

Analysis of GST Annual Return

Half day workshop on GST Annual Return and Audit
organized by Chamber of Tax Consultants

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Applicability

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Section 44 of CGST Act provides that **all registered persons** other than the following:

- i. Input Service Distributor;
- ii. Person filing returns as per Section 51 and Section 52 (i.e. persons required to deduct or collect tax at source);
- iii. Casual Taxable Person;
- iv. Non residential taxable person

Shall furnish annual return in Form GSTR-9 [Rule 80]

Annual Return is **not for rectification of errors**, but it is summarisation of all returns (GSTR-3B and GSTR-1) filed pertaining to the transaction from period 01/07/17 to 31/03/18 in a single return.

No need to reconcile with books of accounts.

Different types of Returns

❖ Four types of annual return prescribed under rule 80

Sr. No.	Return	Remarks
1	GSTR – 9	Regular taxpayers filing GSTR 1, GSTR 2, GSTR 3.
2	GSTR – 9A	Persons registered under composition scheme under GST.
3	GSTR – 9B	E-commerce operators who have filed GSTR 8 during the financial year.
4	GSTR – 9C	Taxpayers whose annual turnover exceeds Rs 2 crores during the financial year. All such taxpayers are required to file GSTR-9 along with a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts in Form GSTR-9C.

Due date of filing

GSTR-9, 9A, 9B and 9C shall be filed **on or before 31st December of the subsequent financial year.**

For instance, for FY 2017-18, the due date for filing GSTR-9, 9A, 9B and 9C is **31st December 2018.**

Late filing Fees

Late fee of Rs. 200 (CGST + SGST) for every day during which such **failure continues** subject to a **maximum of** an amount calculated at a **0.25% of his turnover** in the State or Union territory. [S/ 47(2)]

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GST में RETURN

समय से ना **FILE** करने की कितनी
PENALTY कितनी है जाने

GST Penalty

**PENALTY
NOTICE**

Details to be fill in GSTR – 9

- ❖ CBIC has prescribed format of GSTR-9 and GSTR-9A under **N. No. 39/2018- Central Tax dated 04th September, 2018 by CGST (Amendment) Rules, 2018.**
- ❖ Tax payers have to provide details in in total 6 parts & 19 Tables which are as

Parts	Particulars Required
Part-I	Basic Details
Part-II	Details of Outward and Inward supplies (RCM) declared during the F.Y.
Part-III	Details of Input Tax Credits as declared in returns filed for the F.Y.
Part-IV	Details of Tax paid as declared in the returns filed for the F.Y.
Part-V	Details of previous F. Y. declared in returns of April to September of current F. Y. or up to due date of filing Annual Return.
Part-VI	Other Information

Part I - Basic Details

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“FORM GSTR-9
(See rule 80)
Annual Return

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

This details would be auto filled once tax payer login in to his account by entering UID and Password.

It is advisable before initiating the filling of GSTR – 9 or 9A, first tally –

- (i) outward supplies,;
- (ii) advances received; and
- (iii) tax discharged for inwards supplies under RCM

declared in GSTR-3B, GSTR-1 & Financial Statements;

- (iv) Input Tax Credits with GSTR-2A

Part II - Details of Outward Supplies

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Part II consist of two tables viz. 4 & 5

Table	Taxability	Contents to be filled
4	Tax payable	<ol style="list-style-type: none">Details of all taxable outward supplies;Advances received;Inward supplies on which tax payable under RCM
5	Tax not payable	<ol style="list-style-type: none">Zero rated supplies;Exempted / Nil rated / Non GST supplies

Details have to be compiled on the bases of returns (GSTR-1) filed during the financial year (July 2017 to March 2018)



Pt. II	Details of Outward and inward supplies declared during the financial year					
	Nature of Supplies	Taxable Value	(Amount in ₹ in all tables)			
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
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					

B2C Supplies includes:

- Supplies to URD or end consumers;
- Supplies through ECO;
- Amendment through DN / CN to be adjusted here itself;
- Table 5, 7, 9A, 9B and 10 of GSTR-1 may be used for reporting.

B2B Supplies includes:

- Supplies to Registered persons as well as to UIN;
- Supplies through ECO;
- Amendments through DN / CN in supplies to be recorded separately;
- Tables 4A and 4C may be used for reporting.

