WEBCAST ON ANNUAL RETURN & AUDIT REPORT - GSTR-9 AND 9C FY 2018-19

11th July 2020

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WHO IS REQUIRED TO FILE ?

Aggregate Turnover	GSTR-9	GSTR-9C
Upto Rs. 2 Crores	Optional (Notification No.47/19 CT)	Not Required as per Sec 35(5) read with 80(3)
Above 2 and Upto Rs.5 Crores	Compulsory as per Sec. 44(1)	Not Required as per Proviso to Rule 80(3)
Above Rs.5 Crores	Compulsory as per Sec. 44(1)	Compulsory as per Rule 80(3)

DUE DATE FOR FILING GSTR-9 & 9C FOR FY 2018-19

Form	Description	Original Due Date	Extended Due date Notification 41/2020-CT	Late Fee
GSTR 9	Annual Return	31st December 2019	30th September 2020	Liability is Rs 200 per day of default (CGST +SGST). This is subject to a maximum of 0.25% of the taxpayer's turnover in the relevant state or union territory
GSTR 9C	Reconciliation Statement & Certificate	31st December 2019	30th September 2020	

Meaning of Aggregate Turnover

Includes on all India bases on the basis of PAN no.:

- All Taxable Supplies
- All exempt Supplies
- Exports
- Interstate Supply

Does not include Taxes:

- IGST
- CGST
- SGST
- Cess

Does Not Include:

- Inward Supply on which Tax is Payable under RCM

GSTR-9
"Annual Return"

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

4	Details of advances, inward and outward supplies made during the financial year on which tax is payable		
	Nature of Supplies	(Amount in ₹ in all tables)	
		Taxable Value	Taxes-IGST/CGST/SGST & Cess
	1	2	3
A	Supplies made to un-registered persons (B2C)		
B	Supplies made to registered persons (B2B)		
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)		
D	Supply to SEZs on payment of tax		
E	Deemed Exports		
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)		
G	Inward supplies on which tax is to be paid on reverse charge basis		
H	**Sub-total (A to G above)**		
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Option to fill in Table 4B to 4E Net of Credit Note	
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Option to fill in Table 4B to 4E Net of Debit Note	
K	Supplies / tax declared through Amendments (+)	Option to fill in Table 4B to 4E Net of Amendments	
L	Supplies / tax reduced through Amendments (-)	Option to fill in Table 4B to 4E Net of Amendments	
M	**Sub-total (I to L above)**	-	-
N	**Supplies and advances on which tax is to be paid (H + M) above**	-	-

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

5	Details of Outward supplies made during the financial year on which tax is not payable.		
		(Amount in ₹ in all tables)	
	Nature of Supplies	Taxable Value	Taxes-IGST/CGST/SGST & Cess
	1	2	
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	Option to Either Saperately Report or Report Concolidated in Serial No. 5D	
F	Non-GST supply (includes 'no supply')		
G	**Sub-total (A to F above)**	-	-
H	Credit Notes issued in respect of transactions specified in A to F above (-)	Option to fill in Table 5A to 5F Net of Credit Note	
I	Debit Notes issued in respect of transactions specified in A to F above (+)	Option to fill in Table 5A to 5F Net of Debit Note	
J	Supplies declared through Amendments (+)	Option to fill in Table 5A to 5F Net of Amendments	
K	Supplies reduced through Amendments (-)	Option to fill in Table 5A to 5F Net of 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)**	-	-

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

Pt. III	Details of ITC for financial year		
	Description	Type	Taxes-IGST/CGST/SGST & Cess
	1	2	3
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)		
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	
		Capital Goods	Optional to Report Saperately or Report the entire ITC under the Inputs Row
		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	Optional to Report Saperately or Report the entire ITC under the Inputs Row
		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	Optional to Report Saperately or Report the entire ITC under the Inputs Row
		Input Services	
E	Import of goods (including supplies from SEZs)	Inputs	
		Capital Goods	Optional to Report Saperately or Report the entire ITC under the Inputs Row
F	Import of services (excluding inward supplies from SEZs)		
G	Input Tax credit received from ISD		
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		
I	**Sub-total (B to H above)**		-
J	**Difference (I - A above)**		-
K	Transition Credit through TRAN-I (including revisions if any)		
L	Transition Credit through TRAN-II		
M	Any other ITC availed but not specified above		
N	Sub-total (K to M above)		-
O	Total ITC availed (I + N above)		-

