

GST ANNUAL RETURN - FORM GSTR 9

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GST ANNUAL RETURN



LEGAL BACKGROUND

- Section 44(I) of CGST Act mandates every registered person other than below category of taxpayers to file annual return for every financial year
 - Input Service Distributor
 - Tax deductor / tax collector
 - Casual taxable person
 - Non-resident taxable person
- Annual return to be furnished online before 31st December following end of FY in Form 9 for regular taxpayers and Form 9A for composition taxpayers irrespective of turnover
- Due date for Annual return for FY 2017-18 is 30th June 2019
- Revision is not permitted

LEGAL BACKGROUND

- Composition dealers opting to switch to regular scheme to file both GSTR 9 and GSTR 9A for respective periods
 - Taxpayer who cancelled registration before 31-3-2018 also to file annual return for FY 2017-18
- Separate annual return to be filed for each GSTIN
- Annual return is auto populated on the basis of information furnished in the returns
 - Mandatory to file all pending GSTR 1 and GSTR 3B before filing GSTR 9
- Summary of GSTR 1, GSTR 3B available in annual return tab for easy verification
- Auto populated GSTR 9 based on GSTR 1 and GSTR 3B filed
 - Editable form
 - Any edit > 20% reflects in colour change and triggers pop up

GSTR 9

- Services -> Returns -> Annual return
- Nil return if taxpayer has not made any outward supply, received any goods/services, no other liability to report, not claimed any credit, not claimed any refund, not received any order creating demand

PART I – BASIC DETAILS		
1	Financial Year	2017-18
2	GSTIN	32ABCDEI234FIZZ
3A	Legal Name	ABC LTD
3B	Trade Name (if any)	ABC LTD

Pre filled
data

GSTR 9

PART II – Details of Outward and inward supplies made during the financial year					
4	Details of advances, inward and outward supplies made during the financial year <u>on which tax is payable</u>	Taxable value	CGST	SGST	IGST
A	B2C Sales	Table 5, 7, 9, 10 GSTR I (Net of credit notes and debit notes)			
B	B2B Sales	Table 4A, 4C of GSTR I			
C	Export – with payment	Table 6A of GSTR I			
D	SEZ supplies with payment	Table 6B of GSTR-I			
E	Deemed exports	Table 6C of FORM GSTR-I			
F	Advances	Table I I A of FORM GSTR-I			
G	Inward supplies RCM	Table 3.1(d) of FORM GSTR-3B			
H	Sub total (A-G)				

Compare respective data and check for errors

Certain amendments not yet reflected in auto populated data – wait for data refresh

GSTR 9

		Taxable value	CGST	SGST	IGST
I	Credit notes (-)	Table 9B of FORM GSTR-I			
J	Debit notes (+)	Table 9B of FORM GSTR-I			
K	Supplies / tax declared through amendments (+)	Table 9A and Table 9C of FORM GSTR-I			
L	Supplies / tax reduced through amendments (-)				
M	Sub total (I-L)				
N	Supplies and advances on which tax is to be paid (H + M)				

Only debit notes & credit notes issued during 2017-18

Amendments made during 2017-18

GSTR 9

PART III - Details of Outward supplies on which tax is not payable					
5	Details of Outward supplies on which <u>tax is not payable</u>	Taxable value	CGST	SGST	IGST
A	Export w/o payment of tax	Table 6A of FORM GSTR-I			
B	SEZ supply w/o payment of tax	Table 6B of GSTR-I			
C	Supplies on which tax payable by recipient on RCM	Table 4B of FORM GSTR-I			
D	Exempted supply	Table 8 of FORM GSTR-I			
E	Nil rated supply				
F	Non GST supply				
G	Sub total (A-F)				

GSTR 9

		Taxable value	CGST	SGST	IGST
H	Credit notes (-)	Table 9B of FORM GSTR-I			
I	Debit notes (+)	Table 9B of FORM GSTR-I			
J	Supplies / tax declared through amendments (+)	Table 9A and Table 9C of FORM GSTR-I			
K	Supplies / tax reduced through amendments (-)				
L	Sub total (H-K)				
M	Turnover on which tax not paid				
N	Total Turnover (4N + 5M – 4G)				

Debit notes, credit notes
issued during 2017-18
+
Amendments made in
2017-18
(relating to supplies on
which tax is not payable)

