



Date – 15.11.2019

## REPORTING REQUIREMENTS UNDER GST ANNUAL RETURN

- WIRC OF ICAI

Presented by - CA. Krunal J. Davda

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## STATUTORY PROVISIONS - S. 44 – ANNUAL RETURNS

- Section 44(1) of CGST Act, 2017:

Every registered person\* other than :

- Input Service Distributor
- Person paying tax u/s. 51 or 52 (TDS & TCS provisions)
- Casual Taxable Person
- Non-resident Taxable Person

\* Notification No. 47/2019 – Central Tax  
- 09.10.2019 – Annual Return optional  
for F.y. 2017-18 & F.y. 2018-19 for RTP  
whose Turnover upto Rs 2 Crore.

- To furnish Annual Return by 31<sup>st</sup> December\* of the next Financial Year  
(\*Extended to 30th November 2019 for F.y. 2017-18 – RODO No 7/2019 CT dtd. 26/08/19)
- Rule 80(1)- Annual Return to be furnished in Form **GSTR 9**
- Rule 80(1) Proviso- Annual Return in Form **GSTR 9A** for **composition dealers**

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## STATUTORY PROVISIONS

- Section 44(2) of CGST Act, 2017:
- Every registered person who is required to get his accounts audited in accordance with the provisions of section 35(5), shall
  - 1) Furnish annual return as per section 44(1)
  - 2) Alongwith a copy of audited annual accounts and
  - 3) A reconciliation statement.

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## POINTS TO NOTE

- Impoints :
- GSTR 9 – is Qua GSTIN & not entity level / PAN level reporting.
- WhohastofileAnnualReturns :
- Irrespective of Turnover ( even if **NIL** ), it has to be filed by every person other than exclusions.
- Person who migrated under GST from old Law.  
(But person who cancels registration as per 139(3) & files GST REG 29 – Not required )
- Person who obtained Registration in F.y. 2017-18.
- Person who obtained Registration & cancelled registration in F.y. 2017-18.
- Instruction No.2 – Info. to put for – July 2017 to March 2018.

Mandatory to file all R1 & R3B for F.y.17-18 before filling this return.

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## POINTS TO NOTE

- InstructionNo.4 – It may be noted that Additional Liability for F.y.17-18 not declared in R3B & R1, may be declared in this return, &
- InstructionNo.9- Tax on additional liability to be paid in GST DRC 03, through **CASH LEDGER**.
- However ITC unclaimed during F.y.17-18...CANNOT be claimed through GSTR 9.
- LatefillingFees – Rs 100/- per day, per act, subject to max. (0.25% of Turnover in the state / UT) - ( C + SGST separate )
- System auto populates data based on R3B & R1 to the extent possible. This data (except certain fields) are editable & if they are filed more or less than 20%, the same will get **highlighted in RED** – which is caution to us to Re- verify the data.
- System in certain fields also auto populates ITC as per R2A based on R1 filings by suppliers.

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## DATA TO BE KEPT READY BEFORE FILLING GSTR 9

- Consolidated Figures for 17-18 of R3B & R1 – available as download from GST system.
- Break up out of above in B2B, B2C, Zero rated ( with pay, with out ), SEZ, Deemed exports, Exempted, Non- GST Supply, CN / DN etc...
- Advances on which tax is paid & unadjusted advances as on 31.03.2018
- Tax paid details on RCM – 9(3) , 9(4) & credit taken.
- Amendments done for 17-18 transactions done in 17-18 or 18-19
- Inward supplies & ITC availed details in R3B on FWC & RCM, Imports with Break up of Inputs, Input Services & Capital goods & ITC reversals, disallowances & blocked credits etc....
- Reco with Books of accounts

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## DATA AVAILABLE FROM PORTAL

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 this page.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

#### 4. Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹	₹
₹	₹
₹	₹
CESS	
₹0.00	

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

Value
₹0.00

#### 6. Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹	₹
₹	₹
₹	₹

#### 7. Details of ITC Reversed and Ineligible ITC for the financial year

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

#### 8. Other ITC related information

Integrated Tax	Central Tax
₹	₹
₹	₹
₹	₹

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

Tax payable	Paid through Cash
₹	₹
₹	₹
₹	₹

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## DATA AVAILABLE FROM PORTAL

 GSTIN -   
 FY - 2017-18

 Legal Name -   
 Report last updated on - 09/11/2019 12:35 PM

 Trade Name - 
[LIABILITY OTHER THAN EXPORT/REVERSE CHARGE](#)
[LIABILITY DUE TO REVERSE CHARGE](#)
[LIABILITY DUE TO EXPORT AND SEZ SUPPLIES](#)
[ITC CREDIT CLAIMED AND DUE](#)

#### Credit and Liability Statement

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B		ITC claimed in GSTR-3B and accrued as per GSTR-2A	
	As per GSTR-1 (₹)	As per GSTR-3B (₹)	ITC Claimed in GSTR-3B (₹)	ITC as per GSTR-2A (₹)
July-17	26,75,956.88	26,75,967.00	33,09,080.00	33,08,364.44
August-17	31,08,767.39	31,08,731.00	31,16,020.00	31,17,724.90
September-17	31,27,898.66	31,25,918.00	30,37,471.00	30,49,763.15
October-17	26,45,328.78	26,41,320.00	28,72,664.00	28,60,779.15
November-17	32,43,598.33	32,43,683.00	30,31,614.00	30,03,790.52
December-17	25,16,667.94	25,16,645.00	25,93,108.00	26,38,562.30
January-18	33,93,966.07	33,93,967.00	28,19,616.00	28,03,539.03
February-18	27,15,518.38	27,15,518.00	29,10,726.00	28,99,067.97
March-18	43,45,378.88	43,37,157.00	38,37,650.00	38,77,813.68
Total	2,77,73,081.31	2,77,58,906.00	2,75,27,949.00	2,75,59,405.14

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## ISSUE

If overlapping of GSTR 9 & 9A in same year then ??

- Only GSTR 9 to file ?
- Only GSTR 9A to file ?
- Both to be Filed ?

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## GSTR 9 - OVERVIEW

- GSTR 9 – Format prescribed – New Notfn No. 74/2018 - CT dtd. 31/12/2018
- GSTR 9 – 6 Parts & 19 Tables.

Part	Description	Tables
I	Basic Details	1 – 3
II	Details of <b>outward and inward supplies</b> made <u>during the financial year</u>	4-5
III	Details of <b>ITC</b> for <u>the financial year</u>	6-8
IV	Details of <b>tax paid</b> as declared in returns filed <u>during the financial year</u>	9
V	Particulars of the <b>transactions for the FY 2017-18 declared in returns between April 2018 to March 2019</b> & Differential Tax Paid	10-14
VI	Other Information	15-19

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## OVERVIEW OF GSTR 9

Table No	Description	Data of
1-3	F.y. , GSTIN, Legal & Trade Name	-
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable	F.y 17-18
5	Details of Outward supplies made during the financial year on which tax is not payable	F.y 17-18
6	Details of ITC availed during the financial year	F.y 17-18
7	Details of ITC Reversed and Ineligible ITC for the financial year	F.y 17-18
8	Other ITC related information	F.y 17-18 & 18-19
9	Details of tax paid as declared in returns filed during the financial year	F.y 17-18

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## OVERVIEW OF GSTR 9

Table No	Description	Data of
10	Supplies / tax declared through Amendments (+) (net of debit notes)	F.y 18-19
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	F.y 18-19
12	Reversal of ITC availed during previous financial year	F.y 18-19
13	ITC availed for the previous financial year	F.y 18-19
14	Differential tax paid on account of declaration in 10 & 11 above	F.y 18-19
15	Particulars of Demands and Refunds	F.y 17-18
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	F.y 17-18
17	HSN Wise Summary of outward supplies	F.y 17-18
18	HSN Wise Summary of Inward supplies	F.y 17-18
19	Late fee payable and paid	

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# GSTR 9 - SCREENSHOT

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 this page.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

#### 4. Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹	₹
₹	₹
₹	₹
CESS	
₹0.00	

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

Value
₹0.00

#### 6. Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹	₹
₹	₹
₹	₹

#### 7. Details of ITC Reversed and Ineligible ITC for the financial year

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

#### 8. Other ITC related information

Integrated Tax	Central Tax
₹	₹
₹	₹
₹	₹

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

Tax payable	Paid through Cash
₹	₹
₹	₹
₹	₹

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#### 10, 11, 12 & 13 Details of the previous Financial Year's transactions reported in next Financial Year

Taxable value	Integrated Tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00
CESS	
₹0.00	