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

	Description	Taxes-IGST/CGST/SGST & Cess
	1	2
7	**Details of ITC Reversed and Ineligible ITC for financial year**	
A	As per Rule 37	Option to Either fill Separately or Report the Entire amount of Reversal Under Table 7H
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)	-
D	Difference [A-(B+C)]	-

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

8	Other ITC related information	
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	Option to Upload Details of Table 8A to 8D duly signed in PDF formate with FORM 9C
B	ITC as per sum total of 6(B) and 6(H) above	
C	For FY 2018-19 ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April to September 2019	
D	Difference [A-(B+C)]	
E	ITC available but not availed	
F	ITC available but ineligible	
G	IGST paid on import of goods (including supplies from SEZ)	
H	IGST credit availed on import of goods (as per 6(E) above)	
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)	-

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

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

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

Pt. V	For FY 2017-18 Particulars of the transactions for FY 2017-18 declared in returns of April 2018 to till March 2019, for 2018-19 FY, For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019 whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					
	Total Turnover (5N+10-11)	-	-	-	-	-
14	Differential tax paid on account of declaration in 10 & 11 above					

	Description	Payable	Paid
	1	2	3
A	Integrated Tax		
B	Central Tax		
C	State/UT Tax		
D	Cess		
E	Interest		

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
	Details	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

FORM GSTR-9

Mandatory	Optional	Merge	Auto Fill

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		


GSTR 9C
FORM
GST RECONCILIATION
STATEMENT

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	**Reconciliation of Gross Turnover**		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		-
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	Report Separately or to be Adjustment to be Reported in Table 5O
F	Trade Discounts accounted for in the Audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	Report Separately or to be Adjustment to be Reported in Table 5O
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	-
P	Annual turnover after adjustments as above		
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

6	**Reasons for Un - Reconciled difference in Annual Gross Turnover**	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

7	**Reconciliation of Taxable Turnover**	
A	Annual turnover after adjustments (from 5P above)	-
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	-
C	Zero rated supplies without payment of tax	-
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	-
E	Taxable turnover as per adjustments above (A-B-C-D)	-
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	-
G	Unreconciled taxable turnover (F-E)	-
8	**Reasons for Un - Reconciled difference in taxable turnover**	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

Pt.III	Reconciliation of tax paid					
9	**Reconciliation of rate wise liability and amount payable thereon**					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest	Not Applicable				
M	Late Fee	Not Applicable				
N	Penalty	Not Applicable				
O	Others	Not Applicable				
P	Total amount to be paid as per tables above		-	-	-	-
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of Amount (PT1)					

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

10	**Reasons for un-reconciled payment of amount**					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
11	**Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)**					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax/ UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest	Not Applicable				
	Late Fee	Not Applicable				
	Penalty	Not Applicable				
	Others (please specify)	Not Applicable				

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

Pt. IV	Reconciliation of Input Tax Credit (ITC)		
12	**Reconciliation of Net Input Tax Credit (ITC)**		
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)		
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)	
D	ITC availed as per audited financial statements or books of account		<Auto>
E	ITC claimed in Annual Return (GSTR9)		
F	Un-reconciled ITC		**ITC 1**
13	**Reasons for un-reconciled difference in ITC**		
A	Reason 1		<<Text>>
B	Reason 2		<<Text>>
C	Reason 3		<<Text>>

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

14	**Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account**			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC			**ITC 2**

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

15	**Reasons for un - reconciled difference in ITC**	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>
16	**Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)**	
	Description	**Amount Payable**
	Central Tax	
	State/UT Tax	
	Integrated Tax	
	Cess	
	Interest	
	Penalty	

FORM GSTR-9C

Mandatory	Optional	Merge	Auto Fill

Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

FORM GSTR-9 FIGURES AUTOPOPULATED IN GSTR-9C

ANNUAL TURNOVER

Table in GSTR-9C	Table in GSTR-9
5Q	(5N+10+11)
Annual turnover as declared in the Annual Return	Table 5N:- Total Turnover including advances Table 10:- Supplies/ Tax declared increased through amendments net of DN Table 11:- Supplies/ Tax declared decreased through amendments net of DN

