GOODS AND SERVICES TAX

GSTR – 9 – Annual Return

ICAI, Hyderabad
20.12.22

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Recent updates – Applicable for FY 2021-22

- **Due Date** Last date for furnishing of Annual Return in the FORM GSTR-9 / FORM GSTR-9A and Reconciliation Statement in the FORM GSTR-9C for the Financial Year 2021-22 is 31st December, 2022.

- **Waiver from filing Annual Returns** Registered persons whose aggregate turnover in a financial year does not exceed *two crore rupees* are not required to file the GSTR 9 annual return. Similarly, if the turnover does not exceed *five crore rupees,* GSTR 9C self certification return is not required.

- GST rules has been suitably amended notifying the continuation /withdrawal of certain reliefs in the GSTR 9 and 9C forms

- Certification of GSTR 9C by a Chartered Accountant or Cost Accountant has been withdrawn permanently. Instead, a registered person is required to self certify the GSTR 9C.

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Getting Ready

- Obtain the audited or unaudited financial statements for the FY along with all the ledgers such as sales ledger, purchases ledger, stocks ledger, ITC ledger, advances ledger, fixed assets register etc. If a registered person is registered in multiple states, unaudited standalone accounts for such individual registration will suffice.

- Extract the relevant information and details from the books of accounts in a prescribed manner such as [sales classified as B2B, B2C, Direct Exports, Exports to SEZ], [advances during the year, adjustment of advances with invoices], [ITC ledger subdivided into inputs, input services and capital goods], Quantity reconciliations etc

- Identify the adjustments recorded after the year end to ensure that such information is reported in GST returns or vice versa.

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Getting Ready *cont..*

- Reconciliation between GSTR 1 v GSTR 3B and GSTR 3B v GSTR 2A/2B shall be performed before attempting to file Annual returns

- Only the information which is factual and correct shall be the basis for reporting in Annual returns. For example, supplies not reported in returns but captured in financial statements or supplies neither captured in financial statements and nor in returns shall be captured in annual returns even though they are not recorded in books or reported in returns.

- Offline utilities or any other available software can be used effectively for online filing.

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GSTR 9 Transactions

Missing Transactions

- Ow supply is neither reported in GSTR 1 and nor in GSTR 3B
- Iw supply is not reported in GSTR 3B
- Ow sup is reported in GSTR 1 and not in GSTR 3B
- Ow is reported in GSTR 3B and not in GSTR 1
- Ow/Iw is not reported in audited accounts and nor in GST ret
- Ow/Iw is reported in audited accounts but not in GST ret
- Ow/Iw is rep in GST ret but not in audited accounts

Mismatch in Transactions

- Ow sup under or overstated between 3B/R1
- Ow sup under or overstated between GST ret and audited acc
- Iw sup under or overstated in 3B vis a vis 2A/2B
- Iw sup under or overstated in 3B vis a vis any other source
- TRAN credit taken in 3B instead of TRAN 1
- TRAN credit taken both in 3B and TRAN 1
- All Supplies reported but tax under paid
- Tax paid but supplies under reported

Transactions overlapping between different periods

- O/w supply reported or credit/debit note issued after Mar but before Sep
- O/w supply reported or credit/debit note issued after Sep
- I/w supply cr availed after Mar but before Sep
- RCM paid and availed after Mar but before Sep, whether or not provision is made in books
- Input reversals reported after Mar but before Sep

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PART – I

BASIC DETAILS

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GSTR 9

Part I

Part 1	Basic Details	
1	Financial year	2021-22
2	GSTIN	xxxxxxxxxxx
3A	Legal Name	ABCD Ltd
3B	Trade Name (if any)	Dream world

Part -1 particulars are expected to be auto-populated.

Trade name is also sought in several applications/forms. This is an optional requirement.

If there are several trade names, any name which is more popular can be given for the purpose of identification.

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PART – II

Details of Outward and inward supplies on which tax is payable

Clause by clause analysis

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GSTR 9 Part II

Points to remember – outward supplies

- The starting point to reconfirm the accuracy of data reflected in GSTR 9 shall be driven by the source which provides more accurate numbers. For example signed audited accounts, internal reconciliation sheets, etc,

- In the case of registered persons having a presence in more than one state, individual accounts for each such registered place. It is not necessary that these have to be audited. However, they have to be accurate.