#### 14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹0.00	₹0.00

#### 15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹-	₹-
Refund pending	Demand of taxes
₹-	₹-
Taxes paid	Demands pending
₹-	₹-

#### 16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

#### 17. HSN wise summary of Outward Supplies

No. of Records-

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

#### 18. HSN wise summary of Inward Supplies

No. of Records-

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

#### 19. Late fee payable and paid

Late fee payable	Late fee paid
₹-	₹-

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## PART I - TABLE 1-3B – BASIC DETAILS

"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)

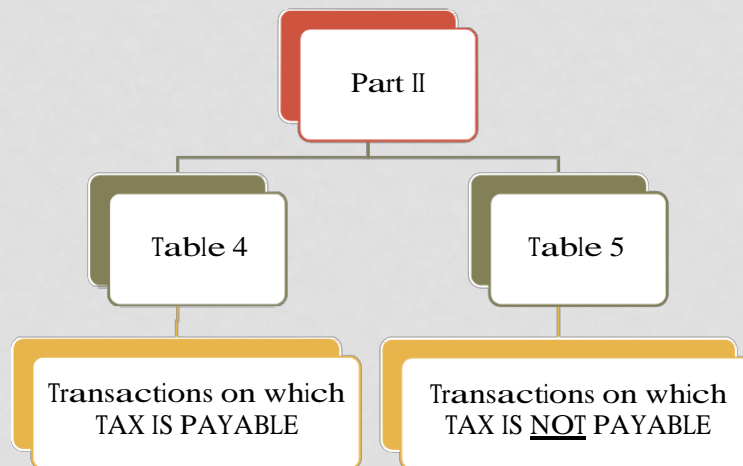
- Financial year – would be 2017-18 ( but for all practical purposes – July 17 – Mar 18 )
- GSTIN wise R9 needs to be filed – i.e. for Every GSTIN separate R9
- Legal Name – Name as per PAN
- Trade Name Vs. Brand Name – Different
- Trade name – if not there specify NA

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## PART II - DETAILS OF OUTWARD AND INWARD SUPPLIES MADE DURING THE FINANCIAL YEAR



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## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

### Impoints :

- Data for purpose of Part II – **Source from R1 or R3B or BOA ???**
- **Instructionno4ofGSTR9** – Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through R3B between July 17 to Mar 18 shall be declared in this part.
- But Specific Table no. wise Instructions given in GSTR 9 & structure of form links to R1, since R3B has summary total figures & not break up in separate heads like in R1 where break up into B2B, B2C, Exports, SEZ, Deemed Exports, Advances on which tax paid etc... is available.

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## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

### Impoints :

- **InstructionNo7-PartV** – Transactions for 17-18 but Paid in R3B between Apr 18- Mar19 / claimed in R3B of 18-19 shall be declared in Table 10,11,12 &13.
- **ICAIhandbookonAR-22.05.19** - ..... Therefore, this Form will be filled according to the taxes paid in Form 3B i.e if tax has been paid in FY 2017-18 then it shall be reported in part II, T4 and it has been paid in 2018-19 then it shall be reported in Part V, T10.
- **ICAIhandbookonAR-22.05.19** - Pg 21 - Therefore, it is clear that Table 4, shall contain all data which has been declared in GSTR-3B of FY 17-18 as well as all those supplies/advances of FY 17-18 which has neither been declared in FY 17-18 nor in FY 18-19. On the other hand, Table 10 & 11 shall contain all the supplies / advances, wherein the tax has been declared and discharged in FY 18-19.

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## IMP POINTS – GSTR 9 – PRESS RELEASE

### Impoints :

PressRelease-04.06.2019

- d) It may be noted that irrespective of when the supply was declared in FORM GSTR-1, the principle of declaring a supply in Pt. II or Pt. V is essentially driven by when was tax paid through FORM GSTR-3B in respect of such supplies.
- If the tax on such supply was paid through FORM GSTR-3B between July 2017 to March 2018 then such supply shall be declared in Pt. II and if the tax was paid through FORM GSTR-3B between April 2018 to March 2019 then such supply shall be declared in Pt. V of FORM GSTR-9.

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## IMP POINTS – GSTR 9 – PRESS RELEASE

PressRelease-04.06.2019

- e) Any additional outward supply which was not declared by the registered person in FORM GSTR-1 and FORM GSTR-3B shall be declared in Pt.II of the FORM GSTR-9. Such additional liability shall be computed in Pt.IV and the gap between the “tax payable” and “Paid through cash” column of FORM GSTR-9 shall be paid through FORM DRC-03.
- f) Many taxpayers have reported a mismatch between auto-populated data and the actual entry in their books of accounts or returns. One common challenge reported by taxpayer is in Table 4 of FORM GSTR-9 where details may have been missed in FORM GSTR-1 but tax was already paid in FORM GSTR-3B and therefore taxpayers see a mismatch between auto-populated data and data in FORM GSTR-3B. It may be noted that auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.

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## IMP POINTS – GSTR 9 – PRESS RELEASE

### PressRelease-03.07.2019

- b) Primary data source for declaration in annual return: Time and again taxpayers have been requesting as to what should be the primary source of data for filing of the annual return and the reconciliation statement. There has been some confusion over using FORM GSTR-1, FORM GSTR-3B or books of accounts as the primary source of information. It is important to note that both FORM GSTR-1 and FORM GSTR-3B serve different purposes. While, FORM GSTR-1 is an account of details of outward supplies, FORM GSTR-3B is where the summaries of all transactions are declared and payments are made. Ideally, information in FORM GSTR-1, FORM GSTR-3B and books of accounts should be synchronous and the values should match across different forms and the books of accounts.
- If the same does not match, there can be broadly two scenarios, either tax was not paid to the Government or tax was paid in excess. In the first case, the same shall be declared in the annual return and tax should be paid and in the latter all information may be declared in the annual return and refund (if eligible) may be applied through FORM GST RFD-01A. Further, no input tax credit can be reversed or availed through the annual return. If taxpayers find themselves liable for reversing any input tax credit, they may do the same through FORM GST DRC-03 separately.

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## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

- Table 4 can be broadly divided into 4 categories :

4I to 4L	<ul style="list-style-type: none"> <li>• Taxable Outward supplies</li> <li>• Supplies to URD, RD, Exports with payment, SEZ with payment, Deemed Exports</li> </ul>
4I to 4L	<ul style="list-style-type: none"> <li>• Unadjusted Advances ( i.e. Invoice not issued )</li> </ul>
4I to 4L	<ul style="list-style-type: none"> <li>• Inward supplies liable to reverse Charge</li> </ul>
4I to 4L	<ul style="list-style-type: none"> <li>• CN &amp; DN w.r.t. 4B to E above</li> <li>• Supplies &amp; tax Declared/reduced thru amendments (+) or (-)</li> </ul>

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## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

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				
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				

### Includes :

- Table 4A – Shall include all taxable B2C on which tax has been paid ( Net of DN/CN )
- Only taxable supplies in Table 4 – Nil Rated, Non-GST, Exempted supplies to B2C / B2B etc... not here.

## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

### Includes :

- Table 4B – B2B supplies including supplies thru E-Comm. Operators, but to exclude supplies on which tax is to be paid on RCM by recipient – (To disclose it in 5C ).
- Report Gross amounts in Table 4 ( Except B2C ) & then Adj. / Amendments in 4I to 4L
- Table 4C – Zero Rated Supplies / Direct Exports ( Supplies to SEZ excluded ) & that too only of Payment with Tax ( LUT mode export - not here )
- Eg: - A Ltd. Exports goods value – 10,000 US\$, to Company in US.
  - a) Exchange rate on dt. Of Shipping bill - CBIC Notified / Customs rate – 60 , RBI Rate – 65 &
  - b) At time of Receipt , Bank remitted Foreign currency rate – 70

Which Value to Record in Books & GST Returns & treatment about Foreign Exchange difference ?

## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

Books of Accounts - Forex Transactions – as per AS 11 – RBI Rate

GST Rules – Rule34 – Exchange Rate Notified by Board u/s 14 of Customs Act ( For Goods )

GST Returns	- rate to be taken 60	- Rs. 6,00,000/-
Books of Accounts	- rate 65	- Rs. 6,50,000/-
Receipt in Books	- rate 70	- Rs. 7,00,000/-

Difference should be reported in Table No 5N in GSTR 9C as Forex Exchange Fluctuations transactions.  
For Services – Rule34 - Applicable ROE determined as per the generally accepted accounting principles.

