

Annual Return – Form GSTR 9

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15 November 2019

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- All Illustrations provided are imaginary and any resemblance to any situations is purely co-incidental and without any intentions to disclose private and confidential information.

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For Reference

- Section 44(1) of the CGST Act, 2017
- Rule 80(1) of the CGST Rules 2017
- Form notified in notification no.:39/2018 – Central Tax dated 4th September 2018
- Changes in the form notified in notification no.: 74/2018 – Central Tax dated 31st December 2018
- Press Releases dated 3rd June 2019 and 3rd July 2019
- Central GST Trade Advisory August 2019

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Basic Terms

Aggregate Turnover Section 2(6)

The aggregate value of

- all taxable supplies
- excluding the value of inward supplies on which tax is payable by a person on reverse charge basis
- exempt supplies, exports of goods or services or both and
- inter-State supplies of persons having the same Permanent Account Number,
- to be computed on all India basis
- but excludes
- central tax, State tax, Union territory tax, integrated tax and cess”

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Turnover in State Section 2(112)

The aggregate value of

- all taxable supplies
- excluding the value of inward supplies on which tax is payable by a person on reverse charge basis,
- exempt supplies made within a state or union territory
- by a taxable person,
- exports of goods or services or both and
- inter-State supplies goods or services or both made from the state or union territory by the said taxable person
- *but excludes*
- central tax, State tax, Union territory tax, integrated tax and cess”

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ITC (Input Tax Credit)

As per Section 16 of the CGST Act,

- every registered taxable person shall be entitled to take credit of Input Tax admissible to him and the said amount shall be credited to the Electronic Credit Ledger of such person.
- The credit shall be allowed, subject to such terms and conditions as specified in the Act or the Rules made thereunder.
- It shall be taken within the time and manner specified in Section 49 of the CGST Act.

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ITC availment, utilization and reversal –

Availment of credit and its utilization are two different activities.

Availment: Amount of ITC credited to the Electronic Credit ledger (ECL).

Utilization: Amount in the ECL, utilized towards payment of Output Tax under the Act. (Section 16 and 17)

Reversal: Any ITC wrongly availed earlier or the ITC reversal required as per the Act. (Rule 37, 39, 42, 43 and **Section 17(5)**).

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Basics of Annual Return

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Basics of Annual Return	
Person required to file	Every registered person except <ul style="list-style-type: none"> ➤ Input service Distributor ➤ A person paying tax u/s 51 (TDS) ➤ A person paying tax u/s 52 (TCS) ➤ A casual Taxable person ➤ A non-resident taxable person For 2017-18, it is optional for tax payers having turnover less than 2 Crores
Periodicity	Annual
Due Date	31 st December following the end of the relevant financial year <ul style="list-style-type: none"> ➤ 30/11/2019 in case of FY 2017-18
Mode of Filing	Electronically <ul style="list-style-type: none"> ➤ Fill Online ➤ Offline Utility ➤ Software

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Basics of Annual Return	
Types of Forms	<ul style="list-style-type: none"> ➤ GSTR 9 – Regular Tax payers ➤ GSTR 9A – Composition Tax payers ➤ GSTR 9B – Electronic Commerce Operator
Late Fee and Penalty for delay or Non Filing.	<ul style="list-style-type: none"> ➤ Rs.200 per day (CGST + SGST) ➤ Restricted up to 0.25% CGST + 0.25% SGST of turnover in the state or union territory ➤ Section 125 of CGST Act prescribes Penalty which may extend upto Rs. 25,000/- for any person who contravenes any of the provisions of this Act, for which no penalty is separately provided in this Act.
Additional Liability	<ul style="list-style-type: none"> ➤ To pay through DRC-03

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Basics of Annual Return	
In case of NIL returns filed during the year.	<ul style="list-style-type: none"> ➤ File Nil annual Return 9 or 9A as applicable. ➤ Conditions to be fulfilled: <ul style="list-style-type: none"> ✓ No Outward Supply ✓ No Inward Supply ✓ No Liabilities of any kind ✓ No Credit claimed ✓ Not received any order for demand ✓ Not claimed any refund. ✓ There is no late fees to be paid.
Change in Type of Registration during the year. (Composition to regular or vice versa)	<ul style="list-style-type: none"> ➤ File GSTR 9 for the period as Regular and ➤ File GSTR 9A for the period as Composite Taxpayer.

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Basics of Annual Return	
GSTR 3B or GSTR 1 pending for the year	➤ All the relevant returns for the year 2017-18 have to be filed before filing the Annual Returns
Registration cancelled during the year	➤ Annual Return has to be filed for the period tax payer has been registered during the year
Revise Annual Return	➤ Not Applicable
Single PAN having more than 1 Registration.	➤ GSTR 9 / 9A has to be filed for each Registration separately.

