

# **GST**

## **Recent Changes in GST Annual Return and Audit**

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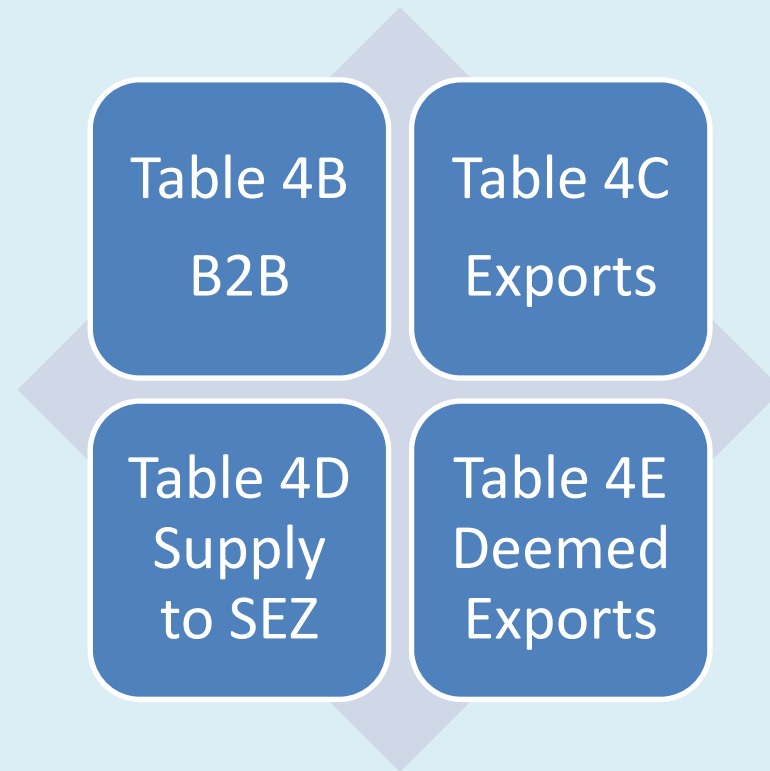
**Circular No. 124 read with notification  
no. 47/2019**

- It is clarified that the tax payers, may, at their own option file FORM GSTR-9 for the said financial years before the due date.
- It is clarified that the tax payers under composition scheme, may, at their own option file FORM GSTR-9A for the said financial years before the due date.
- After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9/ GSTR-9A for the said period.