- Underlining the differences in turnover arising due to accounting treatment. For example, free samples are reported as non-GST supply in GST but in P&L it is not reported as sales, similarly damaged goods, and discounts received may have different treatment in audited accounts.

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GSTR 9 Part II

Points to remember – outward supplies *cont….*

- Differences in turnover due to periodical factors, for example, a sale transaction is reported in GST in the year 2021-22 but the same is reported in the year 2022-23 in financial accounts.

- Differences arising out of intercompany sales. Tax invoice issued by one branch on another branch is reported in GST but the same is not reported in financial accounts although the same has to be reported under standalone accounts.

- Adjustments carried out in the next financial year. Differences arise out of the fact that backdated adjustments are done in financial accounts in several cases the same is not possible in GST as the GST returns cannot be revised.

- Treatment of errors at the annual returns stage for example B2B was reported as B2C in monthly returns and the same was discovered at the stage of filing of Annual return

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GSTR 9 Part II

Points to remember – outward supplies *cont…*

- Differences arising out of the treatment of Reverse Charge in books compared to the treatment offered in GST. For example, RCM inward supply is included in the outward supply and then excluded in Part II whereas in books it is never included in the outward supply.

- Bifurcation of turnover into Gross of debit/credit notes and amendments as against net turnover reported in financial accounts especially since debit notes now are not linked with tax invoices and a debit note in a given year can be issued for any previous year.

- Interpreting as to what is a Non-GST supply and exempt/nil-rated supply. These are used interchangeably while filing monthly returns and in financial accounts, there is no practice of bifurcating at the time of reporting and disclosure.

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GSTR 9 Part II

Points to remember – outward supplies *cont…*

- Differences arising out of nonreporting of certain exempt turnovers in GST returns which were noticed at the time of filing the Annual returns.

- Reconciliation of HSN-wise summary of outward supplies especially in cases where multiple products are involved in the business with multiple rates vis-a-vis turnover reported in financial accounts.

- Reconciliation of tax payable as per taxable turnover vis a vis declaration of tax paid in the GSTR 9.

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GSTR 9 Part II 4A

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4A	Supplies made to un-registered persons (B2C)					

Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. 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.

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GSTR 1 and GSTR 3B sections

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GSTR 1 *extract*

Goods & Service Tax (GST) | User

Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr1

GSTR-1 - Invoice Details

** Important Notice: If the invoices are more than 500 . Please check here

4A, 4B, 4C, 6B, 6C - B2B Invoices — 822

Total Value
₹22,82,45,276.38

Total Taxable Value
₹19,36,96,043.77

Total Tax Liability
₹3,45,49,226.52

bility to be computed on filing of GSTR-3.

5A, 5B - B2C (Large) Invoices — 0

Total Value
₹0.00

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

9B - Credit / Debit Notes (Registered) — 11

Total Taxable Value
₹-4,49,669.29

Total Tax Liability
₹-80,940.47

9B - Credit / Debit Notes (Unregistered) — 0

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

6A - Exports Invoices — 0

Total Value
₹0.00

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

9A - Amended B2B Invoices — 0

Total Value
₹0.00

Total Taxable Value
₹0.00

Total Tax Liability
₹0.00

9A - Amended B2C (Large) Invoices — 0

9A - Amended Exports Invoices — 0

9C - Amended Credit/Debit Notes (Registered) — 0

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GSTR 1 *extract*

Goods & Service Tax (GST) | User

Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr1

GSTR-1 - Other Details

7 - B2C (Others) **1**

Total Taxable Value
₹2,56,026.50

Total Tax Liability
₹46,084.78

8A, 8B, 8C, 8D - Nil Rated Supplies **1**

Total Nil Amt
₹0.00

Total Exempted Amt
₹0.00

Total Non-GST Amt
₹0.00

11A(1), 11A(2) - Tax Liability (Advances Received) **0**

Gross Advance Received
₹0.00

Total Tax Liability
₹0.00

11B(1), 11B(2) - Adjustment of Advances **0**

Gross Advance Adjusted
₹0.00

Total Tax Liability
₹0.00

12 - HSN-wise summary of outward supplies **11**

Total Value
₹22,80,16,777.90

Total Taxable Value
₹19,35,02,400.98

Total Tax Liability
₹3,45,12,734.62

13 - Documents Issued **2**

Total Docs
848

Cancelled Docs
1

Net Issued Docs
847

11A - Amended Tax Liability (Advance Received) **0**

11B - Amendment of Adjustment of Advances **0**

10 - Amended B2C(Others) **0**

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GSTR 1 *extract*

Table 5

Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr1/b2cl/invoice/add

B2C(Large) Invoices- Details

• Indicates Mandatory Fields

POS •
Select

Invoice No. •

Invoice Date •
DD/MM/YYYY

Supply Type
Inter-State

Total Invoice Value (₹) •

Item Details

Rate (%)	Taxable Value (₹) •	Amount of Tax	
		Integrated Tax (₹) •	CESS (₹)
0%			
0.25%			
3%			
5%			

