

**CA VISHAL JAIN**

**BEGINNERS GUIDE TO  
GST 9**

**GST  
SPEAKING  
SERIES**

**1<sup>st</sup> Edition**

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**June 2019**

# Preface

The complexity of the Goods and service tax (GST) law is evident to everybody who has dealt with it, the GST Annual returns and audit are no exception. The industry has got some sort of relief with the Government extending the due dates, for the third time of course, for complying with the requirements of GST annual return and GST audit, but the preparation of GSTR still remains the daunting task.

*The GST speaking series- Beginners guide to GSTR 9- By CA Vishal Jain'* aims to enable the readers with the in-depth understanding of the GST Annual return in the simplest manner possible.

In particular, the book is an attempt to perform a clause by clause analysis of the form GSTR 9 while addressing the various practical issues being face by the industry at large while preparing the GSTR 9.

The book is intended to be of use both to taxpayers and their advisers and is a sort of an essential reference manual intended to benefit everybody associated with this field.

I would be glad to receive your feedback, queries and suggestions on the book at [thevishjain@gmail.com](mailto:thevishjain@gmail.com) and will attempt to incorporate the suggestions in the subsequent edition.

**CA Vishal Jain**

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***While every effort has been made in this guide to avoid any kind of errors or omissions, it is likely that errors may have crept in. Any mistake, error or discrepancy noted by the reader should be brought to the notice of the author so that suitable edits/ corrections shall be affected in the next edition. It is notified that the author will not be responsible for any damage or loss to anyone of any kind or in any manner whatsoever by the use of this guide.***



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He has been delivering seminars and corporate training sessions on GST and contributing by authoring various trending article series. He has been actively creating awareness on GST through his YouTube channel- “GST in Shorts”.

His core competency and area of expertise is indirect taxation including FTP, corporate taxation and audits.

He has held stage at varied level being a volunteer, participant and a winner at several National conventions and other competitions including National talent Hunt organized by ICAI.

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## Acknowledgements

- To the GOD and Guruji, coming up with this book would not have been possible without their blessings and teachings.
- To Shri Satish Kumar Jain and Smt. Alka Jain, my parents who always had been my guiding source and inspiration.
- Thank you, grand-parents, Smt. Darshan Devi Jain ji and Late Shri Jai Kumar Jain Ji for inheriting your traits of perseverance and hard work.
- I am also thankful to CA Himanshu Singhal ji and CA Ashish Chaudhary ji, who gave me a thought and encouraged to write this book. I value the encouragement and help received from them.
- I acknowledge the unfailing co-operation and constant support of my sister CA Kanika Jain, who is a practising Chartered Accountant.

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# 1.

## GST Annual Return Basics

### LEARNING OBJECTIVE:

This chapter would enable the readers to understand about the basics of GST annual return and the idea behind it.

**On July 1, 2017, the GST law was introduced in India with three monthly returns for a normal tax payer:**

1. GSTR 1 –for reporting details of outward supplies
2. GSTR 2 – for reporting details of Inward supplies
3. GSTR 3- **GSTR-3** would be a consolidated monthly return and will contain details of tax liability along with the tax collected on outward supplies and tax paid on inward supplies by registered person. It would be auto-populated through **GSTR-1** and **GSTR-2** of the registered person.

The system was designed to include minimal manual intervention and system itself would be updating records, however, the dreams of such smooth transition shattered with the GSTN failing to provide the robust IT infrastructure required for the job. A simplified return, GSTR 3B was introduced in No-time as a damage control measure, requiring the registered person to declare the summary of the outward supplies and outward supplies affected during the tax period.

In addition to the above returns, the GST law makes provisions for the 'Annual return' and 'Annual audit report', the conversation between Mr. Jain and Mr. GST would help us understanding the concept of GST annual return and idea behind it. Following are the excerpts of their conversation:

1. **Happy birthday Mr. GST, congratulations on turning 2, can you please guide me on what is this GST annual return?**

Thank you, Mr. Jain, under GST law, section 44 requires every registered person to file a return on annual basis for a FY in Form GSTR 9, containing the details of outward and inward supplies on annual basis.

2. **But why? When a registered person is already filing GSTR 1, GSTR 3B for a tax period, then why annual reporting is required?**

GSTR 9 is nothing, but the consolidation of the details already punched in GSTR 1, GSTR 3B and GSTR 2A, in a more comprehensive manner with some additional information requirements.

3. **But is that all! I mean there must be something more attached to it you know, as the government is not asking us to just compile the already filled details?**

Oh yes! Absolutely, the format of GSTR 9, as notified is based on the premise that the details of outward supply appearing in the GSTR 1 and GSTR 3B are in agreement with each other, further, the details of ITC as appearing in GSTR 2A and GSTR 3B are in concurrence with each other and how ideally it should be.

Having said that, I know being the first year of implementation some mistakes are bound to happen and if there is any mismatch between the details reported in GSTR 1 & 3B or GSTR 2A & 3B, as the case may be, then my friend it is your last chance to rectify the same i.e. GSTR 9 can be used as a tool to report the undisclosed supplies or supplies omitted to be disclosed in the monthly filled returns.



4. **But I have heard that GSTR-9 cannot be used for rectification of mistake. Is it not true?**

Partially true. Initial format of GSTR-9 was based on the details furnished in periodical returns (GSTR-1/GSTR-3B). However, later on, Government modified the format with specific instructions that additional liabilities can be reported in the Return.

This itself indicates the intention of Government that the business should disclose correct turnover and tax payable thereon in GSTR-9. Unfortunately, the form has not been adequately modified to fulfil this intention of Government.

Having said so, even if still there could be argument of experts that no additional turnover or liability may be disclosed in the GSTR-9, but I feel that if correct turnover/liability is declared and paid, no one could question your bonafide in future.

5. **Okay, so from where the GSTR 9 should be prepared, I mean from GSTR 1 or GSTR3B or books?**

The details of outward supplies should flow from GSTR 1 and the details of inward supplies including RCM should flow from GSTR 3B on the premise that they are in agreement with the details appearing in the books. However, if there is any mismatch between the details of outward supply in GSTR 1 and GSTR 3B, then:

**CASE I-** The outward supplies reported in GSTR 3B exceeds the details of outward supplies reported in GSTR1.

↓  
Since, the payment of tax is made through GSTR 3B and the details appearing in GSTR 3B should be reported in GSTR 9.

**CASE II-** The outward supplies reported in GSTR 1 exceeds the details appearing in GSTR 3B.

↓  
The difference between the two is reported in the returns for the FY 2018-19.

↓  
The details originally reported in the GSTR 1 for the FY 2017-18 should be reported in table 4 of GSTR 9\* **and the difference rectified in 2018-19 should be reported in table V of the GSTR 9\*.**

\* these table will be discussed later in the clause by clause analysis of the form GSTR 9.

↙ ↘  
Not yet rectified.

↓  
The figures punched in GSTR 3B should be reported here, and the difference between the tax payable and already paid should be paid through FORM DRC-03\*.

**Note:** In case the details of outward supplies in GSTR 3B is not in agreement with the details appearing in the books, then the details in the books will prevail.

**Further,** in case the details of ITC in GSTR 3B is in excess of what is appearing in the ITC receivable ledger, then the excess credit is required to be reversed through Form DRC 03 and in case the amount in ITC receivable ledger is in excess of what is appearing in GSTR 3B, then such excess credit in books would stand lapsed.

6. **Huh, such a drag, I'm not going to file these forms, what harm will it make?**

Bro listen,

- Department can send you notice under section 46- prem patra k liye tayar rehna;
- Late fees upto INR 200/ day (CGST +SGST) or 0.25% of the turnover in state, whichever is lower;
- Penalty under section 125 upto INR 50,000 (CGST +SGST).



7. **I'm a composition dealer should I also file GSTR 9?**

No GSTR '9A is required to be filled by the composition dealers.

8. **Am I required to file annual return even if:**

- **I have obtained registration only for making payment of taxes on reverse charge basis?**  
• Yes
- **No outward supply whatsoever only inward supply?**  
• Yes
- **No activity whatsoever i.e. no inward supply no outward supply?**  
• Yes
- **I have cancelled my registration in 17-18 still am I required to file GSTR-9?**  
• Yes

9. **“BHAI KOI CHODA HAI APNE JISKO NAHI BHARNA ANNUAL RETURN???”**

Off course  
– casual taxable person  
-non-resident taxable person  
-input service distributor  
-tax deductor under section 51  
-tax collector under section 52  
- supplier of OIDAR services

10. **Koi CA certificate chahiye GSTR-9 ke liye???**

Nopes

11. **I have not filed some/all of return for the FY 17-18?**

You have to file all the returns first so as to enable yourself to file GSTR 9.

12. **I have filed all my returns late for FY 17-18 in 18-19 what should I do?**

GSTR-9 can be filled even if returns are filed belatedly.

13. **whether GSTR-9 is required to be filed for all GSTIN or on PAN based?**

It is to be filed for all GSTIN registered on the same PAN separately.

14. **What is the last date to file GSTR-9 for FY-17-18?**

For FY 17-18 GSTR-9 can be filed upto August 30, 2019.

15. **I was registered as a composition dealer for some part of the FY and then switched to regular registration???**

Both GSTR-9 & GSTR-9A are required to be filed for respective period.

16. **Is there any offline tool to file the same?** .

Yes, offline utility can be downloaded from GST portal

17. **As the due date for filing GSTR-9 is approaching near, will it be feasible to punch data on random basis and revise the same later on?** .