Includes advances

GSTR 9

6	Details of ITC for the FY	CGST	SGST	IGST	Cess
A	ITC Availed through GSTR 3B	Auto populated figures			
B	ITC (including SEZ services)	Inputs capital goods, services breakup – use Table 4(A)(5), 4(A)(3) of FORM GSTR-3B for total figures			
C	ITC RCM (Unregistered)				
D	ITC RCM (Registered)				
E	Import of goods (including inward supplies from SEZ)	Table 4(A)(1) of FORM GSTR-3B			
F	Import of services (excluding SEZ services)	Table 4(A)(2) of FORM GSTR-3B			
G	ITC from ISD	Table 4(A)(4) of FORM GSTR-3B			

Breakup of input, capital goods and services are not readily available from GSTR 3B – to be taken from ITC worksheet

6C and 6D bifurcation not available in GSTR 3B

GSTR 9

		CGST	SGST	IGST	Cess
H	ITC reclaimed	To be declared			
I	Sub total (B-H)				
J	Difference (I minus A)	Should be zero			
K	Tran I credit	Form GSTR Tran I			
L	Tran II credit	FORM GST TRAN-II			
M	Any other ITC	FORM ITC01 and FORM ITC-02			
N	Sub total (K-M)				
O	Total ITC availed (I + N)				

ITC availed reversed
and reclaimed in
1718

GSTR 9

7	Details of ITC Reversed and Ineligible ITC	CGST	SGST	IGST	Cess
A	Rule 37	ITC reversed due to ineligibility or reversals required under rule 37, 39,42 and 43 of the CGST Rules, 2017 + input tax credit reversed under Section 17(5) of the CGST Act, 2017			
B	Rule 39				
C	Rule 42				
D	Rule 43				
E	Section 17(5)				
F	Tran I reversal	Table 4(B) of FORM GSTR-3B			
G	Tran II reversal				
H	Other reversals	FORM ITC -03			
I	Total ITC reversed (A-H)				
J	Net ITC available (6O – 7I)				

Required if ITC
availed – if no ITC
availed then no
requirement for
reversal

GSTR 9

8	Other ITC related information	CGST	SGST	IGST	Cess
A	ITC as per GSTR 2A	Table 3 & 5 only of GSTR 2A			
B	ITC 6(B) + 6(H) above				
C	ITC of 2017-18 availed during April – September 2018	Table 4(A)(5) of FORM GSTR-3B of 2018-19			
D	Difference (A-(B+C))	BEWARE OF (-) VALUE			
E	ITC available but not availed (out of D)	ITC available in GSTR 2A – not availed because (a) it is ineligible or (b) it is not availed			
F	ITC available but ineligible (out of D)				
G	IGST on import of goods (including SEZ supplies)				

Time limit extended to March 2018

Split up of ITC not availed

Not reflected in GSTR 2A

GSTR 9

		CGST	SGST	IGST	Cess
H	IGST availed on import of goods (as per 6E above)				
I	Difference (G minus H)				
J	ITC available but not availed on import of goods				
K	Total ITC lapsed in current FY (E + F + J)				

Reasons for differences between GSTR 2A and ITC

- 1) Supplier uploaded our GSTIN by mistake – not eligible
- 2) Unknown purchases
- 3) Ineligible credits
- 4) Supplier not filed GSTR I

PART IV – Details of tax paid

9 Breakup of tax paid (IGST CGST, SGST, Cess, Interest, Late fee, other) and mode of payment (cash / ITC) – auto populated as per returns

GSTR 9

	PART V – Particulars of the transactions for the previous FY declared in returns of subsequent year				
		Taxable value	CGST	SGST	IGST
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Transactions of 17-18 declared in returns of 18-19 Table 9A, Table 9B and Table 9C of FORM GSTR-1			
11	Supplies / tax reduced through Amendments (-) (net of credit notes)				
12	Reversal of ITC availed during previous financial year	ITC availed in 17-18 but reversed in 18-19			
13	ITC availed for the previous financial year	ITC of 17-18 not availed in 17-18 but availed in 18-19			

Part V - All the supplies for which payment has been made through Form GSTR-3B in 2018-19

Part II - Supplies declared & tax paid in GSTR 3B of 2017-18

GSTR 9

14 Differential tax paid on account of declaration in 10 and 11 above		
	Payable	Paid
CGST, SGST, IGST, Cess, Interest		

PART VI – Particulars of demands and refunds
15 A, B, C, D Refund – Refund claimed, Refund sanctioned, Refund rejected, Refund pending
15 E, F, G Demand – Demand, Tax paid in respect of demand, Demand pending

