

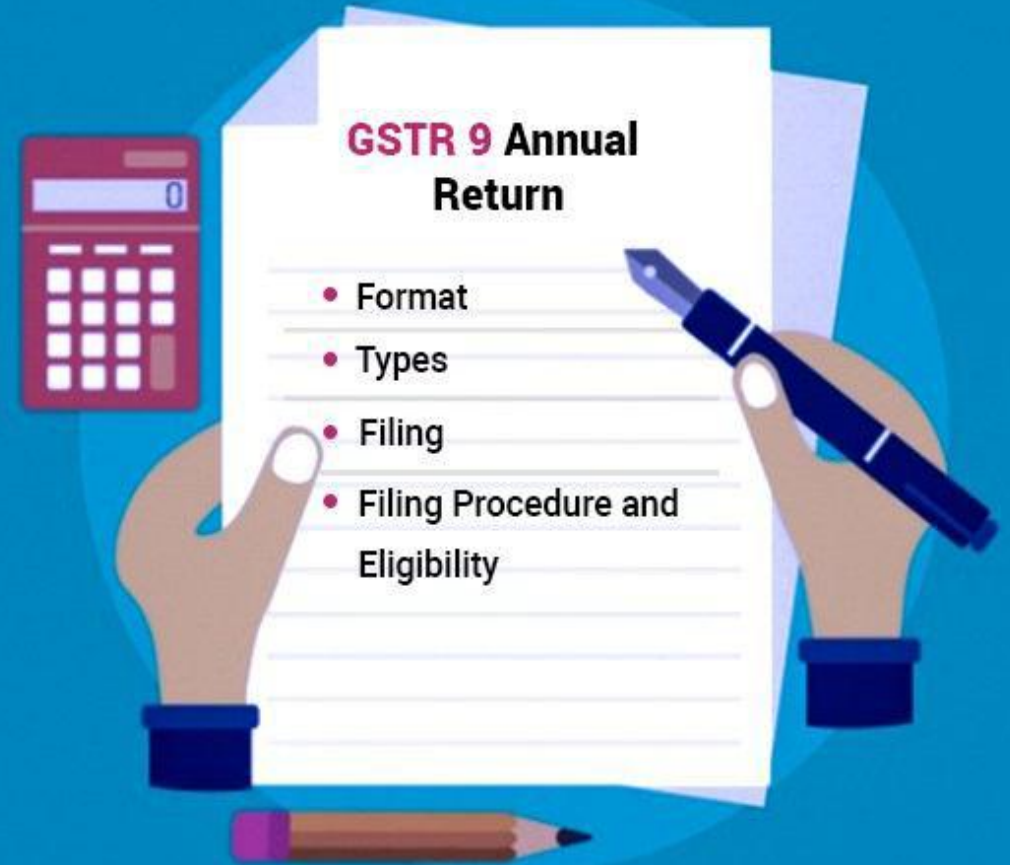


Overview on GST Annual Return

GSTR 9

GSTR 9 ANNUAL RETURN

FORMAT, TYPES, FILING PROCEDURE AND ELIGIBILITY

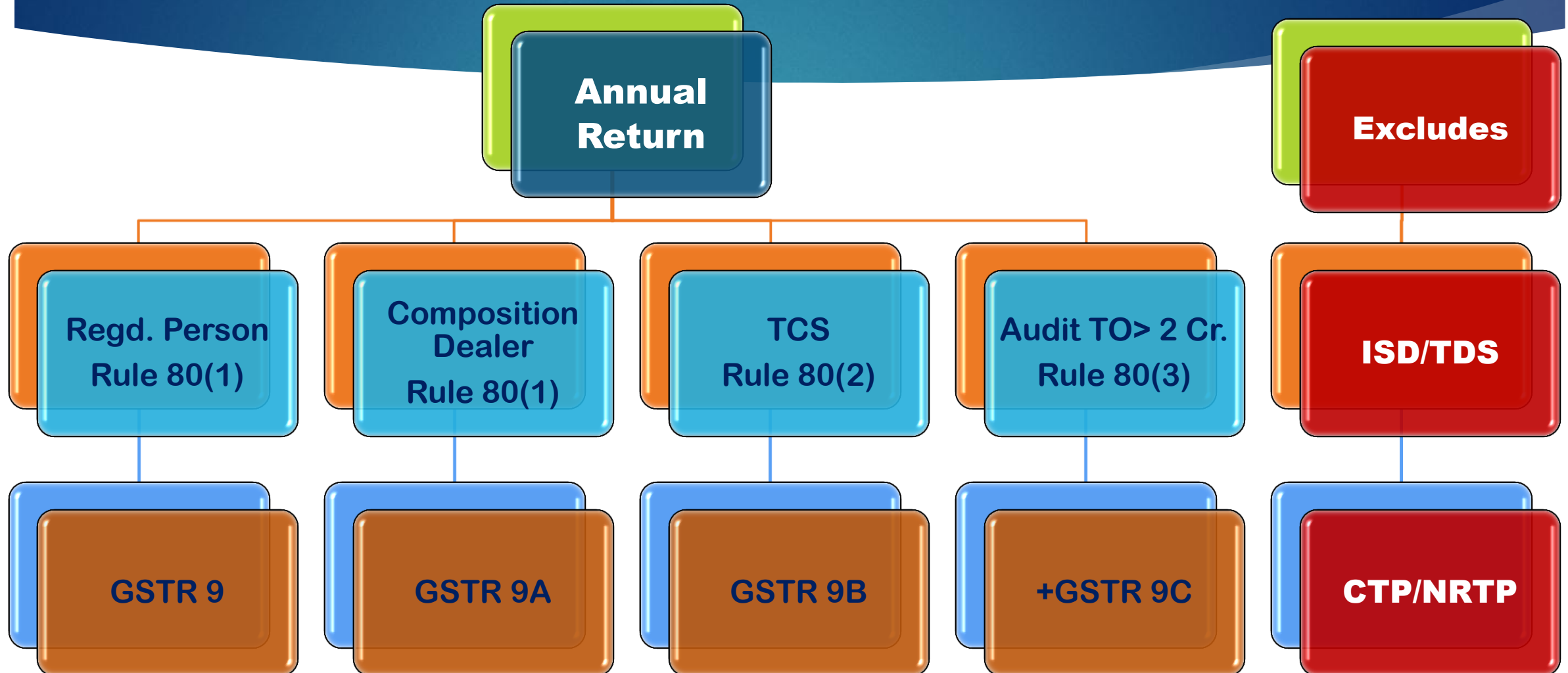


Key Features of Annual Return – GSTR 9

- ❖ **Sec. 44** – Annual Return to be filed by the Registered Person under GST, electronically, on or before 31st December following the end of financial year.
- ❖ It consists of details regarding the supplies made and received during the year under different tax heads i.e. CGST, SGST and IGST.
- ❖ It consolidates the information furnished in the Monthly returns (GSTR – 1 & GSTR – 3B) during the year.

Annual Return – Points to note.

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Non fillers of GSTR 9

- ❑ Casual Taxable Person
- ❑ Input Service Distributor
- ❑ Non- Resident Taxable Person
- ❑ Person deducting Tax at Source under section 51

Types of Annual Returns

- ▶ **GSTR 9** - Filed by the *Regular Taxpayers* (filing GSTR 1 & GSTR 3B).
- ▶ **GSTR 9A** - Filed by the RP under *Composition Scheme* (filing GSTR-4)
- ▶ **GSTR 9B** - Filed by the *E-Commerce Operators*, (filing GSTR 8)
(Yet to be Notified).

Audit Report :

- ▶ **GSTR 9C - Filed by RP - *Annual Turnover exceeds Rs. 2 crs. during the FY.*** All such RP are required to get their Accounts Audited and file a Copy of Audited Annual Accounts and Reconciliation Statement of tax already paid and tax payable as per audited accounts, duly certified, in Form GSTR-9C.

Source of Information:

- ▶ **Circular No. 26/2017** - Clarifies how to correct information in the Returns based on Books.
- ▶ If the Returns are corrected, information furnished in **GSTR-3B** along with **GSTR-1** may be considered for filling details in the Tables.
- ▶ **This is GSTIN based reporting and not PAN (entity) based.**
- ▶ **Invoice value Vs. Taxable Value (Net of abatement).**