- Table 4D – Supply to SEZ on payment of tax to report here.  
( i.e. whether supply is for Authorized operations or not & refund claim is admissible or not is immaterial )
- 4C & 4D – Only IGST Value can be inserted ( since Export & SEZ supply – Interstate transaction )

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## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

- Table 4E – Deemed Exports – Sec. 147 - Notfn 48/2017 CT – 18/10/2017 ( so before this date, not deemed exports ) –
- 4Transactions :
  - o Supply of goods against Advance Authorisation issued by DGFT for import or domestic procurement of inputs on pre- import basis for physical exports.
  - o Supply of Capital goods against EPCG Authorisation issued by DGFT for import of capital goods for physical exports.
  - o Supply of Goods to EOU viz. Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit
  - o Supply of Gold by Bank or Public Sector Undertaking against Advance Authorisation.
- Deemed Exports – are not ZERO RATED Supplies – so liable to tax but then subject to fulfilment of conditions – either Supplier / Recipient can seek Refund – so not a case where supply is Exempt from tax, hence reporting in Table 4.

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## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Table 11A of R1				
G	Inward supplies on which tax is to be paid on reverse charge basis		Table 3.1 (d) of R3B			
H	Sub-total (A to G above)					

### Includes :

- Table 4F – Unadjusted Advances i.e. Advance Recd. – Tax Paid – But Invoice not issued in Current Year.
- TOS for Goods – a) Receipt of Advance or  
b) Issue of Invoice
- TOS for Goods w.r.t. GST on advances } Notfn 40/2017 – 13/10/2017 – Exempted for suppliers whose T/O < 1.5 Crore,  
Notfn 66/2017 – 15/11/2017 – Exempted for all suppliers of goods
- Advance receipt w.r.t. Services - Taxable.

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## ILLUSTRATION – TABLE 4F

Advance Received for	Advance Recd in Month	Invoice Issued in Month	Reporting	Comments
Goods	Sept. 2017	Dec. 2017	NO	Since Reported & Adjusted in R1 of Dec 17, since only Unadjusted Advances will form part of 4F
Goods	Dec. 2017	April 2018	NO	Since after 15/11/2017 – No Liab. For Advance on goods & hence even though it being unadjusted, not to report, since TAX IS NOT Payable
Services	Jan. 2018	June 2018	YES	& Not to report in Part V, since service provided & Invoice issued in June 18 & hence it pertains to Fy. 18-19 (& is not a transaction of Fy.17-18, disclosed in Apr-sep 18)
Goods / Services	Aug. 2017*	April 2018	NO/YES	To follow Instruction No 4 as added in New Notfn 74 ? or words used in 4F ? (Adv. On which tax has been paid)

\* Advance was recd., but Suppliers has not paid tax nor prepared Receipt Voucher & not reported in R1

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## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

### Includes :

- **Table 4G** – All inward supplies (including advances and net of CN / DN) on which GST payable on RCM. Supplies recd. From RD / URD / Import of Services all to be included here.
- Data to be taken from 3.1(d) of R3B.
- Sec. 9(3) – Compulsory RCM like Advocate Services, GTA, Sponsorship etc....
- Sec. 9(4) – URD to RD RCM – Initially Exemption limit of Rs. 5,000/- per day & w.e.f. 13/10/2017 – Exemption to all – Latest Notfn. 22/2018 – Dtd. 06/08/2018 – Exempted till 30/09/2019. CGST amendment act 2018 – Sec. 9(4) – w.e.f. 01.02.19 - Notified class to pay RCM on URD–Notfn 7/2019
- All Inward supplies liable to RCM ( whether or not Credit eligible ) to be reported here.  
Eg: - URD to RD on Food & beverages availed in Aug 17 & paid RCM u/s 9(4)

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## TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. 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 (+)	Table 9B of R1				
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)			Table 9A & 9C of R1		
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

- Table 4I – Adjustments due to CN w.r.t. 4B to E (-) to report here.
- Table 4J – Adjustments due to DN w.r.t. 4B to E (+) to report here.
- CN – Sec.34(1) Allows only 3 situations where CN can be issued – Where Tax Invoice has been issued & :
  - a) Taxable Value or Tax Charged exceeds the taxable value or tax payable
  - b) Goods supplied are returned by Recipient
  - c) Goods or services or both supplied are found to be deficient

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### TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

- DN – as per Sec.34(3) – Allowable to issue to recipient - when the taxable value or tax charged in that invoice is found to be less than the taxable value or tax payable in the tax invoice issued earlier.
- CN / DN on which there are Tax adjustments as per Sec. 34 will only come here. Accounting or Financial CN / DN with no tax bearing - not to report here.
- CN /DN pertaining to F.y. 17-18, but issued & reported in F.y. 18-19, whether to Report here ? – No, also see Point (j) – PR – 03.07.2019
- Goods sold in Earlier Tax Regime & price is revised upwards or downwards & DN / CN is issued in say Nov 17 – GST applicable as per Transitional provisions – Sec. 142 (2) – would have been reported in R1 & R3B – so consequently to report here.

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### TABLE 4 - DETAILS OF ADVANCES, INWARD AND OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS PAYABLE

- Table 4K&4L – Amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here, i.e. Supplies / tax declared (+) or reduced (-) through amendments via 9A or 9C of R1 ( But which is done till & in R1 of July 17 – Mar 18 ) to report here. ~~R009-FT0&R010-FT0-001R3b~~
- Eg : - Say 5 Lakhs punched in b2b, instead of 6 Lakhs in Aug 17 R1 & R3B & in Nov 2017 - that is amended, then it will come here. ~~Table 4I to 4J~~ **Only Net effect** of the amendments needs to be captured i.e. the incremental or differential value.
- Amendments or declarations done in returns filed of F.y. 2018-19 pertaining to F.y. 2017-18 – Not to report here, to disclose in Pt. V
- Incorrect GST No. or say Invoice No. inserted & corrected through amendments, wont get reflected here – since No Supplies / tax are getting declared (+) or reduced (-) – Hence amendments which have a bearing on Supplies or Tax will only get reported here.
- Table 4M – Total of 4I to 4L
- Table 4N – Total of 4H & 4M – i.e. Supplies & advances on which Tax is to be paid.

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## TABLE 5 -DETAILS OF OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS NOT PAYABLE

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	Table 6A of R1			
B	Supply to SEZs without payment of tax		Table 6B of R1		
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	Table 4B of R1			

### Includes :

- Table 5A - Aggregate value of exports (goods or Services) except supplies to SEZs, on which tax has not been paid shall be declared here. – i.e. Exports against LUT or Bond – Sec. 16(3)(a) – IGST Act
- In table 6A of R1 all Export transactions are reported i.e. a) Exports against LUT W/o Payment & b) Exports with Payment - so to segregate & report only LUT Mode W/o payment tax transactions here.
- What if, Zero Rated supplies W/o payment of tax are made before filing LUT ??

Circular No. 37/ 11/ 2018-GST, dated 15-Mar-2018 – Substantive benefits of zero rating may not be denied – where established that exports are made – Delay in furnishing LUT may be condoned - & exports under LUT may be allowed on post ex facto basis.....

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## TABLE 5 -DETAILS OF OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS NOT PAYABLE

### Includes :

**Table 5B-** Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here

- Similar to 5A discussion above & Reporting. ( Supply against LUT Transactions to be disclosed here )
- Circular No. 48/ 22/ 2018– June 2018 - Supplies to a SEZ developer or a SEZ unit shall be zero rated & supplier shall be eligible for Refund - Only If such supplies are received by SEZ for Authorized operations. An endorsement to this effect shall have to be issued by the specified officer of the Zone.
- **Table 5C-** Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis to report here.
- Notfn 4/2017-CT(R) & Notfn 13/2017-CT(R) – If supply falls within scope of this notifications – to report here. – Eg. – GTA, Advocates, Sponsorships etc....
- Sec. 17(3) – Value of Exempt supplies includes this supplies on which tax is to be paid by Recipient on RCM, so T/o declared here should be considered for Reversal as per Sec. 17(2) r.w. Rules 42 & 43

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**TABLE 5 -DETAILS OF OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS NOT PAYABLE**

D	Exempted					
E	Nil Rated	Table 8 of R1				
F	Non-GST supply ( includes 'no supply' )					
G	Sub-total (A to F above)	-	-	-	-	-

- Table 5D,E,F – INSTRUCTIONS - Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall be declared under Non-GST supply (5F)
- Exempt Supply – Sec. 2(47) -... which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the IGST Act, and includes non-taxable supply.
- Supplies wholly exempt via Sec. 11 of CGST Act - Notfn 2/2017(Goods) & 12/2017( Services ) - to refer.
- Exempt supply to taxable supply ratio to be considered for Reversal as per Sec. 17(2) & 17(3) r.w. Rules 42 & 43

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**TABLE 5 -DETAILS OF OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS NOT PAYABLE**

- Table 5E – NIL RATED Supply
- Lack of Clarity for difference between Exempt supply & NIL Rated Supply
- Notfn. 1/ 2017-CT(R) dated 28/06/2017, contains 6 Schedules with different rates of taxes, but there is no Schedule levying tax @ 0% on goods.
- Notfn. 11/ 2017-CT(R) dated 28/06/2017 - in case of service only 3 services related to lease of land, support service to agriculture etc. - notified at Nil rate of tax.
- Since exempt supply includes nil rated supplies, the value of supplies disclosed here should be considered for the purpose of reversal of credits in terms of Sec. 17(2) read with Rules 42 and 43.