Info sought
in Form
3CD also

GSTR 9

16 - Information on supplies received from composition taxpayers, deemed supply under Section 143 and goods sent on approval basis		Taxable value	CGST	SGST	IGST
A	Supplies received from Composition taxpayers	Table 5 of FORM GSTR-3B			
B	Deemed supply under Section 143	Deemed supplies from the principal to the job-worker			
C	Goods sent on approval basis but not returned	Deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within 180 days			

GSTR 9

		Taxable value	CGST	SGST	IGST
17	HSN summary of outward supply	HSN Code, Quantity, UQC, Taxable value, Rate of tax, CGST SGST, IGST, Cess. Table 12 of FORM GSTR-1 HSN Code – optional upto Rs 1.5 cr turnover, 2 digit for turnover 1.50 cr to 5 cr, 4 digits for above 5 cr Quantity net of returns For inward supplies HSN required if value > 10% of total value			
18	HSN summary of inward supply				
19 Late fee		Payable		Paid	
CGST, SGST					

Only late fee for GSTR 3B is appearing in pre filled GSTR 9

GSTR 9

- Option to pay any additional liability declared in this form, through FORM DRC-03 at the end
- Taxpayers to select “Annual Return” in the drop down option
- Late fee for GSTR 9 – Rs 200/- per day subject to maximum of 0.5% of turnover
- Additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in GSTR 9. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 GSTR 9
- Need to be very careful in filling up GSTR 9 - Any incorrect information can attract tax demands, interest and penalties on the same, + long-term litigations

ERRORS AN POSSIBLE SOLUTIONS

Invoice date	GSTR 1	GSTR 3B	Amendment	GSTR 9	Remarks
5/7/17	September 17	September 17	No amendment	Part II	Reported and tax paid
5/7/17	April 18	April 18	No amendment	Part V – Table 10	Reported and tax paid in subsequent year
5/7/17	September 17	September 17	March 18	Part II	Reported, tax paid, amended in 17-18
5/7/17	September 17	April 18	April 18	Invoice – Part II Amendment – Part V	Invoice reported in 17-18, amendment in 18-19

ERRORS AN POSSIBLE SOLUTIONS

Books	GSTR I 17-18	GSTR 3B 17-18	GSTR I 18-19	GSTR 3B 18-19	Remarks
1000	800	800	200	200	800 in Part II and 200 in Part V
1000	800	800	Nil	Nil	1000 in Part II and tax on 200 to be paid through DRC 03
1000	800	800	150	150	850 in Part II and 150 in Part V and tax on 50 to be paid through DRC 03
1000	800	1000	200	Nil	1000 to be shown in Part II
1000	1000	800	Nil	200	800 in Part II and 200 in Part V

ERRORS AN POSSIBLE SOLUTIONS

Situation	GSTR 9
Supply shown as B2C supply rectified s B2B supply in May 2018	Should be correctly reported as B2B sales in Part II
B2B supply incorrectly shown as 5 lakhs rectified in March 2018 as 7 lakhs	7 lakhs to be shown in GSTR 9 Part II
Credit note issued in March 18 for sale made in December 17	Credit note to be shown in Part II
Credit note issued in April 18 for sale made in December 17	Does not form part of GSTR 9 of 2017-18 because document relates to 18-19
B2B sales wrongly shown as 5 lakhs in November 17 rectified as 7 lakhs in April 18	5 lakhs to be shown in Part II and 2 lakhs in Part V
Outward supply taxable under RCM shown in GSTR I as taxable supply	To be rectified as

ERRORS AN POSSIBLE SOLUTIONS

Situation	GSTR 9
Payment to unregistered person Rs 10,000 in August 2017 not shown in GSTR 3B as subject to RCM	To be shown in 4G and liability to be discharged through DRC 03
Credit note dated 17-18 issued in 17-18 omitted to be shown in GSTR 1 of 17-18 shown in GSTR 1 upto September 2018	To be shown in Part V
Credit note dated 18-19 issued in respect of supply made in 17-18 shown in GSTR 1 of 18-19	To be shown in GSTR 9 Table V of 18-19
IGST rate on sale was wrongly shown as 5% instead of 18% rectified in February 18	Tax adjustment to be shown in Part II Table 4K
IGST rate on sale was wrongly shown as 5% instead of 18% rectified in April 18 and tax paid in April 18 in GSTR 3B	Tax adjustment to be shown in Part V Table II

ERRORS AN POSSIBLE SOLUTIONS

Situation	GSTR 9
ITC ineligible claimed in 17-18 and reversed in 18-19	To be shown in Part V Table 12
ITC ineligible claimed in 17-18 not reversed	Reversal to be shown in Table 7 and tax amount to be paid through DRC 03

*Thank
You*