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GSTR 3B *extract*

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

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GSTR 9 Part II 4A *cont...*

Reporting B2C information in GSTR 1/3B

- Table 5 of GSTR 1 captures B2C inter-state supplies with more than 2.5 lakh invoice value (B2C large). These are reported as e-commerce and non-e-commerce activity. Further, these are reported as ***gross*** debit or credit notes.
- Table 7 of GSTR 1 captures all other B2C supplies.
- Table 5 & 7 of GSTR 1 covers all B2C supplies whether inter-state or intra-state.
- Table 9 of GSTR 1 captures amendments in B2B / B2C supplies large made through credit/debit notes or otherwise.
- Table 10 of GSTR 1 captures amendments other than that of credit/debit notes in B2C small supplies

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GSTR 9 Part II 4A *cont...*

Reporting B2C information in GSTR 9

- In Table 4A of GSTR 9, B2C transactions on consolidated basis have to be reported:
  - No need to split between more than or less than 2.5 lakh value
  - No need to split inter/intra state supplies
  - No need to separately show gross or net of debit or credit notes or amendments
- B2C supplies for which tax paid through 3B but not reported in GSTR 1 can be reported in GSTR 9.
- B2C supplies which were not reported in any tax period can be reported in GSTR 9

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GSTR 9 Part II 4B

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4B	Supplies made to registered persons (B2B)					

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.

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GSTR 9 Part II 4B *cont…*

Reporting B2B information in GSTR 9

- Table 4A of GSTR 1 captures details pertaining to Supplies other than those (i) attracting reverse charge and (ii) supplies made through an e-commerce operator
- Table 4C of GSTR 1 captures details pertaining to Supplies made through e-commerce operators attracting TCS (operator-wise, rate-wise)
- These supplies are reported gross of Debit or Credit notes or amendments
- In clause 4B of GSTR 9, aggregate values of all the B2B supplies shall be reported i.e. those covered in 4A & 4C of GSTR 1

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GSTR 9 Part II 4C

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					

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.

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GSTR 1 *extract*

Table 6A

Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/gstr1ex/add

Dashboard > Returns > GSTR-1E > EXP English

Exports- Add Details

• Indicates Mandatory Fields

Invoice No. •

Invoice Date •

DD/MM/YYYY

Port Code

Shipping Bill No./Bill of Export No.

Shipping Bill Date/Bill of Export Date

Total Invoice Value (₹) •

Supply Type

Inter-State

GST Payment •

With Payment of Tax

Item Details

Rate	Taxable Value (₹) •	Amount of Tax
		Integrated Tax (₹) •
0%		
0.25%		
3%		

Activate Windows
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GSTR 9 Part II 4C

Reporting exports with payment of tax other than SEZ in GSTR 9

- Table 6A of GSTR 1 captures details pertaining to exports with payment of tax and without payment of tax.
- Table 6A does not cover supplies to SEZ or the Deemed exports which are however covered by separate tables viz 6B & 6C of GSTR 1
- Tables 6A, 6B and 6C also covers export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) which are reported under “0” tax category.
- Table 4C of GSTR 9 however covers those exports other than SEZ which are effected with payment of tax and which are gross of credit / debit notes and the amendments

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GSTR 9 Part II 4D

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4D	Supply to SEZs on payment of tax					

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.

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GSTR 9 Part II 4D *cont…*

Reporting exports with payment of tax to SEZ in GSTR 9

- Table 6B of GSTR 1 captures details pertaining to Supplies made to SEZ unit or SEZ Developer with payment of tax and without payment of tax.
- Table 4D of GSTR 9 captures exports to SEZ with payment of tax and these shall be gross of credit / debit notes or the amendments

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GSTR 9 Part II 4E

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4E	Deemed Exports					

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.