- ▶ **Declared 'for' 2017-18 'in' returns filed. (belated).**

GSTR – 9 - Late Fee / Penalty

- ▶ **Sec.47(2) – Registered person failing to file the GSTR 9 (u/s.44) within the due date, shall be liable to pay late fee of Rs.100/- per day and to a maximum of an amount calculated at a quarter percent of the Turnover in the ST/UT. (Total Rs.200 ; or 0.5% of T/O).**

GSTR – 9 - Late Fee / Penalty

- ▶ **There is no provision for imposing penalty for non-filing of Annual Return under the Act. However, Section 125 of the Act, provides that a person contravening any of the provisions of this Act or the Rules, for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to Rs. 25,000/-**

GSTR 9 - Overview

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Parts

Part I

Basic Info

Table 1-3

Part II

Tax Liability

Table 4-5

Part III

ITC

Table 6-8

Part IV

Tax paid

Table 9

Part V

Circular
No.26/2017
adjustments

Table 10 -13

Part VI

Other info

Table 15 -19

Components of GSTR-9

- ▶ **Part-I** - Basic details of the RP (Auto-populated).
- ▶ **Part-II** - Details of Outward and Inward supplies declared during the FY .
(Consolidating summary from all GST returns filed in previous FY).
- ▶ **Part-III** - Details of ITC declared in returns filed during the FY
(Summarized values from all the GST returns filed in previous FY).
- ▶ **Part-IV** - Details of tax paid as declared in returns filed during the FY.

Components of GSTR-9

- ▶ **Part-V** – Particulars of transactions for the previous Financial Year (year of GSTR 9 ie. 2017-18) declared in Returns of Apr - Sep of current FY; or up to the date of filing of Annual Return of previous FY, whichever is earlier.
- ▶ Summary of amendment or omission entries pertaining to previous FY, but reported in current FY, shall be segregated and declared here.