Pt. II		Details of Outward and inward supplies declared during the financial year				
		(Amount in ₹ in all tables)				
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
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					

Challenges:

1. Value of Rate of Exchange – R. 34
2. SEZ supplies are shown under B2B supplies in GSTR-1;

Zero rated Supplies

- Exports with payment of tax (IGST) to be reported.
- Amendments through DN / CN in supplies to be recorded separately.
- Table 6A of GSTR-1 may be used for filling these details.

SEZ supplies

- SEZ supplies with payment of tax (IGST) to be reported.
- Amendments through DN / CN in supplies to be recorded separately.
- Table 6B of GSTR-1 may be used for filling these details.

Pt. II	Details of Outward and inward supplies declared during the financial year					
	Nature of Supplies	Taxable Value	(Amount in ₹ in all tables)			
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
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					

Table 6C of GSTR-1 can be used.

Challenge:

Reported in GSTR-1 under B2B and in GSTR-3B under 3.1(a)

Deemed Exports:

Supply of goods by a registered person -

- a. against advance authorization license issued by DGFT for import or domestic procurement of inputs on pre-import basis for **physical exports**;
- b. against Export Promotion Capital Goods Authorization issued by DGFT for import of CG for **physical exports**;
- c. to EOU viz. Units located in (1) HTP, (2) STPU; (3) BTP;
- d. Supply of gold by a bank or PSU against advance authorization

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

Total TO on which tax is payable

Table 4G:

- Tax is to be discharged under RCM, when –
 - goods or services are procured from URP; [N. No. 32/2017 – CTR – Dt. 13-10-2017] [N. No. 12/2018 – CTR – Dt. 29-06-2018]
 - procurement of specified goods or services viz. GTA, Legal Fees, Import of Services etc.
- Net of DN / CN including advances to be reported.
- **Table 3.1(d) of Form GSTR-3B to be used for compilation.**

Table 4F:

- Any advance received for supply of goods or services was considered as supply and GST liability arises.
- Exemption provided to tax advances on supply of goods [N. no. 40/2017 – Dt. 13-10-2017 and N. No. 66/2017 – Dt. 15-11-2017]. **No relaxation on advance received towards supply of services.**
- Detailed is to be compiled from Table 11 (11A & 11B) of GSTR-1. Net effect to be reported.
- Refund of advances not to be reported.

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without					

Table 4I

CN to be issued under following events – [S. 34]

- ✓ Goods Return;
- ✓ Rate difference;
- ✓ Deficiency in supply of goods or service;
- ✓ Tax charged at a rate greater than prescribed rate.

Table 9B of GSTR-1 can be used.

Details to be compiled for all B2B, zero rated supplies and deemed exports.

Table 4J

DN to be issued under following events – [S. 34]

- ✓ Tax charged at a rate lesser than prescribed rate resultantly taxable value reduces.

Table 9B of GSTR-1 can be used.

Details to be compiled for all B2B, zero rated supplies and deemed exports.

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)				
G	Inward supplies on which tax is to be paid on reverse charge basis				
H	Sub-total (A to G above)				
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)				
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)				
K	Supplies / tax declared through Amendments (+)				
L	Supplies / tax reduced through Amendments (-)				
M	Sub-total (I to L above)				
N	Supplies and advances on which tax is to be paid (H + M) above				
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year				
A	Zero rated supply (Export) without				

Provided such amendments are done during the F.Y

Table 4 K & L:

- This should include all the amendments that have been made to supplies (Other than B2C supplies) **which effects addition / deductions in supplies / taxes.**
- **Only the amendments shall be reported here and not additional supplies.**
- Amendments due to mathematical error (under reporting value of supply) or errors in valuation of Exports etc. should be reported here.
- Table 9A and 9C of GSTR-1 may be referred for reporting.

Table 5 of Part-II

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5		Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year			
A	Zero rated supply (Export) without payment of tax				
B	Supply to SEZs without payment of tax				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis				
D	Exempted				
E	Nil Rated				
F	Non-GST supply				

Compilation of data is challenging

ARE YOU UP FOR THE CHALLENGE?

Table 5A & 5B

- In 5A, exports WOPT to be reported. Data is to be compiled from Table 6A of GSTR-1.
- GSTR-1 do not provide details of exports WPT and WOPT. **Portal not provide details.**
- In 5B, supplies to SEZ WOPT to be reported. Data is to be compiled from Table 6B of GSTR-1.
- SEZ supplies are to be reported in B2B supply in GSTR-1. **Portal not provide details.**
- **DN / CN details to be reported separately at 5H & 5I.**

5 Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year						
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					

Table 5C

- Applicable to taxpayers **whose supplies are to be taxed in the hands of recipient** - RCM [N.N 04/2017 and 13/2017 to be referred – **Ex. GTA, Advocates**]
- **DN / CN details to be reported separately at 5H & 5I.**
- Table 4B of GSTR-1 may be used for filling these details.
- GSTR-1 report provides consolidated details of all B2B supplies. In GSTR-3B it should be reported in 3.1(a) – B2B.