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## TABLE 5 -DETAILS OF OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS NOT PAYABLE

### Table 5F– Non-GST supplies ( includes ‘no supply’ )

- Alcoholic Liquor for human consumption / Petroleum crude / High speed diesel / Motor spirit (petrol) etc.....
- “ No Supply ” to also include here – Schedule III transactions like Services of Employer-Employee, Funeral/Burial, Sale of Land , actionable Claims etc....
- High Seas Sales – Circular 33/2017 – 01.08.2017. Also BASF India Ltd. – AAR – HSS are non taxable supply as per Sec. 2(78) – May report in 5F
- Sale from Custom Bonded Warehouse - Circular No. 3/1/ 2018-IGST dtd 25/05/2018 - May report in 5F
- Out an Out Transactions – Synthite Industries – Kerela – AAR – not liable to tax

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## TABLE 5 -DETAILS OF OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS NOT PAYABLE

- Amendment to CGST act, 2018 included 3 transactions in Schedule III (w.e.f 01/02/2019)–
  - a) Supply of goods from non-taxable to non-taxable territory, w/o entering into India.
  - b) Supply of warehoused goods before clearance for home consumption.
  - c) Supply by consignee, by endorsement of documents of title from port of origin located outside India before clearance for home consumption.
- Explanation also inserted in Sec. 17(3) vide CGST (Amendment) act, 2018 – “value of exempt supply” shall not include activities/transactions specified in Schedule III, except those specified in para 5 of the said schedule
- Since exempt supply includes non-taxable supplies, the value of non-taxable supplies { subject to new expln inserted in Sec. 17(3) supra } like Liquor/petrol etc... disclosed here should be considered for the purpose of reversal of credits in terms of Sec. 17(2) read with Rules 42 and 43.
- Table 5G – Total of A to F above.

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## IMP POINTS – GSTR 9 – PRESS RELEASE

### II) Press Release – 03.07.2019 – Pt f

- Information in Table 5D (Exempted), Table 5E (Nil Rated) and Table 5F (Non-GST Supply): It has been represented by various trade bodies/associations that there appears to be some confusion over what values are to be entered in Table 5D, 5E and 5F of FORM GSTR-9. Since, there is some overlap between supplies that are classifiable as exempted and nil rated and since there is no tax payable on such supplies, if there is a reasonable/explainable overlap of information reported across these tables, such overlap will not be viewed adversely.
- The other concern raised by taxpayers is the inclusion of nosupply in the category of Non-GST supplies in Table 5F. For the purposes of reporting, non-GST supplies includes supply of alcoholic liquor for human consumption, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, petroleum crude and natural gas and transactions specified in Schedule III of the CGST Act.

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## TABLE 5 -DETAILS OF OUTWARD SUPPLIES MADE DURING THE F.Y. 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 (+)	Table 9B of R1				
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)	Table 9A & 9C of R1				

- Table 5H - Credit notes issued in respect of A to F above i.e exports, supplies to SEZ, supplies on which tax is to be paid by recipient on RCM, exempted, nil rated, and non-GST supply shall be declared here. ( i.e. CN not having tax impact )
- Table 5I - Debit notes issued in respect of A to F above i.e exports, supplies to SEZ, supplies on which tax is to be paid by recipient on RCM, exempted, nil rated, and non-GST supply shall be declared here. ( i.e. DN not having tax impact )
- Table 5J & 5K - Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here.

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## TABLE 5 - DETAILS OF OUTWARD SUPPLIES MADE DURING THE F.Y. ON WHICH TAX IS NOT PAYABLE

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)	-	-	-	-	-

• Table 5L – Total of 5H to K ( i.e. CN/DN & Supplies Declared or Reduced through Amendments + or - )

• Table 5M – Total of 5G + 5L

• Table 5N = 4N + 5M – 4G

Supplies & Advances on which tax is to be paid.  $+$  Turnover on which tax is not to be paid.  $-$  Inward supplies on which tax is to be paid on Reverse charge basis

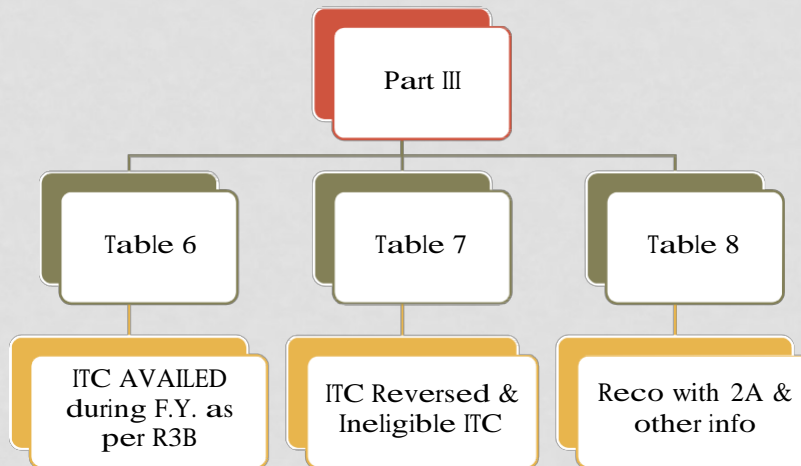
• Note - Table 5N + 10 - 11 = Turnover needs to reported in “ Turnover as declared in Annual Return (GSTR 9) ” i.e. Table 5Q of GSTR 9C Reconciliation – So IMP.

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## PART III - DETAILS OF ITC FOR THE F.Y.



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## TABLE 4 OF GSTR 3B

### 4. Eligible ITC

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Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<b>(A) ITC Available (whether in full or part)</b>				
(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	₹0.00	₹0.00	₹0.00	₹0.00
<b>(B) ITC Reversed</b>				
(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
<b>(C) Net ITC Available (A) - (B)</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(D) Ineligible ITC</b>				
(1) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00

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## TABLE 6 - DETAILS OF ITC **AVAILED** DURING THE FINANCIAL YEAR

Pt. 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 <b>availed</b> 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 ( <u>other than</u> imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs Capital Goods Input Services	Table 4A (5) of R3B			

### Exclusions :

- ITC on Imports & Inward supplies liable for RCM.
- Table 6B – Shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.

### Includes :

- ITC on Services received from SEZ's.
- FWC invoices received & ITC Availed in F.y. 2017-18 to be reported here.

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## TABLE 6 - DETAILS OF ITC **AVAILED** DURING THE FINANCIAL YEAR

### Imppoints :

- Only tax components are disclosed in Table 6 of GSTR 9. The value of inward supplies is not disclosed.
- ITC availed on tax invoices and debit notes (forward charge) in GSTR 3B for the period July 2017 to March 2018 only has to be disclosed in this Table.
- ITC relating to 2017-18 ~~availed in subsequent year GSTR 3B~~ should not be disclosed in this Table. Such data will be disclosed in Table 8C of GSTR 9.

~~Table 6 of GSTR 9~~

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## TABLE 6 - DETAILS OF ITC **AVAILED** DURING THE FINANCIAL YEAR

		Inputs				
C	Inward supplies received from <b>unregistered</b> persons liable to <u>reverse charge</u> (other than B above) on which tax is paid & ITC availed	Capital Goods	Table 4A (3) of R3B			Sec. 9(4)
		Input Services				
D	Inward supplies received from <b>registered</b> persons liable to <u>reverse charge</u> (other than B above) on which tax is paid and ITC availed	Inputs	Table 4A (1) of R3B			Sec. 9(3)
		Capital Goods				
		Input Services				
E	Import of goods ( <u>including</u> supplies from SEZs)	Inputs	Table 4A (1) of R3B			
		Capital Goods				
F	Import of services ( <u>excluding</u> inward supplies from SEZs)				Table 4A (2) of R3B	

### Exclusions :

- Table 6C – Shall not include ITC on Import of services – it is to be reported in 6F below.
- Tax paid for supplies procured from URD and where ITC has not been availed on such supplies, need not be reported under Sl. No. 6C of Form GSTR-9. – ~~Table 6 of GSTR 9~~
- Errors in R3B rectified in 2018-19 not to be counted here.