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GSTR 9

Regular Tax Payers

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Pre requisites to GSTR 9

Registration Certificate

Electronic Cash ledger
and Credit ledger

Financial Statements
(audited or otherwise)

Bifurcation between
inputs, input services
and Capital Goods

GSTR 3B and 1 as filed
on the portal

Working for Tran forms,
GSTR 3B & 1

GSTR 2A – Latest as
available on portal

Details of demands and
refunds

Reconciliation between
BOA, GSTR 3B and 2A

HSN wise summary of
outward and inward
supplies

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Overview of the Form

Part	Tables	Description	Remarks
I	1 – 3	Basic Details	-
II	4 – 5	Details of Outward Supplies and Inward Supplies liable to reverse charge made during the financial year	2017-18
III	6 – 8	Details of ITC for the financial year	
IV	9	Details of tax paid as declared in returns filed during the financial year	
V	10 – 14	Particulars of Transactions for the previous FY declared in returns of April to September of FY or up to the date of filing of annual return of previous FY whichever is earlier	2018-19 2018-19
VI	15 – 19	Other Information	2017-18

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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)	

✓ Auto Populated

✓ Even though it is annual return – for the FY 2017-18, the period covered will be from 1st July 2017 to 31st March 2018.

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Pt. II	Details of Outward and inward supplies made during the financial year					
	Nature of Supplies	Taxable Value	(Amount in ₹ in all tables)			
			Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
1	2	3	4	5	6	
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					

- ✓ The table requires transactions on which tax is payable or paid during the period 1st July 2017 to March 2018
- ✓ **Auto populated but editable**
- ✓ The words “declared” replaced with “made” in the notification 74/2018 dated 31st December 2018

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Pt. II	Details of Outward and inward supplies made during the financial year					
	Nature of Supplies	Taxable Value	(Amount in ₹ in all tables)			
			Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
1	2	3	4	5	6	
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
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)					

- ✓ All transactions on which tax is paid through GSTR-3B for the period July 2017 to March 2018
- ✓ Transactions not declared in 2017-18 or 2018-19 on which tax is not paid till date, can be declared here and paid through DRC 03

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Pt. II	Details of Outward and inward supplies made 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	5	6	
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
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					

✓ Credit Notes / Debit Notes dated 2017-18 declared in returns **GSTR 3B** filed for the year 2017-18 to reported here

✓ Amendments (+/-) made in returns filed for the year 2017-18 to reported here

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5	Details of Outward supplies made during the financial year on which tax is not payable					
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)					

✓ Outward supplies on which tax is not payable made during 2017-18

✓ "No Supply" refers to items covered under schedule III such as sale of land, sale of buildings, actionable claims, etc

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5 Details of Outward supplies made during the financial year on which tax is not payable						
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)					

✓ Even though tax is not payable on above transactions, the supplies made during 2017-18, declared, added or amended in 2017-18 to be reported here and any transactions not reported in 2017-18 or 2018-19 to be added here.

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Part III Details of ITC for 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 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				
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				
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				
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)					

Table 4 of GSTR 3B

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Pt. III	Details of ITC for the financial year					
	Description	Type	Centra 1 Tax	State Tax / UT Tax	Integrat ed Tax	Cess
	1	2	3	4	5	6
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 availed through Form ITC 01 in various cases like person applied for voluntary registration, person opts out of composition scheme, exempt supplies become taxable, etc
- ✓ ITC-02 filed in case of Transfer of credit – for sale or transfer of business

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7	Details of ITC Reversed and Ineligible ITC for 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 (Sum of A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					

Payment to supplier within 180 days

Reversal of ITC by ISD

Common Inputs & Input Services used for manufacturing of Taxable & Exempt goods

Common Capital goods used in manufacturing of Taxable & Exempt goods

As specified in Section 17 (5) – Ineligible ITC

ITC availed through Trans I, subsequently reversed

ITC reversed in Form ITC 03 – at the time of opting out as composition tax payer

ITC availed through Trans II, subsequently reversed

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8	Other ITC related information			
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto >	<Auto >	<Auto >
B	ITC as per sum total of 6(B) and 6(H) above	<Auto >		
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during [2018-19] 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 populated, non editable

✓ Reconciliation with GSTR 2A

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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						

✓ Actual tax paid (including interest, late fee, penalty and others) paid through cash or ITC during the FY shall be declared here