Off course not, as GSTR-9 once filed can't be revised. One must exercise due care and diligence while filing GSTR-9.

18. **Can additional liability be paid while filing GSTR-9??** .

Yes same can be paid through FORM DRC-03 in cash.

19. **Whether ITC missed till 31/3/19 pertaining to FY 17-18 can be availed through GSTR-9?** .

NO ITC not availed in GSTR-3B can't be availed through GSTR-9.

20. **You were also saying something about GST audit , what is it & how it is related to GSTR-9?** .

GSTR-9 and GSTR-9C (audit) are related concepts. GSTR-9 is required to be filed by every registered person irrespective of turnover, however GSTR-9C is required to be filed by only those persons whose turnover exceeds 2 crore and is required to be certified by CA or CMA in practice.

# 2.

## Clause by Clause Analysis of GSTR 9

### LEARNING OBJECTIVE:

This chapter would enable the readers to perform a clause by clause analysis of the mammoth form of GST annual return.

After understanding the basics of GSTR 9, we will be unleashing what's lying beneath these mammoth forms by performing a clause-by clause analysis of GSTR 9.

The Form GSTR 9 is divided into 6 parts with 19 tables, let us understand the content of each table in detail:

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

Pt I	Basic Details	Analysis
1	Financial Year	The details of the FY for which the annual return is being filled is required to be mentioned here. In for the first year of GST, although it was implemented from July 1, 2017, still the FY would be from April 17 to March 2018, though the details would be punched from July 1, 2017 to March 31, 2018.
2	GSTIN	Since, the annual return is to be filled separately for all the registrations under same PAN, the GSTIN of the specific unit is to be provided.
3A	Legal Name	The legal name under which the business activities are being carried out. The trade name may differ from the legal name such as 'D-mart' may be the trader name but the legal name is "Avenue supermarts Limited" or for instance, a proprietor CA firm may be Jain Kanika & Company, that's the trade name, but the legal name is Kanika Jain. In case the assessee is not having any trade name then in such cases the table 3B shall be left blank.
3B	Trade Name (if any)	

Part II of the GSTR 9 captures the details of the outward and inward supplies made during the financial year. This part consists of 2 tables:

**Table 4-** It captures the details of advances, and outward supplies made during the financial year on which tax is payable by the registered person including the inward supplies on which tax is to be paid by him under reverse charge basis.

The contents of table 4 is as follows:

Pt II	Details of Outward and inward supplies made 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 made during the financial year on which tax is payable					

#### Instructions- 4A

As per the instructions provided in the CGST Rules, 2017, Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 **may be** used for filling up these details.

<b>A</b>	Supplies made to un-registered persons (B2C)	<ul style="list-style-type: none"><li>• In this row the sum total of outward (which are liable to GST) made to unregistered person (both B2C small and B2C Large) is required to be disclosed.</li><li>• Both intra-state as well as inter-state supplies needs to be disclosed here.</li><li>• Supplies made to UIN holders will not be reported here, though they are not a 'registered person'.</li><li>• The disclosure is to be made net of credit and debit notes issued in respect of such supplies during the FY 2017-18.</li><li>• Further, any amendments made in the details of B2C supplies during the FY should be disclosed.</li><li>• Credit and debit notes issued in respect of such supplies after the end of the FY 17-18 i.e. in FY 2018-19 will not be reduced from here and will be reflected in Part V of the FORM GSTR 9.</li></ul>
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#### Instructions-4B

Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of **FORM GSTR-1** may be used for filling up these details.

<b>B</b>	Supplies made to registered persons (B2B)	<ul style="list-style-type: none"><li>• In this row the sum total of outward (which are liable to GST) made to registered person is required to be disclosed.</li><li>• Both intra-state as well as inter-state supplies needs to be disclosed here.</li><li>• <b>Merchant exporting in terms of notification 41/2017 IGST-Rate dated 23<sup>rd</sup> October 2017, will be reported here.</b></li><li>• Supplies made to UIN holders will be reported here, though they are not a 'registered person'.</li><li>• shall not include supplies on which tax is to be paid by the recipient on reverse charge basis.</li><li>• The disclosure is to be made without taking any impact of issued in respect of such supplies during the FY 2017-18 i.e. gross of credit and debit notes.</li><li>• The credit/ debit notes issued and reported within the FY 2017-18 would be disclosed in table 4I and 4J respectively.</li><li>• Amendments made in the details furnished within the FY 2017-18 will NOT be disclosed here and will be shown in table 4K or 4L.</li><li>• Credit notes, debit notes and other amendments relating to FY 17-18, made or disclosed in FY 18-19 would be disclosed in part V of GSTR 9.</li></ul>
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#### Instructions-4C

Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of **FORM GSTR-1** may be used for filling up these details.

<b>C</b>	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	<ul style="list-style-type: none"><li>• Only exports (Goods as well as services) with payment of tax is to be disclosed here.</li><li>• Supplies made to SEZ on payment of tax will be disclosed in table 4D.</li></ul>
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- There is a difference in ‘deemed exports’ and ‘exports’, only ‘actual exports’ on payment of tax will be shown here. Deemed exports will be disclosed in table 4E.
- **Also, merchant exporting in terms of notification no. 41/2017 IGST-Rate dated 23<sup>rd</sup> October 2017, will not be reported here. IT will be reported in the table 4B above.**
- Advances received for export of services will not be included here. If exports against such advances is made during the year then disclosure is required.
- The credit note, debit note or amendments made to the reported figures during the FY 2017-18 will be disclosed in table 4I to 4L.
- The credit note, debit note or amendments relating to FY 17-18 but disclosed in FY 18-19 will be disclosed in Part V.
- Zero-rated supplies without payment of tax under LUT or bond will be disclosed in table 5.

#### Instructions-4D

Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.

<b>D</b>	Supply to SEZs on payment of tax	<ul style="list-style-type: none"> <li>• Supply of goods as well as services with payment of tax to the SEZ unit or developer is to be disclosed here.</li> <li>• Supplies made to SEZ units or developer without payment of tax will be disclosed in table 5.</li> <li>• The credit note, debit note or amendments made to the reported figures during the FY 2017-18 will be disclosed in table 4I to 4L.</li> <li>• The credit note, debit note or amendments relating to FY 17-18 but disclosed in FY 18-19 will be disclosed in Part V.</li> </ul>
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#### Instructions-4E

Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of **FORM GSTR-1** may be used for filling up these details.

<b>E</b>	Deemed Exports	<ul style="list-style-type: none"> <li>• Deemed exports as referred in section 147 read with notification no. 48/2017-CT dated October 18, 2017 would be disclosed here.</li> <li>• Only 4 transactions are regarded as ‘deemed exports viz. <ol style="list-style-type: none"> <li>1. Supply of goods against advance authorization</li> <li>2. Supply of capital goods against EPCG authorization</li> <li>3. Supply of goods to EOU (export-oriented undertakings) (</li> <li>4. Supply of gold by bank/PSU specified in Notification no. 50/2017-Customs dated 30th June 2017.</li> </ol> </li> <li>• The credit note, debit note or amendments made to the reported figures during the FY 2017-18 will be disclosed in table 4I to 4L.</li> <li>• The credit note, debit note or amendments relating to FY 17-18 but disclosed in FY 18-19 will be disclosed in Part V.</li> </ul>
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#### Instructions-4F

Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of **FORM GSTR-1** may be used for filling up these details.

<b>F</b>	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	<ul style="list-style-type: none"> <li>For supplier of goods having aggregate turnover upto INR 1.5 crores, only those advances which were received till October 13, 2017 on which tax has been paid, but in respect of which the invoice has not been issued till March 31, 2018, would be shown here. (N.N. 40/2-17-CT dated Oct 13, 2017).</li> <li>For supplier of goods having aggregate turnover EXCEEDING INR 1.5 crores, only those advances which were received till November 10, 2017 on which tax has been paid, but in respect of which the invoice has not been issued till March 31, 2018, would be shown here. ( NN 66/2017-CT dated Nov 15, 2017).</li> <li>For supplier of services, reporting is required for those advances which remain unadjusted till March 31, 2018.</li> <li>The tax paid by the recipient on account of advance payment to the supplier for the inwards supplies on which tax is to be paid under reverse charge basis, will not be included here but will be shown in table 4G.</li> </ul>
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#### Instructions-4G

Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e.by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. **Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.**

<b>G</b>	Inward supplies on which tax is to be paid on reverse charge basis	<ul style="list-style-type: none"> <li>Taxes paid under reverse charge on inward supplies, is required to be reported.</li> <li>Inward supplies from unregistered person on which reverse charge was leviable under section 9(4) of CGST Act, 2017 or Section 5(4) of the IGST Act, 2017, till October 13, 2017. (N.N. 38/2017-CT(R) dated Oct 13, 2017).</li> <li>Inward supplies of goods or services notified under section 9(3) of CGST Act, 2017 or section 5(3) of IGST Act, 2017.</li> <li>Import of services including ocean freight and OIDAR services.</li> <li><b>Taxes paid on import of goods shall not be reported here as the same is not paid under reverse charge basis.</b></li> </ul>
<b>H</b>	Sub-total (A to G above)	Auto-populated

#### Instructions-4I

Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of **FORM GSTR-1** may be used for filling up these details.