### Includes :

- Table 6C - ITC of only 01/07/17 – 12/10/17 – ~~since after that~~ Notfn 38/2017 CT (R) – exemption URD to RD.

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## TABLE 6 - DETAILS OF ITC **AVAILED** DURING THE FINANCIAL YEAR

### Impoints :

- 6E of GSTR 9 contains ITC availed on all bilofentries(BOE)filed on goods imported & goods recd from SEZ which has been duly recorded and availed in GSTR 3B.
- PressRelease-04.06.2019-(g) Many taxpayers have represented that Table 8 has no row to fill in credit of IGST paid at the time of import of goods but availed in the return of April 2018 to March 2019. Due to this, there are apprehensions that credit which was availed between April 2018 to March 2019 but not reported in the annual return may lapse. For this particular entry, taxpayers are advised to fill in their entire credit availed on import of goods from July 2017 to March 2019 in Table 6(E) of FORM GSTR-9 itself.
- Figure in 6E will get auto populated into Table 8H of GSTR 9 ( & so has a bearing on the ITC to be lapsed on A/c of ITC available but not availed )
- Similarly 6F of GSTR 9 contains ITC availed on all GSTpaidonimportofservices pertaining to 2017-18 which has been duly availed in GSTR 3B.

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## TABLE 6 - DETAILS OF ITC **AVAILED** DURING THE FINANCIAL YEAR

G	Input Tax credit received from ISD	Table 4A (4) of R3B			
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)	-	-	-	-

### Includes :

- Table 6H – Shall include ITC availed, reversed and reclaimed – Rule 37 r.w. Sec. 16(2) – Not paid in 180 days condition.

### Impoints :

- Table 6I = Broadly signifies ITC which is availed through R3B – breakup given in 6B to 6H.
- Table 6J = Difference Ideally should be “0”. If Diff. is –ve = means “ Excess amt. claimed in R3B ”

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## TABLE 6 - DETAILS OF ITC **AVAILED** DURING THE FINANCIAL YEAR

K	Transition Credit through TRAN-I (including revisions if any)	Actual Balance received in Electronic Credit Ledger			
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)	i.e. ITC accruing from other R3B			
O	Total ITC availed (I + N above)				

### Includes :

- Table 6K – i.e. Sec. 140(1) – VAT / Service Tax etc... C/fd in returns & TRAN 1 filed
- Table 6L – i.e. Sec. 140(3) – 40% / 60% - No Documents in possession & person not registered under existing law.
- Table 6M – i.e. Section 18 – Availability of credit in special circumstances.  
ITC -01 = Opting out of composition scheme  
ITC -02 = Transfer of ITC on sale / merger etc.....

### Impoints :

- Where TRAN 1 & TRAN 2 - filed after Mar 18 (Due to extension) such ITC not to be reflected in 6K or 6L.
- Table 6O – Signifies Total ITC availed as per GSTR-3B (+) other ITC credited directly to electronic credit ledger by filing TRAN-I, TRAN-II, ITC-01 and ITC-02 etc....

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## TABLE 7 - DETAILS OF ITC **REVERSED & INELIGIBLE ITC** FOR THE FINANCIAL YEAR

7	Details of ITC Reversed and Ineligible ITC for the financial year			
A	As per Rule 37			
B	As per Rule 39	Table 4 (B) of R3B		
C	As per Rule 42			
D	As per Rule 43			
E	As per section 17(5)			

### Includes-ITC reversed due to ineligibility or Reversals Required :

- 7A – R. 37 – Payments to suppliers not made within 180 days – Sec. 16(2)
- 7B – R. 39 – ISD reversals due to Cr. Note as per 39(1)(b)
- 7C – R. 42 – Proportionate reversal for Common Credits (Business + Other purposes) & ( Taxable + Exempt supplies )
- 7D – R. 43 – Proportionate reversal for Common Capital Goods
- 7E – Sec. 17(5) – Blocked Credits – Motor vehicle, F&B, Membership of Club, Life Insurance, Works Contract services, Goods lost, stolen etc.....
- Note : 7E – If amt. stated in 4D of R3B was not included in 4A of R3B, then no entry should be made in 7E of R9, but if included then entry will come in 7E of R9.

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## TABLE 7 - DETAILS OF ITC REVERSED & INELIGIBLE ITC FOR THE FINANCIAL YEAR

F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit		Table 4 (B) of R3B		
H	Other reversals (pl. specify)				ITC-03
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (60 - 7I)				

Includes-ITC reversed due to ineligibility or Reversals Required :

- 7F & 7G – Ineligible Transition credit claimed & then subsequently reversed.
- 7F & 7G - If reversal of TRAN-I /II 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 – ITC-03 – Opts to pay in Composition Scheme – 18(4)
- 7I – Sum total of ITC Reversed including Ineligible ITC reversed.
- 7J – NET ITC AVAILABLE = Total ITC Availed (60) – Total ITC reversed (7I)  
- Same figure to be Reported in Table 12E & 14S – Part IV in Form GSTR 9C – Reconciliation of ITC.

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## TABLE 7 - DETAILS OF ITC REVERSED & INELIGIBLE ITC FOR THE FINANCIAL YEAR

PressRelease-03.07.2019

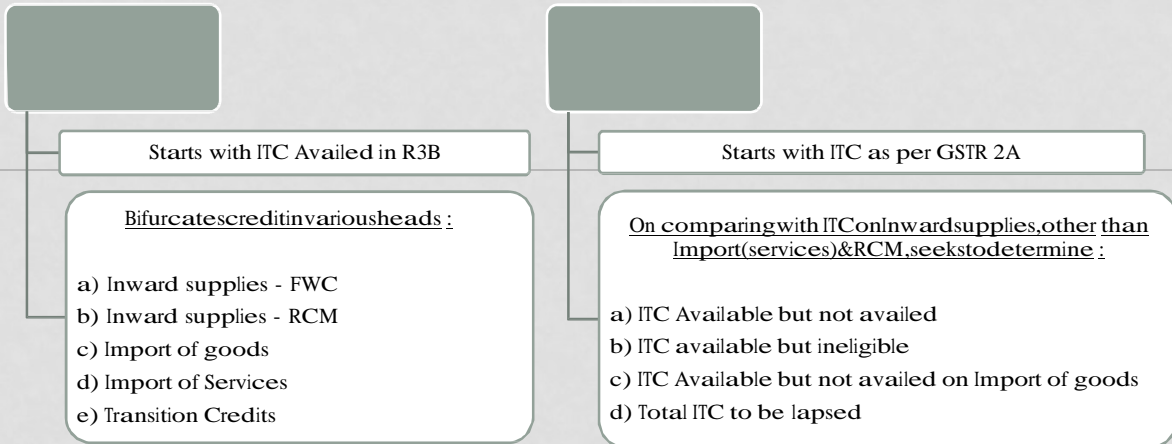
Pt b - .....  
Further, no input tax credit can be reversed or availed through the annual return. If taxpayers find themselves liable for reversing any input tax credit, they may do the same through FORM GST DRC-03 separately.

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## TABLE 6 & TABLE 8 – BOTH ITC RELATED – DIFF.



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## TABLE 8 - OTHER ITC RELATED INFORMATION

8 Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof) <i>As on 01/05/19- auto-populate</i>	<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 2018 to March 2019	Table 4A (5) of R3B		
D	Difference [A-(B+C)]			

Includes :

- Table 8A – Aggregate of all ITC that is declared by corresponding suppliers in GSTR – 1  
 Table 3 of R2A = Inward supplies received from a registered person other than RCM  
 Table 5 of R2A = Debit/ Credit notes received during the current tax period

Note : - Though 8A is auto populated – Verification of it is necessary to find out :

- a) Inward supplies - Ineligible Credit u/s 17 – may also appear here
- b) Recipient’s GSTIN may be wrongly put by some supplier –thereby reflecting in R2A

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## TABLE 8 - OTHER ITC RELATED INFORMATION

### Points to Note –

- 1) GSTR1notfiledbySupplier – Consequence : RP may have taken ITC on basis of Tax Invoice, Receipt of goods & payments made, but just becoz supplier has not reflected his GSTIN – it may not appear in 8A & hence will lead to –ve figure in 8D
- 2) GSTR9filedbyrecipientbeforeamendmentbysupplier-i.e.B2BsaywronglyputasB2C. Outward supplies made through Pt 9 of GSTR 1 – Data may not flow to 8A again leading to –ve figure in 8D.