✓ Payment made through table 6.1 of GSTR 3B may be used

✓ Paid through Cash and Paid through ITC columns shall be **auto filled** based on table 6.1 of GSTR 3B and the same is **non editable**

✓ **Tax payable column is editable.**

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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					

- ✓ Additions or amendments to any supplies declared in 2017-18, but such amendments were furnished through 9A,9B and 9C of GSTR 1 of 2018-19
- ✓ ITC claimed in 2017-18, but reversed in 2018-19 – table 4(B) of GSTR 3B
- ✓ ITC pertaining to 2017-18 but claimed in 2018-19 – table 4(A) of GSTR 3B

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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		

- ✓ Differential tax (including Interest) paid on account of transactions related to the previous year but declared in the returns of April to September of current FY, shall be reported in this table
- ✓ Hence any liability discharged using GSTR 3B of 2018-19, for transactions pertaining to 2017-18 should be mentioned here
- ✓ Whether the Paid column include tax paid through credit as well as cash?

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Pt. VI 15	Other Information							
	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							

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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					

✓ This table pertains to inward supplies
 ✓ 16B – Goods sent from the principal to the job worker
 ✓ Goods sent on approval basis but were not returned within 6 months

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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

- ✓ It is mandatory for tax payers having annual turnover in the preceding year above Rs.1.5 Cr , to report HSN code wise details of outward supplies as well as inward supplies
- ✓ Turnover > 1.5 Cr. → Up to two digits HSN and Turnover > 5 Cr. → Up to 4 digits HSN
- ✓ However, Inward supplies whose value independently accounts for 10% or more of total value of inward supplies are only to be reported
- ✓ Quantity details to be reported net of returns

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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 _____

Signatory _____

Signature _____
Name of Authorised _____
Designation / Status _____

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Practical Issues

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Time difference in reporting outward supplies

Situation	BOA	GSTR 3B	GSTR 1	Input Table in GSTR 9	Additional Liability
I	2017-18	2017-18	-	Part II Table 4	Part IV Table 9
II	2017-18	-	2017-18	Part II Table 4	Part IV Table 9
III	2017-18	-	-	Part II Table 4	Part IV Table 9
IV	2017-18	2017-18	2018-19	Part II Table 4	Part IV Table 9
V	2017-18	2018-19	2017-18	Part V Table 10	Part V Table 14
VI	2017-18	2018-19	2018-19	Part V Table 10	Part V Table 14
VII	-	2017-18	2017-18	?	?

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Example 1

Particulars	Amount	IGST	CGST	SGST	Cess
As per BOA	10,000		900	900	
2017-18					
GSTR 3B	10,000		900	900	
GSTR 1	8,000		720	720	
Table	Amount	IGST	CGST	SGST	Cess
Table 4	10,000		900	900	
Table 5					
Table 10					
Table 11					

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Example 2

Particulars	Amount	IGST	CGST	SGST	Cess
As per BOA	10,000		900	900	
2017-18					
GSTR 3B	8,000		720	720	
GSTR 1	10,000		900	900	
Table	Amount	IGST	CGST	SGST	Cess
Table 4	10,000		900	900	
Table 5					
Table 10					
Table 11					

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Example 3

	Particulars	Amount	IGST	CGST	SGST	Cess
	As per BOA	10,000		900	900	
2017-18	GSTR 3B	8,000		720	720	
	GSTR 1	10,000		900	900	
2018-19	GSTR 3B	2,000		180	180	
	GSTR 1					

Table	Amount	IGST	CGST	SGST	Cess
Table 4	8,000		720	720	
Table 5					
Table 10	2,000		180	180	
Table 11					

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Example 4

	Particulars	Amount	IGST	CGST	SGST	Cess
	As per BOA	10,000		900	900	
2017-18	GSTR 3B	12,000		1,080	1,080	
	GSTR 1	8,000		720	720	
2018-19	GSTR 3B	(2,000)		(180)	(180)	
	GSTR 1	2,000		180	180	

Table	Amount	IGST	CGST	SGST	Cess
Table 4	12,000		1,080	1,080	
Table 5					
Table 10					
Table 11	(2,000)		(180)	(180)	

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Example 5

	Particulars	Amount	IGST	CGST	SGST	Cess
	As per BOA	10,000		900	900	
2017-18	GSTR 3B	12,000		1,080	1,080	
	GSTR 1	8,000		720	720	
2018-19	GSTR 3B					
	GSTR 1	2,000		180	180	

Table	Amount	IGST	CGST	SGST	Cess
Table 4	10,000		900	900	
Table 5					
Table 10					
Table 11					

Whether and How to declare the reduction in turnover?