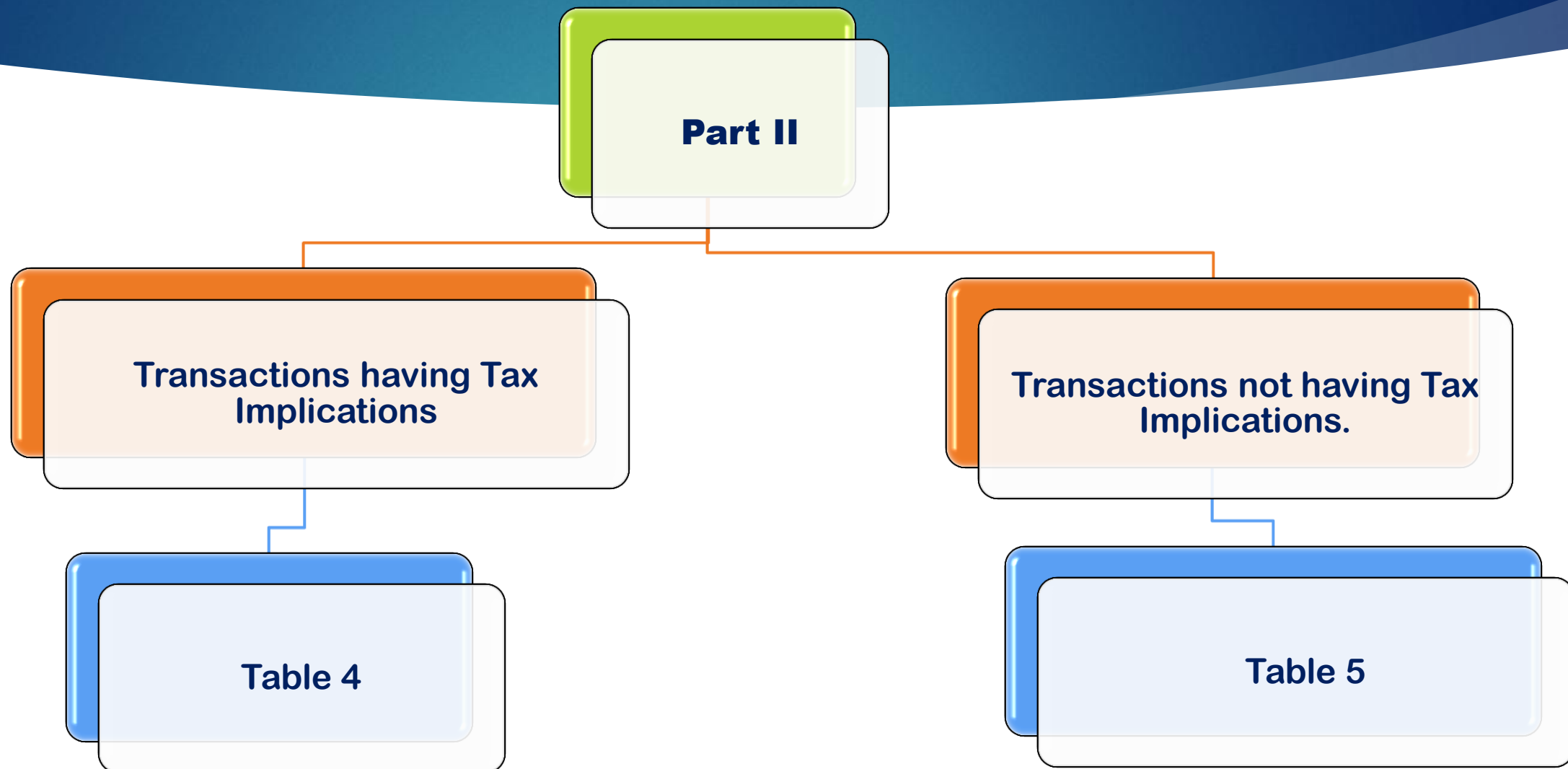
Components of GSTR-9

Part-VI - Other Information comprising details of:

- ❖ GST Demands and Refunds.
- ❖ HSN wise summary of the quantity of Goods supplied and received with its corresponding Tax details against each HSN code.
- ❖ Late fees payable and paid details; and
- ❖ Segregation of Inward Supplies received from different categories of Taxpayers like composition dealers, Deemed Supply and Goods supplied on Approval basis.

