be recorded in the books of accounts separatory and such transactions will be reported in this section of the annual return. In GSTR - 3B the input tax credit for the inward supplies from unregistered taxpayers and on goods and services is reported in Table 4A (3) together but in the annual return, the same has to be reported separately. There will be very few such transactions but the same has to be classified and reported now here separately. This job would be easy for the taxpayers if they had created separate ledger account for transactions for bifurcating reverse charge on account of goods and services notified goods and reverse charge on account of purchases from the unregistered taxpayers. In case if the same is not done by the taxpayers even though it is time-consuming that information can be easily retrieved based on the notified list of goods and services in case of goods the same information can be retrieved from the item ledger basis of the HSN codes and then tracking the relevant inward invoices of the suppliers and then to be reported here. In case of inward supply of services, they can be identified through your expense accounts and tracking their invoices of the suppliers.

The above information has to be reported separately for the inputs, capital goods and services.

6E - Import of goods (including supplies from SEZs)

As per the caste provisions in the customs act goods will be treated as imported into India one because the custom from the earth as defined in section so and so. As per the provisions of the IGST act on such goods where the imported or brought into India from a territory outside India tour territory inside India as an interstate supply of goods and on such a GST is levied.

Payment of GST in case of imported goods is made at the time of filing of the Bill of Entry along with the basic customs duty and other levies as applicable. Technically on imports also the tax is levied on reverse charge basis as the importer of the goat is filing the bill of entry



and making the payment of the taxes the input tax credit on import reported in the monthly GSTR-3B returns in table 4A (1) and the same has to be reported in the annual return also but with the small deviation of classifying the same into two different heads that is for inputs and import of capital goods. It is very easy to derive this information from the accounts if the books of accounts of finalized and proper ledger accounts are maintained by the taxpayer.

Inward supplies from an SEZ are considered as import of goods and supplies from SEZ for input and capital goods have to be reported in this section only.

6F - Import of services (excluding inward supplies from SEZs)

In this section import of services have to be reported. As per the provisions of the IGST Act, if any services are procured from any supplier how is located outside India and place of Supply is India it will be treated as import of supplies and on such transactions IGST is levied.

All such imports have to be reported in this section excluding import of services from SEZ.

In GSTR – 3B, the import of services from overseas supplier and from SEZ operator or for a supplier located in SEZ are reported as a consolidated amount in Table 4A(2) but in the Annual Return the same has to be reported separately.

It will not be a complex task but a time-consuming task to identify such transactions and report them separately.

6G - Input Tax credit received from ISD

This section is applicable to the taxpayers who have taken Input Service Distributor registration at the national level. The concept of input service distributor is the distribution of the Input Tax Credit availed at a single location and the same being distributed across the locations / GST Registrations basis on the turnover.

The amount of credit claimed through the input service distributor is reported in the GSTR - 3B which is filed on monthly basis. It is reported in Table 4A (4) and the amount to enter is based on the monthly return filed by the ISD in GSTR - 6.

Till date most of the ISD taxpayers have not filed GSTR - 6, this will become a serious challenge to them and if they do not file it before the filing of returns for the month of September 2018 then their input tax credit is lost and they have to book it to the P & L as an expense and it will have an impact on the bottom line.

There could be cases where the accounting entry in the financial books is passed but the same is not filed in the GST returns or balance



available in the Input Tax Credit Ledger or vice versa, in such cases the same should be shown as reconciliation item in the Audit Report.

6H - Amount of ITC reclaimed (other than B above) under the provisions of the Act

As per the second provisions of sub-section 2 of section 16 of the CGST Act 2018, if the supplier of the goods or services is not paid within 180 days and the input tax credit has been availed on such supplies, the recipient who has received such goods or services has to reverse the input tax credit claimed along with interest. The amount of Input Tax Credit reversed will be updated to the output tax liability of the taxpayer during the month it is reversed.

Subsequently when the recipient was the supplier of the goods or services full amount or the partial amount the input tax credit which has been reversed can be availed on Pro Rata basis.

It is to be observed that, the reversal is on a voluntary basis and most of the taxpayers have are not aware of it or have reversed the same. In such cases, the person preparing the Annual Return has to take the Creditors Aging statement above 180 days for each month and basis on that the reversal should be suggested and should be reflected in the monthly returns for the month of September 2018. While doing this, as the reversal has not happened on the 181st day, additional interest is also liable to be paid on the number of days from 181st day to the date of reversal.

All the input tax credit which is availed subsequently has to be reported in this section of the Annual Return.

6I - Sub-total (B to H above)

This is a system generated total basis on the input tax credit claimed reported for inward supplies on account of inputs, services and capital goods on supplies from registered taxpayers, imports of goods or services or suppliers from SEZs or input tax credit availed on account of inward supplies on which tax has to be paid on reverse charge basis for notified goods or services.

6J - Difference (I - A above)

The amount shown here is again is auto populated and it shows basically the difference between the input tax credit claimed which is entered manually and the amount claimed based on the GSTR – 3B returns from July 2017 to March 2018. There can be cases where the input tax credit has been claimed in excess or short claimed or the input tax credit related to the period from July 2017 to March 2018 is claimed in the new financial year.



6K - Transition Credit through TRAN-I (including revisions if any)

For provisions rule 117 of the CGST Rules 2017 if the taxpayer has any stock of goods on which input tax credit has been not a well as on the transition date that is on the closing stock of 30th June 2017 such taxpayer can avail the input tax credit by declaring the same prescribed format in form TRAN -1. If any such credit has been availed by the taxpayer the same has to be reported in this column. Subsequently, if there is any reduction or increase in the transitional credit claimed by the taxpayers the same also has to be considered in this column. The amount to be shown here is net of the adjustments made to the transitional credit which has been communicated by the department at the time of scrutiny or verification of the TRAN 1 form filed by the taxpayers.

6L - Transition Credit through TRAN-II

Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.

In the FORM GST TRAN II return the taxpayer who are not having the duty paid document as on the date of transition date but are have stock of the goods are also eligible to take the input tax credit on such stock of goods. The input tax credit on such goods lying as on the date of 30th June 2017 can avail input tax credit from 1st July 2017 to 31st December 2017 if sales have been made during this period. All such transactions on which input tax credit has been availed through trying to has to be reported in this column.

6M - Any other ITC availed but not specified above

There could be cases where the input tax credit has been availed on any other reasons can be reported here. In case of input tax credit claimed on basis of CTD on filing of Form GST TRAN III has to be reported in this column.

6N - Sub-total (K to M above)

This is auto populated column and it is sum of the columns K to M.

6O - Total ITC availed (I + N above)

This is also auto populated column and it show the total input tax credit claimed through the Annual return.

7 - Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year

In this section the taxpayers have to shown the input tax credit



reversed on various reasons have to be reported basis of various provisions given in the CGST Act or corresponding Acts along with the Rules.

7A - As per Rule 37

In this section the taxpayer has to reverse the input tax credit if the supplier of the good or services or both is not paid by the recipient within 180 days along with interest. If the taxpayer has reversed under the input tax credit the same has to be shown in the column of the Annual Return.

