

## **Notes on GSTR – 9 (Annual Return)**

In the GST Regime, a Taxable person who files GSTR3B and GSTR1 has to file an Annual return in GSTR-9. **Section 44(1)** of CGST Act, 2017 along with **Rule 80** of CGST Rules, 2017 Governs the provisions of the Annual Return, the same has been reproduced below:

**"Section 44(1):** *Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.*

**Rule 80:** *Annual return.-(1) Every registered person [other than those referred to in the proviso to sub-section (5) of section 35]94, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner:*

*Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A."*

### **Due Date:**

The Due date of the Annual return for FY 2017-18 was 31<sup>st</sup>-Dec-2018. The Same has been extended twice to 31-March-2019 and Finally to 30-June-2019.

### **Late fee:**

Late Fee of the Annual Return is 100Rs/Day for CGST + 100Rs/Day for SGST = 200Rs/Day [Maximum upto 0.25% of the Turnover]

### **Revision of GSTR-9:**

Once GSTR-9 Filled, Revision of the same is not possible. Taxpayer is advised to take utmost care while filling GSTR-9.

### Structure of the GSTR9

<b>PART</b>	<b>Table No</b>	<b>Particulars</b>	<b>Comment</b>
<b>PART I</b>	1	Financial Year	<b>General Information</b>
	2	GSTIN	
	3	Legal and Trade Name	
<b>PART II</b>	4	Details of advances, inward and outward supplies made <b>during the financial year on which tax is payable</b>	<b>Table 4 to Table 9 Strictly as per liability discharged in GSTR3B for the Return period July2017 to March2018</b>
	5	Details of Outward supplies made <b>during the financial year on which tax is not payable</b>	
<b>PART III</b>	6	Details of ITC availed <b>during the financial year</b>	
	7	Details of ITC Reversed and Ineligible ITC <b>for the financial year</b>	
	8	Other ITC related information	
<b>PART IV</b>	9	Details of tax paid as declared in returns filed <b>during the financial year</b>	
<b>PART V</b>	10	Supplies / tax declared through Amendments (+) (net of debit notes)	<b>Any transaction pertaining to FY 2017-18 which are Declared in the returns of April2018 to Sept2018</b>
	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	
<b>PART VI</b>	15	Particulars of Demands and Refunds	<b>All Other Information</b>
	16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	
	17	HSN Wise Summary of outward supplies	
	18	HSN Wise Summary of Inward supplies	
	19	Late fee payable and paid	

<b>Example</b>					
Particulars	Liability Declared as per <b>GSTR1</b> In the returns till <b>March 2018</b>	Liability Declared as per <b>3B</b> In the returns till <b>March 2018</b>	Liability as per Audited Books of accounts	<b>RECO</b> Difference between GSTR1 and 3B	<b>RECO</b> Difference between 3B and Books
Turnover	800	1000	1300	-200	-300
OUTPUT-CGST	72	90	117	-18	-27
OUTPUT-SGST	72	90	117	-18	-27
ITC - CGST	-	50	60	-	-10
ITC - SGST	-	50	60	-	-10

- In the above example, there are 3 sets of data is taken:  
**GSTR1 vs GSTR3B vs Books of accounts**
- The First difference between GSTR-1 and 3B has to be rectified in the GSTR1 of Next periods up to due date of the return for the month of March 2019 i.e. 13-04-2019 [extended from Sept 2018 to March 2019]
- The Second difference has to be rectified in GSTR-1 and 3B Both in the returns of Next periods up to due date of the return for the month of March 2019. [13-04-2019 for GSTR1 & 23-04-2019 for GSTR3B]
- Outward supply, if not declared till the dated mentioned above, then the liability of the same can be discharged through GSTR-9 [To be paid in cash only]
- Inward Supply's ITC if not claimed till the date mentioned above, then that credit shall get lapse.

**FORM GSTR - 9**

**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 made 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
<b>4</b>	<b>Details of advances, inward and outward supplies made during the financial year on which tax is payable</b>					
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					
<b>5</b>	<b>Details of Outward supplies made during the financial year on which tax is not payable</b>					
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 (includes 'no 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	<b>Details of ITC for the financial year</b>					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	<b>Details of ITC availed during the financial year</b>					
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	Inputs				

	registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	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)					
<b>7</b>	<b>Details of ITC Reversed and Ineligible ITC for the financial year</b>					
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 (Sum of A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					
<b>8</b>	<b>Other ITC related information</b>					
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				
F	ITC available but ineligible				
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							