<b>I</b>	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	<ul style="list-style-type: none"> <li>Credit notes issued during the FY 17-18 and disclosed in GSTR 1 till march 2018, will be reported here.</li> <li>Credit notes issued in respect of B2C domestic supplies will not be shown here and will be adjusted in table 4A.</li> <li>Financial credit notes, not bearing any GST impact will not be reported here.</li> <li>Credit notes issued during the FY 17-18 but reported in GSTR 1 of FY 18-19, will be reported in part V.</li> <li><b>Credit notes issued during the FY 18-19 for supplies relating to FY 17-18, two views are there:</b></li> </ul> <ol style="list-style-type: none"> <li><b>Report it in part V of GSTR 9 and the corresponding impact will be in table 5E of GSTR 9C, or</b></li> </ol>
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2. Do not disclose at all in GSTR 9 of the FY 2017-18 and disclose in the annual return of FY 18-19 only.

#### Instructions- 4J

Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of **FORM GSTR-1** may be used for filling up these details.

<b>J</b>	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	<ul style="list-style-type: none"> <li>Debit notes issued during the FY 17-18 and disclosed in GSTR 1 till march 2018, will be reported here.</li> <li>Debit notes issued in respect of B2C domestic supplies will not be shown here and will be adjusted in table 4A.</li> <li>Financial debit notes, not bearing any GST impact will not be shown here.</li> <li>Debit notes issued during the FY 17-18 but reported in GSTR 1 of FY 18-19, will be reported in part V.</li> <li><b>Debit notes issued during the FY 18-19 for supplies relating to FY 17-18, two view are possible:</b> <ol style="list-style-type: none"> <li><b>Report it in part V and the impact will be table 50 of GSTR 9C as no specific column is provided in this regard in GSR 9C, or</b></li> <li><b>Do not disclose if GSTR 9 of the FY 17-18 and just show in the GSTR 9 of FY 18-19.</b></li> </ol> </li> </ul>
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#### Instructions- 4K & 4L

Details of 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. Table 9A and Table 9C of **FORM GSTR-1** may be used for filling up these details.

<b>K</b>	Supplies / tax declared through Amendments (+)	<ul style="list-style-type: none"> <li>Details of amendments made during the FY 17-18, in respect of supplies made with payment of tax, which increase the output liability will be shown here.</li> <li>Amendments made in 2018-19 in relation to supplies made in 17-18 will be disclosed in part V.</li> </ul>
<b>L</b>	Supplies / tax reduced through Amendments (-)	<ul style="list-style-type: none"> <li>Details of amendments made during the FY 17-18, in respect of supplies made with payment of tax, which reduces the output liability will be shown here.</li> <li>Amendments made in 2018-19 in relation to supplies made in 17-18 will be disclosed in part V.</li> </ul>
<b>M</b>	Sub-total (I to L above)	Auto-populated
<b>N</b>	Supplies and advances on which tax is to be paid (H + M) above	Auto-populated

**Table 5-** It captures the details of Outward supplies made during the financial year on which tax is not payable such as:

- Exempt supplies
- Nil rated supplies
- Zero-rated supplies.



5

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

#### Instructions-5A

Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of **FORM GSTR-1** may be used for filling up these details.

<b>A</b>	Zero rated supply (Export) without payment of tax	<ul style="list-style-type: none"> <li>Exports (both goods and services) made without payment of tax under bond or LUT is to be reported here.</li> <li>The Credit note or debit note issued during the FY 17-18 are not to be adjusted here and would be disclosed in table 5H and 5I respectively.</li> <li>Amendments made to the details reported in GSTR 1, during the FY 17-18 would be reported in table 5J or 5K.</li> <li>Amendments made in FY 18-19 in respect of export supplies reported in 17-18 would be disclosed in part V.</li> <li>Supplies made to SEZ without payment of tax, is not to be reported here and would be reported in table 5B.</li> <li>Exports on payment of tax would be reported in table 4C above.</li> </ul>
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#### Instructions-5B

Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.

<b>B</b>	Supply to SEZs without payment of tax	<ul style="list-style-type: none"> <li>Supply to SEZ units or SEZ developers, without payment of tax under bond or LUT is to be reported here.</li> <li>The Credit note or debit note issued during the FY 17-18 are not to be adjusted here and would be disclosed in table 5H and 5I respectively.</li> <li>Amendments made to the details reported in GSTR 1, during the FY 17-18 would be reported in table 5J or 5K.</li> <li>Amendments made in FY 18-19 in respect of export supplies reported in 17-18 would be disclosed in part V.</li> <li>Exports are not to be reported here and would be reported in table 4C or 5B.</li> <li>Supplies to SEZ on payment of tax would be reported in table 4D above.</li> </ul>
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#### Instructions-5C

Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of **FORM GSTR-1** may be used for filling up these details.

<b>C</b>	Supplies on which tax is to be paid by the recipient on reverse charge basis	<ul style="list-style-type: none"> <li>The outward supplies on which the tax is to be paid by recipient on reverse charge basis.</li> <li>The supplies of goods or services notified under section 9(3) of the CGST Act, 2017 and section 5(3) of the IGST Act, 2017, via NN NN 4/2017-CT(R) tax dated Jun 28, 2017 and NN 13/ 2017-CT(R) tax dated Jun 28, 2017 as amended from time to time, are to be reported here.</li> <li>Outward supplies notified under aforesaid notifications but which remains exempt by virtue of NN 12/ 2017-CT(R) tax dated Jun 28, 2017, such as services by arbitral tribunal, firm of advocates or senior advocates to non-business entities etc., will not be reported here. These would be reported in Table 5D.</li> <li>Details of credit notes and debit notes are to be reported separately in table 5H and 5I respectively.</li> </ul>
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- Details of amendments during the FY 17-18 would be reported in table 5J and 5K.

#### Instructions-5D, 5E, 5F

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).**

<b>D</b>	Exempted	<ul style="list-style-type: none"> <li>• Value of supply exempted under section 11 of the CGST Act, 2017 or Section 6 of the IGST Act, 2017 by virtue of NN 2/2017-CT(R) tax dated Jun 28, 2017 for goods and NN 12/ 2017- CT(R) tax dated Jun 28, 2017 for services.</li> <li>• Nil-rated supplies will not be reported here. Although the term ‘Nil rated’ has not been defined under law and the term ‘exempt supply’ includes nil-rated supplies, still it is understood to mean those supplies which contains 0% tax rate in the tariff itself, and on the contrary, the exempted supply would mean the supply which has been exempted under section 11.</li> <li>• Zero-rated supplies will not be reported here as the same includes only ‘EXPORTS’ and supply to SEZ. These would be shown in table 4C and 4D or table 5A and 5B respectively.</li> <li>• Non-taxable supply such as 5 petroleum products and alcoholic liquor for human consumption will be reported in table 5F.</li> <li>• Supply to merchant exporters as referred to in NN 40/ 2017-Central tax (Rate), dated 23-Oct-2017 notified a lower rate of 0.05% CGST for intra-State supplies made to registered merchant exporters, will not be included here although the exemption is issued under section 11(1). The same would be reported in table 4B.</li> <li>• Invoice-cum-bill of supply issued by a Registered Person supplying taxable as well as exempt supply shall bifurcate the exempt supplies to be reported in this Table.</li> </ul>
<b>E</b>	Nil Rated	<ul style="list-style-type: none"> <li>• Supplies which contains 0% tax rate in the tariff NN 1/ 2017-CT(R) dated Jun 28, 2017 for goods and NN 11/2017- CT(R) dated Jun 28, 2017 for services, will be reported here.</li> <li>• Non-taxable supplies shall not be reported here.</li> </ul>
<b>F</b>	Non-GST Supply (includes 'no supply')	<ul style="list-style-type: none"> <li>• Non-taxable supply such as 5 petroleum products and alcoholic liquor for human consumption will be reported here.</li> <li>• As per instructions, a transaction which is not regarded as supply either by virtue of schedule III or otherwise, will not be reported here.</li> <li>• <b>High sea sales</b> as referred to in Circular No. 33/ 2017-Customs, dated Aug 30, 2017, would be reported here.</li> <li>• <b>Sales from bonded warehouse</b> as referred to in Circular No. 3/ 1/ 2018-IGST dated May 25, 2018, would be reported here.</li> </ul>

**G** Sub-total (A to F above)

Auto-populated

#### Instructions-5H

Aggregate value of credit notes issued in respect of supplies declared in 5A,5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of **FORM GSTR-1** may be used for filling up these details.

<b>H</b>	Credit Notes issued in respect of transactions specified in A to F above (-)	<ul style="list-style-type: none"> <li>• Credit notes issued during the FY 17-18 and disclosed in GSTR 1 till march 2018, will be reported here.</li> <li>• Financial credit notes, not bearing any GST impact will not be reported here.</li> </ul>
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		<ul style="list-style-type: none"> <li>• Credit notes issued during the FY 17-18 but reported in GSTR 1 of FY 18-19, will be reported in part V.</li> <li>• <b>Credit notes issued during the FY 18-19 for supplies relating to FY 17-18, two views are there:</b> <ol style="list-style-type: none"> <li>1. <b>Report it in part V of GSTR 9 and the corresponding impact will be in table 5E of GSTR 9C, or</b></li> <li>2. <b>Do not disclose at all in GSTR 9 of the FY 2017-18 and disclose in the annual return of FY 18-19 only.</b></li> </ol> </li> </ul>
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#### Instructions-5I

Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of **FORM GSTR-1** may be used for filling up these details.