The reversal date has to be considered from the Supplier's Invoice Date and not on the date on which the goods are received or on the date on which the invoices are accounted.

7B - As per Rule 39

The amount of input tax credit distributed by the input service distributor has to be reported in this column of the Annual Return.

If there are any inputs on which credit is not allowed, the same also has to be transferred as ineligible input tax credit to the common registrations where they have utilized the services.

All such amounts have to be reported in this column of the Annual Return.

7C - As per Rule 42

As per provisions of the input tax credit, it is eligible to take credit only on inputs or services which are used for the purpose of business or for the furtherance of the business. In cases if the same inputs or input services are used for the following

- Used for personal consumption
- Used partially for making taxable supplies and partially for non-taxable supplies

The input tax credit claimed has to be reversed in this column of the Annual return and the process for reversal is clearly given in Rule 42 has to be followed.

In GSTR – 3B the input tax credit reversal is mentioned in Table 4(B) 1 and here the reversal of ITC is shown together for the provisions of Rule 42 and Rule 43 and in this column of the Annual Return the same has to be shown in the different columns.

7D - As per Rule 43



The input tax credit on capital goods is available on capitalization of the same in the books of accounts of the taxpayers. The input tax credit is availed on the basis of going concern concept and in cases where the capitalized asset is transferred to another location or the same is being sold, in such cases the amount of input tax credit claimed also has to be reversed. The process of reversal in such cases is to be basis of the provisions of Rule 43 of the CGST Rules and other corresponding rules.

Such input tax credit reversed has to be reported in this column of the annual return. The same is also reported in the monthly GSTR – 3B in the Table 4(B) 1 along with the provisions of Rule 43 but in the annual return it has to reported separately.

Since it is the first year of rollout of GST, some of the taxpayers might not have followed the same and such cases have to be identified and reversal have to be done accordingly in the GST Returns.

7E - As per section 17(5)

As per the provisions of the CGST Act or corresponding acts, the input tax credit is available with certain restrictions or it is also known as blocked input tax credit. The amount of Input tax credit which is ineligible has to be reversed if the credit is taken at the time of return filing and not sure if the same is being used for certain purposes.

In such cases the input tax credit availed or wrongly availed has to be reversed and the same has to be reported in this section of the Annual Return.

The reversal of the input tax credit is also shown in the monthly GSTR – 3b in Table 4(B) 1 and the same has to be bifurcated and reported here if it is shown along with any other provisions in the monthly return.

7F - Reversal of TRAN-I credit

All the taxpayers who have availed input tax credit basis of the transitional provisions in the GST Acts if they have reverse any of the such input tax credit claimed on account of verification by the department or any clerical errors which were noticed subsequent to filing of the TRAN -1, such input tax credit reduced has to be reported in this section of the Annual Return.

7G - Reversal of TRAN-II credit

All the taxpayers who have availed input tax credit basis of the transitional provisions in the GST Acts if they have reverse any of the such input tax credit claimed on account of verification by the department or any clerical errors which were noticed subsequent to filing of the



TRAN -2, such input tax credit reduced has to be reported in this section of the Annual Return.

7H - Other reversals (pl. specify)

If input tax credit has been reversed on account of any other reasons has to be reported in this section. Such reversal can be account of shortages or damages or free gifts or loss of goods.

The reversal must have been reported in the Table 4 (B)2, along with other head, the same has to be reported here separately falling under these provisions.

7I - Total ITC Reversed (A to H above)

The amount of input tax credit reversed for various reasons is to be summarized in and the totals are shown here. The total amount shown here is system generated.

7J - Net ITC Available for Utilization (6O - 7I)

This is also system generated value but the only difference is the amount of actual input tax credit availed is shown in this column of annual return.

8 - Other ITC related information

In this section the amount of input tax credit availed on other sources will be reported by the taxpayers.

8A - ITC as per GSTR-2A (Table 3 & 5 thereof)

In the GSTR – 2A, the taxpayer will be able to see all the purchases invoices uploaded by his supplier of good or services or both. Basis on this he will come to know about the additional input tax credit which he can avail as the same is not reflected in his purchase day book.

The input tax credit and the debit notes issued by the supplier of the goods will be reflected here and this credit can be availed and shown as reconciliation item in the GST Audit report.

The recipient has to follow up with his suppliers or within his organization to trace such invoices / debit notes and account the same in the financial statements so that the same can be dropped from the reconciliation statement in the Audit report.

These amounts will be auto populated by the systems from Table 3 & 5 of the GSTR – 2A. It will not include the inward supplies on account of imports and reverse charge transactions.

**8B - ITC as per sum total of 6(B) and 6(H) above**

This is also auto populated amount and it will show the sum of the input tax credit availed by the taxpayer for the GSTIN.

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

There could be certain cases where the taxpayer has not claimed input tax credit during the previous financial year but the tax invoice has been issued by the supplier in the previous financial year only. All such transactions will be reported here.

There can be cases where the same are also not part of the financial statements. This can include transactions related to continuous supply of goods or services or the tax invoice has been issued and the goods have been received in the next financial year or the final lot of goods have been received after the close of the financial year.

All such transactions which are reported in the GSTR – 3B Table 4(A) 5 of the monthly returns filed from April 2018 to September 2018 will be reported here.

8D - Difference [A-(B+C)]

This is an auto populated value based on the difference between 8A and sum of 8 B and C.

8E - ITC available but not availed (out of D)

Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D.

8F - ITC available but ineligible (out of D)

Out of the input tax credit availed in 8D and in from there if there are any credits on which ITC not eligible the same will be reported here. There can be cases where the inward supplies are falling under blocked input tax credit or the goods or services or both must have been used for exempt supplies or for personal consumption.

The data is related to the transaction on which Input tax credit is



availed during the period April 2018 to September 2018 and reported in GSTR – 3B.

For this the taxpayer has to prepare a detailed statement as annexure and keep it for future reference along with supplier's tax invoice details and corresponding purchase or material receipt note or Goods receipt note wherever applicable. This process will ensure that information is handy and can be shared with various stake holders like tax authorities or department or GST auditor.

8G - IGST paid on import of goods (including supplies from SEZ)

There can be cases where the goods imported have reached the Indian Customs on the last day of the financial year and the taxpayment has been made in the next financial year or the goods must have reached the premises of the taxpayer after 1st of April but the taxes have been paid before 31st March 2018.

In the above cases, the input tax credit will be availed only during the month in which the goods have been received and reported in GSTR – 3B of April 2018. All such transactions have to be reported in this section.

8H - IGST credit availed on import of goods (as per 6(E) above)

The input tax credit as declared in Table 6E shall be auto-populated here.

8I - Difference (G-H)

This is again auto populated value and it will show the difference between the values for rows IGST paid on import of goods (including supplies from SEZ) and IGST credit availed on import of goods (as per 6(E)).

8J - ITC available but not availed on import of goods (Equal to I)

This has to be entered manually and it should equal to the Input tax credit availed on the imported goods

8K - Total ITC to be lapsed in current financial year (E + F + J)

This is an auto generated number and it will show the actual input tax credit that is available for the financial year basis of the GST returns.