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GSTR 9 Part II 4E – *Deemed exports*

Reporting deemed exports in GSTR 9

- Table 6C of GSTR 1 captures details pertaining to Deemed exports.
- The question of Bond or LUT does not arise in case of Deemed exports. Hence all supplies are with payment of tax
- Table 4E of GSTR 9 covers Deemed exports and the same shall be gross of credit / debit notes or the amendments

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GSTR 9 Part II 4F

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					

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.

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GSTR 9 Part II 4F – *Advances*

Reporting unadjusted advances in GSTR 9

- Table 11A of GSTR 1 captures details pertaining to the advance amount received in the tax period for which the invoice has not been issued (tax amount to be added to output tax liability). This should be further split into Intra and inter-state supplies
- Table 4F of GSTR 9 covers unadjusted advances for which tax has been paid. This covers any amendments made to such unadjusted advances.
- The advances which are adjusted are not required to be reported as the invoice issued against these advances gets covered under previous sections.

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GSTR 9 Part II 4G

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4G	Inward supplies on which tax is to be paid on reverse charge basis					

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.

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GSTR 3B *extract*

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

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GSTR 9 Part II 4G –*reverse charge*

Reporting reverse charge inward supplies in GSTR 9

- Data reported in Table 3.1(d) of Form GSTR 3B becomes relevant for the purpose of clause 4G
- Clause 4G covers RCM information net of all the credit/debit notes and amendments.

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GSTR 9 Part II 4I

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					

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. For FYs 2017-18 to 2020-21, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table. This relief has been withdrawn from FY 2021-22.

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GSTR 9 Part II 4J

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					

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. For FYs 2017-18 to 2020-21, the registered person shall have the option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table. This relief has been withdrawn from FY 2021-22.

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GSTR 9 Part II 4K and 4L

Details of advances, inward and outward supplies made during the financial year on which tax is payable

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4K	Supplies / tax declared through Amendments (+)					
4L	Supplies / tax reduced through Amendments (-)					

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. For FYs 2017-18 to 2020-21, the registered person shall have the option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table. This relief has been withdrawn from FY 2021-22.

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GSTR 9 Part II 4I to 4L

Reporting debit/credit notes and amendments in GSTR 9

- B2C supplies reported in clause 4A can be reported net of debit/credit notes and amendments except B2C large which were reported in 4A gross of debit/credit notes and amendments.
- Debit /Credit notes issued and amendments in B2B supplies and exports have to be in clauses 4I to 4L.
- Relief in not reporting Debit /Credit notes issued and amendments separately was available till FY 2020-21. However, this has been withdrawn from FY 2021-22.

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4I & 4J – *Debit or Credit notes*

Amendments effective from FY 2021-22

- Relief on reporting supplies net of credit notes has been withdrawn from FY 2021-22. Accordingly, credit notes have to be reported separately – 4I
- Relief on reporting supplies net of debit notes has been withdrawn from FY 2021-22. Accordingly, debit notes have to be reported separately – 4J
- Relief on reporting supplies net of amendments has been withdrawn from FY 2021-22. Accordingly, amendments have to be reported separately – 4K & 4L
- Relief on reporting supplies under 5A, 5B, 5C, 5D, 5E, and 5F i.e. no tax net of credit, debit notes, and amendments is continued for FY 2021-22

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PART – II

Details of Outward and inward supplies on which tax is not payable

Clause by clause analysis

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GSTR 9 Part II 5A

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5A	Zero rated supply (Export) without payment of tax					

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.

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GSTR 9 Part II 5A – *Export LUT/Bond*

Reporting exports under LUT/Bond in GSTR 9

- Table 6A of GSTR 1 captures details pertaining to exports with and without payment of tax
- Table 6B & 6C of GSTR 1 covers SEZ and Deemed exports
- Table 5A of GSTR 9 captures exports under the LUT or Bond and the source of such information will continue to remain in Table 6A of GSTR 1
- Table 5A is the gross of credit or debit notes or the amendments

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GSTR 9 Part II 5B

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

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5B	Supply to SEZs without payment of tax					

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.

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GSTR 9 Part II 5B – *Supply to SEZ without payment of tax*

Reporting exports to SEZ under LUT/Bond in GSTR 9

- Table 6B of GSTR 1 captures details pertaining to Supplies made to SEZ units or SEZ Developers with and without payment of tax.
- Table 5B of GSTR 9 covers supplies to SEZ without payment of tax and gross of credit or debit notes or the amendments.
- This information is captured from Table 6B of GSTR 1.