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Example 6

	Particulars	Amount	IGST	CGST	SGST	Cess
	As per BOA	10,000		900	900	
2017-18	GSTR 3B	6,000		540	540	
	GSTR 1	8,000		720	720	
2018-19	GSTR 3B	2,000		180	180	
	GSTR 1					

Table	Amount	IGST	CGST	SGST	Cess
Table 4	8,000		720	720	
Table 5					
Table 10	2,000		180	180	
Table 11					

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Time difference in reporting CN/DN

Situation	Date of CN/DN	Supply Month	Reported in GSTR 1 & 3B	Whether to be included in GSTR 9 of 2017-18	Table
I	15/01/2018	10/08/2017	Jan 2018	Yes	Part II Table 4I/J
II	15/01/2018	10/08/2017	April 2018	Yes*	Part V Table 10/11
III	15/01/2018	10/08/2017	-	?	?
IV	15/04/2018	10/08/2017	April 2018	No	-

CN/DN – assumed to be for, other than B2C

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Advance related issues

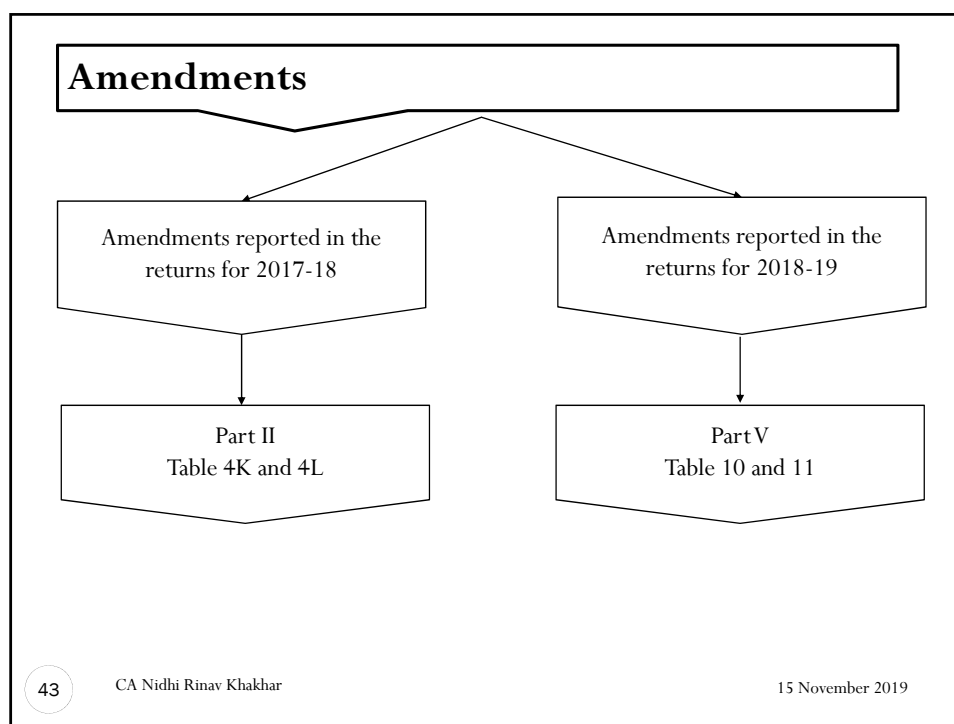
Situation	Advance received	Invoice Issued	GST paid	Input Table in GSTR 9	Effect on Liability
1	15/07/17	31/08/17	July 2017	Not an unadjusted advance	-
2	15/12/17	20/04/18	Dec 2017	Table 4F	Table 9
3	15/12/17	20/04/18	Apr 2018	?	?

- ✓ **01/07/17 to 12/10/17** → GST on advances to be paid by all registered tax payers
- ✓ **13/10/17 to 14/11/17** → GST on advances to be paid on all advances received for services and in case of advances for goods, GST to be paid by registered person having turnover of more than 1.5 Cr during last FY
- ✓ **After 15/11/17** → GST on advances to be paid only on advances received for services

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- **As per the instructions** - 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 FY, whichever is earlier shall be declared here.
 - Table 9A,9B and 9C refers to amendment to taxable outward supply details furnished in returns in **Table 4** Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered in table 6, **Table 5** Taxable outward interstate supplies to un-registered persons where invoice value exceeds 2.5L and **Table 6** Zero rated supplies and deemed exports.
 - What about amendments done during 2018-19 in **Table 10** (Amendments to taxable outward supplies to unregistered persons furnished in earlier returns in table 7) and **Table 11** (Amendments to refunds received/ advances adjusted declared earlier) ??
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ITC related issues