<b>I</b>	Debit Notes issued in respect of transactions specified in A to F above (+)	<ul style="list-style-type: none"> <li>• Debit notes issued during the FY 17-18 and disclosed in GSTR 1 till march 2018, will be reported here.</li> <li>• Financial debit notes, not bearing any GST impact will not be shown here.</li> <li>• Debit notes issued during the FY 17-18 but reported in GSTR 1 of FY 18-19, will be reported in part V.</li> <li>• <b>Debit notes issued during the FY 18-19 for supplies relating to FY 17-18, two view are possible:</b> <ol style="list-style-type: none"> <li>1. <b>Report it in part V and the impact will be table 5O of GSTR 9C as no specific column is provided in this regard in GSR 9C, or</b></li> <li>2. <b>Do not disclose if GSTR 9 of the FY 17-18 and just show in the GTSR 9 of FY 18-19.</b></li> </ol> </li> </ul>
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#### Instructions-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. Table 9A and Table 9C of **FORM GSTR-1** may be used for filling up these details.

<b>J</b>	Supplies declared through Amendments (+)	<ul style="list-style-type: none"> <li>• Details of amendments made during the FY 17-18, which increases the value of supply will be shown here.</li> <li>• Amendments made in 2018-19 in relation to supplies made in 17-18 will be disclosed in part V.</li> </ul>
<b>K</b>	Supplies reduced through Amendments (-)	<ul style="list-style-type: none"> <li>• Details of amendments made during the FY 17-18, which reduces the value of supply will be shown here.</li> <li>• Amendments made in 2018-19 in relation to supplies made in 17-18 will be disclosed in part V.</li> </ul>
<b>L</b>	Sub-Total (H to K above) <sup>2</sup>	Auto-populated
<b>M</b>	Turnover on which tax is not to be paid (G + L above)	Auto-populated

#### Instructions-5N

Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

<b>N</b>	Total Turnover (including advances) (4N + 5M - 4G above)	<ul style="list-style-type: none"> <li>• Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here</li> <li>• This shall also include the amount of advance on which tax is paid but invoices have not been issued in the current year.</li> <li>• However, this Table shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.</li> </ul>
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This part deals with the next 4 tables of GSTR 9, (table 6 to table 9), which primarily relates to the details of the input tax credit.

Pt III	Details of ITC for the financial year								
	Description	Type	Central Tax	State Tax/U T Tax	Integrated Tax	Cess			
	1	2	3	4	5	6			
6	Details of ITC availed during the financial year								
<b>Instructions-Table 6A</b>									
Total input tax credit availed in Table 4A of <b>FORM GSTR-3B</b> for the taxpayer would be auto-populated here.									
<b>A</b>	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<ul style="list-style-type: none"> <li>The amount of ITC already availed in GSTR 3B upto March 2018 will be <b>Auto-populated</b> here.</li> <li>ITC availed on all inward supplies through GSTR 3B will be reflected here.</li> <li>The amount punched in Table 4A of GSTR 3B will be reflected here.</li> <li>ITC received from ISD will be reported here.</li> <li>The transitional credit will be reported in table 6 K and 6L.</li> <li>This is a non-editable field.</li> </ul>							
<b>Instructions-Table 6B</b>									
Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of <b>FORM GSTR-3B</b> may be used for filling up these details. This 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.									
<b>B</b>	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #ADD8E6;">Inputs</td> </tr> <tr> <td style="background-color: #ADD8E6;">Capital Goods</td> </tr> <tr> <td style="background-color: #ADD8E6;">Input Services</td> </tr> </table>	Inputs	Capital Goods	Input Services	<b>Source:</b> <ul style="list-style-type: none"> <li><b>The figures of ITC as per Input Tax Credit Register maintained by the registered person based on which ITC had been availed in the monthly GSTR-3B to be reported here.</b></li> <li>It shall also include the ITC on services received from SEZ.</li> <li>The figures are required to be bifurcated into the ITC availed on: <ul style="list-style-type: none"> <li>Inputs</li> <li>Input Services</li> <li>Capital Goods</li> </ul> </li> <li>Only amount of ITC is to be disclosed. Value of inward supplies needn't be reported here but will be handy while preparing table 14 of GSTR 9C.</li> <li>ITC availed through table 4A of GSTR 3B and reversed through table 4B of GSTR 3B, will be included here.</li> <li>Such bifurcation was not required to be reported in GSTR 3B, but the same is required in GSTR 9.</li> <li>If the Registered Person has disclosed gross total ITC [including ineligible ITC u/s 17(5)] in Table 4A of GSTR 3B and reduced the ineligible ITC in Table 4B (2) of GSTR 3B, then he should disclose the gross total ITC [including ineligible ITC u/s 17(5)]</li> </ul>			
Inputs									
Capital Goods									
Input Services									

in Table 6B of GSTR 9. The ineligible ITC u/s 17(5) would be disclosed in Table 7E of GSTR 9.

- This Table should contain data which has been disclosed in GSTR 3B for the period July 2017 to March 2018. Therefore, there is no scope for revision / addition of data which is available in books of accounts but not disclosed in GSTR 3B.

**Exclusions:** Following nature of ITC not to be covered in this column:

- ITC availed on tax paid under RCM.
- Import of goods and services
- ISD Credit
- ITC reclaimed which was reversed on account of non-payment to the vendor within 180 days as per section 16(2) read with Rule 37.
- ITC pertaining to financial period but availed in the GSTR-3B after end of financial year (i.e. 2017-18 invoices on which ITC availed in 2018-19)

**Comment:** There could be difference between ITC availed in GSTR-3B and ITC as per books of account. Such difference would form part of reconciliation statement in GSTR-9C.

#### Instructions-Table 6C

Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of **FORM GSTR-3B** may be used for filling up these details.

<b>C</b>	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	<ul style="list-style-type: none"> <li>• The details of inward supplies on which tax is paid under reverse charge basis and whose ITC is availed upto March 2018, is to be reported.</li> <li>• Supplies only from unregistered person will be disclosed here whether tax paid under 9 (3) or 9 (4).</li> <li>• In addition to inward supplies under section 9(3), supplies taxable under section 9(4) gets covered till October 12, 2017 only (N.N. 38/2017-CT(R)).</li> <li>• In other words, inward supplies for which self-invoicing is required is to be reported here.</li> </ul>
		Capital Goods	
		Input Services	

#### Exclusion

- Supplies on which ITC is availed in FY 2018-19, will be reported in Part V.
- Supplies from registered person will be disclosed in table 6D.
- Import of services, although liable to reverse charge, will be reported in Table 6F.
- In case the ITC is not availed, reporting is not required.

#### Instructions-Table 6D

Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as



ITC on inputs, capital goods and input services. Table 4(A)(3) of **FORM GSTR-3B** may be used for filling up these details.

<b>D</b>	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	<ul style="list-style-type: none"> <li>The details of inward supplies on which tax is paid under reverse charge basis and whose ITC is availed upto March 2018, is to be reported.</li> <li>Supplies on which ITC is availed in FY 2018-19, will be reported in Part V.</li> <li>Supplies only from registered person will be disclosed here.</li> <li>inward supplies under section 9(3) will only get covered.</li> <li>In case the ITC is not availed, reporting in not required.</li> </ul>
		Capital Goods	
		Input Services	

#### Instructions-Table 6E

Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of **FORM GSTR-3B** may be used for filling up these details.

<b>E</b>	Import of goods (including supplies from SEZs)	Inputs	<ul style="list-style-type: none"> <li>ITC availed on import of goods is to be reported here.</li> <li>Inward supplies of goods from SEZ would be reported here.</li> <li>Only IGST will be reported, customs duty i.e. BCD, social welfare surcharge will not be reported.</li> <li>ITC availed from July 2017 to March 2018 will be disclosed here.</li> <li>ITC availed in 2018-19 in respect of bill of entry pertaining to FY 2017-18 will be reported in Part V.</li> </ul> <p><i>Note: The Government has clarified vide press release dated 4.6.2019 that import of goods on which ITC have been availed (whether in 2017-18 or 2018-19) to be disclosed here. However, it is to be noted that if the ITC availed in 2018-19 is shown here, it would result in wrong disclosure of ITC as such credit was not available for utilization for the FY 2017-18 which has to be suitably explained by auditor in GSTR-9C.</i></p>
		Capital Goods	

#### Instructions-Table 6F

Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of **FORM GSTR-3B** may be used for filling up these details.

<b>F</b>	Import of services (excluding inward supplies from SEZs)	<ul style="list-style-type: none"> <li>ITC availed on import of services will be reported.</li> <li>The details would be available in the table 4(A)(2) of GSTR-3B.</li> <li>In case of services provided by SEZ to DTA, the tax is charged by the SEZ itself and hence such supplies do not get covered in the RCM.</li> <li>Import of service means: <ul style="list-style-type: none"> <li>Supplier- outside India</li> <li>Recipient- In India</li> <li>POS- India</li> </ul> </li> </ul>
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#### Instructions-Table 6G

Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of **FORM GSTR-3B** may be used for filling up these details.

<b>G</b>	ITC received from ISD	<ul style="list-style-type: none"> <li>Aggregate value of ITC received from input service distributor will be reported here.</li> <li>Only eligible portion received from ISD is to be reported here.</li> <li>The details would be available in the table 4(A)(4) of GSTR-3B</li> </ul>
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		<ul style="list-style-type: none"> <li>Ineligible credit received from ISD will not appear.</li> <li>The figures should be reported after considering the effect of ISD credit notes.</li> </ul>
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#### Instructions-Table 6H

Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.