If there are any differences between the input tax credit availed as per the GST Returns and as per the financial statements then it will be shown in the GST Audit report as part of the reconciliation.



9 -Details of tax paid as declared in returns filed during the financial year

In this section of the Annual Return, the amount of taxes paid under GST is to be reported. The amount of taxes paid for the tax liability can be through utilization of the input tax credit or paid through the cash balances.

The amount paid to be reported is not only for the tax liability but also for the amount related to the Interest, Late Fee, Penalty and any other reasons.

Part – 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

In this section the input tax credit availed or to be reversed for the transactions related to the previous financial year reported in the next financial year are to be reported here.

Say for example the supplies have been made in the previous financial year but there is a price increase and on the increased price GST is applicable and the same is issued to the recipient through a debit note, such transactions have to be reported here.

10 - Supplies / tax declared through Amendments (+) (net of debit notes)

Amendments for the tax invoices issued can be done through the Amendments section in the GSTR – 1 monthly return. If the amendments are done to a tax invoice which is issued prior to 31st March 2018 all such cases has resulted in the increase of the tax liability have to be reported in this section of the annual return.

There can also be cases where the price revision has happened for the supplies taken before 31st of March on account of commercial arrangement, all such debit notes are also required to be reported in this section.

The debit notes issued from 1st April 2018 to 30th September 2018 which are issued for the transactions related to previous financial year and reported in the Table 9A, 9B & 9C of GSTR -1 in the monthly returns has to be reported in this section of the Annual Return.

11 - Supplies / tax reduced through Amendments (-) (net of credit notes)

Amendments for the tax invoices issued can be done through the Amendments section in the GSTR – 1 monthly return. If the amendments are done to a tax invoice which is issued prior to 31st March 2018 all



such cases have resulted in reduction of the tax liability has to be reported in this section of the annual return.

There can also be cases where the downward price revision has happened for the supplies taken before 31st of March on account of commercial arrangement, all such debit notes are also required to be reported in this section.

The credit notes issued from 1st April 2018 to 30th September 2018 which are issued for the transactions related to previous financial year and reported in the Table 9A, 9B & 9C of GSTR -1 in the monthly returns has to be reported in this section of the Annual Return.

12 - Reversal of ITC availed during previous financial year

There can be cases where the inputs or services or capital goods on which the input tax credit has been availed in the previous financial years has to be reversed on account of usage of the same for personal purpose or making exempted supplies or for making zero rates supplies, the input tax credit previously has to be reported in this section of the Annual Return.

It can also relate to the provisions related to the blocked input tax credit or input tax credit reversed on account of non-payment of consideration to the suppliers within 180 days of issue of tax invoice by supplier.

All such cases have to be reported in this section for the transactions which were reported in the GSTR – 3B for the months April to September 2018.

13 - ITC availed for the previous financial year

There can be cases where the input tax related to the previous financial year is claimed in the current financial year, all such amounts have to be reported in this section of the Annual Return. There could be some cases where the taxpayer is following the cash basis of accounting and as result of it, the supplier invoices related to the previous financial year are paid in the current financial year like in the banking industry. Input tax credit on such cases also have to be reported in this section of the Annual Return.

There could be cases where the final installments of the goods are being received after the closure of the financial year but the some of them have been already consumed in the previous financial years.

There could be cases where the inputs have been received in the previous financial year and the input tax credit could not have been claimed as the capitalization is done in the next financial year.

In such cases the input tax credit which has been reported in



the GSTR – 3B from April to September 2018 has to be reported in this column of the Annual Return.

14 - Differential tax paid on account of declaration in 10 & 11 above

In this section the differential tax paid for the amounts declared in rows 10 and 11 has to be reported. It has to be clearly differentiated for the amount of tax payable against the amount of tax actually paid.

This means that if there is any shortage or excess payment of taxes or if any transactions which were missed out in the monthly filing can be reported in this section.

The breakup for the tax has to be reported for all the GST taxes, Cess along with interest. In cases if the tax liability has been increased due to some missing transactions on such liability interest is also applicable.

15 - Particulars of Demands and Refunds

In this section if the taxpayer has filed any refunds or received any demand notices the same will be reported in various sub sections of the Annual Return.

15A - Total Refund claimed

In this section the total amount of refund which is being claimed by the taxpayer has to be reported. The taxpayer can claim refund in the following cases

1. Taxes have been paid in the wrong head
2. Excess cash deposited
3. Refund of ITC on export of goods or services without payment of taxes
4. Supplies made to SEZ units or SEZ Developers for authorized operations without payment of taxes
5. Refund of input tax credit on account of inverted duty structure
6. On account of deemed exports
7. Supplies made to SEZ units or SEZ Developers for authorized operations with payment of taxes
8. Export of services on payment of taxes

In all such cases the taxpayer can file refund and the total value of the refund claimed will be reported in this section of the Annual Return.



15B - Total Refund sanctioned

The concerned officer based on the refund application submitted will verify the same and validate the amount of refund eligible based on the various provisions of the Act / Rules and the documentary evidence submitted along with refund application.

The concerned officer may sanction the full amount of the refund application filed or part of the refund application filed. In such cases the total amount of refund sanctioned by the concerned officer has to be reported in this section of the Annual Return.

15C - Total Refund Rejected

Basis of the refund application filed by the taxpayers under various provisions of the GST, some of the refund amount can be rejected by the concerned officer due to technical issues or in case of SEZ supplies they have been made for unauthorized operations or due to clerical error etc., the amount of refunds rejected for various reasons by the concerned officer has to be reported in this section of the annual return.

15D - Total Refund Pending

There will be cases where the refund applications are filed by the taxpayers under various provisions of the GST Act and the same has been not processed by the concerned officer for some reason or the other, all such refund amounts have to be reported in this section of the Annual Return.

There can be certain cases where the refund is claimed for CGST and SGST taxes, one department must have processed and issued the refund amount but the other department must not have done the same, in such cases the refund amount which is pending from one department also has to be reported in this section.

15E - Total demand of taxes

The taxpayer must be filing the returns on timely basis but the department must have issued notices under Section 73, 74 or 122 or another relevant provisions of the Act / Rules on the grounds of evasion of tax or nonpayment of taxes or for non-compliance of the various procedures laid down under the Act or Rules, the concerned officer may issue demand notices to the taxpayer and the sum of all the demands have to be reported in this section of the Annual Return.

For some of the demand notices the payment must have been made and for some it must not have been made or made under protest, the total amount of the tax liability for the demands has to be reported in this section of the Annual Return.



15F - Total taxes paid in respect of E above

For the demand notices issued under various provisions of the Act / Rules if the taxpayer has made the payment of taxes on account of the demand notices issued, the sum of tax amount paid has to be reported in this section of the Annual Return.

15G - Total demands pending out of E above

In this section the differential amount for the notices have to be reported.

16 - Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

In this section the taxpayer has to disclose the information related to the input received from composition taxpayers under section 143 for deemed exports along with the value of the goods sent on sale or approval basis during the previous financial year.

