



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. Except Casual taxable person, Non Resident Taxable Person, Input Service Distributor and Deductor

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 for a FY

Can't offer additional explanation or comments

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

Registered person with no transactions should still file Nil Annual return

Registered person switch in/out of Composite scheme during the FY should file both GSTR 9 and 9A

Late fee of Rs 200/day max of 0.5% of Turnover of state/UT

Penalty for general contraventions of the Act may extend up Rs 50K

If GSTR1 and GSTR3B differs(ideally it shouldn't) additional liability, if any need to be paid through GSTR 3B/DRC-03

Structure of GSTR 9

Part- I Basic details

Part- II Turnover

Part- III ITC

Part- IV Tax

Part- V Details Declared in Current FY till Sep for Previous FY

Part- VI Others HSN

Table 4- Taxable Turnover

Table 5- Turnover with no Tax Implications

Table 6- ITC Availed

Table 7- ITC Reversed/ Ineligible

Table 8- GSTR 2A vs 3B

Table 9- Taxes paid during FY

Table 10 & 11- Amendments

Table 12- ITC reversed

Table 13- ITC availed

Table 14- Differential tax to be paid

Table 15- Demands and Refund HSN

Table 16- Info on specific supplies recd

Table 17& 18- HSN

Table 19- Late fees

Information to the extent declared during FY alone disclosed here

But for row 8C Information declared during FY alone disclosed here

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

FY - July 17 to March 18
3A & 3B will be auto populated



Pt. II	Details of Outward and inward supplies declared during the financial year				Sl. No	Table of GSTR 9	Description	Table Ref of GSTR 1	Table Ref of GSTR 3B
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax					
	1	2	3	4					
4	Details of advances, inward and outward supplies on which tax is payable as declared during the financial year				3.	4C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	(Table 6A - WPAY)	3.1(b)
A	Supplies made to un-registered persons (B2C)				4.	4D	Supply to SEZs on payment of tax	(Table 6B- SEWP)	3.1(b)
B	Supplies made to registered persons (B2B)				5.	4E	Deemed Exports	(Table 6C-DE)	3.1(a)
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)				6.	4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	(Table 11A)	3.1(a)
D	Supply to SEZs on payment of tax				7.	4G	Inward supplies on which tax is to be paid on reverse charge basis	NA	3.1(d)
E	Deemed Exports				8.	4H	Sub Total (A to G above)	Auto	Auto
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)				9.	4I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	(Table 9B)	3.1(a)
					10.	4J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	(Table 9B)	3.1(a)
					11.	4K	Supplies / tax declared through Amendments (+)	(Table 9A (B2B Invoices) & 9C (Credit Notes /Debit Notes))	3.1(a)
G	Inward supplies on which tax is to be paid on reverse charge basis				12.	4L	Supplies / tax reduced through Amendments (-)	(Table 9A (B2B Invoices) & 9C (Credit Notes /Debit Notes))	3.1(a)
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. If any 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					
	Nature of Supplies	Taxable Value	(Amount in ₹ in all tables)			
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess
			1	2	3	4
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 as it should be declared in 4A
- Credit/Debit notes without GST value not to 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				
Nature of Supplies	Taxable Value	(Amount in ₹ in all tables)			
		Central Tax	State Tax / U. Ta	Integrated Tax	Cess
1	2	3	4		

Let us understand interlinking of Table 5 with other returns earlier filed.

5 Details of Outward supplies on which tax is not payable as declared in 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)			

Table No.	Description	Table Ref of GSTR 1	Table Ref of GSTR 3B
5A	Zero rated supply (Export) without payment of tax	6A	3.1 B
5B	Supply to SEZs without payment of tax	6B	3.1 B
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis	4B	3.1 D
5D	Exempted	8	3.1 C
5E	Nil Rated	8	3.1 C
5F	Non-GST supply	8	3.1 E
5G	Sub-total (A to F above)		
5H	Credit Notes issued in respect of transactions specified in A to F above (-)	9B	3B Net off (-)
5I	Debit Notes issued in respect of transactions specified in A to F above (+)	9B	3B Net off (+)
5J	Supplies declared through Amendments (+)	9A (A to F)	3B Net off (+)
5K	Supplies reduced through Amendments (-)	9A (A to F)	3B Net off (-)
5L	Sub-Total (H to K above)		
5M	Turnover on which tax is not to be paid (G + L above)	8A, B, C & D (6A, B Without payment)	3.1 (B, C & E)
5N	Total Turnover (including advances) (4N + 5M - 4G above)	4,5,6,8 & 11A	3.1 A