<b>H</b>	Amount of ITC reclaimed (other than B above) under the provisions of the Act	<ul style="list-style-type: none"> <li>This table specifically deals with the situation where the credit was availed at first with subsequent reversal and re-availment of the same.</li> <li>The situation could arise where ITC, which was earlier reversed pursuant to section 16(2) r/w rule 37, on account of non-payment of ITC to the vendor, is reclaimed.</li> <li>ITC reversed in 2017-18 but reclaimed in 18-19 will be reported in part V.</li> <li>Ex: <ul style="list-style-type: none"> <li>Total ITC availed during the period is Rs.1,00,000/-</li> <li>Less: The ITC reversed due to non-payment of value including tax to the supplier is Rs.20,000/-</li> <li>Add: The ITC reclaimed after payment made to the supplier is Rs.8,000/-</li> </ul> </li> </ul> <p>In this ex; the ITC to be disclosed in</p> <ul style="list-style-type: none"> <li>table 6B is Rs.92,000/-</li> <li>table 6H is Rs.8,000/-</li> <li>table 7A is Rs.12,000/- [20,000-8,000]</li> </ul>
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<b>I</b>	Sub-Total (B to H above)	Auto-populated
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#### Instructions-Table 6J

The difference between the total amount of input tax credit availed through **FORM GSTR-3B** and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.

<b>J</b>	Difference (I - A above)	<ul style="list-style-type: none"> <li>This is an auto-populated field.</li> <li>This should be 'zero'.</li> <li>The difference in this column should be zero. However, in case the difference is in negative, the registered person has to identify the reason of such differences. If the difference is on account of excess availment of ITC for which no supporting exists, it may have to be paid through DRC-03.</li> </ul>
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#### Instructions-Table 6K

Details of transition credit received in the electronic credit ledger on filing of **FORM GST TRAN-I** including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.

<b>K</b>	Transition Credit through TRAN-I (including revisions if any)	<ul style="list-style-type: none"> <li>Details of transitional credit obtained through GST FORM TRAN -1 would be reflected here.</li> <li>In case the TRAN-1 was not filled in FY 18 due to <b>technical glitches</b>, and has been filled in FY 19 upto March 31, 2019, in pursuance of Rule 117(1A), then such credit would not be reported here.</li> </ul>
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#### Instructions-Table 6L

Details of transition credit received in the electronic credit ledger after filing of **FORM GST TRAN-II** shall be declared here.

<b>L</b>	Transition Credit through TRAN-II	<ul style="list-style-type: none"> <li>Details of transitional credit obtained through GST FORM TRAN -2 would be reflected here.</li> <li>In case the TRAN -2 credit is reflected in Electronic credit ledger in 2018-19 or upto April 30, 2019 pursuant to rule 117(4), then the same would not be reported here.</li> </ul>
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#### Instructions-Table 6M



Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through **FORM ITC- 01** and **FORM ITC-02** in the financial year shall be declared here.

<b>M</b>	Any other ITC availed but not specified above	<ul style="list-style-type: none"> <li>ITC availed due to reasons other than listed above, would be reported here.</li> <li>Ex: the credit transferred by the transferor company to transferee company under Form ITC-02 or the ITC availed by the composition scheme when he is opted out from the composition scheme to regular.</li> </ul> <p><i>Note: This table should not be construed as residuary table wherein any non-reconciled/ unexplainable ITC could be added. It should be on account of specific reasons as indicated above.</i></p>
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<b>N</b>	Sub-total (K to M above)	Auto-populated
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<b>O</b>	Total ITC availed (I + N above)	Auto-populated
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<b>7</b>	Details of ITC Reversed and Ineligible ITC for the financial year	
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**Instructions-Table 7A, 7B, 7C, 7D**

Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here.

<b>A</b>	As per Rule 37	<ul style="list-style-type: none"> <li>ITC reversed and reported in table 4B of GSTR 3B during the period July 2017 to March 2018, would be reported here.</li> <li>In case the amount of ITC required to be reversed is shown by reducing the ITC in table 4A of GSTR 3B, then no amount would be disclosed here.</li> <li><b>Rule 37:</b> ITC reversed on account of non-payment to the vendor for a period beyond 180 days of the invoice date.</li> <li><b>Rule 39:</b> ITC reversed on account of ISD credit notes received.</li> <li><b>Rule 42 &amp; Rule 43:</b> ITC reversed on account of common inward supplies being used partly for business purposes and partly for non-business purposes, or partly used for making taxable supplies, including zero-rated supplies and partly for making exempt supplies.</li> </ul> <p><i>Comment:</i></p> <ul style="list-style-type: none"> <li>In case of Rule 42/43, there is requirement of reversal of ITC on monthly as well as on annual basis. This column should contain only such ITC which has been reversed in the monthly return.</li> <li>There could be instances where the ITC reversed under these provisions is less than ITC required to be reversed or some ineligible ITC has been availed based on the invoice issued by ISD. There is no specific column for reversal of such ITC in the GSTR-9. In the absence of the same, there could be <b>two approach</b> to deal with the same:               <ol style="list-style-type: none"> <li>The ITC in these columns may be shown net of ineligible ITC. This would result in difference between ITC availed as per GSTR-3B viz a viz final ITC to be taken in GSTR-9 which may have to be explained by the auditor in GSTR-9C.</li> <li>Such excess credit may be reversed by disclosing it in the Table 7H of the GSTR-9. In both the cases, the differential credit may be paid through DRC-03. There would be difference to that extent in Table 12 of GSTR-9C which could be explained by the auditor along with giving details of DRC-03 based on which such ITC has been reversed.</li> </ol> </li> </ul>
<b>B</b>	As per Rule 39	
<b>C</b>	As per Rule 42	
<b>D</b>	As per Rule 43	

**Instructions-Table 7E, 7F, 7G, 7H**

This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under **FORM GST TRAN-I** or **FORM GST TRAN-II** and then subsequently reversed. Table 4(B) of **FORM GSTR 3B** may be used for filling up these details. Any ITC reversed through **FORM ITC**

03 shall be declared in 7H. If the amount stated in Table 4D of **FORM GSTR-3B** was not included in table 4A of **FORM GSTR-3B**, then no entry should be made in table 7E of **FORM GSTR-9**. However, if amount mentioned in table 4D of **FORM GSTR-3B** was included in table 4A of **FORM GSTR-3B**, then entry will come in 7E of **FORM GSTR-9**.

<b>E</b>	As per section 17(5)	<ul style="list-style-type: none"> <li>Taxes paid on the inward supplies listed in section 17(5) and is reported in table 4B of GSTR 3B, after availing the same in table 4A of GSTR 3B, would be reported here.</li> <li>In case the amount of taxes paid on the inward supplies listed in section 17(5) is merely disclosed in table 4C of GSTR 3B, then such amount would not be reported anywhere in GSTR 9.</li> <li>Normally, the registered persons do not include the ineligible credit in their GSTR-3B and hence this column should be nil. However, there could be instances where ITC is availed but it becomes ineligible subsequently (i.e. goods lost, stolen, destroyed etc). This Table should capture all such ITC which have been reversed by the registered person u/s 17 (5) of the Act.</li> </ul>
<b>F</b>	Reversal of TRAN-I credit	<ul style="list-style-type: none"> <li>Transitional credit availed, as reported in table 6K and 6L above, and reversed would be reported here.</li> </ul>
<b>G</b>	Reversal of TRAN-II credit	
<b>H</b>	Other reversals (pl. specify)	<ul style="list-style-type: none"> <li>Reversal of ITC on account of grounds other than listed above, such as reversal of ITC on cancellation of registration under section 29(5) r/w rule 44.</li> <li>Any other amount of ineligible credit which registered person comes across at the time of preparation of GSTR-9 may also be reversed here and tax paid through DRC-03.</li> </ul>
<b>I</b>	Total ITC Reversed (A to H above)	
<b>J</b>	Net ITC Available for Utilization (60 - 7I)	Auto-populated
<b>8</b>	Other ITC related information	

#### Instructions-Table 8A

The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 and reflected in **FORM GSTR-2A** (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their **FORM GSTR-1**.

<b>A</b>	ITC as per GSTR-2A (Table 3 & 5 thereof)	<ul style="list-style-type: none"> <li>GSTR-2A has following tables: <ul style="list-style-type: none"> <li>Table 3: for normal inward supply where vendor has reported invoice in GSTR-1</li> <li>Table 4: Supplier registered under GST Law but the supplies made by them is liable under RCM for the recipient of supply</li> <li>Table 5: Credit Note/Debit Note issued by the supplier against original supply</li> <li>Table 6: Invoice issued by ISD based on which the ITC appears in GSTR-2A of the recipient entity</li> </ul> </li> <li>Out of above tables, only Table 3 and 5 (invoice issued by vendors and adjustment thereto on account of debit notes/credit notes issued) would only get reflected in this table.</li> <li>ITC on import of services and on supplies under RCM is not considered here.</li> <li>Table seeks at the comparison of ITC being reflected in GSTR 2A and the ITC availed in GSTR 3B.</li> <li>There is no breakup available for the information auto populated in this table. The taxpayer is required to download GSTR 2A from</li> </ul>
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common portal to examine the details as per Table 3 and 5 of GSTR-2A so that the break up can be compared with the ITC availed in GSTR-3B.

**Instructions-Table 8B**

The input tax credit as declared in Table 6B and 6H shall be auto-populated here.