16A - Supplies received from Composition taxpayers

In this section the taxpayer has to report the inward supplies received from the composition taxpayers during the previous financial year. The total value of supplies can be derived from the accounting or the ERP packages used by the taxpayers. While creating the supplier / vendor master, the nature of registration of the supplier is also required to be created and basis of this the total inward supplies received from the composition taxpayers can be reported.

16B - Deemed supply under Section 143

The registered taxpayer can send the goods on job worker who can be registered taxpayer or non-registered taxpayer under GST. When goods are sent by the principal to a job worker GST is not applicable if the same are returned within stipulated period. In case if the same are not received, then it will be considered as deemed supply and, on that taxes, will be applicable.

In case of inputs the same has to be returned from the job workers location within 1 year and in case of capital goods it is three years.

Being the first year of rollout of GST, there will not be any cases for the capital goods but it will be there only for the inputs. All the information can be verified based on the open delivery challan dates on which the goods are sent and if they are still open, on such cases a tax invoice has to be issued with date as on the date of removal of goods for the job work.



Some of the taxpayers do not follow the process and this has to be verified specifically in detail and reported accordingly in this section of the GST annual return.

16C - Goods sent on approval basis but not returned

There are business cases where the goods are sent to the agent and once the sale is made by agent and then only the tax invoice is generated. Tax invoice is required to be generated only if the sale does not happen within 180 days. All such cases have to be reported in this section of the annual return.

These types of transactions are more common in the jewelry, textile and FMCG. To verify and report such transactions, the delivery challans have to be checked and basis on that the transactions have to be reported.

All the tax invoices issued has to be reported, in case if it is observed that tax invoices are not issued or for some it is missing, tax invoices have to be issued for such cases and while reporting the same in the monthly return interest also has to be paid for the delayed period.

17 - HSN Wise Summary of outward supplies

In GST, all the transactions or documents issued should have the HSN code and especially for the outward supplies it is mandatory for all the taxpayers if their turnover is less above Rs 150 lacs notified wide Notification No 12/2017-Central Tax dated 28/06/2017.

In this section summary of the outward supplies on which tax has been paid or tax invoices issued has to be reported along with the unit of measure for the item or service, the number of units sold, taxable value, central tax amount, state / union tax amount, integrated tax amount and cess if applicable for any of the products.

This information can be retrieved from the item ledger or inventory reports generated using the accounting or ERP software which the taxpayer is using.

If there are any credit or debit notes issued for the supply they also have to be considered. The information for reporting can be derived from the GSTR – 1 monthly return from table 12. It is observed that most of the taxpayers have not filed the returns with the values on monthly basis as it is not a mandatory section.



In cases if the taxpayer has reported in the monthly return a summary for the same can be prepared and cross verified with the inventory ledger and basis of the inventory ledger only to be reported as it gives holistic and correct picture.

18 - HSN Wise Summary of Inward supplies

For all the inward supplies of the goods or services, the HSN code wise has to be reported in this section.

In this section summary of the outward supplies on which tax has been paid or tax invoices issued has to be reported along with the unit of measure for the item or service, the number of units sold, taxable value, central tax amount, state / union tax amount, integrated tax amount and cess if applicable for any of the products.

This information can be retrieved from the item ledger or inventory reports generated using the accounting or ERP software which the taxpayer is using.

The information has to be drawn for the accounting or ERP as it is not reported anywhere in GST during the last financial year.

19 - Late fee payable and paid

In this section the amount of late fee paid has to be reported.

19A - Central Tax

Late is required to be paid by the taxpayers for the delay in the return filing. The information related to the late fee paid during the financial year can be derived from the Cash Ledger as it has to be paid in cash and the same is mandatorily to be paid at the time of filing of the return.

In this section the late fee paid for the central taxes has to be reported.

19B - State Tax

Late is required to be paid by the taxpayers for the delay in the return filing. The information related to the late fee paid during the financial year can be derived from the Cash Ledger as it has to be paid in cash and the same is mandatorily to be paid at the time of filing of the return.

In this section the late fee paid for the state/ union territory taxes has to be reported.



RECONCILIATION FORMATS FOR GST MISMATCH

4A - Supplies made to un-registered persons (B2C)

| B2C - Supplies as per Financial Statements | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |

| B2C - Supplies as per GST Returns | | | | | | | | | | | |
|-----------------------------------|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| B2C - Differences between Financial Statements and GST Returns | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |



4B - Supplies made to registered persons (B2B)

| B2C - Supplies as per Financial Statements | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| B2C - Supplies as per GST Returns | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B2C - Supplies Difference between Financial Statements & GST Returns | | | | | | | | | | | | |



| Months | Intra State | | | | Inter State | | | Total | | | | |
|--------|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



4C - Zero rated supply (Export) on payment of tax (except supplies to SEZs)

| Exports as per Financial Statements | | | |
|---|---------------|------|------|
| Months | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |
| Exports as per GST Returns | | | |
| Months | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |
| Exports Difference between Financial Statements & GST Returns | | | |
| Months | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |



| | | | |
|--------|---|---|---|
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |

4D -Supply to SEZs on payment of tax

| SEZ Supplies with payment of Tax as per Financial Statements | | | |
|--|---------------|------|------|
| Months | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |
| SEZ Supplies with payment of Tax as per GST Returns | | | |
| Months | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |



| SEZ Supplies with payment of Tax as per Differences | | | |
|---|---------------|------|------|
| Months | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |



4E– Deemed Exports

| Deemed Exports as per Financial Statements | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Deemed Exports as per GST Returns | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deemed Exports - Difference between Financial Statements & GST Returns | | | | | | | | | | | |



| Months | Intra State | | | | Inter State | | | Total | | | | |
|--------|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



4F– Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)

| Advances for which tax invoices are not issued per Financial Statements | | | | | | | | | | |
|---|---------------|------|------|-------------|---------------|------|-------|---------------|------|------|
| Months | Intra State | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST |
| Jul-17 | | | | | | | | | | |
| Aug-17 | | | | | | | | | | |
| Sep-17 | | | | | | | | | | |
| Oct-17 | | | | | | | | | | |
| Nov-17 | | | | | | | | | | |
| Dec-17 | | | | | | | | | | |
| Jan-18 | | | | | | | | | | |
| Feb-18 | | | | | | | | | | |
| Mar-18 | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances for which tax invoices are not issued per GST Returns | | | | | | | | | | |



| Months | Intra State | | | | Inter State | | | | Total | | | |
|--------|---------------|------|------|------|---------------|------|------|---------------|-------|------|------|------|
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Advances for which tax invoices are not issued - Differences between Financial Statements & GST Returns | | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



4F– Inward supplies on which tax is to be paid on reverse charge basis

| Inward Supplies under RCM as per Financial Statements | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Inward Supplies under RCM as per GST Returns | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Inward Supplies under RCM - Differences between Financial Statements & GST Returns | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



