

GSTR 9- Annual Return

Overview Engagement
pack



L D RAJ & CO
Chartered Accountants

TYPES of GSTR 9

GSTR 9 : GSTR 9 should be filed by the regular taxpayers filing GSTR 1, GSTR 2, GSTR 3.

GSTR 9A – GSTR 9A should be filed by the persons registered under composition scheme under GST.

GSTR 9B – GSTR 9B should be filed by the e-commerce operators who have filed GSTR 8 during the financial year.

GSTR 9C – GSTR 9C should be filed by the taxpayers whose annual turnover exceeds Rs 2 crores during the financial year. All such taxpayers are also required to get their accounts audited and file a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts along with GSTR 9C.

Preparing for GSTR 9

Form is rigid- should mirror what was filed

Can't offer additional explanation or comments

Should be familiar with the layout of GSTR 1 and 3B- hands on filing exp helps

Amendments/credit notes filing and its relevance in GSTR9

Plan to set aside adequate time for GSTR 9 review

GSTR 9C is reconciliation b/w GSTR9 and books

Technical guidance of ICAI

Notification 39 and 49 for formats



Snapshot of what GSTR 9 contains

Sl no	Parts of the GSTR-9	Information required
1	Part-I	Basic details of the taxpayer. This detail will be auto-populated.
2	Part-II	Details of Outward and Inward supplies declared during the financial year(FY). This detail must be picked up by consolidating summary from all GST returns filed in previous FY.
3	Part-III	Details of ITC declared in returns filed during the FY. This will be summarised values picked up from all the GST returns filed in previous FY.
4	Part-IV	Details of tax paid as declared in returns filed during the FY.
5	Part-V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to the date of filing of annual returns of previous FY whichever is earlier. Usually, the summary of amendment or omission entries belonging to previous FY but reported in Current FY would be segregated and declared here.
6	Part-VI	Other Information comprising details of:
		-GST Demands and refunds,
		-HSN wise summary information of the quantity of goods supplied and received with its corresponding Tax details against each HSN code,
		-Late fees payable and paid details and
		-Segregation of inward supplies received from different categories of taxpayers like Composition dealers, deemed supply and goods supplied on approval basis.

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)					

- Only data filed during the FY is considered here
- 4A -netted with DN/CN and amendments
- DN/CN/ with no GST impact not considered here
- 4B-Outward RCM supplies (such as GTA) not to be reported here
- 4C/4D/4E- Only table 6A/6B/6C of GSTR1 considered here. Thus, amendments done within FY 2017-18 should be considered in row 4C/4D/4E
- 4E- Provision came in to effect 18th Oct.
- 4F- applicability and pending supply requires consideration
- 4G- Import of services, RCM u/s 9(3)&(4)



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					
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					

4I/4J

- Refund of advance received shown here
- CN/DN issued in 2018-19 considered in part V of GSTR 9
- B2CL not considered here
- Credit/Debit notes without GST value not be disclosed here

4K/4L

- Table 9A and 9C of GSTR1 to be used to fill this up
- Amendments involving static change in data should not be captured
- The net effect from the amendment should only be taken and not the complete invoice value

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
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)					

5D,E& F

- Table 8 of FORM GSTR-1 may be used for filling up these details.
- The value of “no supply” shall also be declared here
- “No supply” mean supplies neither treated as supply of goods or service as per schedule III

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
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

5H/5I- CN/DN

- Table 9B of FORM GSTR-1 may be used for filling up these details

5J&K- Amendments

- No amendment Table in GSTR 1 for exempted, nil rated and non-taxable supplies. In case of an inadvertent error in declaring the exempted turnover in GSTR 1 whether it can be amended in GSTR 9?



Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	
	1	2	3	4	5	
6	Details of ITC 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>
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				

ITC availed in GSTR 3B for the period July 2017 to March 2018 only has to be disclosed in this Table not in subsequent GSTR 3B which will be disclosed in Table 8C of GSTR 9

RCM u/s 9(3)&(4) from a unregistered person
Only credit availed disclosed

RCM u/s 9(3)&(4) from a registered person
Only credit availed disclosed
It should not exceed row 4G

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed as declared in returns filed during the financial year					
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)					

ITC which has been availed and reversed during 2017-18 and reclaimed in 2018-19 should not be disclosed in this Table

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax /	Integrated Tax	Cess
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)					

7A to 7H- Reversal of ITC under various scenarios

- Reversal should have done in GSTR 3B
- If reversal of credit is made in GSTR-3B filed during 2018-19 then the same will not be reported here but the same is to be reported in Part V Table – 12 of GSTR-9.
- 7H scenarios-
 - 18(4) switching to composite scheme and 18(6) sale of capital goods
 - Supply made and return subsequently for which credit note was raised but customer has also

Sec 18(6) In case of supply of capital goods or plant and machinery, on which input tax credit has been taken, the registered person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery determined under section 15, whichever is higher:

Provided that where refractory bricks, moulds and dies, jigs and fixtures are supplied as scrap, the taxable person may pay tax on the transaction value of such goods determined under section 15

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax /	Integrated Tax	Cess
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>

Table 6 vs 8

8A- auto populated from table 3 & 5 of GSTR 2A
In case of mismatch, Wrong or no entry by supplier will cause negative balance in 8D leading issue of show cause notice
8B- auto populated
8C- Only eligible credit availed for the period 2017-18 on forward charge, during April 2018 to September 2018 must be entered here.