Part II: Outward and Inward supplies

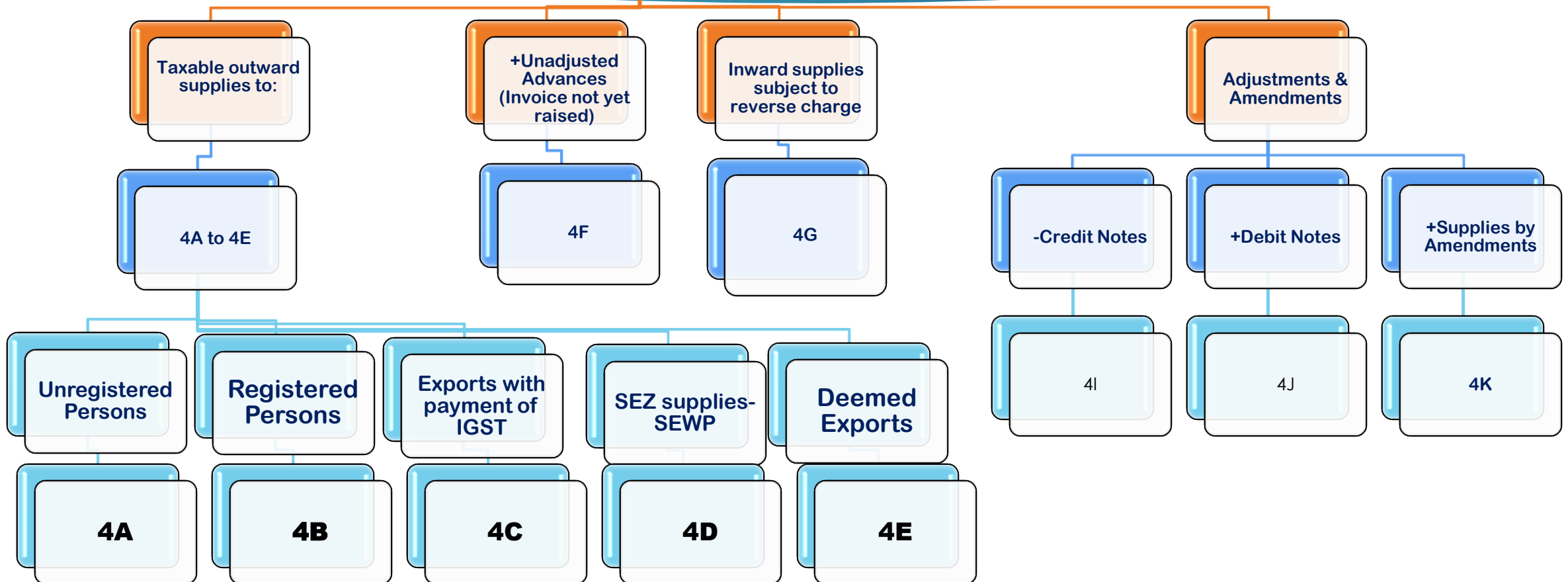
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Part II : Outward & Inward Supplies.

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Table 4



PART III – INPUT TAX CREDIT

INPUT TAX CREDIT **STATUTORY PROVISIONS**

Sec. 16	<i>Eligibility and conditions for taking input tax credit</i>
(1)	Every <u>registered person</u> shall, be entitled to take credit of <u>input tax on supplies</u> which are used or <u>intended to be used</u> in the course or furtherance of his business.
(2)	No registered person shall be entitled to the credit of any input tax unless,— (a) He is in possession of a tax invoice ; (b) He has received the supplies; (c) Tax in respect of such supply actually paid to the Government ; (d) Furnished the return under section 39:

Proviso - Goods against an invoice received in **lots, take credit upon receipt of the last lot or instalment.**

Proviso- Payment **to the supplier within a period of 180 days , otherwise credit availed by the recipient shall be added to his **output tax liability**, [Rule 37](Refer Exceptions)**
(This proviso shall not apply to supplies on which tax is payable under RCM).

Proviso - Entitled to avail the credit on **payment made subsequently.**

(3) Where **depreciation on the tax** component of capital goods is availed, the input tax credit on the said tax component shall not be allowed.

(4) Not entitled to take input tax credit in respect of any invoice after the due date of furnishing of the return under **section 39** for the month of **September** following the end of financial year or furnishing of the relevant **annual return**, whichever is earlier.

CGST Rules – Relevant

**Rule
36**

Documentary requirements and conditions for claiming input tax credit

(1) Eligible Documents:-

- | | |
|-----|---|
| (a) | <i>an invoice issued in accordance with the provisions of Section 31;</i> |
| (b) | <i>an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, [(invoice for 9(3) & 9(4))]</i> |
| (c) | <i>a debit note issued in accordance with the provisions of section 34;</i> |
| (d) | <i>a bill of entry under the Customs Act, 1962 on imports;</i> |
| (e) | <i>an input service distributor invoice in accordance with the provisions of sub-rule (1) of Rule 54.</i> |

CHAPTER VI
TAX INVOICE, CREDIT AND DEBIT NOTES

Rule 46 - Tax invoice shall contain the following particulars:

(a)	Name, address and GSTIN of the supplier;	
(b)	A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets/numerals/special characters hyphen or dash and slash, and any combination thereof, unique for a FY;	
(c)	Date of its issue;	
(d)	If recipient is registered - Name, address and GSTIN or UIN of recipient	
(e)	If recipient is unregistered and value of supply is:	Particulars of invoice
	Rs. 50,000 or more	Name and address of the recipient and the address of delivery, along with the name of State and its code.
	less than Rs. 50,000	unregistered recipient may still request the aforesaid details to be recorded in the tax invoice.
(f)		