41 – Credit Notes issued in respect of transactions specified in (B) to (E) above (-)

| Credit Notes issues for 4B to 4E as per Financial Statements | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Credit Notes issues for 4B to 4E as per GST Returns | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Differences between Financial Statements & GST Returns - Credit Notes issues for 4B to 4E | | | | | | | | | | | |



| Months | Intra State | | | | Inter State | | | | Total | | | |
|--------|---------------|------|------|------|---------------|------|------|---------------|-------|------|------|------|
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

4J – Debit Notes issued in respect of transactions specified in (B) to (E) above (+)



| Debit Notes issues for 4B to 4E as per Financial Statements | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Debit Notes issues for 4B to 4E as per GST Returns | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Differences between Financial Statements & GST Returns - Debit Notes issues for 4B to 4E | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



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

| Supplies on which GST is not paid / applicable | | | | | | |
|--|---------------------|-----------------|--|-------------------|-----------|------------------|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non-GST Supplies |
| Jul-17 | | | | | | |
| Aug-17 | | | | | | |
| Sep-17 | | | | | | |
| Oct-17 | | | | | | |
| Nov-17 | | | | | | |
| Dec-17 | | | | | | |
| Jan-18 | | | | | | |
| Feb-18 | | | | | | |
| Mar-18 | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |



| Supplies on which GST is not paid / applicable | | | | | | |
|--|---------------------|-----------------|--|-------------------|-----------|--------------------|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non - GST Supplies |
| Jul-17 | | | | | | |
| Aug-17 | | | | | | |
| Sep-17 | | | | | | |
| Oct-17 | | | | | | |
| Nov-17 | | | | | | |
| Dec-17 | | | | | | |
| Jan-18 | | | | | | |
| Feb-18 | | | | | | |
| Mar-18 | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |



| Differences between Financial Statements & GST Returns - Supplies on which GST is not paid / applicable | | | | | | | |
|---|---------------------|-----------------|--|-------------------|-----------|--------------------|---|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non - GST Supplies | |
| Jul-17 | | | | | | | |
| Aug-17 | | | | | | | |
| Sep-17 | | | | | | | |
| Oct-17 | | | | | | | |
| Nov-17 | | | | | | | |
| Dec-17 | | | | | | | |
| Jan-18 | | | | | | | |
| Feb-18 | | | | | | | |
| Mar-18 | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



5H - Credit Notes issued in respect of transactions specified in A to F above (-)

| Credit notes issued for Supplies on which GST is not paid / applicable - As per Financial Statements | | | | | | | |
|--|---------------------|-----------------|--|-------------------|-----------|------------------|---|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non-GST Supplies | |
| Jul-17 | | | | | | | |
| Aug-17 | | | | | | | |
| Sep-17 | | | | | | | |
| Oct-17 | | | | | | | |
| Nov-17 | | | | | | | |
| Dec-17 | | | | | | | |
| Jan-18 | | | | | | | |
| Feb-18 | | | | | | | |
| Mar-18 | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Credit Notes issued for Supplies on which GST is not paid / applicable - As per GST Returns | | | | | | | |
|---|---------------------|-----------------|--|-------------------|-----------|------------------|---|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non-GST Supplies | |
| Jul-17 | | | | | | | |
| Aug-17 | | | | | | | |
| Sep-17 | | | | | | | |
| Oct-17 | | | | | | | |
| Nov-17 | | | | | | | |
| Dec-17 | | | | | | | |
| Jan-18 | | | | | | | |
| Feb-18 | | | | | | | |
| Mar-18 | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Differences between Financial Statements & GST Returns - Credit Notes issues for Supplies on which GST is not paid / applicable | | | | | | | |
|---|---------------------|-----------------|--|-------------------|-----------|------------------|---|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non-GST Supplies | |
| Jul-17 | | | | | | | |
| Aug-17 | | | | | | | |
| Sep-17 | | | | | | | |
| Oct-17 | | | | | | | |
| Nov-17 | | | | | | | |
| Dec-17 | | | | | | | |
| Jan-18 | | | | | | | |
| Feb-18 | | | | | | | |
| Mar-18 | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



5I - Debit Notes issued in respect of transactions specified in A to F above (+)

| Debit Notes issued for Supplies on which GST is not paid / applicable - As per Financial Statements | | | | | | | |
|---|---------------------|-----------------|--|-------------------|-----------|------------------|---|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non-GST Supplies | |
| Jul-17 | | | | | | | |
| Aug-17 | | | | | | | |
| Sep-17 | | | | | | | |
| Oct-17 | | | | | | | |
| Nov-17 | | | | | | | |
| Dec-17 | | | | | | | |
| Jan-18 | | | | | | | |
| Feb-18 | | | | | | | |
| Mar-18 | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Debit Notes issued for Supplies on which GST is not paid / applicable - As per GST Returns | | | | | | | |
|--|---------------------|-----------------|--|-------------------|-----------|------------------|---|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non-GST Supplies | |
| Jul-17 | | | | | | | |
| Aug-17 | | | | | | | |
| Sep-17 | | | | | | | |
| Oct-17 | | | | | | | |
| Nov-17 | | | | | | | |
| Dec-17 | | | | | | | |
| Jan-18 | | | | | | | |
| Feb-18 | | | | | | | |
| Mar-18 | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Differences between Financial Statements & GST Returns - Debit Notes issued+F6 for Supplies on which GST is not paid / applicable | | | | | | | |
|---|---------------------|-----------------|--|-------------------|-----------|------------------|---|
| Months | Zero Rated Supplies | Supplies to SEZ | Supplies on which GST is to be paid by Recipient | Exempted Supplies | Nil Rated | Non-GST Supplies | |
| Jul-17 | | | | | | | |
| Aug-17 | | | | | | | |
| Sep-17 | | | | | | | |
| Oct-17 | | | | | | | |
| Nov-17 | | | | | | | |
| Dec-17 | | | | | | | |
| Jan-18 | | | | | | | |
| Feb-18 | | | | | | | |
| Mar-18 | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



6B - Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)

| ITC on Inward Supplies 6B as per Financial Statements | | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| ITC on Inward Supplies 6B as per GST Returns | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Difference as per Financial statements & GST Returns ITC on Inward Supplies 6B as per GST Returns | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST |
| Jul-17 | | | | | | | | | | |
| Aug-17 | | | | | | | | | | |
| Sep-17 | | | | | | | | | | |
| Oct-17 | | | | | | | | | | |
| Nov-17 | | | | | | | | | | |
| Dec-17 | | | | | | | | | | |
| Jan-18 | | | | | | | | | | |
| Feb-18 | | | | | | | | | | |
| Mar-18 | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

The Input Tax Credit for Inputs, Capital Goods & Services has to be derived.



6C - Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed

| ITC on Inward Supplies 6C as per Financial Statements | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| ITC on Inward Supplies 6C as per GST Returns | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Difference as per Financial statements & GST Returns ITC on Inward Supplies 6C as per GST Returns | | | | | | | | | |
|---|---------------|------|------|-------------|---------------|------|-------|---------------|---|
| Months | Intra State | | | Inter State | | | Total | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | |
| Jul-17 | | | | | | | | | |
| Aug-17 | | | | | | | | | |
| Sep-17 | | | | | | | | | |
| Oct-17 | | | | | | | | | |
| Nov-17 | | | | | | | | | |
| Dec-17 | | | | | | | | | |
| Jan-18 | | | | | | | | | |
| Feb-18 | | | | | | | | | |
| Mar-18 | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

The Input Tax Credit for Inputs, Capital Goods & Services has to be derived.