This clause is inserted to take care of provisions of section 16(4) of CGST Act, 2017

The values forming part of this clause must also form part of Row No 13 (Pt. V of GSTR 9) – 'ITC availed for the previous financial year'

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax /	Integrated Tax	Cess
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>

8E- ITC not availed may include

- ITC availed in CFY as per 16(4)
- Bill to and ship to – points to same person
- Received in one GSTIN and Paid in another GSTIN of same PAN- definition of recipient u/s 2(93), unless there is supply recorded b/w the GSTINs
- Business transferred without ITC 02 filing
- Where the registered person has opted for composition scheme or goods or services
- Values entered requires attention for Audit

8F- ITC not eligible includes following

- As per sec 17(5)
- Not intended to be used in the course or furtherance of business
- Non-business
- Exempted
- Capitalized
- Other contraventions u/s 16(2)

8H- IGST availed on Imports

- 8H is auto populated from 6E, credit availed in 2018-19 can't be entered manually as 8H is not editable
- Thus, negative variance in 8I would only occur in GSTR 9 of FY 2018-19 to get the attention of the department

8J- very similar to 8H on imports



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						

In cases, where the value of taxable supply has been disclosed correctly up to March 2018 in GSTR 1 but the tax on such supply has been discharged after March 2018 but before September 2018, a note should be mentioned with GSTR 9 explaining that such tax as paid through GSTR 3B of April 2018 to September 2018 has been shown in Table 14 under Part V as no other appropriate Table could be noticed for same.

When Tax payable and paid falls across the Fys
We must use combination of table 9 and 14 appropriately

If both tax payable and paid shown in FY 2018-19
Show under table 10 and 14 appropriately

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					

10& 11- Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

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							

15A to D-Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims

15 E to G- Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.

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					

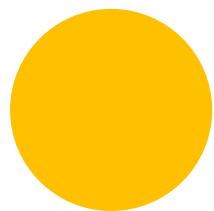
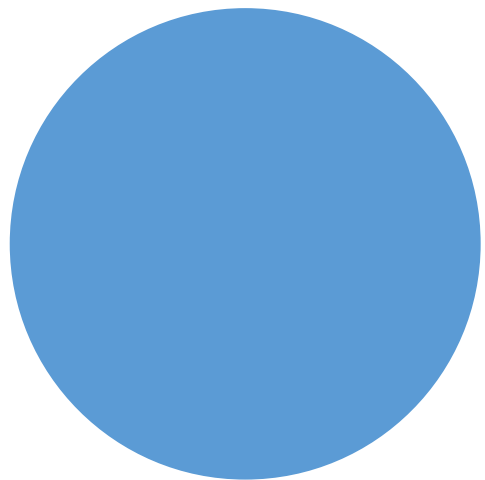
16A- Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.

16B- Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.

16C- Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here

17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.



GSTR 9C- Audit report

Quick overview

Statutory Requirements

Section 35(5)

Audit in case Turnover exceeds the prescribed Limit.

Rule 80(3)

Limit of 2 crore - aggregate turnover

Section 44(2)

To be submitted by 31st Dec following the end of FY.

- *Annual Return*
- *Copy of the audited Annual Accounts*
- ***Reconciliation of the value of supplies declared in the Return furnished for the financial year with the audited Annual Financial Statement***

“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)

Period- July 2017- March 2018

GSTR 9C for every GSTIN



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>>	

GROSS TURNOVER

5A- Multi GSTIN

5J- Financial credit notes

5K- without cover of Bill of entry not shown in GSTR1

5L- Switch over from Compositions scheme

5Q-Turnover is derived from row 5N,10& 11 of GSTR 9



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>>

Taxable Turnover

7F- refer row 4N on GSTR9 to populate the taxable turnover here



Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
A B C D E F G H I J K L M N O P Q R				Tax payable		
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	5% (RC)					
	12%					
	12% (RC)					
	18%					
	18% (RC)					
	28%					
	28% (RC)					
	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others					
	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
	Total amount paid as declared in Annual Return (GSTR 9)					
Un-reconciled payment of amount	PT 1					
10	Reasons for un-reconciled payment of amount					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				

Refer table 9 and 10 &
11 of GSTR 9



11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					

Pt. IV	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		<Auto>
E	ITC claimed in Annual Return (GSTR9)		
F	Un-reconciled ITC		ITC 1
13	Reasons for un-reconciled difference in ITC		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	