FORM GSTR-9 FIGURES AUTOPOPULATED IN GSTR-9C

TAXABLE TURNOVER

Table in GSTR-9C	Table in GSTR-9
7F	(4N – 4G) + (10-11)
Taxable turnover as per liability declared in Annual Return	Table 4N:- Supplies and advances on which tax is to be paid Table 4G:- Inward supplies on which tax is to be paid on reverse charge basis Table 10:- Supplies/ Tax declared increased through amendments net of DN Table 11:- Supplies/ Tax declared decreased through amendments net of DN

FORM GSTR-9 FIGURES AUTOPOPULATED IN GSTR-9C

OUTPUT TAX

Table in GSTR-9C	Table in GSTR-9
9Q	9 + (10-11)
Total amount paid as declared in Annual Return	Table 9:- Details of tax paid as declared in returns filed during the financial year Table 10:- Supplies/ Tax declared increased through amendments net of DN Table 11:- Supplies/ Tax declared decreased through amendments net of DN

FORM GSTR-9 FIGURES AUTOPOPULATED IN GSTR-9C

RECONCILIATION OF NET INPUT TAX CREDIT

Table in GSTR-9C	Table in GSTR-9
12E	Table 7 J
ITC claimed in Annual Return	Net ITC available for Utilization after reversal

CLARIFICATIONS ON GSTR-9 & 9C AS PER PRESS RELEASE ISSUED ON 03-07-2019

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 not matched than two scenarios:

Output Tax

- Excess Paid- Refund Applied through RFD-01
- Short Paid- Paid through DRC-03

Input Tax

- Excess Availed- Paid through DRC-03
- Short Availed- cannot availed

CLARIFICATION ON TABLE 8D OF GSTR-9 AS PER PRESS RELEASE ISSUED ON 03-07-2019

Taxpayers need not be concerned about the values reflected in table 8D. This is information that the Government needs for settlement purposes.

CLARIFICATION ON RCM AS PER PRESS RELEASE ISSUED ON 03-07-2019

It may be noted that since the payment regarding RCM 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

CLARIFICATION ON ROLE OF CHARTERED ACCOUNTANT OR A COST ACCOUNTANT AS PER PRESS RELEASE ISSUED ON 03-07-2019

With respect to the reconciliation statement, the role of chartered accountant or a cost accountant is limited to reconciling the values

Dimensions of Reconciliation in GSTR-9

SCENARIO-1 TAX PAYABLE

MAIN TABLE	Table 4 – Tax Payable on advances, inward and outward supplies made during the financial year
TO BE CHECKED WITH	Table 9- Details of tax paid as declared in returns filed during the financial year

Dimensions of Reconciliation in GSTR-9

SCENARIO-2 OUTWARD LIABILITY

Calculation	(Table5N)-Total Turnover (including advances + (TABLE10)-Supplies / tax declared through Amendments (+) (net of debit notes) - (TABLE 11)-Supplies / tax reduced through Amendments (-) (net of credit notes)
TO BE CHECKED WITH	Actual (Audited) Liability

Dimensions of Reconciliation in GSTR-9

SCENARIO-3 INPUT TAX CREDIT

Calculation	(Table7J)-Net ITC Available for Utilization (6O - 7I) - (TABLE12)-Reversal of ITC availed during previous financial year + (TABLE 13)-ITC availed for the previous financial year
TO BE CHECKED WITH	Actual (Audited) ITC

Dimensions of Reconciliation in GSTR-9

SCENARIO-4 SUPPLIES/TAX DECLARED THROUGH AMENDMENTS FROM APR'19 TILL SEP'19

Calculation

(TABLE10) Supplies / tax declared through Amendments (+) (net of debit notes)

-

(TABLE 11) Supplies / tax reduced through Amendments (-) (net of credit notes)