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GSTR 9 Part II 5C

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

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis					

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.

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GSTR 9 Part II 5C

Reporting RCM payable by recipient of supply in GSTR 9

- Table 4B of GSTR 1 captures details pertaining to Supplies attracting tax on a reverse charge basis. These are outward supplies on which tax is payable by the recipient on an RCM basis. Supplier merely reports these supplies in GSTR 1.
- These supplies are reported gross of Debit or Credit notes or amendments
- Clause 5C of GSTR 9 covers these supplies which are sourced from Table 4B of GSTR 1 and these details are gross of debit or credit notes.

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GSTR 9 Part II 5D to 5F

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

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5D	Exempted					
5E	Nil Rated					
5F	Non-GST supply					

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GSTR 9 Part II 5D to 5F *cont..*

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

The 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). For FY 2017-18 to 2019-20, a registered person shall have an option to either separately report his supplies as exempted, nil rated, and Non-GST supply or report consolidated information for all these three heads in the "exempted" row only.

From FY 2021-22 this relief has been withdrawn, Accordingly, Non-GST supply has to be reported separately and exempted and Nil-rated supplies can be combined and reported in an exempted row.

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GSTR 9 Part II 5D to 5F *cont..*

Reporting exempted/nil rated/non-gst supplies in GSTR 9

- Table 8 of GSTR 1 captures details pertaining to Exempted, Nil-rated, and Non-GST supplies.
- Clause 5D of GSTR 9 covers these supplies which are extracted from Table 8 of GSTR - 1.

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Example – live screenshot

(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹1,44,568.00				
(G) Sub total (A to F above)	₹1,44,568.00				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I)Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹1,44,568.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹2,28,28,462.3	₹0.00	₹5,67,097.36	₹5,67,097.36	₹0.00

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Example – live screenshot (cont..)

payment of tax	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹5,83,632.00				
(G) Sub total (A to F above)	₹5,83,632.00				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I)Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹5,83,632.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹2,32,67,526.3	₹0.00	₹5,67,097.36	₹5,67,097.36	₹0.00

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GSTR 9 Part II 5H

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

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5H	Credit Notes issued in respect of transactions specified in A to F above (-)					

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. For FYs 2017-18 to 2021-22, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.

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GSTR 9 Part II 5I

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

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5I	Debit Notes issued in respect of transactions specified in A to F above (+)					

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. For FYs 2017-18 to 2021-22, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.

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GSTR 9 Part II 5H & 5I – *Debit or Credit notes*

Reporting debit / credit notes in GSTR 9 – no tax cases

- In the previous sections, data of exports and reverse charge outward supplies were reported gross of debit/credit notes. This clause covers reporting of debit/credit notes which were not netted off from such data.
- These are however exclusive of amendments that are covered in a subsequent clause.
- As per Section 34 read with the third proviso to Rule 46, a tax invoice is required in case of exports, SEZ supplies, and reverse charge outward supplies.
- Any subsequent event resulting in updating the tax invoice can be done through debit/credit notes only and these are captured separately in GSTR 1 and GSTR 9.
- Debit / Credit notes are not issued for exempted/nil rated/non-GST supplies. Hence this clause does not apply to such supplies.
- This requirement has been waived for FY 2021-22

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GSTR 9 Part II 5J and 5K

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

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5J	Supplies declared through Amendments (+)					
5K	Supplies reduced through Amendments (-)					

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. For FYs 2017-18 to 2021-22, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.

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GSTR 9 Part II 5J and 5K – *Amendments*

Reporting amendments in GSTR 9 – no tax cases

- Table 9A & 9C of GSTR 1 covers amendments made to invoices and debit or credit notes
- All amendments to export/reverse charge/debit/credit notes shall be reported separately in Clause 5J and 5K. This data is extracted from Table 9A & 9C of GSTR 1.
- This requirement has been waived for FY 2021-22

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GSTR 9 Part II 5N

Total Turnover

Part II	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5N	Total Turnover (including advances) (4N + 5M - 4G above)					

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.