5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year	
A	Zero rated supply (Export) without payment of tax	
B	Supply to SEZs without payment of tax	
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	
D	Exempted	
E	Nil Rated	
F	Non-GST supply	



Details not provided while filing GSTR-3B and GSTR-1

Table 5D, 5E & 5F

- Table 8 of GSTR-1 and Table 3.1 (c) of GSTR-3B to be used for reporting.
- DN / CN details to be reported separately at 5H & 5I.
- Instruction sheet provides – value of “no supply” shall also to be declared.
- Schedule – III of CGST Act. Ex. Sale of Land, Sale of Building, Actionable claims etc.; Transaction in Securities, Petroleum products, Alcoholic liquor

F	Non-GST supply					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

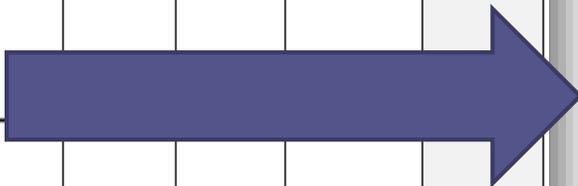


Table 5 J & K:

- This should include all the amendments that have been made to supplies (Other than B2C supplies) **which effects addition / deductions in supplies / taxes.**
- **Only the amendments shall be reported here and not additional supplies.**
- Amendments due to mathematical error (under reporting value of supply) or errors in valuation of Exports etc. should be reported here.
- Table 9A and 9C of GSTR-1 may be referred for reporting.

Part-II: Detailed Analysis

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YES YES YES
WELL
DONE
you did it!

**Successfully compiled
data in Part – II
of GSTR – 9
(Annual Return)**

Part III

Compilation – 3B

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6 Details of ITC availed as declared in returns filed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
		Capital Goods	Table 4(A)(5) of 3B		
		Input Services			
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs			
		Capital Goods	Table 4(A)(3) of 3B		
		Input Services			
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs			
		Capital Goods	Table 4(A)(3) of 3B		
		Input Services			
E	Import of goods (including supplies from SEZs)	Inputs	Table 4(A)(1) of 3B		
		Capital Goods			
F	Import of services (excluding inward supplies from SEZs)		Table 4(A)(2) of 3B		
G	Input Tax credit received from ISD		Table 4(A)(4) of 3B		
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				

Part – III

- Part III contains three (3) tables viz. 6,7, & 8.
- It will cover details of all ITC availed and reversed in the FY for which annual return is filed.
- Table 6A, all ITC availed in GSTR-3B (Table 4) would be auto populated.
- Table 6B to 6G, bifurcation to be provided in respect of ITC relates to Inputs, CG and Input Services.
- ITC availed, reversed and reclaimed is not to be reported.

Challenge:

If at the time of availing ITC (filling GSTR-3B) separate bifurcation not maintained, exercise needs to be done at the time of filing GSTR-9



6 Details of ITC availed as declared in returns filed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
		Capital Goods			
		Input Services			
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs			
		Capital Goods			
		Input Services			
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs			
		Capital Goods			
		Input Services			
E	Import of goods (including supplies from SEZs)	Inputs			
		Capital Goods			
F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				

This difference should ideally be ZERO

Table 6H

- ITC which was availed, reversed and again re-claimed must be given here.
- **If taxpayer does not pays the supplier within 180 days then such ITC would be reversed. But same would be eligible once the payment is done. [S. 16(2)]**
- This data needs to be taken from 3B fields of All Other ITC i.e. 4(A) and Reversal of ITC i.e. 4(B)
- Another big challenge of Data compilation & retrieval.

6 Details of ITC availed as declared in returns filed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
		Capital Goods			
		Input Services			
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs			
		Capital Goods			
		Input Services			
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs			
		Capital Goods			
		Input Services			
E	Import of goods (including supplies from SEZs)	Inputs			
		Capital Goods			
F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				

Table 6 K & L

- Reporting of Transitional Credits through TRAN-1 and TRAN-II to be provided including any revision thereof.
- Details to be compiled from Electronic Credit Ledger (ECL) and TAN-1.