TO BE CHECKED WITH

(TABLE14)-Differential tax paid on account of declaration in 10 & 11 above

Dimensions of Reconciliation in GSTR-9

SCENARIO-5 OUTWARD LIABILITY
Matching between GSTR-9 of FY 17-18 & FY 2018-19

Calculation

(TABLE10) Supplies / tax declared through Amendments (+) (net of debit notes)
-
(TABLE 11) Supplies / tax reduced through Amendments (-) (net of credit notes)
of FY 2017-18

TO BE CHECKED WITH

(TABLE9) =TAX PAYABLE-(PAID THROUGH CASH + CREDIT)
of FY 2018-19

Dimensions of Reconciliation in GSTR-9

SCENARIO-6 INWARD LIABILITY
Matching between GSTR-9 of FY 17-18 & FY 2018-19

Calculation	(TABLE 13)-ITC availed for the previous financial year - (TABLE12)-Reversal of ITC availed during previous financial year of FY 2017-18
TO BE CHECKED WITH	(TABLE6J)-Difference of ITC availed through FORM GSTR-3B and ITC declared in GSTR-9 of FY 2018-19


case studies

CASE STUDY:1 Liability and Turnover Matching with GSTR 1

	Turnover + Liability as per		
Period	Books	GSTR – 1	GSTR – 3B
Apr'18 to Mar'19	100	100	80
Apr'19 to Sep'19	-	-	20
Total	100	100	100

CASE STUDY:2 Liability and Turnover Matching with GSTR 3B

	Turnover + Liability as per		
Period	Books	GSTR – 1	GSTR – 3B
Apr'18 to Mar'19	100	80	100
Apr'19 to Sep'19	-	20	-
Total	100	100	100

CASE STUDY:3 Excess in GSTR 3B - Taxes adjusted Subsequently

	Turnover + Liability as per		
Period	Books	GSTR – 1	GSTR – 3B
Apr'18 to Mar'19	100	80	120
Apr'19 to Sep'19	-	10	-20
Total	100	90	100

CASE STUDY:4 Excess in GSTR 3B – Tax not adjusted Subsequently

	Turnover + Liability as per		
Period	Books	GSTR – 1	GSTR – 3B
Apr'18 to Mar'19	100	80	120
Apr'19 to Sep'19	-	20	-
Total	100	100	120

CASE STUDY:5 Taxes paid through DRC 03

	Turnover + Liability as per		
Period	Books	GSTR – 1	GSTR – 3B
Apr'18 to Mar'19	100	80	80
Apr'19 to Sep'19	-	20	10
DRC - 03	-	-	10
Total	100	100	100

CASE STUDY:6

Alpha ltd has filed GSTR-9 pertaining to FY 2017-18 , Table 10 adjustments done are as per following figures:

Particulars	Taxable Value	IGST	CGST	SGST
Outward Supplies FY 18-19	10,00,000	-	90,000	90,000
Outward supplies for FY 17-18 declared in FY 18-19 (Table 10)	50,000	-	4,500	4,500
Total appearing on GSTR-3B of FY 18-19	10,50,000	-	94,500	94,500

Query 1: While filing GSTR-9 of FY 2018-19,how to show adjustment of this amendment pertaining to FY 2017-18?

CASE STUDY:7

TUV ltd has filed GSTR-9 pertaining to FY 2017-18 , Table 11 adjustments done are as per following figures:

Particulars	Taxable Value	IGST	CGST	SGST
Outward Supplies FY 18-19	50,00,000	-	4,50,000	4,50,000
Outward supplies for FY 17-18 declared in FY 18-19(Table 11)	-10,000	-	-4,500	-4,500
Total appearing on GSTR-3B of FY 18-19	49,90,000	-	4,45,500	4,45,500

Query 1: While filing GSTR-9 of FY 2018-19,how to show adjustment of this amendment pertaining to FY 2017-18?

CASE STUDY:8

Beta ltd has filed GSTR-9 pertaining to FY 2017-18 , Table 12 adjustments done are as per following figures:

Table	IGST	CGST	SGST
ITC OF FY 2018-19	1,00,00,000	80,00,000	80,00,000
Table 12	-	-2,50,000	-2,50,000
ITC claimed in GSTR-3B of FY 18-19	1,00,00,000	77,50,000	77,50,000

Query 1: While filing GSTR-9 of FY 2018-19,how to show adjustment of this amendment pertaining to FY 2017-18?