# **Notification No. 56/2019 Dated 14th November 2019**

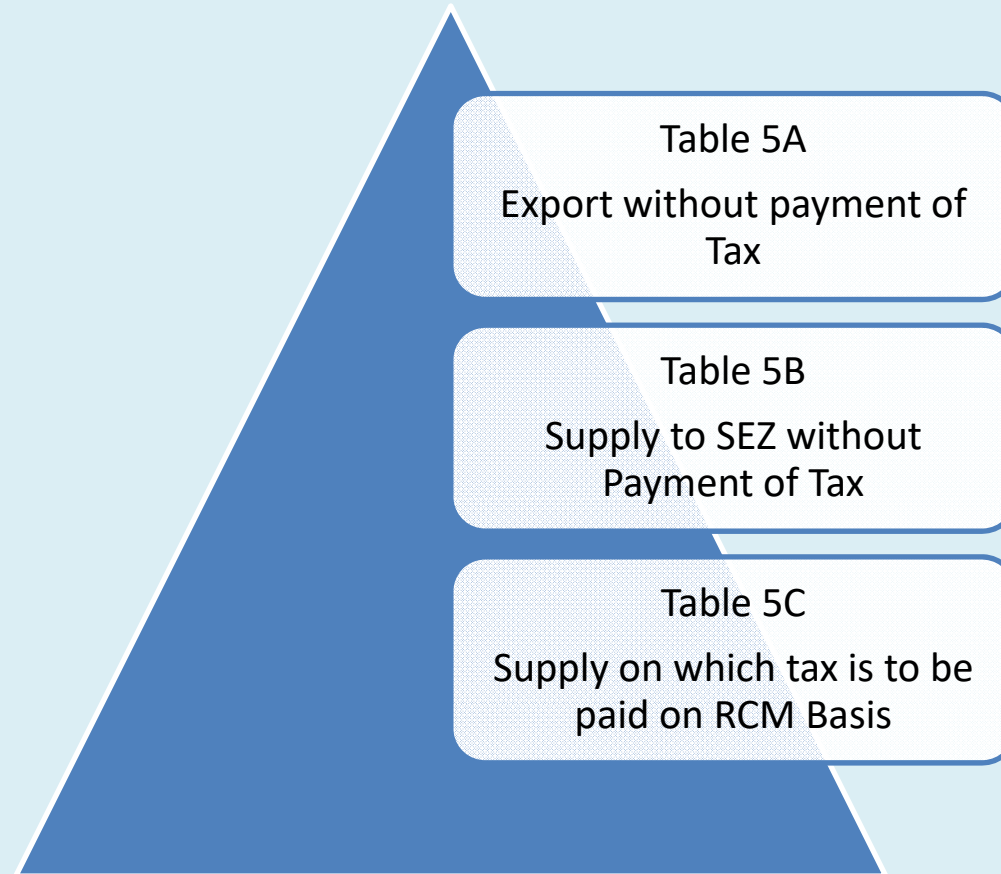
# Changes in GSTR 9

# Option to fill net of credit/debit notes and amendments



**Note :** Effectively, table 4.I to 4.L has been made redundant.

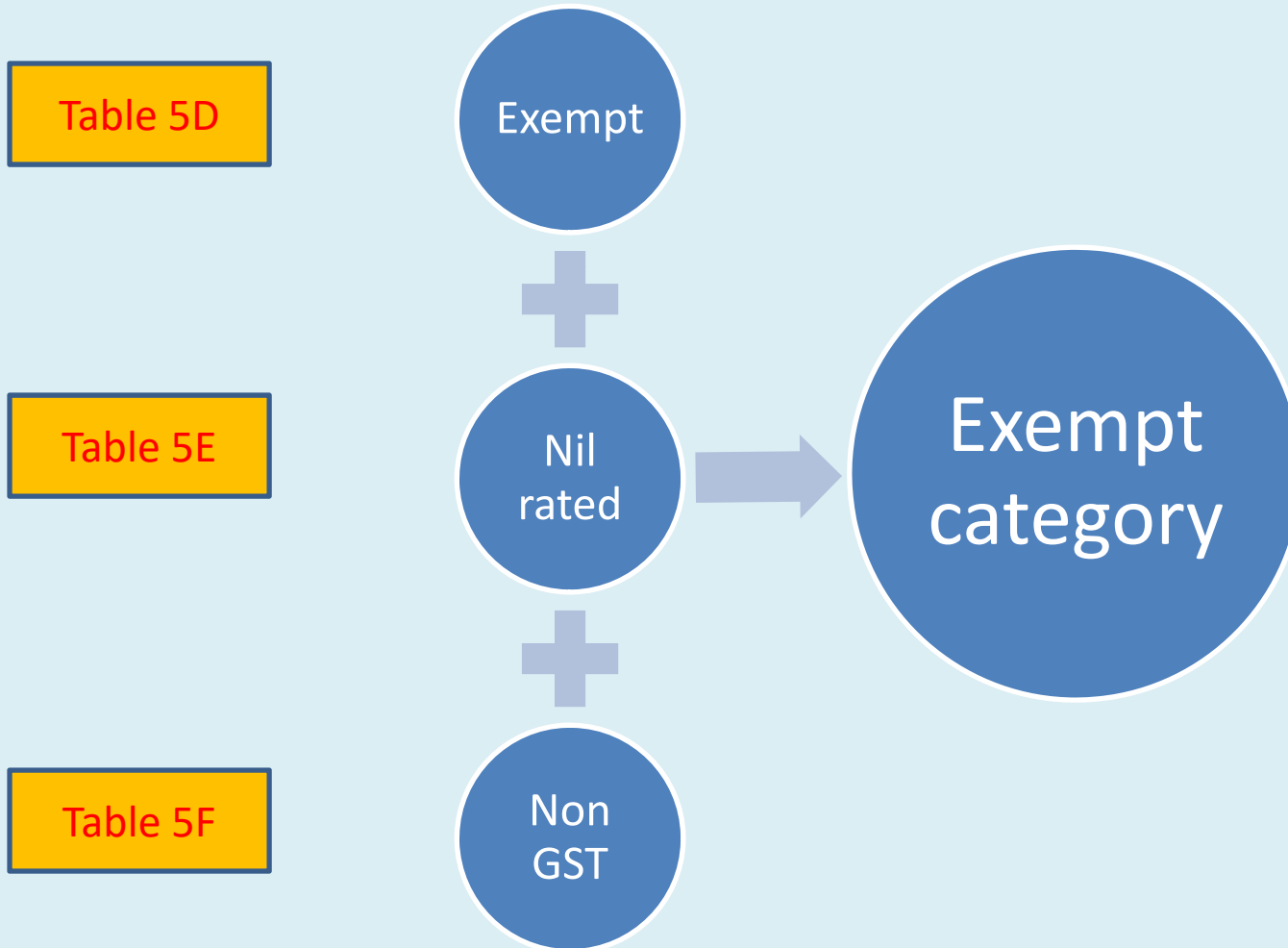
# Option to fill net of credit/debit notes and amendments



