

*Private and
Confidential. Not for
Circulation.*



FAQs on GST Annual Return & case studies

Presenter: CA Jignesh Kansara

This presentation does not cover detailed info about GSTR-9 Tables.

Disclaimer

- The information in this presentation was compiled from various sources believed to be reliable and is for informational purpose only.
- While every efforts have been made to keep the information cited in this presentation error free, we do not take the responsibility for any typographical or clerical error which may have crept in while compiling the information provided in this presentation. Further, the information provided in this presentation are subject to the provisions contained under different acts and reader is are advised to refer to those relevant act before relying on our presentation. This presentation does not purport to identify and deal with all the issues and provisions related to subject and therefore should not be regarded as comprehensive / sufficient for the purpose of decision making. Author does not undertake any legal liability for any of the contents of this presentation. The information provided is not, nor is it intended to be an advice on any matter and should not be relied on as such

Annual Return – Statutory Provision

44(1) CGST Act.

- Every registered person, **(Even if not covered in audit)**
- other than
 - an Input Service Distributor,
 - a person paying tax under section 51(TDS) or section 52 (TCS),
 - a casual taxable person and
 - a non-resident taxable person,
 - Department of CG /SG / LA –CAG audit
- **shall** furnish an annual return for every financial year electronically in such form and manner as may be prescribed
- on or before the **thirty-first day of December following the end of such financial year.**
- **No Turnover Threshold for furnishing Annual Return.**

Annual Return – Statutory Provision

Rule 80 of CGST Rules

- **Prescribed Annual Return Form : GSTR – 9**
- composition suppliers - Form GSTR-9A
- ~~E-commerce operators - FORM GSTR-9B (NA for FY 1718)~~
- **Due date : on or before 31st December** following the end of the financial year.

Annual Return – Statutory Provision

Notification no. 74/2018 –CT dt. 31-12-2018 – Forms prescribed

RODO No 1/2018 – CT : Extension of due date – Filing Annual Return 1718 to 31/03/19

RODO No 2/2018 – CT : Extension due date for availing ITC on Invoices and Debit Note of FY 1718 to 31st March 2019

RODO No 3/2018 – CT : Extension of due date – Filing Annual Return 1718 to 30-06-2019

Consequences Non Filing of Annual Return

Sec 47(2)

- ❑ Late fee Rs. 100 per day (Effectively Rs. 200 per day CGST+SGST) subject to a maximum of a quarter percent (0.25%) of the **turnover in a State/UT**
- ❑ Uniform Late fees even for NIL Annual Return.
- ❑ Tax payer can't file Form GSTR-9 without payment of late fee for Form GSTR-9, if same is filed after the due date.

Annual Return Amendments in Form

- Notification No. 39/2018 – Central Tax dt 4th Sep 18
- Notification no. 74/2018 – Central Tax dt. 31st Dec 18

Description	Pre amendment	Post Amendment
Outward supplies to be disclosed	Supplies as declared in the returns filed during FY (1718)	Supplies made during FY to be disclosed
Non GST outward supplies	Does not specifically include No supply transactions	Includes No supply transactions (Sch III)
Inward supplies to be disclosed.	As declared in the returns filed during FY	No change
Payment of additional liability	No Provision	Facility provided vide Form DRC-03
Source of Information for Annual Return M/s. Jignesh Kansara & Associates	Outward supplies and tax payable – GSTR-1 Inward supplies, ITC and tax paid – GSTR-3B	Instructions are not happily worded.

Broad details about Tables

Table No	Description
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable (FY 1718)
5	Details of Outward supplies made during the financial year on which tax is not payable (FY 1718)
6	Details of ITC availed during the financial year (FY 1718)
7	Details of ITC Reversed and Ineligible ITC for the financial year (FY 1718)
8	Other ITC related information (ITC lapsed)
9	Details of tax paid as declared in returns filed during the financial year (FY 1718)
10	Supplies / tax declared through Amendments (+) (net of debit notes) (FY 1819)
11	Supplies / tax reduced through Amendments (-) (net of credit notes) (FY 1819)
12	Reversal of ITC availed during previous financial year (FY 1819)
13	ITC availed for the previous financial year (FY 1819)
14	Differential tax paid on account of declaration in 10 & 11 above (FY