<b>B</b>	ITC as per sum total of 6(B) and 6(H) above	<ul style="list-style-type: none"> <li>Here, the figures auto-populates from the table 6(B) and 6(H) above, which reflects the credit availed or re-availed on the inward supplies under forward charge, respectively.</li> </ul>
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**Instructions-Table 8C**

Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of **FORM GSTR-3B** may be used for filling up these details.

<b>C</b>	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	<ul style="list-style-type: none"> <li>The ITC booked in 17-18 is availed in GSTR 3B in 18-19, will be reported here.</li> <li>This would be same figure as reported in table 13 of GSTR 9 other than ITC availed on RCM.</li> </ul>
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**Instructions-Table 8D**

Aggregate value of the input tax credit which was available in **FORM GSTR- 2A** (table 3 & 5 only) but not availed in **FORM GSTR-3B** returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in **FORM GSTR-3B** was greater than the credit available in **FORM GSTR-2A**. In such cases, the value in row 8D shall be negative.

<b>D</b>	Difference [A-(B+C)]	<ul style="list-style-type: none"> <li>This indicates the difference between the ITC reflecting in GSTR 2A and the ITC availed in books, on normal inward supplies.</li> <li>A positive figure would reflect the short availment of ITC in GSTR 3B and could be on account of:               <ol style="list-style-type: none"> <li>Inward supplies on which the ITC is blocked under section 17(5), or</li> <li>Inward supplies not belonging to the registered person, or</li> <li>ITC omitted to be availed.</li> <li>Double reporting of the invoices by the vendor.</li> </ol> </li> <li>The above reason for differences is also required to be reported in table 8E and table 8F.</li> <li>On the other hand, the negative figures would reflect the excess availment of ITC. It could be on account of:               <ol style="list-style-type: none"> <li>Invoices not reported by the vendor in its GSTR 1.</li> <li>Excess availment of ITC.</li> </ol> </li> <li>The appearance of negative figures would be matter of concern.</li> </ul>
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**Instructions-Table 8E, 8F**

The credit which was available and not availed in **FORM GSTR-3B** and the credit was not availed in **FORM GSTR-3B** as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.

<b>E</b>	ITC available but not availed	<ul style="list-style-type: none"> <li>The positive difference (excess ITC in GSTR 2A) appearing in table 8D needs to be distinguished between table 8E and table 8F.</li> <li>8E indicates those cases where ITC is legally available to the taxpayers but it could not be availed in the GSTR-3B and hence it gets lapsed.</li> <li>Table 8F covers instances of ineligible credits which could be on account of supplies covered under section 17 (5), vendors not pertaining to the registered persons or such other supplies which are</li> </ul>
<b>F</b>	ITC available but ineligible	

appearing in the GSTR-2A but the registered person is not entitled to avail the ITC.

**Instructions-Table 8G**

Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.

<b>G</b>	IGST paid on import of goods (including supplies from SEZ)	<ul style="list-style-type: none"> <li>IGST paid on the import of goods (including supplies from SEZ) would be reported here. There is no cross referencing of the information from the GST portal. However, this information could be gauged from the ICEGATE wherein details of all the bill of entries filed by the importers are covered.</li> <li>Further, the purchase made from SEZ unit is also covered in this as it is treated as import of goods in the India and credit is taken based on the bill of entry.</li> </ul>
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**Instructions-Table 8H**

The input tax credit as declared in Table 6E shall be auto-populated here.

<b>H</b>	IGST credit availed on import of goods (as per 6(E) above)	<ul style="list-style-type: none"> <li>ITC on imports of goods availed in FY 17-18 would be reported here.</li> <li>Further, as per the recent clarifications by CBIC, ITC on imports made in 17-18, availed in 18-19 would also be reported here.</li> </ul>
<b>I</b>	Difference (G-H)	Auto-populated
<b>J</b>	ITC available but not availed on import of goods (Equal to I)	<ul style="list-style-type: none"> <li>That part of ITC which is not availed upto GSTR 3B of March 2019, would be reported here.</li> </ul>

**Instructions-Table 8K**

The total input tax credit which shall lapse for the current financial year shall be computed in this row.

<b>K</b>	Total ITC to be lapsed in current financial year (E + F + J)	Auto-populated.
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Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.

**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			
				CGST	SGST	IGST	CESS
	1	2	3	4	5	6	7
	Integrated Tax	- The <b>'actual tax payable'</b> as per table 4 above should be disclosed here. - In case there is any difference in tax payable and tax already paid in GSTR 3B for the FY 17-18	- The actual liability paid through CASH upto GSTR 3B of March 2018, would be reported here. • This could be obtained from GSTR 3B for the 9 months.	- The actual liability paid through ITC on self-assessment basis, upto GSTR 3B of March 2018, would be reported here. - This could be obtained from the GSTR 3B for the 9 months. - System generated GSTR-9 is computing this amount based on the tax paid by utilising ITC as per GSTR-3B			
	Central Tax						
	State Tax/UT Tax						
	Cess						
	Interest						
	Late Fee						
	Penalty						
	Other						

the differential liability should be paid via Challan DRC-03.  
- The tax payable in this column should match with the tax payable as arrived at in the Table 4 of Part II of GSTR-9.

This part deals with the remaining 10 tables (table 10 to table 19) of GSTR 9. Part V, is one of the most significant part of GSTR 9. All those transactions which pertains to the FY 2017-18 but is reported in the returns of FY 2018-19, shall be reported in part V of GSTR 9.

**Such transactions could be in the form of:**

1. Supply of FY 2017-18 omitted to be reported in the returns of FY 2017-18, reported in the returns of FY 2018-19.
2. Amendments made to the supply figures already reported in the returns of FY 2017-18, in the returns of FY 2018-19.
3. Availment of ITC in the returns of FY 2018-19 which was omitted to be availed in the returns of FY 2017-18.
4. Reversal of ITC in FY 2018-19, which was availed in the returns of FY 2018-19.
5. Amendments made to the details of credit note/ debit notes issued and reported in 2017-18.
6. Reporting the Credit notes/ debit notes issued in the FY 2017-18, but reported in the returns of FY 2018-19.

It is pertinent to note that the credit/ debit notes issued in the FY 2018-19, in respect of the supplies of FY 2017-18, the same would not become part of GSTR 9 for the very reason that these are not the transactions of the FY 2017-18, these are the transactions of FY 2018-19.

Further, in case the return for the FY 2017-18 are filled belatedly in FY 2018-19, then it will still be considered as reported in FY 2017-18 and would be disclosed in the above four parts and not in part V. In other words, only those transactions, which belong to FY 2017-18 and are amended or reported in the returns of FY 2018-19, will be disclosed in part V.

**Let's analyze the contents of part V.**

Instructions- Part V						
Part V consists of particulars of transactions for the previous financial year but paid in the <b>FORM GSTR-3B</b> of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:						
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
Instructions- Table 10 & 11						



Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

<b>10</b>	Supplies / tax declared through Amendments (+) (net of debit notes)	<ul style="list-style-type: none"> <li>As already discussed in above, the items to be reported in Table 10 are:               <ul style="list-style-type: none"> <li>(a) Supply of FY 2017-18 omitted to be reported in the returns of FY 2017-18, reported in the returns of FY 2018-19.</li> <li>(b) Debit notes issued in FY 17-18 omitted in 2017-18 and reported in the returns for the months of April 2018 to March 2019.</li> <li>(c) Amendments to invoices related to 2017-18 and reported (with errors) in the GSTR 3B for 2017-18 but now reported (duly rectified) in the returns for the months of April 2018 to March 2019.</li> </ul> </li> <li>The figure reported here will be considered at the time preparing GSTR 9C.</li> </ul>
<b>11</b>	Supplies / tax reduced through Amendments (-) (net of credit notes)	<ul style="list-style-type: none"> <li>(a) Credit notes issued in 2017-18 and reported in the returns of 2018-19.</li> <li>(b) Amendments to invoices related to 2017-18 and reported (with errors) in the GSTR1 for 2017-18 but now reported (duly rectified) in the returns i.e. 3B for the months April 2018 to March 2019</li> <li>The figure reported here will be considered at the time preparing GSTR 9C.</li> </ul>

#### Instructions- Table 12

Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.

<b>12</b>	Reversal of ITC availed during previous financial year	<ul style="list-style-type: none"> <li>ITC availed in during the period July 2017 to March 2018, which has been reversed during the FY 2018-19.</li> <li>Ex: ITC on motor vehicle wrongly availed in 17-18 now reversed in FY 2018-19.</li> <li>The figure reported here will not be considered at the time preparing GSTR 9C and are here merely for disclosure purposes.</li> </ul>
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#### Instructions- Table 13

Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.