6D - Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed

| ITC on Inward Supplies 6D as per Financial Statements | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| ITC on Inward Supplies 6D as per GST Returns | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|-------|------|
| Months | Intra State | | | | Inter State | | | | Total | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST |
| Jul-17 | | | | | | | | | | |
| Aug-17 | | | | | | | | | | |
| Sep-17 | | | | | | | | | | |
| Oct-17 | | | | | | | | | | |
| Nov-17 | | | | | | | | | | |
| Dec-17 | | | | | | | | | | |
| Jan-18 | | | | | | | | | | |
| Feb-18 | | | | | | | | | | |
| Mar-18 | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Difference as per Financial statements & GST Returns ITC on Inward Supplies 6DC as per GST Returns | | | | | | | | | | |
|--|---------------|------|------|-------------|---------------|------|-------|---------------|------|------|
| Months | Intra State | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST |
| Jul-17 | | | | | | | | | | |
| Aug-17 | | | | | | | | | | |
| Sep-17 | | | | | | | | | | |
| Oct-17 | | | | | | | | | | |
| Nov-17 | | | | | | | | | | |
| Dec-17 | | | | | | | | | | |
| Jan-18 | | | | | | | | | | |
| Feb-18 | | | | | | | | | | |
| Mar-18 | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

The Input Tax Credit for Inputs, Capital Goods & Services has to be derived.



6E - Import of goods (including supplies from SEZs)

| ITC on Inward Supplies 6E as per Financial Statements | | | |
|---|---------------|------|------|
| Months | Inter State | | |
| | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |
| ITC on Inward Supplies 6E as per GST Returns | | | |
| Months | Inter State | | |
| | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |



| Difference as per Financial statements & GST Returns ITC on Inward Supplies 6E as per GST Returns | | | |
|--|---------------|------|------|
| Months | Inter State | | |
| | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |

The Input Tax Credit for Inputs&Capital Goods has to be derived

6F - Import of services (excluding inward supplies from SEZs)

| ITC on Inward Supplies 6F as per Financial Statements | | | |
|--|---------------|------|------|
| Months | Inter State | | |
| | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |



| ITC on Inward Supplies 6F as per GST Returns | | | |
|---|---------------|------|------|
| Months | Inter State | | |
| | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |
| Difference as per Financial statements & GST Returns ITC on Inward Supplies 6F as per GST Returns | | | |
| Months | Inter State | | |
| | Taxable Value | IGST | Cess |
| Jul-17 | | | |
| Aug-17 | | | |
| Sep-17 | | | |
| Oct-17 | | | |
| Nov-17 | | | |
| Dec-17 | | | |
| Jan-18 | | | |
| Feb-18 | | | |
| Mar-18 | | | |
| Total | 0 | 0 | 0 |



6G - Input Tax credit received from ISD

| ITC on Inward Supplies 6G as per Financial Statements | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| ITC on Inward Supplies 6G as per GST Returns | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Difference as per Financial statements & GST Returns ITC on Inward Supplies 6G as per GST Returns | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

6H - Amount of ITC reclaimed (other than B above) under the provisions of the Act

| ITC on Inward Supplies 6H as per Financial Statements | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | Cess |
| Jul-17 | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| ITC on Inward Supplies 6H as per GST Returns | | | | | | | | | | | | |
|--|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Difference as per Financial statements & GST Returns ITC on Inward Supplies 6H as per GST Returns | | | | | | | | | | | | |
|---|---------------|------|------|------|---------------|------|------|---------------|------|------|------|------|
| Months | Intra State | | | | Inter State | | | Total | | | | |
| | Taxable Value | CGST | SGST | Cess | Taxable Value | IGST | Cess | Taxable Value | CGST | SGST | IGST | Cess |
| Jul-17 | | | | | | | | | | | | |
| Aug-17 | | | | | | | | | | | | |
| Sep-17 | | | | | | | | | | | | |
| Oct-17 | | | | | | | | | | | | |
| Nov-17 | | | | | | | | | | | | |
| Dec-17 | | | | | | | | | | | | |
| Jan-18 | | | | | | | | | | | | |
| Feb-18 | | | | | | | | | | | | |
| Mar-18 | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

DUE DATES OF GST RETURN FILING

Due Dates for filing of GST Returns – to be used for computing late fee

| GSTR - 1 | |
|--------------------------------|-----------|
| Quarterly Return filing | |
| Jul - Sep 2017 | 10-Jan-18 |
| Oct - Dec 2017 | 15-Feb-18 |
| Jan - Mar 2018 | 30-Apr-18 |
| Monthly Filing | |
| Jul-17 | 10-Jan-18 |
| Aug-17 | 10-Jan-18 |
| Sep-17 | 10-Jan-18 |
| Oct-17 | 10-Jan-18 |
| Nov-17 | 10-Jan-18 |
| Dec-17 | 10-Feb-18 |
| Jan-18 | 10-Mar-18 |
| Feb-18 | 10-Apr-18 |
| Mar-18 | 10-May-18 |
| GSTR - 3B | |
| Monthly Filing | |
| Jul-17 | 20-Aug-17 |
| Aug-17 | 20-Sep-17 |
| Sep-17 | 20-Oct-17 |
| Oct-17 | 20-Nov-17 |
| Nov-17 | 20-Dec-17 |
| Dec-17 | 22-Jan-18 |
| Jan-18 | 20-Feb-18 |
| Feb-18 | 20-Mar-18 |
| Mar-18 | 20-Apr-18 |



| GSTR - 4 | |
|--------------------------------|-----------|
| Quarterly Return filing | |
| Jul - Sep 2017 | 24-Dec-17 |
| Oct - Dec 2017 | 18-Jan-18 |
| Jan - Mar 2018 | 18-Apr-18 |

| GSTR - 6 | |
|-----------------------|-----------|
| Monthly Filing | |
| Jul-17 | 30-Sep-18 |
| Aug-17 | 30-Sep-18 |
| Sep-17 | 30-Sep-18 |
| Oct-17 | 30-Sep-18 |
| Nov-17 | 30-Sep-18 |
| Dec-17 | 30-Sep-18 |
| Jan-18 | 30-Sep-18 |
| Feb-18 | 30-Sep-18 |
| Mar-18 | 30-Sep-18 |