Broad details about Tables

Table No	Description
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis
17	HSN Wise Summary of outward supplies
18	HSN Wise Summary of Inward supplies
19	Late fee payable and paid

FAQs – GST Annual Return

- Is it mandatory to file Form GSTR-9?**
- Yes, it is mandatory to file GSTR-9 for normal tax payers irrespective of Turnover

- If GST Registration is cancelled in FY 1718, whether Tax payer is suppose to file AR?**
- Yes, the annual return needs to be filed even if the taxpayer has got his registration cancelled during the said financial year

- If the taxpayer had opted for Composition scheme from 1st July 2017 to 31st Dec 2017 and then opted out, whether he is required to file AR?**
- If the taxpayer had opted for Composition scheme from 1st July 2017 to 31st Dec 2017, then Form GSTR-9A is required to be filed for such period. Since taxpayer had opted out of composition scheme and registered as a normal taxpayer during period say 1st Jan 2018 to 31st Mar 2018, then for such period **Form GSTR-9 is required to be filed.**

FAQs – GST Annual Return

Who can file NIL Annual Return?

if you have: -

- 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; AND
- There is no late fee to be paid etc.

Form GSTR-9 return is required to be filed at entity level or GSTIN level?

- Form GSTR-9 return is required to be filed at GSTIN level i.e. for each registration

FAQs – GST Annual Return

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

Table	Description
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

FAQs – GST Annual Return

- Is there any data in GSTR-9 auto populated form GSTR-2A?**
- Yes, Table no. 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)

- Whether data auto-populated data from filed Form GSTR-1 and GSTR-3B in form GSTR-9 can be edited?**
- Yes , except below

Table	Description
6A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
8A	ITC as per GSTR-2A (Table 3 & 5 thereof)
9	Details of tax paid as declared in returns filed for the financial year (Except tax payable column)

FAQs – GST Annual Return

- Is there any consolidated details provided by GSTN to help in filing Annual Return?
- Consolidated summary of Form GSTR-1**
- [Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD GSTR-1 SUMMARY (PDF)]
- Consolidated summary of Form GSTR-3B**
- Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD GSTR-3B SUMMARY (PDF)
- System computed values of Form GSTR-9**
- Services > Returns > Annual Return
- Preview of Draft Form GSTR-9 in PDF and Excel format**

- What is the use of System computed values of Form GSTR-9?**
- This will help the taxpayer to **use it for reference** while filling Form GSTR-9.

- Whether GSTR-9 can be revised after filing?**

FAQs – GST Annual Return

GSTR-9 Annual return for Normal taxpayers



GSTIN

Status - Not Filed

Legal Name

FY - 2017-18

Trade Name

Due Date - 31/10/2018

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 this page.

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

[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

FAQs – GST Annual Return

What are the modes of signing Form GSTR-9?

2 Modes, EVC and DSC

In Form GSTR-9, can additional liability not reported earlier in Form GSTR-3B be declared?

Yes, The additional liability so declared in Form GSTR-3B are required to be paid through Form GST DRC-03.

Can tax payer claim or report any unclaimed ITC through Annual Return?

No, Tax payer can claim only those ITC which has been claimed in 3B of July 17 to March 19.

Whether Document summary is required in GSTR-3B?

Not required

FAQs – GST Annual Return

- Is it mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017- 18 before filing this return?**
- Yes, without filing 3B and 1 of 1718, AR can't be filed.

- Whether transactions for the period April-17 to June-17 are also to be included in GSTR-9 for FY 2017-18?**
- No, only details for the period July 2017 to March 2018 are to be provided in GSTR-9.

- Whether all advances on which tax is paid but subsequently got adjusted against invoices shall also to be reported in Table-4F?**
- No, only outstanding advances as on 31st March 2018 on which tax was paid but invoice not issued against the same are to be reported in Table-4F

FAQs – GST Annual Return

- B2B & B2C DN/CN of July 17 to March 18 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?**
- if the issue date of the credit note/debit note is after 31st March 2018, then it needs to be reported in the Annual return of 2018-19 even though the invoice to which it relates may belong to the period 2017-18.