(g)	HSN code for goods or services;
(h)	Description of goods or services;
(i)	Quantity in case of goods and unit or Unique Quantity Code thereof;
(j)	Total value of supply of goods or services or both;
(k)	Taxable value of supply of goods or services or both taking into account discount or abatement, if any;
(l)	Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
(m)	Amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
(n)	Place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
(o)	Address of delivery where the same is different from the place of supply;
(p)	Whether the tax is payable on reverse charge basis; and
(q)	Signature or digital signature of the supplier or his authorized representative

Rule 37	<i>Reversal of input tax credit in the case of non-payment of consideration</i>
(1)	<p><u>Availed input tax credit</u> but fails to pay to the supplier the value of such supply along with the tax payable thereon <u>within the time limit - (180 days)</u>, shall furnish the details of such supply, in <u>FORM GSTR-2</u> for the month immediately following the period of 180 days from the date of the issue of the invoice.</p>

Sec. 17	APPORTIONMENT OF CREDIT & BLOCKED CREDITS [SECTION 17]
(1)	Where the supplies are used for business and partly for other purposes - credit shall be restricted to that attributable for business.
(2)	Where supplies are used for effecting taxable supplies and partly for exempt supplies, the amount of credit shall be restricted to taxable supplies including zero-rated supplies.

4. APPORTIONMENT OF CREDIT & BLOCKED CREDITS [SECTION 17]

Sec. 17	APPORTIONMENT OF CREDIT & BLOCKED CREDITS [SECTION 17]
(3)	The value of exempt supply shall be such as may be prescribed, (Rule 42) and shall include supplies under RCM, Securities, Land, & completed Building .
(4)	A Banking Company has the option to either comply with the provisions of sub-section (2), or avail of, every month, an amount equal to 50% of the eligible input tax credit and the rest shall lapse:

(5)	Input tax credit shall <u>not be</u> available in respect of the following, namely:—		
	(a)	Motor vehicles and other conveyances except when they are used—	
		(i)	For making the following <u>taxable supplies</u> , namely:—
			(A) Further <u>supply of</u> such vehicles or conveyances; or
			(B) Transportation of passengers; or <i>(Only for those engaged in <u>passenger transportation</u> service.)</i>
			(C) Imparting training on driving vehicles or conveyances;
		(ii)	For transportation of goods;
	(b)	The following supply of goods or services or both:—	
		(i)	Food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery <u>except where such an inward supply is used for making an outward taxable supply of the same category</u> of goods or services or both or as an element of a taxable <u>composite or mixed supply</u> ;
		(ii)	Membership of a Club, Health and Fitness centre;

(5)	(iii)	Rent-a-cab, Life insurance and Health insurance except where —	
		(A)	the Government notifies the services which are obligatory for an employer to provide to its employees under any law for the time being in force; or
		(B)	such inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as part of a taxable composite or mixed supply; and
	(iv)	Travel benefits extended to employees on vacation such as leave or home travel concession;	
	(c)	<u>Works contract services</u> when received for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;	
	(d)	<u>Goods or services</u> or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.	
		<i>Explanation.—For the purposes of clauses (c) and (d), the expression “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property.</i>	

(5)	(e)	<u>Goods or services</u> or both on which tax has been paid u/s 10;
	(f)	<u>Goods or services</u> or both received by a Non-Resident Taxable Person (NRTP) <i><u>except on goods imported by him;</u></i>
	(g)	<u>Goods or services</u> or both used for personal consumption;
	(h)	<u>Goods</u> lost, stolen, destroyed, written off or <u>disposed off by way of</u> <i><u>gift or free samples;</u></i> and
	(i)	Any tax paid in accordance with the provisions of sections 74 , 129 and 130.

(6)	<p>The Government may prescribe (<u>Rule 42 / 43</u>) the manner (<i>Procedure</i>) in which the credit referred to in sub-sections (1) and (2) may be attributed.</p>
	<p>Explanation.— For the purposes of this Chapter and Chapter VI, the expression "<i>Plant and Machinery</i>" means Apparatus, Equipment, and <u>Machinery fixed to earth</u> by foundation or structural support, that are used for making outward supply of goods or services or both and <u>includes</u> such foundation and structural supports, but <u>excludes</u>—</p>
	<p>(i) <i>land, building or any other civil structures;</i></p>
	<p>(ii) <i>telecommunication towers; and</i></p>
	<p>(iii) <i>pipelines laid outside the factory premises.</i></p>