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PART – III

Details of ITC for the financial year

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GSTR 9 Part III

Points to remember – ITC

- Two-tier verification 1) Authenticating the ITC reported 2) Bifurcating the ITC into various categories such as capital/input/input services etc
- Authenticating the ITC reported in GSTR 3B with ITC recorded in books of accounts due to the following reasons:
  - ITC recorded in books could be net off reversals, whereas in table 4A gross ITC needs to be reconciled
  - Treatment of ineligible ITC in GSTR 3B v books of accounts
  - Treatment of reversals in ITC in GSTR 3B v books of accounts
- Nonavailability of information on ITC on capital goods/inputs or input services.

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GSTR 9 Part III

Points to remember – ITC *cont…*

- 2A / 2B reconciliation challenges especially in registered persons having partly taxable and partly exempt supplies.
- ITC differences arising out of periodical factors such as ITC of last year availed in the current year and ITC of current year availed in next year vis a vis books of accounts where ITC is availed in the respective year.
- Non Identification of ineligible ITC in the books of accounts.
- Challenges in computing the eligible ITC as per Rule 42, i.e. eligible ITC is partly taxable and partly exempt cases.

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GSTR 9 Part III 6A

Details of ITC availed during the financial year

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)				

Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be ***auto-populated*** here.

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GSTR 3B *extract*

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(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				
(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				

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GSTR 9 Part III 6B

Details of ITC availed during the financial year

Part III	Nature of Supplies	Inputs	CT	ST/UT	IGST	Cess
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	C. Goods Input Services				

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 FORM GSTR-3B 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.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the "inputs" row only. For FYs 2019-20 to 2021-22, this can be reported as capital goods and the remaining amount under inputs only

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GSTR 9 Part III 6C

Details of ITC availed during the financial year

Part III	Nature of Supplies	Inputs	CT	ST/UT	IGST	Cess
6C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	C. Goods Input Services				

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.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.

For FYs 2019-20 to 2021-22, this shall be reported as capital goods and the remaining amount under inputs only

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GSTR 9 Part III 6D

Details of ITC availed during the financial year

Part III	Nature of Supplies	Inputs	CT	ST/UT	IGST	Cess
6D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	C. Goods Input Services				

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.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.
For FYs 2019-20 to 2021-22, this shall be reported as capital goods and the remaining amount under inputs only

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GSTR 9 Part III 6E

Details of ITC availed during the financial year

Part III	Nature of Supplies		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6E	Import of goods (including supplies from SEZs)	Inputs C. Goods				

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.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only. For FYs 2019-20, 2020-21 and 2021-22, this shall be reported as capital goods and the remaining amount under inputs only

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GSTR 9 Part III 6F

Details of ITC availed during the financial year

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6F	Import of services (excluding inward supplies from SEZs)				

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.

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GSTR 9 Part III 6G

Details of ITC availed during the financial year

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6G	Input Tax credit received from ISD				

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.

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GSTR 9 Part III 6H

Details of ITC availed during the financial year

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				

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

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GSTR 9 Part III 6H *cont…*

Amount of ITC reclaimed

- ITC reclaim arises when a registered person reverses the ITC if the payment is not made to the supplier within 180 days. In such cases, a registered person can reclaim the ITC when the supplier makes the payment.

- In GSTR 9, such ITC reclaims are not linked to any financial year, meaning that if a reclaim about a previous year is received in the current year, the same shall be reported as forming part of the current year ITC.

- Any ITC reversed in the FY 2021-22 as per the second proviso to subsection (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.

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GSTR 9 Part III 6K

Details of ITC availed during the financial year

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6K	Transition Credit through TRAN-I (including revisions if any)				

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.

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GSTR 9 Part III 6L

Details of ITC availed during the financial year

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6L	Transition Credit through TRAN-II				

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

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GSTR 9 Part III 6M

Details of ITC availed during the financial year

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6M	Any other ITC availed but not specified above				

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.

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GSTR 9 Part III 7A to 7H

Details of ITC Reversed and Ineligible ITC for the financial year

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
7A	As per Rule 37 (non-payment of consideration)				
7B	As per Rule 39 (ISD reversals)				
7C	As per Rule 42 (Common credits)				
7D	As per Rule 43 (Common credits - capital Goods)				
7E	As per Section 17(5)				
7F	Reversal of TRAN-I credit				
7G	Reversal of TRAN-II credit				
7H	Other reversals (pl. specify)				

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GSTR 9 Part III 7A to 7H

Details of ITC Reversed and Ineligible ITC for the financial year

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. 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.