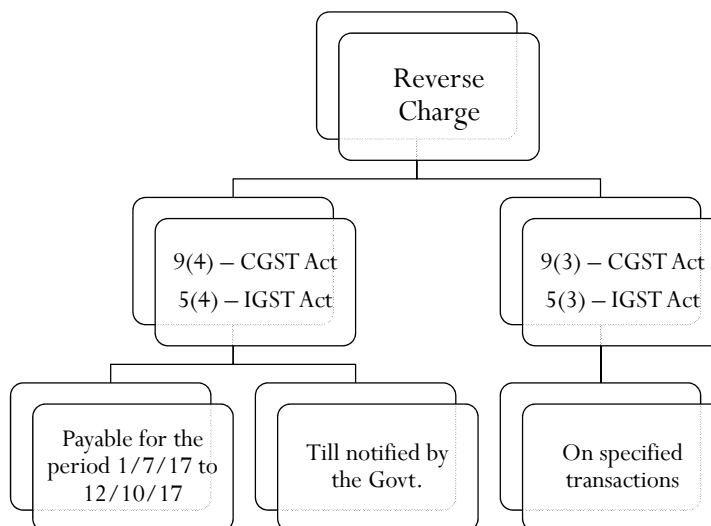
Situation	BOA	GSTR 3B	GSTR 2A	Input Table in GSTR 9	Effect on Liability
1	2017-18	2017-18	2017-18	Table 6 ; Table 8	Table 9
2	2017-18	2018-19	2017-18	Table 8 ; Table 13	-
3	2017-18	2017-18	-	Table 6	Table 9
4	2017-18	2017-18	2018-19	Table 6 ; Table 8	Table 9
5	2017-18	2018-19	2018-19	Table 8 ; Table 13	-
6	2017-18	2018-19	-	Table 13 ; Table 8	-
7	2017-18	-	2017-18	Table 8E	-
8	-	-	2017-18	Table 8E/F	-

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Reverse Charge



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ITC - RCM related issues

	Situation	BOA	GSTR 3B	Input Table in GSTR 9	Effect on Liability
1	RCM liability	2017-18	2017-18	Table 4G	Table 9
	RCM Credit	2017-18	2017-18	Table 6C/6D	Table 9
2	RCM liability	2017-18	2017-18	Table 4G	Table 9
	RCM Credit	2017-18	2018-19	Table 13	-
3	RCM liability	2017-18	2018-19	?	?
	RCM Credit	2017-18	2018-19	Table 13	-

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ITC - RCM related issues

	Situation	BOA	GSTR 3B	Input Table in GSTR 9	Effect on Liability
4	RCM liability	2017-18	-	?	?
	RCM Credit	2017-18	-	?	?
5	RCM liability	2017-18	2017-18	Table 4G	Table 9
	RCM Credit	2017-18	-	?	?
6	RCM liability	2017-18	2018-19	?	-
	RCM Credit	2017-18	-	?	?

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ITC and its reversal related issues

	Situation	BOA	GSTR 3B	Input Table in GSTR 9	Effect on Liability
1	ITC	2017-18	2017-18	Table 6A (Auto)	-
	Reversal	2017-18	2017-18	Table 7	-
	Reclaimed	2017-18	2017-18	Table 6H ; Table 8B	Table 9
2	ITC	2017-18	2017-18	Table 6A (Auto)	Table 9
	Reversal	2017-18	2017-18	Table 7	
	Reclaimed	2017-18	2018-19	?	?
3	ITC	2017-18	2017-18	Table 6A (Auto)	Table 9
	Reversal	2017-18	2018-19	Table 12	-
	Reclaimed	2017-18	2018-19	?	?

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6	Details of ITC availed during the financial year				
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			

- ✓ Inward supply from a GTA who is registered with GST; whether to show in 6C or 6D?

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What is the purpose of Table-8?

Table-8 calculates total ITC that is deemed to be lapsed during the FY 2017-18:

a) Difference of ITC as per GSTR-2A and ITC actually availed in 3B.

GSTR-2A reflects total ITC passed on to taxpayer but out of that taxpayer might not have claimed some ITC voluntarily or maybe skipped due to oversight.

b) Difference of IGST paid on Import and IGST credit availed.

Out of the difference amount, Taxpayer might have claimed ITC in 2018-19 and balance is not availed due to ineligibility or otherwise.

Please note that there might be a situation where some ITC available in GSTR-2A but taxpayer may not have claimed it up to March-2018 but claimed during 2018-19, that credit is also to be reported in Table-8C. This ITC will not form part of total ITC to be lapsed.