( Most likely to receive Show Cause Notice from Dept. in case of –ve figure in 8D )

### EssentialchecksbeforeFillingGSTR9 :

- 1) Checking of GSTR 2A with Invoices & Dr. / Cr. Notes is Important
  - 2) Follow up with Supplier in case data not showing in 2A.
- Table8B – Sum of Inward supplies(other than import & RCM) & services from SEZ {6B} + ITC Reclaimed {6H}

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## TABLE 8 - OTHER ITC RELATED INFORMATION

- Table8C – ITC on Inward supplies received in F.y.2017-18, but Availed during Apr – Mar 2019 – in R3B – { Sec. 16(4) }
- Invoice wise Working sheet needs to be maintained for input tax credit on inward supplies received during 2017-18, but availed during April 2018 to March 2019.
- Only EligibleCredits availed for the F.y. 2017-18 onforwardcharge, during April 2018 to March 2019 must be reported here.
- Values in this clause must also from part of Table 13 – Part V of GSTR 9.

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## TABLE 8 - OTHER ITC RELATED INFORMATION

- ~~FORM~~

It is clarified that the furnishing of outward details in FORM GSTR-1 by the corresponding supplier(s) and the facility to view the same in FORM GSTR-2A by the recipient is in the nature of taxpayer facilitation and does not impact the ability of the taxpayer to avail ITC on self-assessment basis in consonance with the provisions of section 16 of the Act.

- ~~FORM~~

In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely:  
 “Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”

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## TABLE 8 - OTHER ITC RELATED INFORMATION

- **Press Release-03.07.2019 c)** Premise of Table 8D of Annual Return: There appears to be some confusion regarding declaration of input tax credit in Table 8 of the annual return. The input tax credit which is declared / computed in Table 8D is basically credit that was available to a taxpayer in his FORM GSTR-2A but was not availed by him between July 2017 to March 2019.
- The deadline has already passed and the taxpayer cannot avail such credit now. There is no question of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer. Therefore, taxpayers need not be concerned about the values reflected in this table. This is merely an information that the Government needs for settlement purposes. Figures in Table 8A of FORM GSTR-9 are auto-populated only for those FORM GSTR-1 which were furnished by the corresponding suppliers by the due date. Thus, ITC on supplies made during the financial year 2017-18, if reported beyond the said date by the corresponding supplier, will not get auto-populated in said Table 8A.
- It may also be noted that FORM GSTR-2A continues to be auto-populated on the basis of the corresponding FORM GSTR-1 furnished by suppliers even after the due date. In such cases there would be a mis-match between the updated FORM GSTR-2A and the auto-populated information in Table 8A. It is important to note that Table 8A of the annual returns is auto-populated from FORM GSTR-2A as on 1 May, 2019.

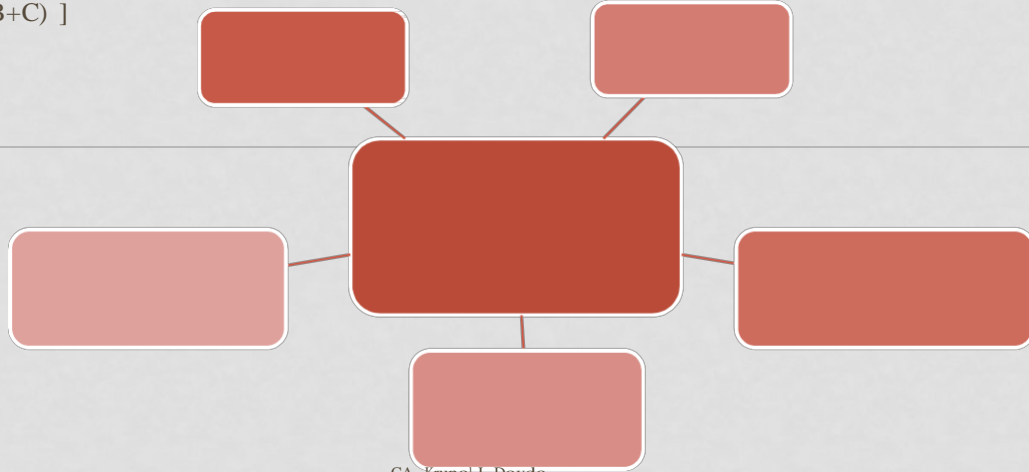
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## TABLE 8 - OTHER ITC RELATED INFORMATION

- Table8D – Ideally this should be a (+) figure, since inward supplies seen in 2A, may consist of :  
 $8D = [ A - (B+C) ]$



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## TABLE 8 - OTHER ITC RELATED INFORMATION

- Table8D = [ A - (B+C) ] – However in some cases it may contain a **-ve** Figure.
- Some reasons for **-ve** figure
  - 1) Supplier failed to upload GSTR 1
  - 2) Supplier failed to upload Recipient's Invoices
  - 3) B2B reported as B2C by supplier
  - 4) GSTR 9 filed by recipient before amendment by supplier
  - 5) ITC availed twice by recipient.
  - 6) Excess ITC availed due to typographical errors.
- **-ve** Figure is a cause of concern.
- Expect SCN / Letters from Dept. to explain alleging Excess credits taken

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## TABLE 8 - OTHER ITC RELATED INFORMATION

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>

### Includes :

- Ideally Table 8E + 8F = 8D ( if it is positive )
- 8E indicates – Missed out credits ( showing in 2A & available, but forgot to take )
- 8F reflects ineligible ITC.
- 8G – IGST Paid on Import of goods including from SEZ's during the F.y. to report here - & not the IGST amount which is Availed ( since all imports / procurement from SEZ may not be eligible )
- IGST on import of goods is levied as per 5(1) of IGST Act, levied & collected as per Sec. 3 of Customs Tariff Act, at the time when basic custom duty is payable as per Sec. 12 of CTA.

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## TABLE 8 - OTHER ITC RELATED INFORMATION

### Includes :

- Table 8H = Data entered in 6E of GSTR 9 is auto populated here.
- Table 8I = Difference Field between IGST Paid (8G) & Claimed (8H) on imports of goods, which can be due to, ITC on imports of goods : a) Eligible but not availed or b) Ineligible & so not availed.
- Table 8J = 8I = ITC Available but not availed on Imports of goods.
- Table 8K = ITC to be lapsed in current F.Y. ( Auto Field → 8E + 8F + 8J )
- Note = RCM – ITC, including ITC on import of service is not being reported in Table 8 and hence not being reflected in lapsed column under Table 8, but still they may get hit by Sec. 16(4).

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## PART IV - TABLE 9 - DETAILS OF TAX PAID AS DECLARED IN RETURNS FILED DURING THE F.Y.

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			4	5	6	7
	Integrated Tax	Table 6.1 of R3B					
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

**Includes :**

→ Table 9 - Non editable field

- Table 9 = Tax paid details (in totality on cumulative basis) as declared in returns filed, during the F.Y. ( to be read as “for the period July 17 – Mar 18 ” ) i.e. Actual ‘tax paid’ data from R3B.

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Goods and Services Tax
Designed and Developed by GSTN

**18. Do I need to provide/ update details in all the tables in Form GSTR-9 before filing?**

You are required to provide/ update details only in those tables which are relevant to your business:

**19. Which tables in Form GSTR-9 has auto-populated data from filed Form GSTR-1 and Form GSTR-3B?**

Below tables in Form GSTR-9 has auto-populated data, from already filed Form GSTR-1 and Form GSTR-3B of the relevant financial year:

- 4. Details of advances, inward and outward supplies made during the financial year on which tax is payable
- 5. Details of Outward supplies made during the financial year on which tax is not payable
- 6A Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
- 6G- Input Tax credit received from ISD
- 6K- Transition Credit through TRAN-I (including revisions if any)
- 6L- Transition Credit through TRAN-II
- 9. Details of tax paid as declared in returns filed during the financial year

**20. Which table in Form GSTR-9 has auto-populated data from Form GSTR-2A?**

Below table in Form GSTR-9 has auto-populated data, from Form GSTR-2A of the relevant financial year:

- Table no. 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)

**21. Can I edit auto-populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9?**

Yes, you can edit auto-populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9, except data in below mentioned tables:

- Table no. 6A: Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
- Table no. 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)
- Table no. 9: Details of tax paid as declared in returns filed for the financial year. (Except tax payable column)

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## TABLE 9 - DETAILS OF TAX PAID AS DECLARED IN RETURNS FILED DURING THE F.Y.