<b>13</b>	ITC availed for the previous financial year	<ul style="list-style-type: none"> <li>ITC pertaining to the FY 2017-18 not availed in 17-18, now availed in FY 2018-19.</li> <li>The same would also be reported in the table 8C above.</li> <li>The figure reported here will not be considered at the time preparing GSTR 9C and are here merely for disclosure purposes.</li> </ul>
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<b>14</b>	Differential tax paid on account of declaration in 10 & 11 above		
	Description		Paid
	1	Payable	3
	Integrated Tax	<ul style="list-style-type: none"> <li>The additional liability created on account of declaration in table 10 &amp; 11 above will be reported here.</li> <li>Additional liability needs to be discharged via form DRC-02</li> </ul>	
	Central Tax		
	State Tax/UT Tax		

	Cess	<ul style="list-style-type: none"> <li>Excess payment has to be claimed as refund.</li> </ul>						
	Interest							
<b>Pt VI</b>	<b>Other Information</b>							
<b>15</b>	<b>Particulars of Demands and Refunds</b>							
	Details	Central Tax	State Tax /UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fees/Others
<b>Instructions- Table 15A, 15B, 15C, 15D.</b>								
Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.								
<b>A</b>	Total Refund claimed	<ul style="list-style-type: none"> <li>Details of refund claimed and sanctioned during the FY 17-18 needs to be reported here, including pendency thereof.</li> <li>Rejection of the refund application is required to be reported separately.</li> </ul>						
<b>B</b>	Total Refund Sanctioned							
<b>C</b>	Total Refund Rejected							
<b>D</b>	Total Refund pending							
<b>Instructions- Table 15E, 15F, 15G</b>								
Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.								
<b>E</b>	Total Demand of Taxes	<ul style="list-style-type: none"> <li>The proceedings which has resulted in demand notices is required to be reported here.</li> <li>The amount paid against these notices would also be reported here, with the pendency thereof.</li> <li>The demand notice may also include the notices received for E-way bill issues.</li> </ul>						
<b>F</b>	Total taxes paid in respect of E above							
<b>G</b>	Total demands pending out of E above							
<b>16</b>	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

#### Instructions- Table 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.

<b>A</b>	Supplies received from Composition taxpayers	<ul style="list-style-type: none"> <li>In this column, sum total of inward supplies received from composition taxpayers need to be disclosed.</li> <li>This would be a tedious task for the tax payers to identify the status of vendors.</li> </ul>
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#### Instructions- Table 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.

<b>B</b>	Deemed supply under Section 143	<ul style="list-style-type: none"> <li>Deemed supply under section 143 means any inputs/capital goods sent for job work has not been received back with the specified time limit under section 143 (inputs – 1 year and capital goods – 3 years) because of which, such supplies are considered as deemed supply in the hands of the person who had sent the goods.</li> <li>For the annual return of 2017-18, this column may not be filled because the inputs/capital goods sent for job work during July 2017 will still within the time limit of 1/3 years respectively.</li> </ul>
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#### Instructions- Table 16C

Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.

<b>C</b>	Goods sent on approval basis but not returned	<ul style="list-style-type: none"> <li>The details of deemed supply with respect to goods sent on approval but not has been approved within the period of six months is required to be reported here.</li> <li>The reporting is merely disclosure in this column and the actual transaction which have been shown in table 4 above.</li> </ul>
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#### Instructions- Table 17 & 18

Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of **FORM GSTR-1** may be used for filling up details in Table 17. It may be noted that this summary details are required 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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#### HSN wise Summary of outward supply

HS N Code	UQ C	Tot al Quantit y	Tax abl e Val ue	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

- The outward supply made by the registered person during July 2017 to March 2018 need to be reported HSN wise in this section.
- The details would be available from Table 12 of GSTR-1

18

### HSN wise Summary of inward supply

HS N Code	UQ C	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

- The inward supplies received during the period July 2017 to March 2018 needs to be reported at HSN level.
- It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.
- This data would not be available from any of the returns filed by the registered person.
- Hence, it is important to prepare this detail from the accounting software and to be reported in this column.
- Therefore, there would be lot of challenges to fill the data in the HSN wise with respect to inward supplies.

#### Instructions- Table 19

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

19

#### Late fee payable and paid

Description	Payable	Paid
1	2	3

<b>A</b>	Central Tax	<ul style="list-style-type: none"> <li>• Late fee will be payable if annual return is filed after the due date.</li> <li>• The late fee is Rs.100 per day and maximum of quarter percentage (0.25%) of the turnover in the state or union territory.</li> <li>• This figure would be auto-populated in case of delayed filing on Annual return.</li> </ul>
<b>B</b>	State Tax/UT Tax	

# 3.

## Solution to the problems faced while filing GSTR 9- by CBIC

### *Issues reported in filing Form GSTR 9 by the taxpayers: Steps to be taken*

Taxpayers have reported some issues in filing their Form GSTR 9, which are clarified below:

1. Some taxpayers have reported that figures of Input Tax Credit (ITC), as pre-populated in table 8A of Form GSTR-9, do not match with the figures as appearing in their Form GSTR-2A. Please note that this may happen due to following reasons:
  - a. Figures in GSTR-2A are auto populated based on **filed/ saved / submitted** Form GSTR-1 of the supplier taxpayer. But figures in table 8A of Form GSTR-9 are auto-populated **only** on the basis of **filed** Form GSTR-1 by the supplier taxpayer. In case, Form GSTR -1 is not filed by your supplier, then credit related to those invoices will not appear in table 8A of your Form GSTR-9.
  - b. Figures in table 8A of Form GSTR 9 are auto populated **only** for those Form GSTR-1, which are **filed** by the supplier taxpayer by **due date of its filing i.e. 30th April, 2019**. Thus, ITC on supplies of the financial year 2017-18, if reported beyond 30th April, 2019, will not get auto-populated in table 8A of Form GSTR-9.
  - c. In table 8A of Form GSTR-9, only latest values have been auto-populated based on filed Form GSTR-1, taking into account all the amendments made, if any. Suppose an invoice with taxable value of Rs 100/- with tax of Rs. 18/- was filed in Form GSTR-1 in the month of January, 2018 and same was amended to Rs 90 as taxable value in the month of March, 2018, then
    - i. the Form GSTR-2A of January, 2018 will show ITC of Rs. 18
    - ii. the Form GSTR-2A of March, 2018 will show ITC of Rs 16.20 &
    - iii. the table 8A of Form GSTR-9 will contain ITC of Rs 16.20.
  - d. In table 8A of Form GSTR-9, ITC related to all such invoices have been excluded in which place of supply lies in supplier's taxpayers State, instead of State of the receiver taxpayer. These figures will be shown in Form GSTR-2A of the recipient. For example, if a taxpayer of State A visits State B and stays in a hotel in State B, the tax paid by him to the hotel in State B will appear in his Form GSTR-2A, but the same will not be reflected in table 8A of Form GSTR-9.
  - e. The Figures in table 8A of Form GSTR-9 do not contain ITC for the period during which the recipient taxpayer was under composition scheme.
2. While filing Form GSTR 9 '**Proceed to File**' button will be enabled only if '**Compute Liability**' is clicked. This button is meant for computation of late fees only. Please note Form GSTR 9 once filed cannot be revised

# 4.

## FAQ's on GSTR 9 issued by CBIC

### 1. What is Form GSTR-9?

Form GSTR-9 is an annual return to be filed once, for each financial year, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers. The taxpayers are required to furnish details of purchases, sales, input tax credit or refund claimed or demand created etc. in this return. In the Annual Return for F.Y 2017-18, the details pertaining to the period from July 2017 to March 2018 are to be reported. In case, the taxpayer is registered after 1<sup>st</sup> July 2017, in such case, details for the period from the effective date of registration till 31<sup>st</sup> March, 2018 is to be provided in Annual Return

### 2. Who need to file Annual Return in Form GSTR-9?

Form GSTR-9 is to be filed by a person who is registered as a normal taxpayer, including SEZ unit or SEZ developer, OIDAR Service Providers and the taxpayers who have withdrawn from the composition scheme to normal taxpayer any time during the year.

#### Note:

- Composition taxpayers are required to file Annual Return in Form GSTR-9A.
- Annual Return is not required to be filed by casual taxpayer / Non-Resident taxpayer / ISD.

### 3. What is the difference between Form GSTR-9 and Form GSTR-9C?

Form GSTR-9 is required to be filed by every person registered as normal taxpayer irrespective of their turnover. Form GSTR-9C is required to be filed by every registered person whose turnover has been more than Rs. 2 crores during the financial year. Such taxpayers are required to get their accounts audited by Chartered Accountant or Cost Accountant and need to submit a copy of audited annual accounts and reconciliation statement as specified under section 44(2) of CGST Act.

### 4. Is it mandatory to file Form GSTR-9?

Yes, it's mandatory to file Form GSTR-9 for normal taxpayers.

### Opt in and Opt out of composition & Form GSTR-9

### 5. I am a regular/ normal taxpayer for part period and composition taxpayer for part period during the financial year. Do I need to file Form GSTR-9 or Form GSTR-9A?

You are required to file both Form GSTR-9 and Form GSTR-9A for the respective period.

The period during which the taxpayer remained as composition taxpayer, Form GSTR-9A is required to be filed. And, for period for which the taxpayer is registered as normal taxpayer, Form GSTR-9 is required to be filed.

For example: If the taxpayer had opted for Composition scheme from 1<sup>st</sup> July 2017 to 31<sup>st</sup> Dec 2017, then Form GSTR-9A is required to be filed for such period. And, if the taxpayer had opted out of composition scheme and registered as a normal taxpayer during period say 1<sup>st</sup> Jan 2018 to 31<sup>st</sup> Mar 2018, then for such period Form GSTR-9 is required to be filed.

Both Form GSTR-9 and Form GSTR-9A for the respective period are required to be filed for FY 2017-18, in such cases.

#### **6. I got my registration cancelled in the financial year. Can I file Form GSTR-9?**

Yes, the annual return needs to be filed even if the taxpayer has got his registration cancelled during the said financial year.