Unlike normal Input tax credit, government has not provided mechanism to report IGST on Import, paid during 2017-18 but claimed in 2018-19, which taxpayer can legally claim.

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Example 1

ITC	BOA	GSTR 3B	GSTR 2A
Supplier A	2,000	2,000	2,000
Supplier B	3,000	3,000 (2018-19)	3,000
Supplier C	1,000	1,000	1,000
Supplier D	2,000 – Ineligible	2,000 – Ineligible	2,000
Total 2017-18	8,000	5,000	8,000
Total 2018-19	-	3,000	-

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8 Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	8,000	8,000	
B	ITC as per sum total of 6(B) and 6(H) above	5,000	5,000	
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, 2018/2018-19	3,000	3,000	Supplier B
D	Difference [A-(B+C)]	-	-	
E	ITC available but not availed	-	-	
F	ITC available but ineligible	2,000	2,000	Supplier 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)			
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)	2,000	2,000	

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Example 2			
ITC	BOA	GSTR 3B	GSTR 2A
Supplier A	2,000	2,000	-
Supplier B	3,000	3,000	3,000
Supplier C	1,000	-	1,000
Supplier D	2,000 – Ineligible	2,000 – Ineligible	2,000
Total 2017-18	8,000	7,000	6,000
Total 2018-19	-	-	-

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8 Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	6,000	6,000		
B	ITC as per sum total of 6(B) and 6(H) above	7,000	7,000		
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, 2018-2018-19				
D	Difference [A-(B+C)]	-1,000	-1,000		
E	ITC available but not availed	1,000	1,000	Supplier C	
F	ITC available but ineligible	2,000	2,000	Supplier 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)				
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)	3,000	3,000		

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Example 3

ITC	BOA	GSTR 3B	GSTR 2A
Supplier A	2,000	2,000	-
Supplier B	3,000	3,000	3,000
Supplier C	1,000	1,000 (2018-19)	1,000
Supplier D	2,000 – Ineligible	2,000 – Ineligible	2,000
IGST on Import of Goods	10,000	10,000	-
Total 2017-18	18,000	7,000	6,000
Total 2018-19	-	1,000	-

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8 Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	6,000	6,000	
B	ITC as per sum total of 6(B) and 6(H) above	7,000	7,000	
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 2018-19	1,000	1,000	Supplier C
D	Difference [A-(B+C)]	-2,000	-2,000	
E	ITC available but not availed	-	-	
F	ITC available but ineligible	2,000	2,000	Supplier D
G	IGST paid on import of goods (including supplies from SEZ			10,000
H	IGST credit availed on import of goods (as per 6(E) above)			10,000
I	Difference (G-H)			0
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)	2,000	2,000	0

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Example 4			
ITC	BOA	GSTR 3B	GSTR 2A
Supplier A	2,000	2,000	-
Supplier B	3,000	3,000	3,000
Supplier C	1,000	-	1,000
Supplier D	2,000 – Ineligible	2,000 – Ineligible	2,000
IGST on Import of Goods	10,000	7,500 2,500 (2018-19)	-
Total 2017-18	18,000	17,000	6,000
Total 2018-19	-	2,500	-

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8 Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	6,000	6,000		
B	ITC as per sum total of 6(B) and 6(H) above	7,000	7,000		
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 2018-19				
D	Difference [A-(B+C)]	-1,000	-1,000		
E	ITC available but not availed	1,000	1,000		
F	ITC available but ineligible	2,000	2,000		Supplier C
G	IGST paid on import of goods (including supplies from SEZ)				Supplier D
H	IGST credit availed on import of goods (as per 6(E) above)			7,500	
I	Difference (G-H)			2,500	
J	ITC available but not availed on import of goods (Equal to I)			0 ? 2,500?	
K	Total ITC to be lapsed in current financial year (E + F + J)	3,000	3,000	2,500 ? 0 ?	

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17 HSN Wise Summary of outward supplies								
HSN Cod	UQC	Total Quanti	Taxable Value	Rate of Tax	Centra l Tax	State Tax /	Integrat ed Tax	Cess
e		ty				UT Tax		
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	Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
1	2	3	4	5	6	7	8	9

- ✓ Total Value to include all Unregistered purchase, all purchases of Capital Goods, all the expenses debited in the P&L, all exempt, Non GST, nil rated Inward Supplies?? – you name it and it is included!!!
- ✓ Taxpayers having turnover not exceeding 1.5Cr – whether and how will they fill in the details in table 17 and table 18??

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Consequence for non filing of GSTR 9

Annual Return not filed before due date

Late Fee payable if filed suo moto after due date

If not filed at all, notice in form GSTR 3A would be issued by GST dept.