**Rule
38**

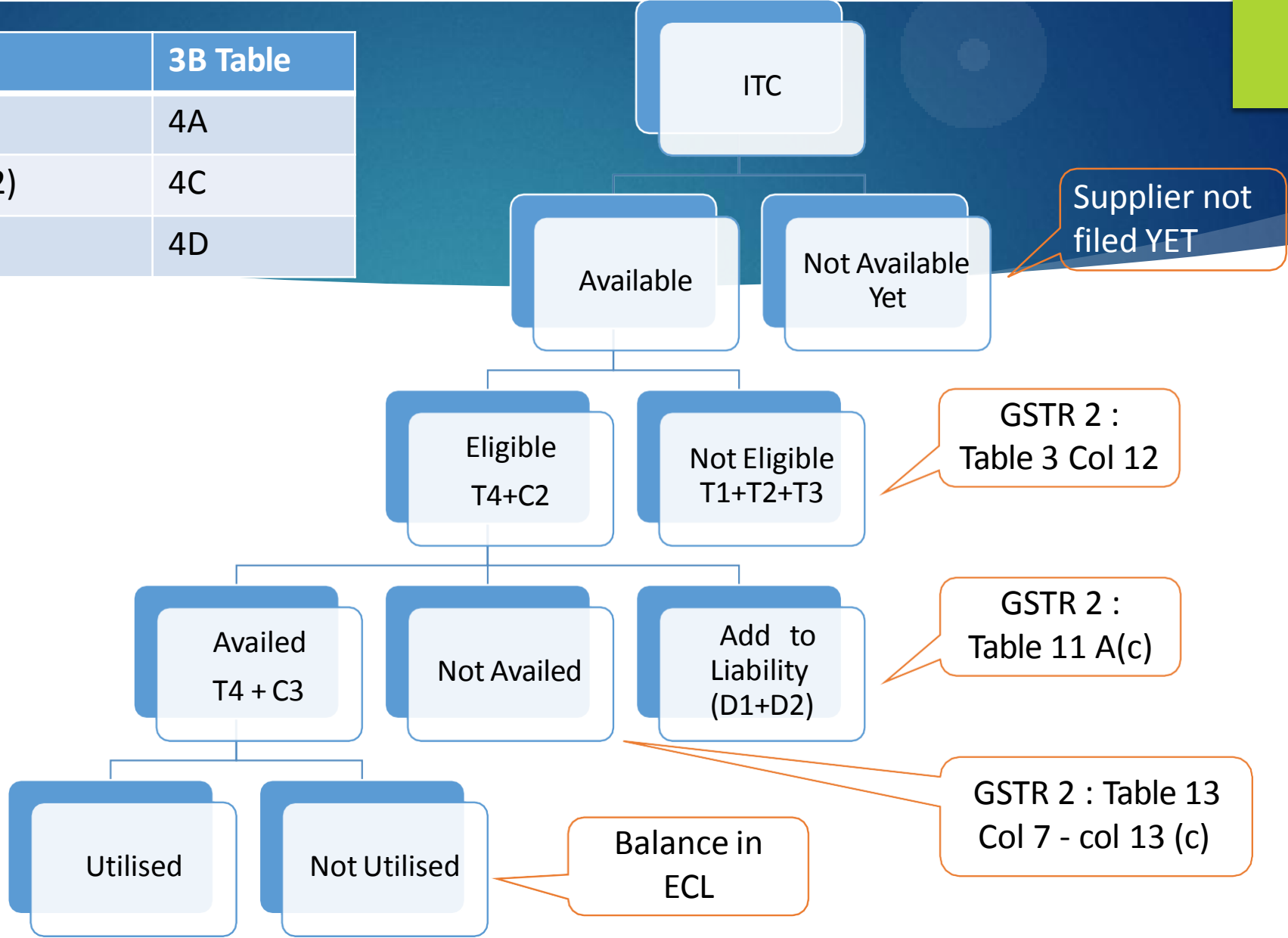
Claim of credit by a banking company or a financial institution:

A banking company or a financial institution, including a non-banking financial company, engaged in the supply of services by way of accepting deposits or extending loans or advances, that chooses **not to comply** with the provisions of Section 17(2), in accordance with the **option** permitted under section 17 (4) of that section, shall follow the following procedure:

- | | |
|------|--|
| (a) | The said company shall not avail credit of the - |
| (i) | <i>Tax paid on inputs and input services used for non-business purposes; and</i> |
| (ii) | <i>Credit attributable to the supplies specified in Sec.17(5) in - FORM GSTR-2;</i> |
| (b) | <i>The said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to Section 17(4) - (ie. same PAN holders) - and not covered under clause (a);</i> |
| (c) | <i>50% of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution and shall be furnished in FORM GSTR-2;</i> |
| (d) | <i>The amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.</i> |

Rule 42	Manner of determination of input tax credit in respect of inputs or input services and reversal thereof:
(1)	<p>The input tax credit in respect of inputs or input services, which attract the provisions of Sec. 17(1) or (2), being partly used for the purposes of <u>business</u> and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting <u>exempt</u> supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the prescribed manner:</p>

ITC	3B Table
Eligible T4+C2	4A
Add to Liability (D1+D2)	4C
Not Eligible T1+T2+T3	4D



Rule 43	Manner of determination of input tax credit in respect of <u>capital goods</u> and reversal thereof in <i>certain cases</i>:
(1)	Input tax credit in respect of capital goods, which attract the provisions of <i>sub-sections (1) and (2) of section 17</i> , shall be attributed to the purposes of business or for effecting taxable supplies in the prescribed manner.
	(a) <i>The amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or for effecting exempt supplies shall be indicated in FORM GSTR-2 and shall not be credited to the electronic credit ledger.</i>
	(b) <i>The amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies, including zero-rated supplies shall be indicated in FORM GSTR-2 and shall be credited to the electronic credit ledger;</i>



Sec. 18

Availability of credit in special circumstances

(1)

(a)

A person who has ***applied for registration*** under this Act ***within 30 days*** from the date on which he becomes liable to registration and has been granted such registration shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock.