#### **7. I have opted for composition scheme in the financial year. Do I need to file Form GSTR-9?**

Taxpayers who have opted for the composition scheme need to file Form GSTR-9 for the period during which they were registered as a normal taxpayer.

#### **8. I opted out of composition scheme in the financial year. Do I need to file Form GSTR-9?**

Taxpayer who have opted out from the composition scheme during the relevant financial year is required to file Form GSTR-9 for the period they paid the tax at normal rates.

### **Pre-conditions of Filing Form GSTR-9**

#### **9. What are the pre-conditions for filing Form GSTR-9?**

Pre-conditions for filing of Form GSTR-9 are:

- Taxpayer must have active GSTIN during the relevant financial year as a normal/regular taxpayer even for a single day.
- Taxpayer has filed all applicable returns i.e. Form GSTR-1 and Form GSTR-3B of the relevant financial year before filing the Annual Return.

### **Filing Nil Form GSTR-9**

#### **10. Can I file nil Form GSTR-9?**

Nil Form GSTR-9 can be filed for the Financial year, 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.

### **Filing Form GSTR-9**

#### **11. From where can I as a taxpayer file Form GSTR-9?**

Navigate to **Services > Returns > Annual Return** to file Form GSTR-9.

#### **12. Is there any Offline Tool for filing Form GSTR-9?**

Currently, Form GSTR-9 return can be filed through online mode only. However, offline tool for Form GSTR-9 will be released shortly.

#### **13. By when do I need to file Form GSTR-9?**

The due date for filing Form GSTR-9 for a particular financial year is 31st December of subsequent financial year or as extended by Government through notification from time to time.

#### 14. Can the date of filing of Form GSTR-9 be extended?

Yes, date of filing of Form GSTR-9 can be extended by Government through notification.

#### 15. 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. If taxpayer has obtained multiple GST registrations, under the same PAN, whether in the same State or different States, he/she is required to file annual return for each registration separately, where the GSTIN was registered as a normal taxpayer for some time during the financial year or for the whole of the financial year.

#### 16. I have not filed all my applicable return(s)/ statement(s) during the financial year. Still, can I file Annual return without filing of those applicable return(s)/ statement(s)?

No. You cannot file return in Form GSTR-9 without filing Form GSTR-1 and Form GSTR-3B for all applicable periods during the relevant financial year.

### Entering Details in Tables of Form GSTR-9

#### 17. In which tables of Form GSTR-9, the details are required to be provided?

Details are required to be provided in Form GSTR-9 in the following tables:

1. **4. Details of advances, inward and outward supplies made during the financial year on which tax is payable:** To enter/ view the summary of outward/ inward supplies made during the financial year
2. **5. Details of Outward supplies made during the financial year on which tax is not payable:** To enter/ view the summary of non-taxable outward supplies made during the financial year
3. **6. Details of ITC availed during the financial year:** To enter/ view the summary of ITC availed during the financial year
4. **7. Details of ITC reversed and Ineligible ITC for the financial year:** To enter/ view the summary of ITC reversed or ineligible for the financial year
5. **8. Other ITC related information:** To enter/ view the ITC availed during the financial year
6. **9. Details of tax paid as declared in returns filed during the financial year:** To enter/ view the tax (including Interest, Late Fee, Penalty & Others) paid during the financial year
7. **10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year:** To enter/ view the summary of transactions reported in next financial year
8. **14. Differential tax paid on account of declaration in table no. 10 & 11:** To enter/ view the total tax paid on transactions reported in next financial year
9. **15. Particulars of Demands and Refunds:** To enter/ view particulars of demands and refunds during the financial year
10. **16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis:** To enter/ view the summary of supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis
11. **17. HSN wise summary of Outward Supplies:** To enter/ view HSN wise summary of outward supplies made during the financial year
12. **18. HSN wise summary of Inward Supplies:** To enter/ view HSN wise summary of inward supplies received during the financial year

#### 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)

## Form GSTR-9 & Consolidating Summary

### 22. Can I download system computed values of Form GSTR-9?

Yes, taxpayer can download the system computed values for Form GSTR-9 in PDF format. This will help the taxpayer to use it for reference while filling Form GSTR-9.

### 23. Will consolidated summary of Form GSTR-1 be made available for the returns filed during the financial year?

Yes. Consolidated summary of all filed Form GSTR-1 statement for the relevant financial year is available for download in PDF format.

Navigate to **Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD GSTR-1 SUMMARY (PDF)** option.

### 24. Will consolidated summary of Form GSTR-3B be made available for the returns filed during the financial year?

Yes. Consolidated summary of all returns filed in Form GSTR-3B for the relevant financial year is available for download in PDF format.

Navigate to **Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD GSTR-3B SUMMARY (PDF)** option.

## Filing & Paying Late Fee

### 25. Can I change the details after clicking on 'Proceed to File' button?

Yes. You can change/edit the details before filing of Form GSTR-9 return. However, the auto-populated data will not be editable in the following fields.



- 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 Form GSTR-2A (Table 3 & 5 thereof).
- Table no. 9 (Except tax payable column)

#### 26. What happens after COMPUTE LIABILITIES button is clicked?

After **COMPUTE LIABILITIES** button is clicked, details provided in various tables are processed on the GST Portal at the back end and Late fee liabilities, if any, are computed. Late fee is calculated, if there is delay in filing of annual return beyond due date.

#### 27. Is there any late fee for late filing of Form GSTR-9?

Yes, there is a late fee for filing of Form GSTR-9 beyond the due date.

#### 28. When "Late fee payable and paid" tile in Form GSTR-9 gets enabled?

Once the status of Form GSTR-9 is Ready to File and liabilities are calculated, **19. Late fee payable and paid** tile gets enabled for filing of Form GSTR-9 by the taxpayer.

#### 29. Can I file Form GSTR-9 return without paying late fee (if applicable)?

No. You can't file Form GSTR-9 without payment of late fee for Form GSTR-9, if same is filed after the due date.

#### 30. Is there any option to make payment other than late fee (if applicable) in Form GSTR-9?

After filing of your return in Form GSTR-9, you will get a link to navigate to Form GST DRC-03 to pay tax, if any. Any additional payment can be made using Form GST DRC-3 functionality only through utilization from Electronic Cash Ledger.

### Additional Liability & it's Payment

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

Yes, additional liability not reported earlier at the time of filing Form GSTR-3B can be declared in Form GSTR-9. The additional liability so declared in Form GSTR-3B are required to be paid through Form GST DRC-03.

#### 32. Can I claim or report any unclaimed ITC through Annual Return?

No. You cannot claim ITC through Form GSTR-9.

#### 33. What do I need to do if available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities?

Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.

#### 34. When "FILE GSTR-9" button gets enabled?

File button gets enabled only if you have-

- No 'Additional cash (which) is required' to pay for late fees, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details entered.
- Clicked on declaration check box and have selected authorized signatory details from the drop-down list.

### 35. Do I need to click "Preview Draft GSTR-9 Excel" button to enable "FILE GSTR-9" button?

It is not mandatory to click on "Preview Draft GSTR-9 Excel" button to enable "FILE GSTR-9" button for filing of return.

## Previewing & Signing Form GSTR-9

### 36. What are the modes of signing Form GSTR-9?

You can file Form GSTR-9 using DSC or EVC.

#### (a) Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

To obtain a DSC, please contact any one of the authorized DSC-issuing Certifying

Authorities: [http://www.cca.gov.in/cca/?q=licensed\\_ca.html](http://www.cca.gov.in/cca/?q=licensed_ca.html)

#### (b) Electronic Verification Code (EVC)

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

### 37. I am getting a warning message that records are under processing or processed with error while filing Form GSTR-9. What do I do?

In case, records (or data as submitted while filing Form GSTR-9) are processed with error or are under processing at the back end, a warning message is displayed. If records are still under processing, wait for processing to be completed at the back end. For records which are processed with error, go back to Form GSTR-9 and take action on those records for making corrections.

### 38. Can I preview Form GSTR-9 before filing?

Yes, you can view/download the preview of Form GSTR-9 in PDF and Excel format by clicking on 'PREVIEW DRAFT GSTR-9 (PDF)' and 'PREVIEW DRAFT GSTR-9 (EXCEL)' button before filing Form GSTR-9 on the GST Portal.

## Post Filing of Form GSTR-9

### 39. Can I revise Form GSTR-9 return after filing?

No, you cannot revise Form GSTR-9 return after filing.

### 40. What happens after Form GSTR-9 is filed?

After Form GSTR-9 is filed:

- ARN is generated on successful filing of the return in Form GSTR-9.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities (Late fee only).
- Filed form GSTR-9 will be available for view/download in PDF and Excel format.

# 5.

## Clarifications issued by CBIC

### Press Release- Clarifications on filing of Annual Return (FORM GSTR-9) by CBIC

The last date for filing of Annual return in **FORM GSTR-9** is 30th June 2019. The trade and industry have raised certain queries with respect to filing of this Annual return which are being clarified as follows:

- a) Information contained in **FORM GSTR-2A** as on 01.05.2019 shall be auto-populated in Table 8A of **FORM GSTR-9**.
- b) Input tax credit on inward supplies shall be declared from April 2018 to March 2019 in Table 8C of **FORM GSTR-9**.
- c) Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V of **FORM GSTR-9**. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of **FORM GSTR-1**.
- 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**.
- 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.
- 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.
- 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**.

2. All the taxpayers are requested to file their Annual Return (**FORM GSTR-9**) at the earliest to avoid last minute rush.

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