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GSTR 9 Part III 7A to 7H *cont…*

Details of ITC Reversed and Ineligible ITC for the financial year

"For FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only.

However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.

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GSTR 3B *extract*

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(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				
(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				

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GSTR 3B Table 4 ITC new format

Dashboard > Returns > GSTR-3B > Eligible ITC

English

4. Eligible ITC

Help

Tables 4(A)(1), (3), (4), (5) and 4(B)(2) are auto-drafted based on the values in GSTR-2B.

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00			0.00
(2) Import of services	0.00			0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)				0.00
(2) Others	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)				
(D) Other Details				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

CANCEL CONFIRM

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GSTR 9 Part III 8A

Other ITC related information

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8A	ITC as per GSTR-2A (Table 3 & 5 thereof)				

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 the financial year for which the return is being filed for 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. [For FY 2017-18, it may be noted that the FORM GSTR-2A generated as on the 1st May, 2019 shall be auto-populated in this table.

For FY 2018-19, It may be noted that the FORM GSTR-2A generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification)

For FY 2019-20, it may be noted that the details from FORM GSTR-2A generated as on the 1st November, 2020 shall be auto-populated in this table.

No update has been provided for the FY 2021-22

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GSTR 9 Part III 8A *cont…*

Extract of table 3 & 5 of GSTR 2A

PART A

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State/UT)
	No.	Date	Value			Integrated tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

5. Debit / Credit notes (including amendments thereof) received during current tax period

Details of original	Revised details of	Rate	Taxable	Amount of tax	Place of

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GSTR 9 Part III 8B

Other ITC related information

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8B	ITC as per sum total of 6(B) and 6(H) above				

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

For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).

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GSTR 9 Part III 8C

Other ITC related information

Part III	Nature of Supplies	CT	ST/ UT	IGST	Cess
8C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period				

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 the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.

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GSTR 9 Part III 8D

Other ITC related information

Part III	Nature of Supplies	CT	ST/ UT	IGST	Cess
8D	Difference [A-(B+C)]				

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.

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GSTR 9 Part III 8E and 8F

Other ITC related information

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8E	ITC available but not availed (out of D)				
8F	ITC available but ineligible (out of D)				

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.

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GSTR 9 Part III 8G

Other ITC related information

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8G	IGST paid on import of goods (including supplies from SEZ)				

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

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GSTR 9 Part III 8H

Other ITC related information

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8H	IGST credit availed on import of goods (as per 6(E) above)				

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

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GSTR 9 Part III 8I to 8K

Other ITC related information

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8I	Difference (G-H)				

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8J	ITC available but not availed on import of goods (Equal to I)				

Part III	Nature of Supplies	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8K	Total ITC to be lapsed in current financial year (E + F + J)				

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Example

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GSTR 9 Part III 8I to 8K

		CGST	SGST	IGST
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	3,000	3,000	
B	ITC as per sum total of 6(B) and 6(H) above	2,500	2,500	
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period	1,000	1,000	
D	Difference [A-(B+C)]	-500	-500	
E	ITC available but not availed			
F	ITC available but ineligible			
G	IGST paid on import of goods (including supplies from SEZ)			1,00,000
H	IGST credit availed on import of goods (as per 6(E) above)			90,000
I	Difference (G-H)			10,000
J	ITC available but not availed on import of goods (Equal to I)			10,000
K	Total ITC to be lapsed in current financial year (E + F + J)	-	-	10,000

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GSTR 9 Part III 8I to 8K

		CGST	SGST	IGST
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	4,000	4,000	
B	ITC as per sum total of 6(B) and 6(H) above	2,500	2,500	
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period	500	500	
D	Difference [A-(B+C)]	1,000	1,000	
E	ITC available but not availed	500	500	
F	ITC available but ineligible	500	500	
G	IGST paid on import of goods (including supplies from SEZ)			1,00,000
H	IGST credit availed on import of goods (as per 6(E) above)			90,000
I	Difference (G-H)			10,000
J	ITC available but not availed on import of goods (Equal to I)			10,000
K	Total ITC to be lapsed in current financial year (E + F + J)	1000	1000	10,000

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PART – IV

Details of tax paid as declared in returns filed during the financial year

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GSTR 9 Part IV

Details of tax paid as declared in returns filed during the financial year

				Paid through ITC			
Part IV 9	Description	Tax Payable	Paid through cash	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	Integrated tax						
	Central Tax						
	State Tax / UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

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.