NOTIFIED FORMATS OF ANNUAL RETURN

| "FORM GSTR-9 (See rule 80) Annual Return | | | | | | |
|--|---|-----------------------------|-------------|--------------------|----------------|------|
| Pt. I | Basic Details | | | | | |
| 1 | Financial Year | | | | | |
| 2 | GSTIN | | | | | |
| 3A | Legal Name | | | | | |
| 3B | Trade Name (if any) | | | | | |
| 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 |
| 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) | | | | | |
| 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 | | | | | |
| 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 | | | | | |
| 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 | | | | | |
| 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) | | | | | |
| Pt. III | Details of ITC as declared in returns filed during the financial year | | | | | |
| | Description | Type | Central Tax | State Tax / | Integrated Tax | Cess |
| | 1 | 2 | 3 | UT Tax | 5 | 6 |
| | | | | 4 | | |
| 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> <Auto> | <Auto> <Auto> | <Auto> <Auto> |
| 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) | | | | | |
| 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) | | | | | |
| 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) | | | | | |
| 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 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> | | |
| 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 | | | | | | |
| 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 | | | | | |
| 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 | | |

| | | | | | | | | |
|--------|--|-------------|--------------------|----------------|------|----------|---------|------------------|
| Pt. VI | Other Information | | | | | | | |
| 15 | 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 | | | |
| 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 | | | | | | | |

| | | | | | | |
|----|---|---------------|-------------|-------------------|----------------|------|
| 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 | | | | | |
| B | Deemed supply under Section 143 | | | | | |
| C | Goods sent on approval basis but not returned | | | | | |

| | | | | | | | | |
|----------|--------------------------------------|----------------|---------------|-------------|-------------|--------------------|----------------|------|
| 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 |
| | | | | | | | | |

| 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 |
| | | | | | | | | |
| | Description | | | | Payable | | Paid | |
| | 1 | | | | 2 | | 3 | |
| A | Central Tax | | | | | | | |
| B | State Tax | | | | | | | |

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

Signatory

Date

Signature

Name of Authorised
Designation / Status



| FORM GSTR-9A (See rule 80) Annual Return (For Composition Taxpayer) | | | | | | | |
|---|--|----------|-------------|-------------|----------------|----------------|------|
| Pt. I | Basic Details | | | | | | |
| 1 | Financial Year | | | | | | |
| 2 | GSTIN | | | | | | |
| 3A | Legal Name | <Auto> | | | | | |
| 3B | Trade Name (if any) | <Auto> | | | | | |
| 4 | Period of composition scheme during the year (From ---- To) | | | | | | |
| 5 | Aggregate Turnover of Previous Financial Year | | | | | | |
| (Amount in ₹ in all tables) | | | | | | | |
| Pt. II | Details of outward and inward supplies declared in returns filed during the financial year | | | | | | |
| | Description | Turnover | Rate of Tax | Central Tax | State / UT Tax | Integrated tax | Cess |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 |
| 6 | Details of Outward supplies on which tax is payable as declared in returns filed during the financial year | | | | | | |
| A | Taxable | | | | | | |
| B | Exempted, Nil-rated | | | | | | |
| C | Total | | | | | | |



| 7 | Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year | | | | | |
|---------|--|-------------------|-------------|--------------------|----------------|------|
| | Description | Taxable Value | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| 1 | | 2 | 3 | 4 | 5 | 6 |
| A | Inward supplies liable to reverse charge received from registered persons | | | | | |
| B | Inward supplies liable to reverse charge received from unregistered persons | | | | | |
| C | Import of services | | | | | |
| D | Net Tax Payable on (A), (B) and (C) above | | | | | |
| 8 | Details of other inward supplies as declared in returns filed during the financial year | | | | | |
| A | Inward supplies from registered persons (other than 7A above) | | | | | |
| B | Import of Goods | | | | | |
| Pt. III | Details of tax paid as declared in returns filed during the financial year | | | | | |
| 9 | Description | Total tax payable | | Paid | | |
| | 1 | 2 | | 3 | | |
| | Integrated Tax | | | | | |
| | Central Tax | | | | | |
| | State/UT Tax | | | | | |



| | | | | | | |
|--------|---|-----------------|--------------------|---------------------------|-----------------------|-------------|
| | Cess | | | | | |
| | Interest | | | | | |
| | Late fee | | | | | |
| | Penalty | | | | | |
| Pt. IV | 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 | Turnover | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 10 | Supplies / tax (outward) declared through Amendments (+) (net of debit notes) | | | | | |
| 11 | Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes) | | | | | |
| 12 | Supplies / tax (outward) reduced through Amendments (-) (net of credit notes) | | | | | |
| 13 | Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes) | | | | | |
| 14 | Differential tax paid on account of declaration made in 10, 11, 12 & 13 above | | | | | |
| | Description | Payable | | | Paid | |
| | 1 | 2 | | | 3 | |
| | Integrated Tax | | | | | |
| | Central Tax | | | | | |
| | State/UT Tax | | | | | |



| | | | | | | | | | | |
|-------|--|-------------|--------------------|----------------|------|----------|---------|-------------------|--|--|
| | Cess | | | | | | | | | |
| | Interest | | | | | | | | | |
| Pt. V | Other Information | | | | | | | | | |
| 15 | Particulars of Demands and Refunds | | | | | | | | | |
| | Description | 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 | | | | | | | | | |
| | Details of credit reversed or availed | | | | | | | | | |



| | Description | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
|---|--|----------------|-----------------------|-------------------|------|
| | 1 | 2 | 3 | 4 | 5 |
| A | Credit reversed on opting in the composition scheme (-) | | | | |
| B | Credit availed on opting out of the composition scheme (+) | | | | |
| | Description | Payable | | Paid | |
| | 1 | 2 | | 3 | |
| A | Central Tax | | | | |
| B | State Tax | | | | |

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



**“FORM GSTR-9C
See rule 80(3)
PART – A - Reconciliation Statement**

| Pt. I | | Basic Details | |
|---|---|-----------------------------|--------------------|
| 1 | Financial Year | | |
| 2 | GSTIN | | |
| 3A | Legal Name | < Auto> | |
| 3B | Trade Name (if any) | <Auto> | |
| 4 | Are you liable to audit under any Act? | | <<Please specify>> |
| | | (Amount in ₹ in all tables) | |
| Pt. II | | | |
| Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9) | | | |
| 5 | | | |
| Reconciliation of Gross Turnover | | | |
| A | Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement) | | |
| B | Unbilled revenue at the beginning of Financial Year | (+) | |
| C | Unadjusted advances at the end of the Financial Year | (+) | |
| D | Deemed Supply under Schedule I | (+) | |
| E | Credit Notes issued after the end of the financial year but reflected in the annual return | (+) | |



| F | Trade Discounts accounted for in the audited Annual | (+) | |
|---|--|----------|-----|
| | Financial Statement but are not permissible under GST | | |
| G | Turnover from April 2017 to June 2017 | (-) | |
| H | Unbilled revenue at the end of Financial Year | (-) | |
| I | Unadjusted Advances at the beginning of the Financial Year | (-) | |
| J | Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST | (-) | |
| K | Adjustments on account of supply of goods by SEZ units to DTA Units | (-) | |
| L | Turnover for the period under composition scheme | (-) | |
| M | Adjustments in turnover under section 15 and rules thereunder | (+/-) | |
| N | Adjustments in turnover due to foreign exchange fluctuations | (+/-) | |
| O | Adjustments in turnover due to reasons not listed above | (+/-) | |
| P | Annual turnover after adjustments as above | <Auto> | |
| Q | Turnover as declared in Annual Return (GSTR9) | | |
| R | Un-Reconciled turnover (Q - P) | | AT1 |
| 6 | Reasons for Un - Reconciled difference in Annual Gross Turnover | | |
| A | Reason 1 | <<Text>> | |
| B | Reason 2 | <<Text>> | |
| C | Reason 3 | <<Text>> | |