INPUT TAX CREDIT

12A- Multi GSTIN

12E –Refer row 7J of GSTR 9 to populate here



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 free samples			
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>>	

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	
	Integrated Tax	
	Cess	
	Interest	
	Penalty	

Refer row 7J of
GSTR 9



Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation				
			To be paid through Cash		
Description	Value	Central tax	State tax / UT tax	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 paid back					
Outstanding demands to be settled					
Other (PL specify)					



Taxability of Transactions with SEZ units/ Developer in GST

Exports

Zero rated supply
under IGST Act
Export u/s 2(m)
under SEZ Act

DTA

Supply to SEZ- Zero
rated as per IGST
Act
Export u/s 2(m) as
per SEZ Act

Supply from SEZ-
Inter-state supply
u/s 7(5) of IGST Act
Subject to customs
duty under rule 47
of SEZ rules not
termed as either
export for SEZ nor
import for DTA

Other SEZ

Zero rated under
IGST Act
Export or Import
under SEZ Act

Applicability of RCM u/s 9(3) & 9(4)- for SEZ units

Notn. 18/2017
IGST rate exempts
services imported
by SEZ unit from
IGST

Notn. 64/2017
Customs exempts
goods imported
by SEZ unit from
IGST

Definition of
Import of services
u/s 2(11) of IGST
or Imports u/s
2(o) of SEZ Act

- Key aspect is supplier
should be outside India

Supply by or to
SEZ unit is an
“Inter-state
supply” u/s 7(5) of
IGST Act

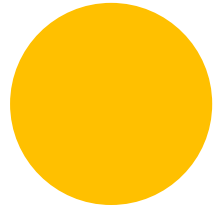
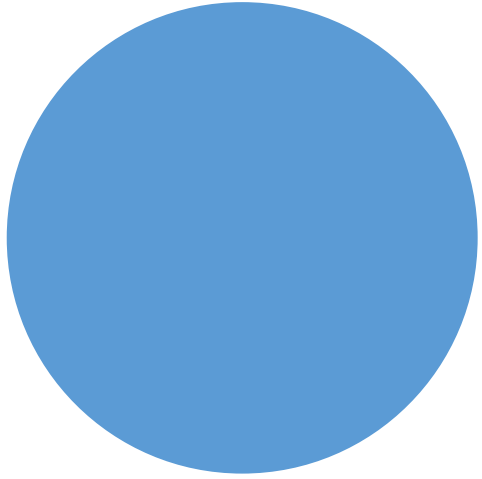
Zero Rated supply
u/s 16 of IGST
Act- Taxability

- Direct exports
- Supply to SEZ

Sec 51- SEZ act
have an
overriding effect
on any
inconsistency of
other laws

SEZ rule 30(1) –
Zero rated supply
under
Bond/LUT/On
payment of IGST

SEZ rule 30(2)-
Includes now
services



Reflections



Invoice details

Other details

GSTR-1 - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check [here](#)

4A, 4B, 4C, 6B, 6C - B2B Invoices 5	5A, 5B - B2C (Large) Invoices 0	9B - Credit / Debit Notes (Registered) 0
Total Value ₹2,56,650.00 Total Tax Liability ₹39,150.00 **Total tax liability ** includes tax p	Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Taxable Value ₹0.00 Total Tax Liability ₹0.00
9B - Credit / Debit Notes (Unregistered) 0	6A - Exports Invoices 0	9A - Amended B2B Invoices 0
Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00
9A - Amended B2C (Large) Invoices 0	9A - Amended Exports Invoices 0	9C - Amended Credit/Debit Notes (Registered) 0
Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Taxable Value ₹0.00 Total Tax Liability ₹0.00
9C - Amended Credit/Debit Notes (Unregistered) 0		
Total Taxable Value ₹0.00 Total Tax Liability ₹0.00		

GSTR-1 - Other Details

7 - B2C (Others) 0	8A, 8B, 8C, 8D - Nil Rated Supplies 0	11A(1), 11A(2) - Tax Liability (Advances Received) 0
Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Nil Amt ₹0.00 Total Exempted Amt ₹0.00 Total Non-GST Amt ₹0.00	Gross Advance Received ₹0.00 Total Tax Liability ₹0.00
11B(1), 11B(2) - Adjustment of Advances 0	12 - HSN-wise summary of outward supplies 0	13 - Documents Issued 1
Gross Advance Adjusted ₹0.00 Total Tax Liability ₹0.00	Total Value ₹0.00 Total Taxable Value ₹0.00 Total Tax Liability ₹0.00	Total Docs 5 Cancelled Docs 0 Net Issued Docs 5
11A - Amended Tax Liability (Advance Received) 0	11B - Amendment of Adjustment of Advances 0	10 - Amended B2C(Others) 0
Gross Advance Received ₹0.00 Total Tax Liability ₹0.00	Gross Advance Adjusted ₹0.00 Total Tax Liability ₹0.00	Total Taxable Value ₹0.00 Total Tax Liability ₹0.00