**Note :** Effectively Table 5.H to 5.K, have been made redundant



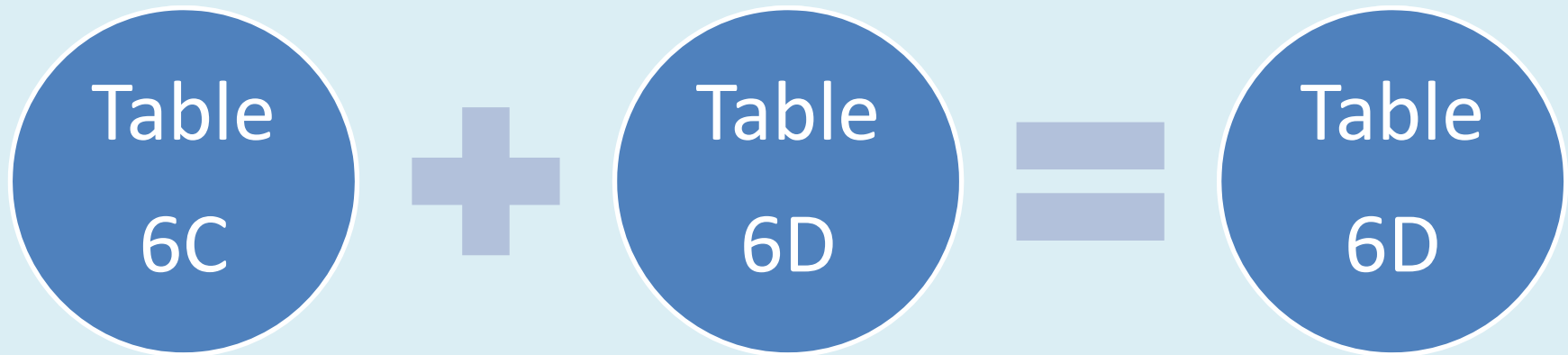
# Option to fill all (exempt, nil rated and non GST) in exempt category



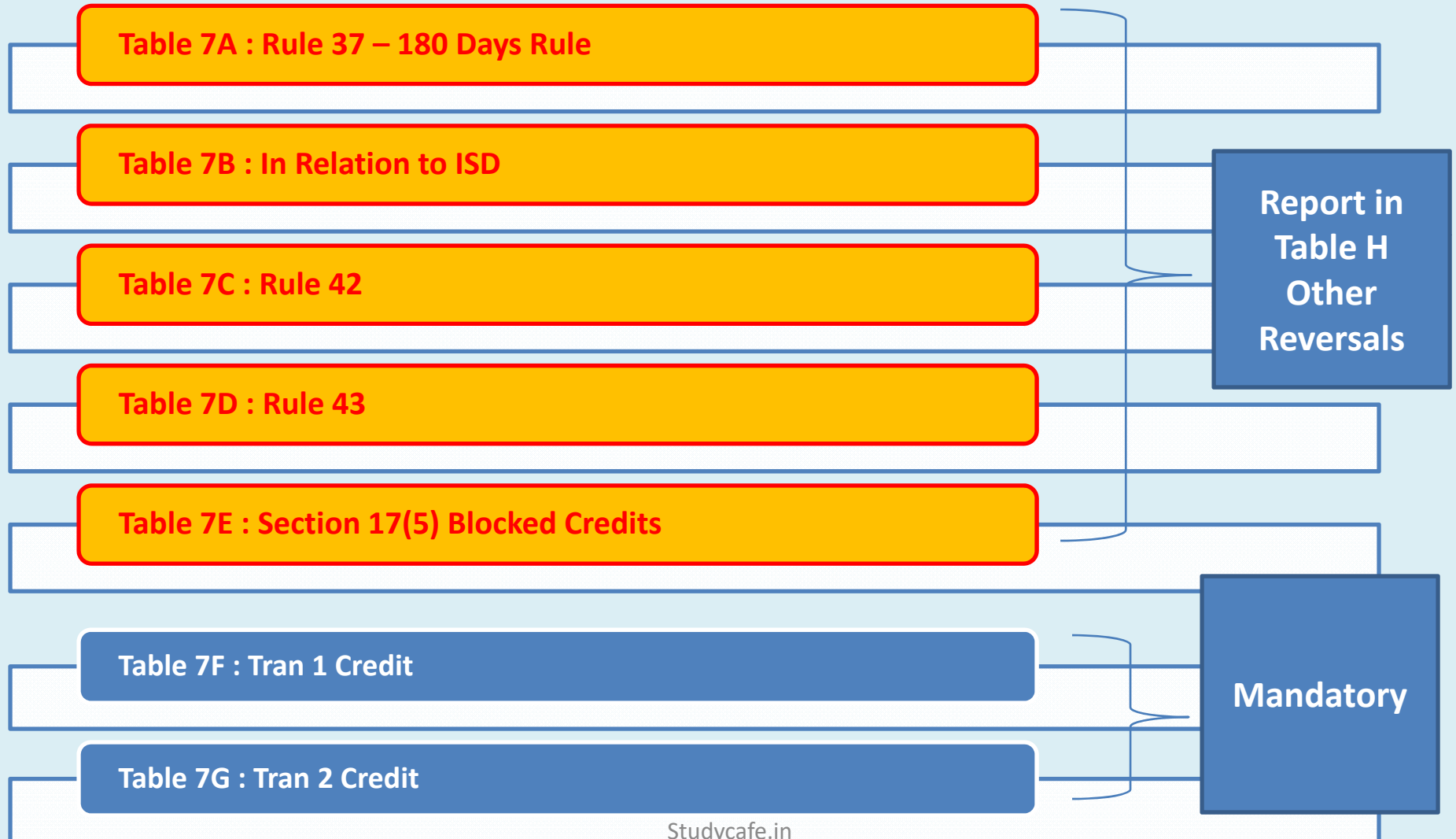
# Option to fill all credit in input only