(b)

A person who takes ***registration under sub-section (3) of section 25*** shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration;



Sec. 18

Availability of credit in special circumstances

(1)

(c) Where any registered person ***ceases to pay tax under section 10***, he shall be entitled to take credit of input tax in respect of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and ***on capital goods***.

Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed.



**Sec.
18**

Availability of credit in special circumstances

(1)

(d) Where an ***exempt supply*** of goods or services or both by a registered person ***becomes a taxable supply***, such person shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock relatable to such exempt supply and on ***capital goods*** exclusively used for such exempt supply.

File ITC-01 within 30 days [For Se. 18(1) (a), (b), (c), (d)]



**Sec.
18**

Availability of credit in special circumstances

(2)

Not entitled to take input tax credit under sub-section (1), ***after the expiry of one year*** from the date of issue of tax invoice relating to such supply.

(3)

Where there is a change in the constitution and assets and ***liabilities are transferred***, the ITC also be allowed to be transferred in the manner prescribed.

File ITC-02 [For Se. 18(3)]



**Sec.
18**

5. CREDIT IN SPECIAL CIRCUMSTANCES [SECTION 18]

Availability of credit in special circumstances

(4)

Where any registered person ***opts to pay tax under section 10*** or, where the goods or services or both supplied by him become ***wholly exempt***, he shall pay an amount equivalent to the credit of input tax in respect of stock and on ***capital goods, (reduced by such percentage points as may be prescribed).***

Provided that after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.



**Sec.
18**

5. CREDIT IN SPECIAL CIRCUMSTANCES [SECTION 18]

Availability of credit in special circumstances

(5)

The amount of credit under sub-section (1) and the amount payable under sub-section (4) shall be calculated in such manner as may be prescribed.

(6)

In case of **supply of capital goods** or plant and machinery, on which input tax credit has been taken, the registered person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery **reduced by such percentage points as may be prescribed or the tax on the transaction value** of such capital goods or plant and machinery determined under section 15, whichever is higher:

Rule 40	Manner of claiming credit in special circumstances.
(1)	The input tax credit claimed in accordance with the provisions of sub-section (1) of section 18, shall be subject to the conditions prescribed.

GSTR 3B – Table 4 at a Glance

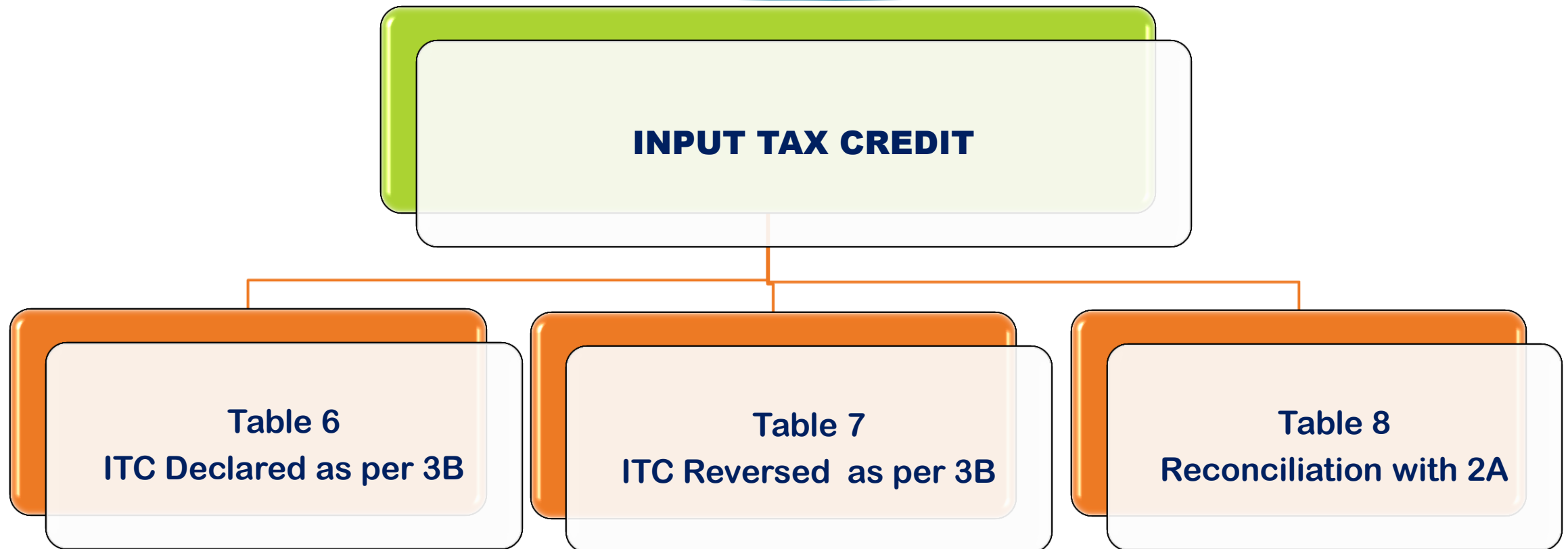
4. Eligible ITC

Details	IGST	CGST	SGST/UT Tax	Cess
1				
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				

GSTR 3B – Table 4 at a Glance

Details	IGST	CGST	SGST/UT Tax	Cess
1				
(B) ITC Reversed				
(1) As per Rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) - (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

Part III: Details of ITC as declared in Returns filed during the financial year.