CASE STUDY:9

Beta ltd has filed GSTR-9 pertaining to FY 2017-18 , Table 13 adjustments done are as per following figures:

Table	IGST	CGST	SGST
ITC OF FY 2018-19	5,00,00,000	10,00,000	10,00,000
Table 13	-	5,00,000	5,00,000
ITC claimed in GSTR-3B of FY 18-19	5,00,00,000	15,00,000	15,00,000

Query 1: While filing GSTR-9 of FY 2018-19,how to show adjustment of this amendment pertaining to FY 2017-18?

CASE STUDY:10

Gama ltd has RCM liability of GTA pertaining to FY 2017-18,paid in GSTR-3B of May'2018

Particulars	Taxable Value	IGST	CGST	SGST
RCM pertaining to FY 2018-19	20,00,000	-	50,000	50,000
RCM pertaining to FY 2017-18 but paid in FY 2018-19	5,00,000	25,000	-	-
Total ITC claimed in FY 18-19 of RCM		25,000	50,000	50,000

Query 1: How to report the same in GSTR-9 of FY 2018-19?

CASE STUDY:11

ABC Ltd has received advance against which bills was not raised and GST was paid in 2017-18 on advances basis. The transaction was shown in Table no -4 (f) of GSTR-9 of FY17-18 . However bills has been raised during 2018-19 for above advances.

Particulars	Taxable Value	IGST	CGST	SGST
Total Invoice Value of advances paid in FY 17-18	5,00,000	-	45,000	45,000
Advances shown in FY 17-18	2,50,000	-	22,500	22,500

Query 1: How to report the same in GSTR-9 of FY 2018-19?

CASE STUDY:12

Zen Ltd observed that there is an error between CGST, SGST and IGST interchanged in reporting while filing GSTR-1 & GSTR-3B. However, the gross value of the tax matches.

Particulars	IGST	CGST	SGST	Total
Tax Erroneously filed in Return		90,000	90,000	1,80,000
Correct Tax	1,80,000	-	-	1,80,000

Query 1: How to report the correct tax in GSTR-9 of FY 2018-19?

Conditions:
(a) Corrections made till September'2019.
(b) Corrections not made till September'2019


OTHER ISSUES

Queries covered

Name of the Querist	Query
N PRASAD	How to show itc of 17-18 claimed in 18-19 in the annual return of 18-19
SR LAKSMINARASIMMAN	Implication of updating missing purchase and sales before 30th September
RAJESH AGARWAL	Brought forward input credit of 17-18, which was not claimed in financial year 17-18 3b, where to show that amount in GSTR-9 for financial year 2018-19
VAIBHAV MUKTILAL SHAH	If FY 2017-18 turnover declare in FY 2018-19 then how that turnover reduce in annual return of FY 2018-19?
CA Visha Chheda	Adjustment done of FY 2017-18 in FY 2018-19 return, how to present the same.
CA Sonal Boochra	Where to show ITC taken in 18-19 pertaining to 17-18
Amit Agarwalla	Practical issue how to solve difference between books data , data filed in GST portal and rectification of data of previous year made in 2018-19 GST return
Sania Gambhir	Treatment of entries of FY 2017-18 left to be considered

Name of Querist- PIYUSHBHAI POPAT

Our client has shown excess supply of Rs 200000/- in 3B of 18-19 . which is reduced in 3B of FY April 19-20 ,

1)Now where to show this excess supply in GSTR-9 .

2. In table 4 of GSTR-9 which supply should be shown here ? as per 3B of FY 18-19 (with supply of 2l which is excess of 2l) or actual supply as per book which is less 2lacs

3. assessee has reduced ITC u/r42 now in 9C in table no 12a which ITC should be shown , it availed befor ITC reduced or after reduced, net itc

4. in 3B of FY18-19 assessee has reduced excess sale of 17-18 now which amount to be shown in table 4 of gstr9 , value as per 3b or as per book (higher then 3b) and whare to above differences in gstr 9c

Name of Querist- DEEPAK PATEL

Debit note and credit note raised for the year 2018-19 in July 2019

Name of Querist- CMA RAJESH KUMAR

We want to take ITC through GSTR 9 for 2018-19 which were not taken till sept 2019 ie in GSTR 3b for m/o sept 2019 filed in Oct 2019 . How can we show in GSTR9. And if there is mismatch between table 8 autopopulate value of ITC and actual value present in 2A report.