- Whether Exempt, Nil rated and non GST inward Supply details are to be reported in AR?**
- Reporting not required

- Is AR is required to be filed by the person who had migrated to GST Regime provisionally but they had not cancelled their registration by filing REG-29?**
- No such person is not required to file AR

FAQs – GST Annual Return

- Whether total ITC lapsed as per Table-8K will reduce ITC from Electronic credit ledger?**
- No, total ITC lapsed is only informative and it will not have any impact on Electronic credit ledger.

- Which information is provided in “Any other ITC availed but not specified above” in Table-6M?**
- Any other ITC which is not specifically included in 6B to 6L will be reported here. This will include ITC claimed through Form ITC-01, ITC-02 credit
- ITC-01 (ITC claimed on New registration subject to conditions)
- ITC-02 (Transfer of ITC in case of merger etc)

FAQs – GST Annual Return

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

- **IDTC view**

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. Same principle will hold good for other refund and demand details. Cutoff date to report transactions here is 31st March 2018.

- **Presenter view**

Cut off date to report transaction of 1718 may be considered as
31st March 2019

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

- **Ans. No. ITC of TRAN-II credited in electronic credit ledger up to 31st March 2018 only be reported in Table-6L. Same way any reversal which have impact on electronic credit ledger up to 31st**

FAQs – GST Annual Return

- **Taxpayer has received a notice from its jurisdiction range office that there is a tax difference between GSTR-1 vs GSTR-3B / GSTR-3B vs GSTR-2A. Whether such tax differences are to be reported in total demand of tax in Table-15E ?**
- **No, demand of tax for which an order confirming the demand has been issued by adjudicating authority shall be reported in Table-15E.**
- **Where to report stock transfer made to another branch situated in another state if both are registered?**
- **B2B Table 4B**

FAQs – GST Annual Return

- **How differential tax payable is calculated as per Table-14?**

- **IDTC View:**

When there is a change in supply effected during July-17 to March-18 adjustment is required to be reported in Table-10 and 11. Such amount of net **tax payable** will be reported in Table-14

- **Instructions in Annual Return Sr. no. 7:**

Part V consists of particulars of transactions for the previous financial year (1718) **but paid in the FORM GSTR-3B** of April to ~~September~~ March of current FY (1819) or date of filing of Annual Return for previous financial year, whichever is earlier.

FAQs – GST Annual Return

- **Whether ITC reversal not made in 3B of 1718 or 1819 can be made in AR?**
- **Yes, (Interest?)**

- **If ITC on import of goods was inadvertently shown under heading “All other ITC”, how to handle this situation in AR**
- **In AR such details to be reported under “Import of Goods”**

- **How reporting will happen in case wherein blocked credit was never claimed in Return at the first and therefore not reversed under the column ineligible credit and straight away Net credit is claimed in 3B?**
- **No Treatment is required under Table 7 and such net amount to be reflected in Table 8F.**

FAQs – GST Annual Return

- In some case ITC was available but tax payer choose not to claim ITC as amount was very small, how to disclose such transactions in AR ?**
- No reporting in Table 6 & 7, Reporting in Table 8E, ITC available but not availed.**

- Registered person dealing exclusively in exempted goods, therefore have not claimed neither reversed any credit in 3B, how to disclose such credits in AR ?**
- No reporting in Table 6 & 7, Reporting in Table 8F, ITC available but ineligible.**

FAQs – GST Annual Return

- **Some figures in Annual Return are editable and some are not – what could be logic?**
- Can we now say AR is just compilation of data?
- If taxpayer has identified some outward supply information which are missed to be reported in GSTR-3B or GSTR-1, whether the same can be added while filing GSTR-9?
- Whether same principle can also be extended to ITC?
- Are we suppose to report data as per 3B / as per GSTR-1 or Books ?

FAQs – GST Annual Return

- Instructions in AR for disclosure of Turnover Liability
- **Instructions no. 4**
- 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 FORM GSTR-3B between July 2017 to March 2018 shall be declared in this part**
- **(Paid in 3B of 1718, show in Table 4)**
- **Instructions in Annual Return Sr. no. 7:**

Part V consists of particulars of transactions for the previous financial year (1718) **but paid in the FORM GSTR-3B** of April to ~~September~~ March of current FY (1819) or date of filing of Annual Return for previous financial year, whichever is earlier.
- **(Paid in 3B of 1718, show in Table 4)**

What about Turnover which was neither disclosed nor paid in 3B of 1718 and 1819?