- Split of input tax credit availed on **inputs**, **input services** and **capital goods** not required
- Table 6A to 6E are affected

# Option to fill details of RCM ITC at one place



# Option to fill details of ITC Reversal at one place



# Option to upload details of tables 8A to 8D ( Details of ITC) in pdf format in GSTR-9C

<b>Table 8A</b>	<b>ITC as per GSTR-2A &amp; comparison</b>
<b>Table 8B</b>	<b>ITC as per sum total of 6(B) and 6 (H) above</b>
<b>Table 8C</b>	<b>For FY 2017-18, ITC on Inward Supplies (only B2B) received during 2017-18 but availed during April-2018 to March-2019</b>  <b>For FY 2018-19, ITC on Inward Supplies (only B2B) received during 2018-19 but availed during April-2019 to September-2019</b>
<b>Table 8D</b>	<b>Difference [A - (B+C)]</b>

# Other tables made optional

<b>Table 12</b>	<b>Reversal of ITC availed during previous financial year</b>
Table 13	ITC availed for the previous financial year
Table 15	Particulars of Demands and Refunds
Table 16	Supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis
Table 17	HSN Wise Summary of outward supplies
Table 18	HSN Wise Summary of inward supplies

# Changes in GSTR 9C

# Reconciliation of Gross Turnover

For Table 5B to 5N; Make adjustments in Table 5O

- **Addition adjustments**

- Unbilled revenue at the beginning of FY (5.B)
- Unadjusted advances at the end of the FY (5.C)
- Deemed Supply under Schedule I (5.D)
- Credit Notes issued after the end of the FY but reflected in the annual return (5.E)
- Trade Discounts accounted for in the AFS but are not permissible under GST (5.F)

- **Reduction adjustments**

- Unbilled revenue at the end of FY (5.H)
- Unadjusted Advances at the beginning of the FY (5.I)
- Turnover from April 2017 to June 2017 (5.G)
- Credit notes accounted for in the AFS but is not permissible under GST (5.J)
- Adjustments on account of supply of goods by SEZ units to DTA Units (5.K)
- Turnover for the period under composition scheme (5.L)

- Adjustments in a turnover under section 15 and rules there under (5.M) (+/- )
- Adjustments in turnover due to foreign exchange fluctuations (5.N) (+/- )



# Other tables made optional

<b>Table 12B</b>	<b>ITC booked in earlier FY but availed in current FY</b>
<b>Table 12C</b>	<b>ITC booked in current FY but not availed</b>
<b>Table 14</b>	<b>Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account</b>

# Other changes in 9C

- a. Cash flow made mandatory, only where it is available.
- b. Part – B Certification has been changed by replacing expression “True and Correct” with “True and Fair” now.

# Contact us

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