| | | | | | | |
|---------|--|---------------|-------------|------------------|----------------|---------------------|
| 7 | Reconciliation of Taxable Turnover | | | | | |
| A | Annual turnover after adjustments (from 5P above) | | | | | <Auto > |
| B | Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover | | | | | |
| C | Zero rated supplies without payment of tax | | | | | |
| D | Supplies on which tax is to be paid by the recipient on reverse charge basis | | | | | |
| E | Taxable turnover as per adjustments above (A-B-C-D) | | | | | <Auto> |
| F | Taxable turnover as per liability declared in Annual Return (GSTR9) | | | | | |
| G | Unreconciled taxable turnover (F-E) | | | | | AT 2 |
| 8 | Reasons for Un - Reconciled difference in taxable turnover | | | | | |
| A | Reason 1 | <<Text>> | | | | |
| B | Reason 2 | <<Text>> | | | | |
| C | Reason 3 | <<Text>> | | | | |
| Pt. III | Reconciliation of tax paid | | | | | |
| 9 | Reconciliation of rate wise liability and amount payable thereon | | | | | |
| | | | Tax payable | | | |
| | Description | Taxable Value | Central tax | Statetax / UTTax | Integrated Tax | Cess, if applicable |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| A | 5% | | | | | |
| B | 5% (RC) | | | | | |



Guidance Note on Annual Return of GST



| 11 | Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above) | | | | | |
|----|---|--|-------------------------|-------------------|----------------|--------------------------|
| | Description | Taxable Value | To be paid through Cash | | | Cess, if appli- cable |
| | | | Central tax | Statetax / Ufttax | Integrated tax | |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| | 5% | | | | | |
| | 12% | | | | | |
| | 18% | | | | | |
| | 28% | | | | | |
| | 3% | | | | | |
| | 0.25% | | | | | |
| | 0.10% | | | | | |
| | Interest | | | | | |
| | Late Fee | | | | | |
| | Penalty | | | | | |
| | Others (please specify) | | | | | |
| | Pt. | Reconciliation of Input Tax Credit (ITC) | | | | |



| | | | | |
|----|--|--------------|----------------------------|---------------------------------------|
| 12 | Reconciliation of Net Input Tax Credit (ITC) | | | |
| A | ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts) | | | |
| B | ITC booked in earlier Financial Years claimed in current Financial Year | | (+) | |
| C | ITC booked in current Financial Year to be claimed in subsequent Financial Years | | (-) | |
| D | ITC availed as per audited financial statements or books of account | | | |
| E | ITC claimed in Annual Return (GSTR9) | | | |
| F | Un-reconciled ITC | | | |
| 13 | Reasons for un-reconciled difference in ITC | | | |
| A | Reason 1 | | <<Text>> | |
| B | Reason 2 | | <<Text>> | |
| C | Reason 3 | | <<Text>> | |
| 14 | Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account | | | |
| | Description | Value | Amount of Total ITC | Amount of eligible ITC availed |
| | 1 | 2 | 3 | 4 |
| A | Purchases | | | |
| B | Freight / Carriage | | | |
| C | Power and Fuel | | | |



| | | | | |
|---|---|--|--|----------|
| D | Imported goods (including received from SEZs) | | | |
| E | Rent and Insurance | | | |
| F | Goods lost, stolen, destroyed, written off or disposed of by way of gift or freesamples | | | |
| G | Royalties | | | |
| H | Employees' Cost (Salaries, wages, Bonus etc.) | | | |
| I | Conveyance charges | | | |
| J | Bank Charges | | | |
| K | Entertainment charges | | | |
| L | Stationery Expenses (including postage etc.) | | | |
| M | Repair and Maintenance | | | |
| N | Other Miscellaneous expenses | | | |
| O | Capital goods | | | |
| P | Any other expense 1 | | | |
| Q | Any other expense 2 | | | |
| R | Total amount of eligible ITC availed | | | <<Auto>> |
| S | ITC claimed in Annual Return (GSTR9) | | | |



| | | | | | | |
|----|--|-------------------------|-------------|------------------|----------------|---------------------|
| T | Un-reconciled ITC | | ITC 2 | | | |
| 15 | Reasons for un - reconciled difference in ITC | | | | | |
| A | Reason 1 | <<Text>> | | | | |
| B | Reason 2 | <<Text>> | | | | |
| C | Reason 3 | <<Text>> | | | | |
| 16 | Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above) | | | | | |
| | Description | Amount Payable | | | | |
| | Central Tax | | | | | |
| | State/UT Tax | | | | | |
| | IntegratedTax | | | | | |
| | Cess | | | | | |
| | Interest | | | | | |
| | Penalty | | | | | |
| | | To be paid through Cash | | | | |
| | Description | Value | Central tax | Statetax / UTtax | Integrated tax | Cess, if applicable |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| | 5% | | | | | |
| | 12% | | | | | |
| | 18% | | | | | |
| | 28% | | | | | |



| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | 3% | | | | | | |
| | 0.25% | | | | | | |
| | 0.10% | | | | | | |
| | Input Tax Credit | | | | | | |
| | Interest | | | | | | |
| | Late Fee | | | | | | |
| | Penalty | | | | | | |
| | Any other amount paid for supplies not included in Annual Return | | | | | | |
| | (GSTR 9) | | | | | | |
| | Erroneous refund to be paidback | | | | | | |
| | Outstanding demands to be settled | | | | | | |
| | Other (Pl. specify) | | | | | | |

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.

** (Signature and stamp/Seal of the Auditor) Place:
Name of the signatory
Membership No.
Date:
Full address

Action Plan of Taxation Committee

1. Publication and Circulation of E-bulletin for the awareness of Stakeholders, Members, Traders, Chambers of Commerce, Universities.
2. Carry out webinars for the Capacity building of Members - Trainers in the locality to facilitate the traders/ registered dealers.
3. Conducting Seminars in association with the Trade associations/ Traders/ Chamber of commerce in different location on practical issues/aspects associated with GST.
4. Works shop on industry specific like with CREDAI, Jewellers association, Hotel and Restaurant Association, Bankers Association and other agencies.
5. Tendering representation to the Government on practical difficulties faced by the stakeholders in implementing GST
6. Updating Government the steps taken by the Institute in removing the practical difficulties in implementing various Tax Laws including GST
7. Facilitating general public other than members through GST Help-Desk.
8. Extending Advance Course on GST after successfully carrying the 2 Batches of Certificate Course on GST.
9. Conducting Training Program for Corporate on GST.

"Behind Every Successful Business Decision, there is always a CMA"



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