Table 6 M

- Reporting of ITC availed by way of filing Form ITC-01 & ITC 02 to be provided.
- ITC – 01 is to be filed, on conversion from URD to RD or dealer opting out of composition levy or exempted goods becomes taxable.
- ITC – 02 to be filed, on transfer of business by ways of sale / merger / demerger.

Details of ITC reversed due to in-eligibility or reversals required under the law shall be declared in Table 7A to 7H

H	provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			

Table 4B of GSTR-3B maybe used here.

ITC reversed through ITC-03 (registration is cancelled – ITC to be reversed. should be reported.

Rules	Particulars
37	Non-payment of consideration
39	Distribution of input tax credit to Input Service Distributor.
42 & 43	Partly used for the purposes of business and partly for other, or partly used for effecting taxable supplies and partly for effecting exempt supplies . [Rule 42 – Inputs & Input Services & Rule 43 – Capital goods]
17(5)	Block Credit.

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above		<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]					
E	ITC available but not availed (out of D)					
F	ITC available but ineligible (out of D)					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto>			
I	Difference (G-H)					
J	ITC available but not availed on import of goods (Equal to I)					
K	Total ITC to be lapsed in current financial year (E + F + J)		<Auto>	<Auto>	<Auto>	<Auto>

Table 8 – Other ITC related information

- Total credits available for inward supplies received during 2017-18 and reflected in Form GSTR-2A (Table 3 & 5 only) shall be auto populated in **Table 8A**.
- This would be aggregate of all the ITC declared by corresponding supplier in their GSTR-1.
- This will not include ITC on imports and tax paid under RCM.
- **GSTR-2A would be for which period ???**

Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above		<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]					
E	ITC available but not availed (out of D)					
F	ITC available but ineligible (out of D)					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto>			
I	Difference (G-H)					
J	ITC available but not availed on import of goods (Equal to I)					
K	Total ITC to be lapsed in current financial year (E + F + J)		<Auto>	<Auto>	<Auto>	<Auto>

Table 8B

- ITC declared at Table 6B (inward supplies other than imports and tax paid under RCM) and Table 6H (amount of ITC reclaimed) would be **auto populated**.

Table 8C

- Persons who files Form 9, has not availed ITC for the FY 2017-18, can avail ITC by filing GSTR-3B in the months of April to Sep 2018.
- ITC can not be availed in respect of Imports and tax discharged under RCM during 2017-18 in April to Sep 2018.

Table 8E & 8F

- Reporting of ITC not availed by Tax payers but reflecting in GSTR-2A to be reported in 8E.
- Reporting of ITC reflecting in GSTR-2A but not availed by tax payers as the same **being in-eligible.**
 - ✓ Invoice not available;
 - ✓ Not received goods or services;
 - ✓ Depreciation is claimed;
 - ✓ Motor Vehicle;
 - ✓ Food & Beverages, Outdoor caterer;
 - ✓ Membership of club;
 - ✓ WCS and supplies used for construction of IP, etc.

Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above		<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]		Negative figure ???			
E	ITC available but not availed (out of D)		Sum total of 8E + 8F = 8D			
F	ITC available but ineligible (out of D)					
G	IGST paid on import of goods (including supplies from SEZ)		Details to be from financial accounts			
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto>			
I	Difference (G-H)		Difference to be explained during assesment.			
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>

Part – IV

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

Table 9

- Total tax paid in the return (GSTR-3B) filed during the financial year.
 - Details to be compiled from Table 6.1 of GSTR-3B in respect of –
 - ❖ Tax payable;
 - ❖ Tax paid through cash;
 - ❖ Tax paid through ITC;
 - ❖ Late filing fees paid and reversal;
 - ❖ **Others ???**
- (not covered in GSTR-3B)

Part – V

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Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Short reporting of supply in PFY or amendment in supply in CFY				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Over reporting of supply in PFY & amendment in supply in CFY				
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

Part – V

- Particulars of transactions of PFY (2017-18) but declared in the return of April to September of CFY (2018-19), shall be declared.
- In **Table 10 & 11**, details of **addition / deletion** or **amendment** in the transactions which had been already declared in return (Table 9A, 9B & oC) of PFY (2017-18), which is carried out in returns of CFY (2018-19) shall be declared.
- Such transactions have to be reported net of DN / CN.