### Includes :

\*Tax Payable ( Column 2 ) = Must be in alignment with taxable turnover in Sl.No.4, particular 4N of GSTR 9 r.w. instructions against Sl.No.9Q (of GSTR 9C) – ‘Tax payable’ must flow from this clause 9 along with taxes admitted against 10 and 11 of GSTR 9. ~~Technical Grievance~~

Interest paid or Payable = Table 5.1 of R3B may be used

Late Fees Paid or payable = Table 6.1 of R3B may be used

Penalty & other = No column or table in R3B ???

( Whether to Insert Penalty payable & paid say of Contravention of E way bill – Sec. 129 / R 138 ??? ) – No

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## TABLE 9 - DETAILS OF TAX PAID AS DECLARED IN RETURNS FILED DURING THE F.Y.

What about amt. paid through DRC 03 ?

PressRelease-04.06.2019-Pt(h)

- Payments made through FORM DRC-03 for any supplies relating to period between July 2017 to March 2018 will not be accounted for in FORM GSTR-9 but shall be reported during reconciliation in FORM GSTR-9C.

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## PART V - TRANSACTIONS FOR THE F.Y.2017-18 DECLARED IN RETURNS BETWEEN APR 18 - MAR 19

Pt. V Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March 2019						
	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)	Table 9A, 9B & 9C of R1				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Table 9A, 9B & 9C of R1				
12	Reversal of ITC availed during previous financial year		Table 4B of R3B			
13	ITC availed for the previous financial year		Table 4A of R3B			

### • ciRcuIaR 26/2017 adJusTMenTs

- Instruction no. 7 & Instructions for specific Table no. 10 & 11 – Conflicting to Certain degree.
- Part V – Instruction no 7 – Transactions of Previous F.Y. but paid in GSTR3B of Apr 18 - sep Mar 19
- Table 10&11 = 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 18 to September March 19 shall be declared here.”
- IMP. - Press Release – 04.06.2019 – Pt(d) & Press Release – 03.07.2019 – Pt (b)

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## PART V - TRANSACTIONS FOR THE PREVIOUS F.Y. DECLARED IN RETURNS OF APR 18 - ~~SEP~~ MAR 19 OF CURRENT F.Y. OR.....

### Includes :

- The amounts that are to be reported may be derived from the Tables of GSTR 1, if taxes of the same are paid through 3B in 18-19. - ICAI handbook on AR-22.05.19 - Pg 125
- Cr. / Dr. Note dated prior to 31/03/2018 but reported in F.y. 2018-19 – to include here.
- ☐ Press Release - 03.07.2019 – Pt (j)
- Treatment of Credit Notes/Debit Notes issued during FY 2018-19 for FY 2017-18: It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued. If the credit or debit note for any supply was issued and declared in return of FY 2018-19 and the provision for the same has been made in the books of accounts for FY 2017-18, the same shall be declared in Pt. V of the annual return. Many taxpayers have also represented that there is no provision in Pt. II of the reconciliation statement for adjustment in turnover in lieu of debit notes issued during FY 2018-19 although provision for the same was made in the books of accounts for FY 2017-18. In such cases, they may adjust the same in Table 50 of the reconciliation statement in FORM GSTR-9C.

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## PART V - TRANSACTIONS FOR THE PREVIOUS F.Y. DECLARED IN RETURNS OF APR 18 - ~~SEP~~ MAR 19 OF CURRENT F.Y. OR.....

### Includes :

- Table 12 = ITC reversed in Returns filed between Apr – Mar 2019, relating to ITC which was availed in Jul 17 – Mar 18, i.e. say TRAN credits reversal , Sec. 17(5) , R. 42 – 43 reversals etc....
- Table 13 = ITC relating to F.y. 2017-18 but availed in F.y. 2018-19 ( other than through belated returns ) – avoid double counting – i.e. document dated 17-18 & availed in Apr – ~~SEP 18~~ Mar 19, will only flow here.
- 13 - Also Imp. For Next year's GSTR 9 filing.

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## IMP POINTS – GSTR 9 – PRESS RELEASE

### PressRelease-03.07.2019

Pt-g) Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19: Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19.

It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only. Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19.

If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (FORM GSTR-9C).

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## DIFFERENTIAL TAX PAID

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		

Note : NO INSTRUCTIONS for this Table Specified

**Table 14** – Payable (2) – Tax & Value of supply of say Jan 18 month, declared / amended in May 18 - R3B – may be disclosed here via 10.

Paid (3) - Tax payment of say Jan 18 reported in May 18 – R3B – may be disclosed here.

Extra tax paid only on Account of 10 & 11 to be reported here, so Table 12 & 13 of Part V has only disclosure value.

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## PART VI - OTHER INFORMATION-PARTICULARS OF DEMANDS AND REFUNDS

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							

**Table 15A/B/C/D–Total Refund Claimed/Sanctioned/Rejected/Pending**

Details to be included in 15A (Refund Claimed) – Forms GST RFD-01, GST RFD-01A

Aggregate value of all refund claims filed in the F.Y. and will include refunds which have been sanctioned, rejected or are pending for processing.

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## PART VI - OTHER INFORMATION-PARTICULARS OF DEMANDS AND REFUNDS

### Table 15A/B/C/D–Total Refund Claimed/Sanctioned/Rejected/ Pending

- Details to be included in **15B (Refund Sanctioned)** - GST RFD-04, GST RFD-06, GST RFD-07
  - Aggregate value of all refund sanctioned orders.
- Details to be included in **15C (Refund Rejected)** - Form GST RFD-06
- Details to be included in **15D (Refund Pending)** - Form GST RFD-02
  - Aggregate value of all refund application for which acknowledgment is received and will exclude provisional refunds received.
- Details not to be included:
  - These will not include details of non-GST refund claims.

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## PART VI - OTHER INFORMATION-PARTICULARS OF DEMANDS AND REFUNDS

E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

### Table 15E–Total Demand of Taxes

- Aggregate value of demand of taxes for which an “order” CONFIRMING the demand has been issued by the adjudicating authority shall be declared here.

### Table 15F–Total Taxes Paid in Respect of E Above

- Aggregate value of taxes paid out of the total value of confirmed demand in 15E.

### Table 15G –Total Demand pending out of E above

- Aggregate value of demands PENDING RECOVERY out of 15E to be stated here.

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## INWARD FROM COMPOSITION, DEEMED SUPPLY & GOODS SENT ON APPROVAL

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	Table 5 of R3B				
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

**TABLENO 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.

Details to be included :

- Aggregate value of supplies received from composition taxpayers shall be declared here.
- Table No 5 of R3B will have aggregate figure of Inward from Composite taxpayer, exempt supplies & NIL Rated – to segregate & extract only Composition inward figures here.
- If not declared in R3B earlier, may declare here.

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## INWARD FROM COMPOSITION, DEEMED SUPPLY & GOODS SENT ON APPROVAL

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					

**TABLENO 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.

S. 143 – Inputs sent for Job work by Principal to Job worker, to receive back in 1 Year

Capital Goods sent for Job work by Principal to Job worker, to receive back in 3 Years, if not recd. As per above, then deemed supply in the hand of the supplier on the day on which the inputs/CG were sent by the principal.

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## INWARD FROM COMPOSITION, DEEMED SUPPLY & GOODS SENT ON APPROVAL

**TABLENO 16B** – Validation of Information can be done through checking of Delivery challans & GST ITC – 04

**TABLENO 16C** – Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within 180 days of such supply shall be declared here.

**Sec. 31 (7)** - .....Invoice shall be issued before or at the time of supply or 6 months from the date of removal, whichever is earlier.

Registers Maintained / Stock records / Delivery Challans etc.... Needs to be seen.

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## HSN SUMMARY – OUTWARD & INWARD

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
		Table 12 of R1						
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

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## HSN SUMMARY – OUTWARD & INWARD

### TABLENO 17&18 –

- Summary of supplies effected and received against a particular HSN code to be reported only in this table – i.e. Ratewise & HSN Wise – Taxable value, Tax , UQC & Quantity needs to be given. – Table12of GSTR1.
- **It will be optional for taxpayers having annual turnover upto Rs 1.5 Cr.**
- Mandatory to report HSN Code at 2 digits level for taxpayers having annual turnover in the preceding year above Rs 1.5 Cr - Rs 5 Cr &
- At 4 digits level for taxpayers having annual turnover above Rs 5 Cr .
- UQC details to be furnished only for supply of goods.
- Quantity is to be reported net of returns.