Name of Querist- Rajeev Talwar

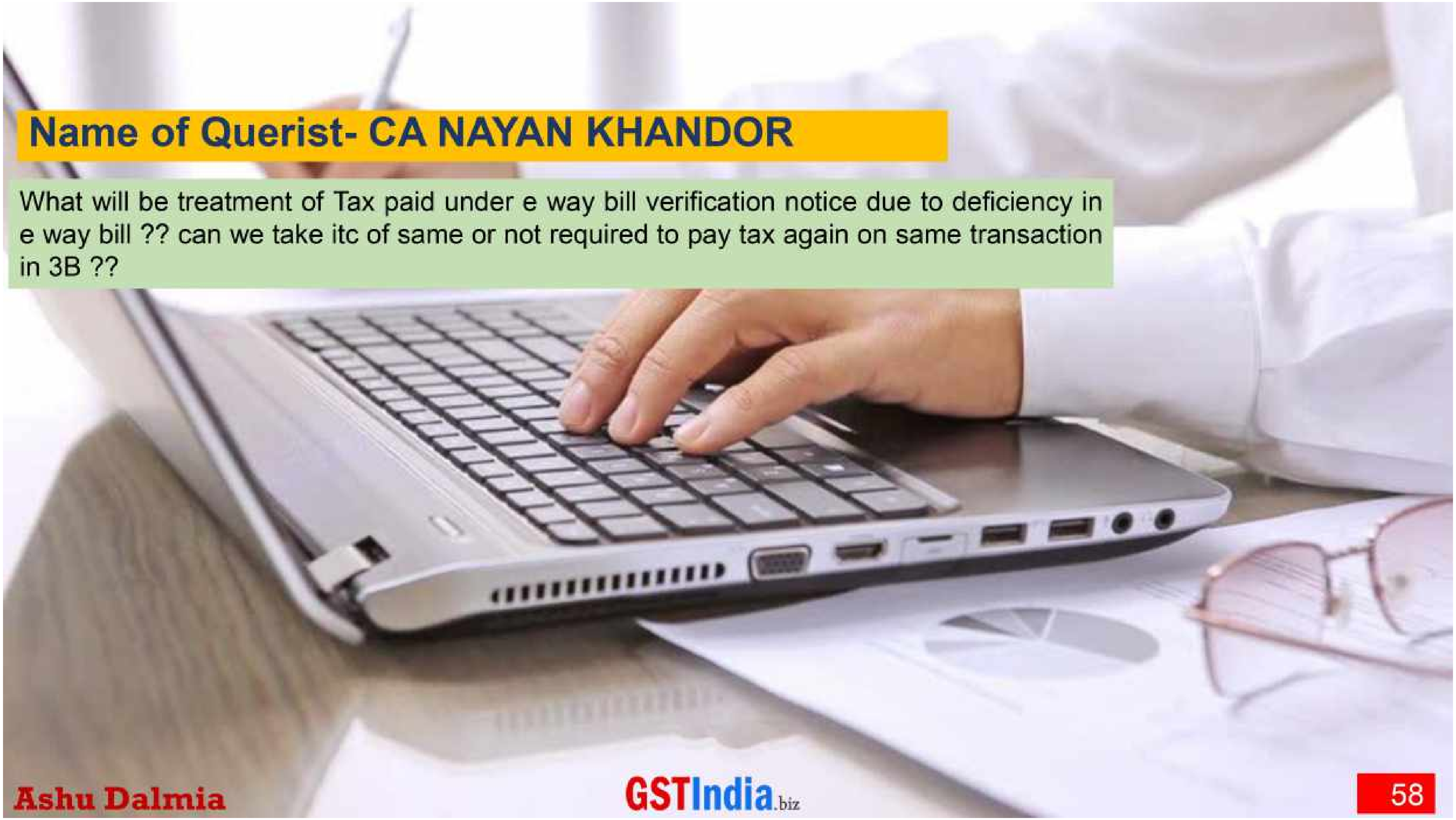
Is 9 having the capability to be a mirror of the book

Name of Querist- R KANDA SUBRAMANIAN

GSTR 9-FY 2018-19 table 9 tax payable and paid is shown and this is automatic and tax paid is equal to tax payable and tax payable whether to mention only for FY 2018-19 to tally with Table 4 tax payable or just leave as it is?