Thereafter, GSTR 9 to be filed within 15 days from the receipt of the notice

Such notice will be issued electronically

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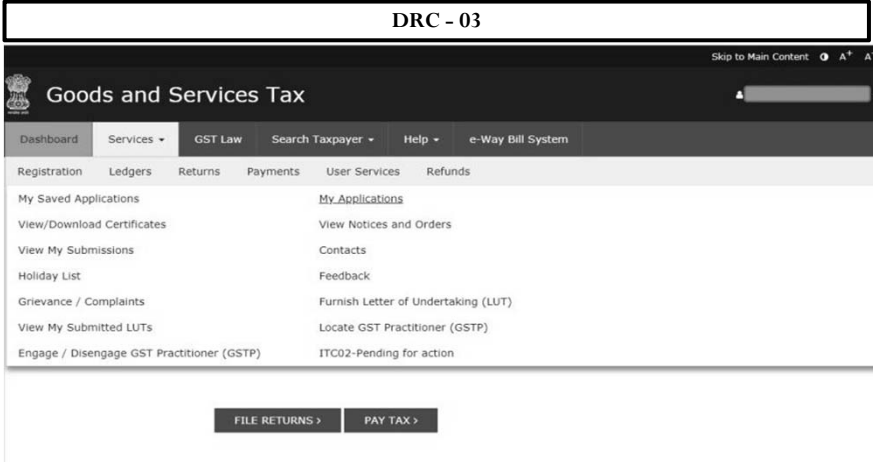
Procedure for Payment through DRC 03

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DRC - 03

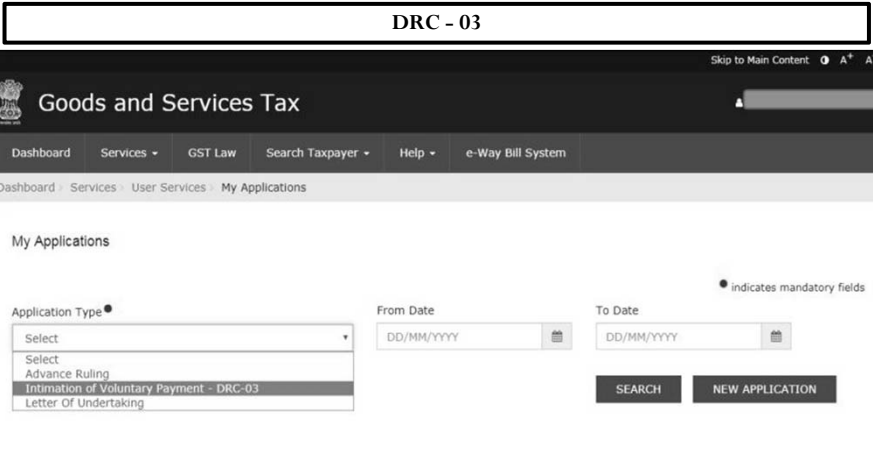


The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. Under 'Services', there are sub-menus for 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'My Applications' menu is highlighted, listing options like 'View Notices and Orders', 'Contacts', 'Feedback', 'Furnish Letter of Undertaking (LUT)', 'Locate GST Practitioner (GSTP)', and 'ITC02-Pending for action'. Below the menu are buttons for 'FILE RETURNS >' and 'PAY TAX >'.

After login, go to and select Services->User Services->My Applications

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DRC - 03



The screenshot shows the 'My Applications' form. The 'Application Type' dropdown menu is open, showing options: 'Select', 'Advance Ruling', 'Intimation of Voluntary Payment - DRC-03', and 'Letter Of Undertaking'. The 'From Date' and 'To Date' fields are empty, with a calendar icon next to each. The 'SEARCH' and 'NEW APPLICATION' buttons are visible.

In "Application Type", select "Annual Return" from drop-down and click on "NEW APPLICATION"
First file the annual return, thereafter the option will be available

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DRC - 03

Intimation of payment made voluntarily or made against the show cause notice (SCN)

GSTIN/UIN/Temp Id -
Legal Name -
Trade Name -
Status - DRAFT

● Indicates Mandatory Fields

Cause Of Payment ●

Section Number ●

Financial Year ●

Have you made the payment ? No

Others, if any ●

Payment Reference Number (PRN)

● If PRN is not available, you can get the same from Electronic Liability Register Part-II under Services > Ledgers

Others->Provide appropriate section and FY;

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DRC - 03

Overall Tax Period

From		To	
<input type="text" value="APR"/>	<input type="text" value="2018"/>	<input type="text" value="MAY"/>	<input type="text" value="2018"/>