Part – V

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Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Short reporting of supply in PFY or amendment in supply in CFY				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Over reporting of supply in PFY & amendment in supply in CFY				
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

- In Table 12, details of reversal of ITC availed during the PFY to be reported.
- Rule 42 & 43 of CGST Rules provides that when inputs and input services are used
 - (i) partly for business and partly for other purpose;
 - (ii) partly for effecting taxable supply and partly for effecting exempt supply;
 It shall be attributable to the purpose of business or effecting taxable supplies in the prescribed formula.
- If any excess credit is availed such excess to be reversed **on or before 30th Sept of the next FY.**

Part – V

CA Ashit Shah

Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Short reporting of supply in PFY or amendment in supply in CFY				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Over reporting of supply in PFY & amendment in supply in CFY				
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

- In Table 13, ITC of goods or services received in the PFY but ITC for the same was availed in returns filed for the months of April to Sep of CFY, shall be reported.
- Table 4(A) of Form GSTR-3B may be used for filling details.
- It would be total of Table 8 (C) + Imports (6B) + Inward supplies on which tax to be paid under RCM (6H) or 8B + 8C.
- **How it would match with GSTR-2A ????**

Part – VI

CA Ashit Shah

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	RFD-01 – Exports WOPT, SEZ, Inverted Rate duty and Shipping bills for Exports WPT							
B	Total Refund sanctioned	RFD-04 (Sanction of Refund amount), RFD-05 (Payment advise) & RFD-06 (Order sanctioning refund amount)							
C	Total Refund Rejected	RFD-08 – Issuance of Notice in respect of refund not admissible							
D	Total Refund Pending								
E	Total demand of taxes	View Notices and Orders or verify Liability Ledger to get details of all types of demand raised.							
F	Total taxes paid in respect of E above								
G	Total demands pending out of E above	Noting to mention about receipt of provisional refund.		Details about non GST refund claims not be provided viz. Service Tax, Excise or State VATc		Details of confirmed orders of demand to be provided. SCN need not to be reported.			

Part – VI

CA Ashit Shah

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					

Information to be provided whether or not shown in the return.

- **Table 16A, supplies received from composition tax payers shall be reported here. Table 5 of GSTR-3B to be used.**
- **Table 16B, details of deemed supplies when supplies (Inputs and CG) from principal to job work and not returned within stipulated time period (1 Year – Inputs and 3 Years – CG), shall be reported. [S. 143 (3) & (4)]**
- **Table 16C, details of deemed supplies when goods sent on approval basis but not return to principal within 6 months, shall be reported. [S. 142(12)]**

Part – VI

CA Ashit Shah

17 HSN Wise Summary of outward supplies								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

18 HSN Wise Summary of Inward supplies								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

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

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Signatory
Date

Signature
Name of Authorised

Designation / Status

- Summary of supplies effected and received against a particular HSN Code to be reported in Table 17 & 18. Table 12 of GSTR-1 to be used for reporting.
- If TO in PFY –
 - \leq INR 1.50 Cr – HSN Optional;
 - INR 1.50 to INR 5.00 Cr – 2 Digit HSN;
 - \geq INR 5.00 Cr – 4 Digit HSN
- Greatest challenge to get the details of inward supply HSN wise.
- In Table 19, Late fee will be payable if annual return is filed after the due date.

Date mismatch

CA Ashit Shah

Class of persons	Period of Returns	Due Date	Notification No.
Aggregate TO more than INR 1.5 Crores	July 2017 to Sept. 2018	31 st October 2018	44/2018 – Dated 10-09-18
Aggregate TO up to INR 1.5 Crores	July 2017 to Sept. 2018 Oct 2018 to Dec. 2018 Jan 2019 to March 2019	31 st October 2018 31 st January 2019 30 th April 2019	43/2018 – Dated 10-09-18
Registered person in the State of Kerala Registered person in Koagu in State of Karnataka Registered person in Mahe in UT of Podi	July to Sep 2018	15 th November 2018	38 /2018 – Dated 24-08-18

Date mismatch

CA Ashit Shah

Class of persons	Period of Returns	Due Date	Notification No.
Newly migrated tax payers	July 17 to Nov. 2018	31 st December 2018	46/2018 – Dated 10-09-18
TRAN 1 – Tax payers who could not submit due to technical glitches		31 st March 2019	48/2018 – Dated 10-09-18
TRAN 2		30 th April 2019	48/2018 – Dated 10-09-18



Thank you for your attention

Any questions?

Warm Greetings

Mehta & Shah

Chartered Accountants

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and Service Tax, at whatsapp, buzz us at

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