Name of Querist- CA NAYAN KHANDOR

What will be treatment of Tax paid under e way bill verification notice due to deficiency in e way bill ?? can we take itc of same or not required to pay tax again on same transaction in 3B ??



Name of Querist- ANUP KUMAR

If in GSTR 1 some B2C sale was recorded in B2B, is there any scope to rectify it.

Name of Querist- SACHIN AGARWAY

Credit note has not shown in 3B instead take care of in financials.

Name of Querist- TUSHAR PATEL

GSTR 9 how to edit auto populated figures?

Ashu Dalmia

GSTIndia.biz

Name of Querist- BALJEET SINGH

My question is related to GSTR-9 of FY18-19. I have an issue regarding Table 12 (i.e Reversal of ITC availed during previous financial year) of GSTR-9. What we have to fill in this table.

1. ITC taken in F.Y.17-18 but reversed in next Financial Year (i.e in F.Y.18-19) , or
2. ITC taken in F.Y.18-19 and reversed in Next Financial Year (i.e in F.Y.19-20).

While clicking button on "Help" on top of Right Hand Side for FY18-19 in which mention about Table 12 is "Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2018 to March, 2019 shall be declared here."

Name of Querist- Kanimozhi M

Our books of account ITC accumulated GSTR2a both credit are equal , but Gstr9 table 7 reflected Itc different that 20 laks diff, we already check it reversal Itc and and last year Itc reflected in 2A but no affected the reason.kindly how to file gstr9.as per gstr9 liablity shows the diff.

Name of Querist- MANAV KEDIA

Query : In case of Builder/Developer whether value of 1/3rd portion will be part of agreegate turnover for filing Annual Return or GST Audit.

For Example "

Receipts of Builder (excluding GST) Rs.6 Crs.

Less : 1/3rd deuduction of Land cost Rs.2 Crs.

Balance Taxable Turnvoer Rs.4 Crs.

SGST @9% Rs.0.36 Crs.

CGST @9% Rs.0.36 Crs.

As per above example does he require GST Audit ? His gross receipts is Rs. 6 Crs. but after deducting land cost his turnover comes to Rs. 4 Crs.

Name of Querist- Rishabh Jindal

Reversals done in GSTR 3B under table 4(B) are required to show under Column 7 of GSTR 9 or somewhere else.

OTHER QUERIES

How much to be relied on auto populated figures in GSTR9? Is it okay if portal showing warning of changes made amounts to difference of more than 20% then auto populated figures?

OTHER QUERIES

What are the difference between Exempted Supply V/s Nil rated Supply V/s Wholly exempt Supply V/s Non-Taxable Supply V/s NO Supply V/s Non-GST Supply V/s Zero Rated Supply for Table 5?

OTHER QUERIES

GSTR9C is just mere a reconciliation between book's figure and GSTR9? Auditor's liability is merely for the clerical part? Or do one need to verify every aspect of the law?

OTHER QUERIES

In table 5 of TO Reconciliation, Table 5B to 5N made optional and all that differences can be reported in Table 5O, so shall we make the bifurcation or is it okay to show everything in table 5O?

OTHER QUERIES

FY 2018-19's RCM liability has been paid in FY 2019-20. Accordingly as per PR dated 03-07-2019, the same will not be part of GSTR9 pf 18-19, and not shown in GSTR9. Does the auditor need to show the liability in Table 7 and keep the difference? Or auditor can simply not report the RCM figures in table 7?

OTHER QUERIES

Table 12B & 12C are optional, so does auditor need to provide the explanation of the difference in comment section?

OTHER QUERIES

Table 14 is completely optional? Not at all required to give head wise bifurcation of the ITC?

A A P & CO.

Thank you

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