FAQs – GST Annual Return

- **Suggestive disclosure of Turnover and Liability in Annual Return**
- **Personal View of Presenter :**

SN	Description	Disclosure in Annual Return	Remark
1	Outward supplies for which payment has been made in 3B of July 17 to March 18	Table 4	
2	Outward supplies for which payment has been made / recovery in 3B of April 18 to March 19	Table 10 and 11	
3	Outward supplies for which payment was not made in 3B / Undisclosed supply / Additional supply	Table 4	Payment in cash by way of DRC-03

Case Study # 1

Period	GSTR-3B	GSTR-1	Books of Accounts
July 17 to March 18	1 Cr	1Cr	1Cr
18-19 (Supply pertains to 1718)	NIL	NIL	

Accept Auto populated data as no changes are required

Case Study # 2

Period	GSTR-3B	GSTR-1	Books of Accounts
July to March 18	80 Lakhs	80 Lakhs	1Cr
April 18 to September 18	10 Lakhs	10 Lakhs	
October 18 to march 19	10 Lakhs	10 Lakhs	
Table 4 : 80 Lakhs			
Table 10 : 20 Lakhs			

Case Study # 3

Period	GSTR-3B	GSTR-1	Books of Accounts
July to March 18	80 Lakhs	90 Lakhs	1Cr
April 18 to September 18	10 Lakhs	10 Lakhs	
October 18 to march 19	10 Lakhs		

Table 4 : 80 Lakhs

Table 10 : 20 Lakhs (Tax paid in 3B of 1819)

Table 14: Tax payable (Tax on Rs 20 Lakhs)

Tax paid (Tax on Rs. 20 Lakhs)

Case Study # 4

Period	GSTR-3B	GSTR-1	Books of Accounts
July to March 18	1.2 Cr	1 CR	1Cr
April 18 to September 18	- 20 lakhs		
October 18 to march 19			

Table 4 : 1.2 Cr

Table 11 : - 20 lakhs

**Table 14 : Tax payable on Rs. 20 Lakhs (negative)
Tax paid on Rs. 20 Lakhs (negative)**

Case Study # 5

FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12	90	10.80	90	10.80
1819	-	-	-	-	10	1.20

	Net	Tax
Table 4 & 5	100	12.00
Table 10 (no tax paid in 3B)	0	0
Table 9		12.00 (Tax payable) 10.80 (Tax paid)
Table 14		
DRC		1.20 (Cash)

Case Study # 6

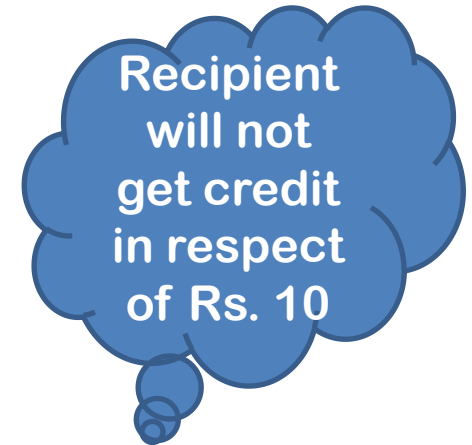
FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12	90	10.80	100	12
1819	-	-	10	1.20		

	Net	Tax
Table 4 & 5	90	10.80
Table 10	10	1.20
Table 9		10.80 (Tax payable) 10.80 (Tax paid)
Table 14		1.20 (Tax payable) 1.20 (Tax paid)
DRC		-

Case Study # 7

FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12	100	12	90	10.80
1819	-	-				