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	Cess
	1	2	3	4	5	6

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>

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

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

RCM u/s 9(3)&(4) from a registered person
Only credit availed disclosed
6C&D shouldn't exceed 4G

4. Eligible ITC Help ?

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	₹0.00			₹0.00
(2) Import of services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(5) All other ITC	₹2,249.65	₹16,265.97	₹16,265.97	₹0.00
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00
(C) Net ITC Available (A) - (B)				
	₹2,249.65	₹16,265.97	₹16,265.97	₹0.00

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	Table	Description	Reference		
B	As per Rule 39	7A	As per Rule 37	Section 16(2) – payment to supplier not made – 180 days		
C	As per Rule 42	7B	As per Rule 39	ISD – apportioned is in negative because of CR Note by the ISD		
D	As per Rule 43	7C	As per Rule 42	Proportionate reversal of credit on common input tax and other than business purpose input tax (D1+D2)		
E	As per section 17(5)	7D	As per Rule 43	Proportionate reversal of credit on common Capital Goods		
F	Reversal of TRAN-I credit	7E	As per section 17(5)	Blocked Credits		
G	Reversal of TRAN-II credit	7G	Reversal of TRAN-I credit	Ineligible credits reversed		
H	Other reversals (pl. specify)	7H	Reversal of TRAN-II credit	Ineligible credits reversed		
I	Total ITC Reversed (A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					

7H scenarios-

- Table 4(B)(2) of GSTR 3B of FY 2017-18 to be used to fill this
- 18(4) switching to composite scheme and 18(6) sale of capital goods
- Rule 38- 50% claim of credit by banks

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>			

Declared for FY 2017-18 by supplier

- Auto populated
- Should match with table 4(A)(5) of GSTR 3B

- Should match with table 4(A)(5) of GSTR 3B

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

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)

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
9							
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

- Should be picked from table 6.1 of GSTR 3B of FY 2017-18
- Tax liability shown and subsequently discharged during April to Sep 2018 for FY 2017-18 shouldn't be declared here; alternatively table 10 and 14 should be used

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					

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.

As the header suggests this part V should be fed with information pertains to previous financial year declared in current financial year from April to Sep 2018

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		

Also, liability not captured in table 9 owing to diff b/w GSTR 3B < GSTR1 during FY and subsequently adjusted in CFY disclosed 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							

Table 15- Refund

- 15E- Demand order if any to be referred
- 15F- also refer RFD-07 for any refund adjustments against pending demand order
- 15G- 15E minus 15G

15A-Claimed- cross verify with RFD-02 acknowledgement

15B- Sanctioned- verify RFD-04 provisional order and RFD-05 payment advice to fill this out

15C- Rejected- Verify RFD-06- final order to ascertain any rejections

15D- Pending- balance amount i.e. 15A minus 15(B+C)

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					

- Inward supplies from composition dealers should be declared here
- Table 5 of GSTR 3B should be used to fill in this table
- Bill of supply is a common document used even for exempt supply, care should be taken to consider only relevant feed for this table

- ITC 04 should be the source of compilation
- It would be NIL as 1-year time not lapsed from 1st July 2017 as of March 18
- You may still consider removals during pre-GST regime post 1st Jan 2017 but not returned within 6 month from 1st of July 2017

- Goods sent on approval basis not returned within 6 months should be declared here as on Mar 18
- On removals during pre-GST regime, 6 months to be reckoned from 1st July 2017

17 HSN Wise Summary of outward supplies								
HSN Code	UOC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2			5	6	7	8	9