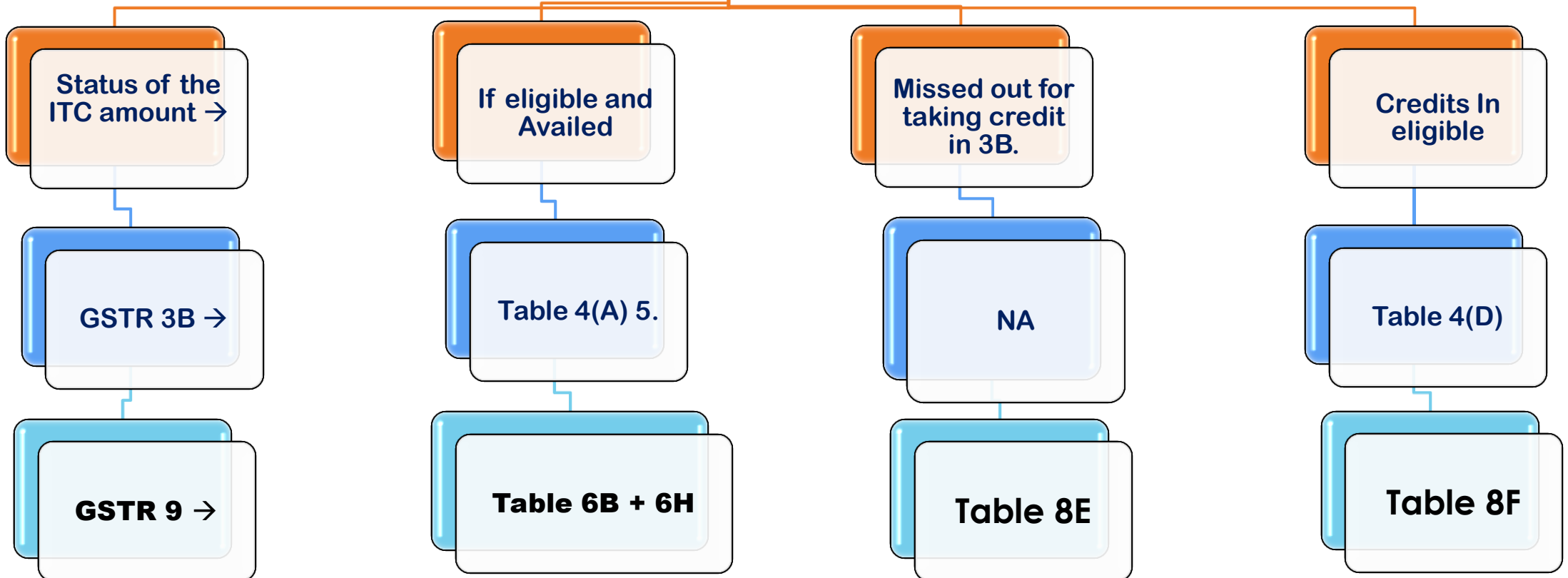
Points to be noted:

- ❖ **Table 4(A)** – Values in 4(A) only to be considered for Table 6 of GSTR-9;
- ❖ **Table 4(B)** – Details of Reversals shall be given in Table 7 of GSTR -9.
- ❖ **Table 4(D)** - Ineligible ITC – shall not be considered in Table 6 of GSTR -9.
- ❖ Credit for 2017-18 availed in 2018-19 is that of 2018-19 year only unlike liabilities.

Table 8 – Other ITC Related Information

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GSTR 2A - GSTR 3B & GSTR 9



GSTR-9 – Part – I & II GSTR-9

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"FORM GSTR-9 (See rule 80) Annual Return						
Pt. I Basic Details						
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II Details of Outward and inward supplies declared during the financial year						
		(Amount in ₹ in all tables)				
Nature of Supplies		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1		2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B 2C)					
B	Supplies made to registered persons (B 2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					

GSTR-9 – Part – II Cont..

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F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

GSTR-9 – Part – II Cont..

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5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

GSTR-9 – Part – III – ITC details

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Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed as declared in returns filed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4 A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				

GSTR-9 – Part – III Cont...

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F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				

GSTR-9 – Part – III Cont...

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

GSTR-9 – Part – IV – Tax details

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

GSTR-9 – Part - V

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Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description	Payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					

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

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16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details			Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

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18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification:

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

Place
Signatory
Date

Signature
Name of Authorised

Designation / Status



Thank You

Visit: www.idtc.icaai.org

For any clarification, please contact:

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