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## HSN SUMMARY – INWARD

### TABLENO 18 – HSN Wise Summary – Inward Supplies – ~~Table~~

- Not filled in / or asked in any of the Earlier returns.
- Data will have to be specifically created & extracted for the purpose of reporting here.
- Ratewise & HSN Wise – Taxable value, Tax , UQC & Quantity needs to be given, including Inward supplies u/s 9(4) etc....
- **Details here are reqd. to be declared, only for those inward supplies which in value independently account for 10% or more of the total value of inward supplies.**

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## IMP POINTS – GSTR 9 – PRESS RELEASE

**PressRelease-03.07.2019**

Pt-e) Difficulty in reporting of information not reported in regular returns:

There have been a number of representations regarding non-availability of information in Table 16A or 18 of Annual return in FORM GSTR-9.

It has been observed that smaller taxpayers are facing a lot of challenge in reporting information that was not being explicitly reported in their regular statement/returns (FORM GSTR-1 and FORM GSTR-3B).

Therefore, taxpayers are advised to declare all such data / details (which are not part of their regular statement/returns) **to the best of their knowledge and records**. This data is only for information purposes and reasonable/explainable variations in the information reported in these tables will not be viewed adversely.

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## LATE FEES

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

TABLENO 19 – Late fee will be payable if annual return is filed after the due date.

Late filling Fees – Rs 100/- per day, per act, subject to max. (0.25% of Turnover in the state / UT)  
- ( C + SGST separate )

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## VERIFICATION

- 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.

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## INSTRUCTION

- InstructionNo9:

Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03.

Taxpayers shall select “ Annual Return ” in the drop down provided in FORM DRC-03.

It may be noted that such liability can be paid through electronic cash ledger only.

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## REPORTING POINTS/ QUESTIONS ON GSTR 9

1. Whether GSTR 9 can be revised after filling ?

A. No

2. Whether transactions for the period April-17 to June-17 are also to be included in GSTR-9 for FY 2017-18 ?

A. No, Only July 17 – Mar 18.

3. CN/DN of July 17 to March 18 for B2B & B2C issued after 31st March 2018 and disclosed in GSTR-1 of April 18 – March 19, whether such DN / CN to be disclosed in Annual Return 1718 ?

A. If Provision made in books then Yes – see Press Release 04.07.2019 Pt - j , Otherwise NO i.e. If Issue date of CN/DN is after 31.03.2018 then to reflect in F.y. 18-19

4. Whether Table-8K total ITC lapsed, will reduce ITC from Electronic credit ledger ?

A. No, it is only Informative, does not impact ECL.

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## REPORTING POINTS/ QUESTIONS ON GSTR 9

5. GST Refund is claimed before March-18 but sanctioned in May-18. Whether and how to report such kind of situation in Table-15 ?

A. GST Refund claimed during July-17 to March-18 is to be reported in Table-15A. If refund is sanctioned after March-18 then that is not to be reported in Table-15B. Similarly for other refund and demand details. Cutoff date to report transactions here is 31st March 2018.

6. Whether ITC of TRAN-II filed after March-18 will be reported in Table-6L?

A. No. ITC of TRAN-II credited in electronic credit ledger up to 31st March 2018 only be reported in Table-6L. Similarly any reversal which have impact on electronic credit ledger up to 31st March 2018 is to be reported in Table-7G.

7. There is Difference between GSTR-1 vs GSTR-3B / GSTR-3B vs GSTR-2A & assessee has received a notice from its jurisdictional officer. Whether such tax differences are to be reported in total demand of tax in Table-15E ?

A. No, Only demand of tax for which an order confirming the demand has been issued by adjudicating authority shall be reported in Table-15E.

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## REPORTING POINTS/ QUESTIONS ON GSTR 9

8. Whether ITC reversal not made in 3B of 1718 or 1819 can be made in AR ?

A. No – See Point b – Press Release 03.07.2019. Pay through DRC 03

9. Registered person dealing exclusively in exempted goods, therefore have not claimed neither reversed any credit in 3B, how to disclose such credits in AR ?

A. No reporting in Table 6 & 7, Reporting in Table 8F, ITC available but ineligible.

10. If ITC on import of goods was inadvertently shown under heading “All other ITC”, how to report this situation in GSTR 9 ?

A. In GSTR 9 such details is to be reported under “import of goods” – Table 6E

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## CASE STUDIES ON DIFF. IN T/O BETWEEN BOOKS, 3B & 1 – REPORTING REQUIREMENTS

Sr. No.	F.y. 2017-18			F.y. 2018-19		Remarks	Disclosure in R9	Payment of Tax on diff.
	BOA	R3B	R1	R3B	R1			
1	100	100	100	0	0	No Error	Table 4 - 100	0
2	100	70	70	30	30	Error Rectified in 18-19	Table 4 – 70 Table 10 – 30	0
3	100	70	70	0	0	Error not Rectified in 18-19	Table 4 – 100 Table 10 – 0	Table 9 – shortfall b/w tax payable & paid - pay thru DRC 03
4	100	70	70	25	25	Error – Partially rectified	Table 4 – 75 {70 + 5(which is not rectified)} Table 10 – 25	Table 9 – shortfall b/w tax payable & paid - pay thru DRC 03

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**CASE STUDIES ON DIFF. IN T/O BETWEEN BOOKS, 3B & 1 –  
REPORTING REQUIREMENTS**

Sr. No.	Fy. 2017-18		F.y. 2018-19			Remarks	Disclosure in R9	Payment of Tax on diff.
	BOA	R3B	R1	R3B	R1			
5	100	100	70	0	30	R3B – correct & R1 - Error Rectified in 18-19	Table 4 – 100 Table 10 – 0	0
6	100	70	100	30	0	R1 – correct & R3B - Error Rectified in 18-19	Table 4 – 70 Table 10 – 30	0
7	70	100	100	-30	-30	R1 & R3B – both Incorrect. Rectified in 18-19	Table 4 – 100 Table 11 – 30	0
8	70	100	100	-40	0	R1 & R3B – both Incorrect. Rectified in 18-19, but still error	Table 4 – 100 Table 11 – 40	To pay thru DRC 03 – 10
9	70	100	100	-20	0	R1 & R3B – both Incorrect. Rectified in 18-19, but still error	Table 4 – 100 Table 11 – 20	Refund ? – Pt (b) – PR 03.07.2019

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**CASE STUDIES ON DIFF. IN ITC BETWEEN BOOKS & 3B –  
REPORTING REQUIREMENTS**

Sr. No.	Fy. 2017-18		F.y. 2018-19	Remarks	Disclosure in R9	Payment of Tax on diff.
	BOA	R3B	R3B			
1	100	100	0	No Error	Table 6 - 100	0
2	100	70	30	Error Rectified in 18-19	Table 6 – 70 Table 13 – 30	0
3	100	70	20	Error Partly Rectified in 18-19	Table 6 – 70 Table 13 – 20	ITC lost for 10 & can't be availed thru R9
4	70	100	-30	Error Rectified in 18-19	Table 6 – 70* Table 12 - 30	0
5	70	100	-20	Error Partly Rectified in 18-19	Table 6 – 70 Table 12 – 20	To pay through DRC 03 - 10

\*- since amt. from Table 6 & 7 is carried in & 7J – which is compared in Table 12 of GSTR 9C & also you don't have correct break up of 100 in Inputs, Services & CG, as in Books ITC figure is 70.

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## CASE STUDIES / SCENARIOS

1. a) Advance was Received-GST not paid, but billing in same year & GST Paid ?  
b) Dealer received Advance for Goods in Nov 17 & paid GST & Prepared bill in Feb 18 & paid tax in Feb 18 also, how to handle such cases ?
2. The correct tax was CGST + SGST, however the auditee has paid IGST. What to do ?
3. Credit not taken in R3B – Assessee wants to avail it now ? – GUJ HC – 3B is not a return - AAP and Co. Vs. UOI – WP No. 18962 of 2018 dated 24-06-2019 ? Recent Notfn.
4. GST paid at 18%, but actual tax rate is 28%, how to report ?
5. ITC wrongly expensed out, but claimed correctly in 3B ?

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A large, elegant cursive script that reads "Thank you". The letters are fluid and interconnected, with a prominent loop at the end of the word "you".

ca. KRunal J. daVda ( b coM, Fca )  
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