Table 12 of GSTR1 to be used fill table 17

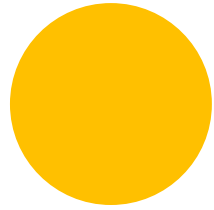
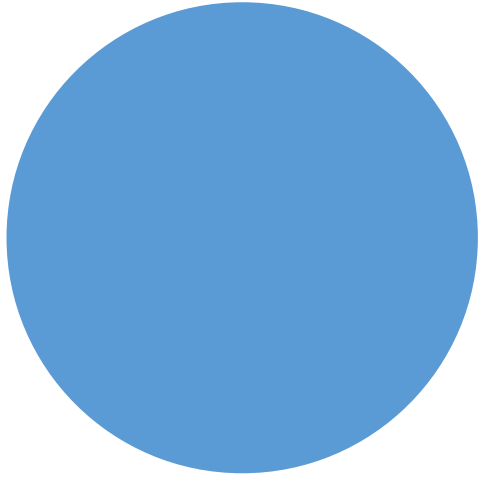
18 HSN Wise Summary of Inward supplies								
HSN Code	UOC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2			5	6	7	8	9

This includes RCM inward supplies too

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

Auto populated table only upon payment GSTR9 can be filed. Late fee of Rs 200/day with max of 0.5% turnover of that state/UT is levied

- Both Table 17&18 is optional for suppliers whose turnover doesn't exceed 1.5 cr.
- For 1.5 to 5Cr- 2 digits for HSN to be mentioned
- For 5 cr and above- 4 digits of HSN to be mentioned
- Qty and tax payable should be shown net of returns
- Taxable value is net of debit/credit notes
- Advance received and adjusted shouldn't be considered
- Supplier of services, no need to fill in this table



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
Total Value	Total Taxable Value	
₹2,56,650.00	₹2,17,500.00	
Total Tax Liability		
₹39,150.00		
**Total tax liability ** includes tax p		

5A, 5B - B2C (Large) Invoices		0
Total Value	Total Taxable Value	
₹0.00	₹0.00	
Total Tax Liability		
₹0.00		

9B - Credit / Debit Notes (Registered)		0
Total Taxable Value	Total Tax Liability	
₹0.00	₹0.00	

9B - Credit / Debit Notes (Unregistered)		0
Total Taxable Value	Total Tax Liability	
₹0.00	₹0.00	

6A - Exports Invoices		0
Total Value	Total Taxable Value	
₹0.00	₹0.00	
Total Tax Liability		
₹0.00		

9A - Amended B2B Invoices		0
Total Value	Total Taxable Value	
₹0.00	₹0.00	
Total Tax Liability		
₹0.00		

9A - Amended B2C (Large) Invoices		0
Total Value	Total Taxable Value	
₹0.00	₹0.00	
Total Tax Liability		
₹0.00		

9A - Amended Exports Invoices		0
Total Value	Total Taxable Value	
₹0.00	₹0.00	
Total Tax Liability		
₹0.00		

9C - Amended Credit/Debit Notes (Registered)		0
Total Taxable Value	Total Tax Liability	
₹0.00	₹0.00	

9C - Amended Credit/Debit Notes (Unregistered)		0
Total Taxable Value	Total Tax Liability	
₹0.00	₹0.00	

GSTR-1 - Other Details

7 - B2C (Others)		0
Total Taxable Value	Total Tax Liability	
₹0.00	₹0.00	

8A, 8B, 8C, 8D - Nil Rated Supplies		0
Total Nil Amt	Total Exempted Amt	
₹0.00	₹0.00	
Total Non-GST Amt		
₹0.00		

11A(1), 11A(2) - Tax Liability (Advances Received)		0
Gross Advance Received		
₹0.00		
Total Tax Liability		
₹0.00		

11B(1), 11B(2) - Adjustment of Advances		0
Gross Advance Adjusted		
₹0.00		
Total Tax Liability		
₹0.00		

12 - HSN-wise summary of outward supplies		0
Total Value	Total Taxable Value	
₹0.00	₹0.00	
Total Tax Liability		
₹0.00		

13 - Documents Issued		1
Total Docs	Cancelled Docs	
5	0	
Net Issued Docs		
5		

11A - Amended Tax Liability (Advance Received)		0
Gross Advance Received		
₹0.00		
Total Tax Liability		
₹0.00		

11B - Amendment of Adjustment of Advances		0
Gross Advance Adjusted		
₹0.00		
Total Tax Liability		
₹0.00		

10 - Amended B2C(Others)		0
Total Taxable Value		
₹0.00		
Total Tax Liability		
₹0.00		