Details of payment made including interest and penalty, if applicable

Tax Period				ACT TYPE	Place of Supply (Name of State)
From		To			
<input type="text" value="APR"/>	<input type="text" value="2018"/>	<input type="text" value="MAY"/>	<input type="text" value="2018"/>	<input type="text" value="CGST"/>	<input type="text" value="Select Place of Supply"/>
<input type="text" value="APR"/>	<input type="text" value="2018"/>	<input type="text" value="MAY"/>	<input type="text" value="2018"/>	<input type="text" value="SGST"/>	<input type="text" value="Select Place of Supply"/>
<input type="text" value="APR"/>	<input type="text" value="2018"/>	<input type="text" value="APR"/>	<input type="text" value="2018"/>	<input type="text" value="IGST"/>	<input type="text" value="Karnataka"/>
<input type="text" value="APR"/>	<input type="text" value="2018"/>	<input type="text" value="APR"/>	<input type="text" value="2018"/>	<input type="text" value="CESS"/>	<input type="text" value="Select Place of Supply"/>

After filling details accordingly, go to the bottom of the screen to select period and Act and then Proceed to pay.

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Steps for Filing GSTR 9 Online

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Steps for Filing GSTR 9 Online

The screenshot shows the GST Common Portal dashboard. At the top, there is a navigation menu with items: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way. Below the menu, the user is logged in as 'ashboard' and the last login time is '21/05/2019 21:00'. A welcome message reads 'Welcome [username] to GST Common Portal'. Below this, a message states 'You can navigate to your chosen page through navigation panel given below'. The navigation panel contains four tabs: 'RETURN DASHBOARD >', 'CREATE CHALLAN >', 'VIEW NOTICE(S) AND ORDER(S) >', and 'ANNUAL RETURN >'. A callout box with an arrow points to the 'ANNUAL RETURN >' tab, with the text 'Click on Annual Return Tab'.

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Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Annual Return

File Annual Returns

Financial Year*

Select Financial Year and click on search

1. Annual return in Form GSTR-9 once filed cannot be revised.
 2. Computation of ITC based on GSTR-2A was auto-populated by the System based on GSTR-1 filed by your corresponding suppliers upto . Next update of ITC based on GSTR-2A will happen soon. If you have some missing credits in GSTR-2A, you may like to wait till next update.

Annual Return
GSTR9

Due Date - 30/06/2019

Reconciliation Statement
GSTR 9C

Due Date - 30/06/2019

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GSTIN Legal Name Trade Name

Status - Not Filed FY - 2017-18 Due Date - 30/06/2019

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	<p>Do you want to file a Nil return?*</p> <p>Note: Nil return can be filed for the Financial year, if you have: -</p> <ul style="list-style-type: none"> • NOT made any outward supply (commonly known as sale); AND • NOT received any goods/services (commonly known as purchase); AND • NO other liability to report; AND • NOT claimed any credit; AND • NOT claimed any refund; AND • NOT received any order creating demand 	<input checked="" type="radio"/> Yes <input type="radio"/> No

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

In case of NIL annual return; verify the conditions specified.
Thereafter file the return.

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Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on 'Preview' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of the screen.

Steps for filing the return GSTR 9 are mentioned.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1 SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

First download System generated GSTR 9

Download system generated GSTR 1 to reconcile

Download system generated GSTR 3B to reconcile

Also, table 4 to table 19 with auto populated figures will appear on dashboard

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- ✓ Once the Data is compiled using GSTR 1, GSTR 3B and system generated GSTR 9, follow the below mentioned steps to compute liability (For Late Fee only), pay tax and file the return
- ✓ Download the Draft GSTR 9 in pdf or excel format

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on 'Download Filed GSTR-9 (pdf)' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on 'Download GSTR-9 details (Excel)'.

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

- ✓ After clicking on "Proceed to file" option to pay the liabilities will appear
- ✓ Once the details are filled and payment is made, return will get filed.
- ✓ For detailed procedure, you can refer the GSTR 9 manual available on GST portal

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Issues in Online Filing

- Warning message on the Portal that “Records are under Processing or Processed with Error”
- Auto populated Figures in Table 8A of GSTR 9 does not match with Aggregate amount in GSTR 2A.
- Amount auto populated in GSTR 2A, based on the System based GSTR1 filed by the corresponding suppliers are updated upto ---- (Date not specified)
- Part V – instructions still reflects April 18 to Sept 18 instead of the entire financial year.
- ITC appears in GSTR2A, but does not reflect in the Table 8A (2A auto populated) of GSTR9.

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**Thank You for participating
in the Discussion.**

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