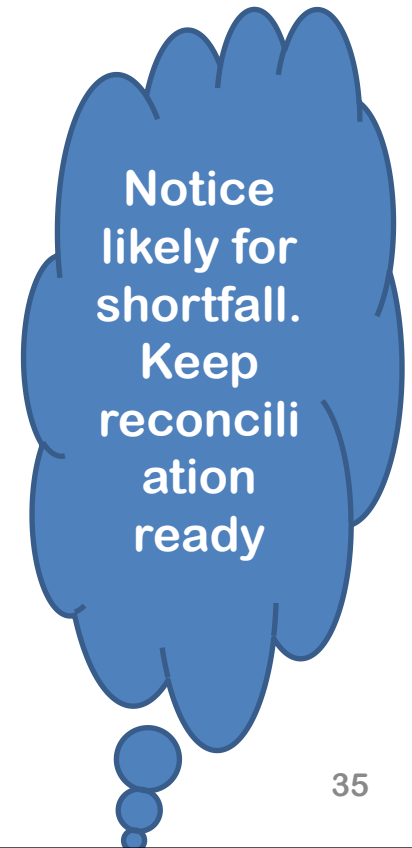
	Net	Tax
Table 4 & 5	100	12.00
Table 10	-	-
Table 9		12.00 (Tax payable) 12.00 (Tax paid)
Table 14		
DRC		



Case Study # 8

FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12	100	12	110	13.20
1819	-	-				

	Net	Tax
Table 4 & 5	100	12
Table 10/11	0	0
Table 9		12.00 (Tax payable) 12.00 (Tax paid)
Table 14		
DRC		



Case Study # 9

FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12	100	18	100	12
1819	-	-				

	Net	Tax
Table 4 & 5	100	12
Table 10 /11		
Table 9		12.00 (Tax payable) 18.00 (Tax paid)
Table 14		
DRC		

Case Study # 10

FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12 (IGST)	100	18 (IGST)	100	12 IGST
1819	-	-		-6 (IGST)		

	Net	Tax
Table 4 & 5	100	12 IGST
Table 10		
Table 9		18.00 (Tax payable) 18.00 (Tax paid)
Table 14		-6 (Tax payable) -6 (Tax paid)
DRC		

Case Study # 11

FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12 (IGST)	100	12 (IGST)	120	18 IGST
1819	-	-			-20	-6 IGST

	Net	Tax
Table 4 & 5	100	12 IGST
Table 10/11	0	0
Table 9		12.00 (Tax payable) 12.00 (Tax paid)
Table 14		
DRC		

Case Study # 12

FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12 (IGST)	100	12 (IGST)	100	(12 C+S)
1819	-	-				-12 C +S
1819						12 IGST

	Net	Tax
Table 4 & 5	100	12 IGST
Table 10		0
Table 11		0
Table 9		12.00 (Tax payable - IGST) 12.00 (Tax paid - IGST)
Table 14		
DRC		

Case Study # 13

FY	Books		3B		GSTR-1	
	Net	Tax	Net	Tax	Net	Tax
1718	100	12 (IGST)	100	12 (C+S)	100	12 IGST
1819	-	-		- 12 C +S		
1819				12 IGST		

	Net	Tax
Table 4 & 5	100	12 C + S
Table 10		12 IGST
Table 11		- 12 C+S
Table 9		12.00 (Tax payable - C+S) 0 (Tax payable – IGST) 0 (Tax paid –IGST) 12.00 (Tax paid –C+S)
Table 14		-12 (Tax payable C+S) 12 (Tax payable IGST) - 12 (Tax paid C+S) 12 (Tax paid IGST)

FAQs – GST Annual Return

- **Suggestive disclosure of Inward supply and ITC**
- Personal View of Presenter :

SN	Description	Disclosure in Annual Return	Remark
1	ITC claimed or reversed in 3B of July 17 to March 18	Table 6 / 7	
2	ITC Of 1718 claimed in 3B of April 18 to March 19	Table 13	
3	ITC Of 1718 reversed in 3B of April 18 to March 19	Table 12	
4	ITC claimed in Annual Return	Now allowed	
5	ITC Reversed in Annual Return	Table 7	DRC-03 (cash)

Delayed Reversal consequence

Circular No. 94/13/2019-GST dated 28.03.2019

- If registered person has reversed the amount of credit wrongly claimed in August 2018 in GSTR-3B of March 2019, he shall be liable to pay interest under sub-section (1) of section 50 of the CGST Act on the amount which has been reversed belatedly. Such interest shall be calculated starting from the due date of filing of return in FORM GSTR3B for the month of August, 2018 till the date of reversal of said amount through FORM GSTR-3B or through FORM GST DRC-03, as the case may be
- Can there be interest for belated reversal if such credit is never utilized ?
- Pratibha Ind (SC) – Interest is compensatory in nature.

Questions / Thanks



**Thanks for
your time!**