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PART – V

Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.

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Table Part - V

Status - Not filed FY - 2021-22

10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Help

Description	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)					₹0.00

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GSTR 9 Part V 10

Part V	Description	Taxable value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
10	Supplies / tax declared through Amendments (+) (net of debit notes)					

For FY 2021-22, 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, 2022 to October, 2022 upto 30 November 2022 shall be declared here.

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GSTR 9 Part V 11

Part V	Description	Taxable value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					

For FY 2021-22, 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, 2022 to October, 2022 upto 30 November 2022 shall be declared here.

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GSTR 9 Part V 12

Part V	Description	Taxable value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
12	Reversal of ITC availed during previous financial year					

For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2022 to October, 2022 upto 30 November 2022 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.

For 2021-22, the registered person shall have an option to not fill this table.

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GSTR 9 Part V 13

Part V	Description	Taxable value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
13	ITC availed for the previous financial year					

For FY 2021-22, 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, 2022 to October, 2022 upto 30 November 2022 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 2021-22 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.

For 2021-22, the registered person shall have an option to not fill this table.

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GSTR 9 Part V 14

Differential tax paid on account of declaration made in 10, 11, 12 & 13 above

Part V	Description	Payable	Paid
14	Integrated Tax		
	Central Tax		
	State/UT tax		
	Cess		
	Interest		

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PART VI

OTHER INFORMATION

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GSTR 9 Part VI 15 to 19

15 Particulars of Demands and Refunds (15A to 15G)

16 Supplies received from:

(A) composition tax payers,

(B) deemed supply by job worker

(C) goods sent on approval basis

17 HSN wise supply of outward supplies

18 HSN wise supply of inward supplies

19 Late fee payable and paid

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GSTR 9 Part VI 15 to 19 *cont..*

- HSN-wise supply of outward/inward supplies
  - In GSTR 9, from FY 2021-22 onwards, it shall be mandatory to report the HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.
  - UQC details are to be furnished only for the supply of goods. Quantity is to be reported net of returns.
  - It may be noted that these summary details must be declared only for those inward supplies that independently account for 10 % or more of the total value of inward supplies.

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GSTR 9 Part VI 15 to 19 *cont..*

For 2021-22, the registered person shall have an option not to fill tables 15, 16 and 18

For FY 2021-22, Table 17 i.e. HSN wise summary of outward supplies, is mandatory as the relief available till 2020-21 has been withdrawn.

However, relief in respect of HSN-wise reporting of inward supplies has been continued, and there is no need to report HSN data for inward supplies.

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GSTR 9 *cont..*

Payment through DRC 03

- Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select “Annual Return” in the drop down provided in FORM DRC-03. It may be noted that such liability can be paid through electronic cash ledger only.]

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USEFUL TIPS

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Useful tips

- If any taxable outward supply is not reported in monthly returns, the same will not appear in GSTR 9 auto-populated data. This can be reported in Part II while making sure the same reconciles with Audited accounts. The tax payable shall be declared in Table 9 and payment shall be made through DRC 03

- Details of tax payable and tax paid Table 9 This table can be used to disclose tax payable on missing transactions, mis-matches. Since tax paid is freezed based on monthly returns, tax payable will display as being payable which should be backed by DRC 03 challan.

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Useful tips *cont…*

- Difference between ITC as per GSTR 2A and details furnished in GSTR 9 appears in Table 8D. These differences should be appropriately dealt with by paying the excess ITC availed along with interest in DRC 03

- Inward supply is not reported in monthly returns, so ITC is not availed. If ITC is not availed before November 2022, it becomes ineligible. ITC availed through monthly returns is auto-populated in GSTR 9 and cannot be amended. At the same time, the system permits input of any amount in Table 6 - ITC availed. Therefore any excess ITC taken over and above availed in monthly return is shown as a difference which may lead to inquiries from tax authorities.

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Questions

THANK YOU

M I A & Associates
Chartered Accountants

Email: irshad@miallp.com

The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

SEMINAR ON ANNUAL RETURNS IN GST

Annual Return
Form GSTR – 9C

CA Satish Saraf

| Partner - Saraf Satish & Co., CA's | Director – H S Tax Advisory Private Limited |

Form GSTR-9C

Section 44 of CGST Act → Rule 80 of CGST Rules → AAT > 5.00 Cr - PAN

Reconciliation & self certification

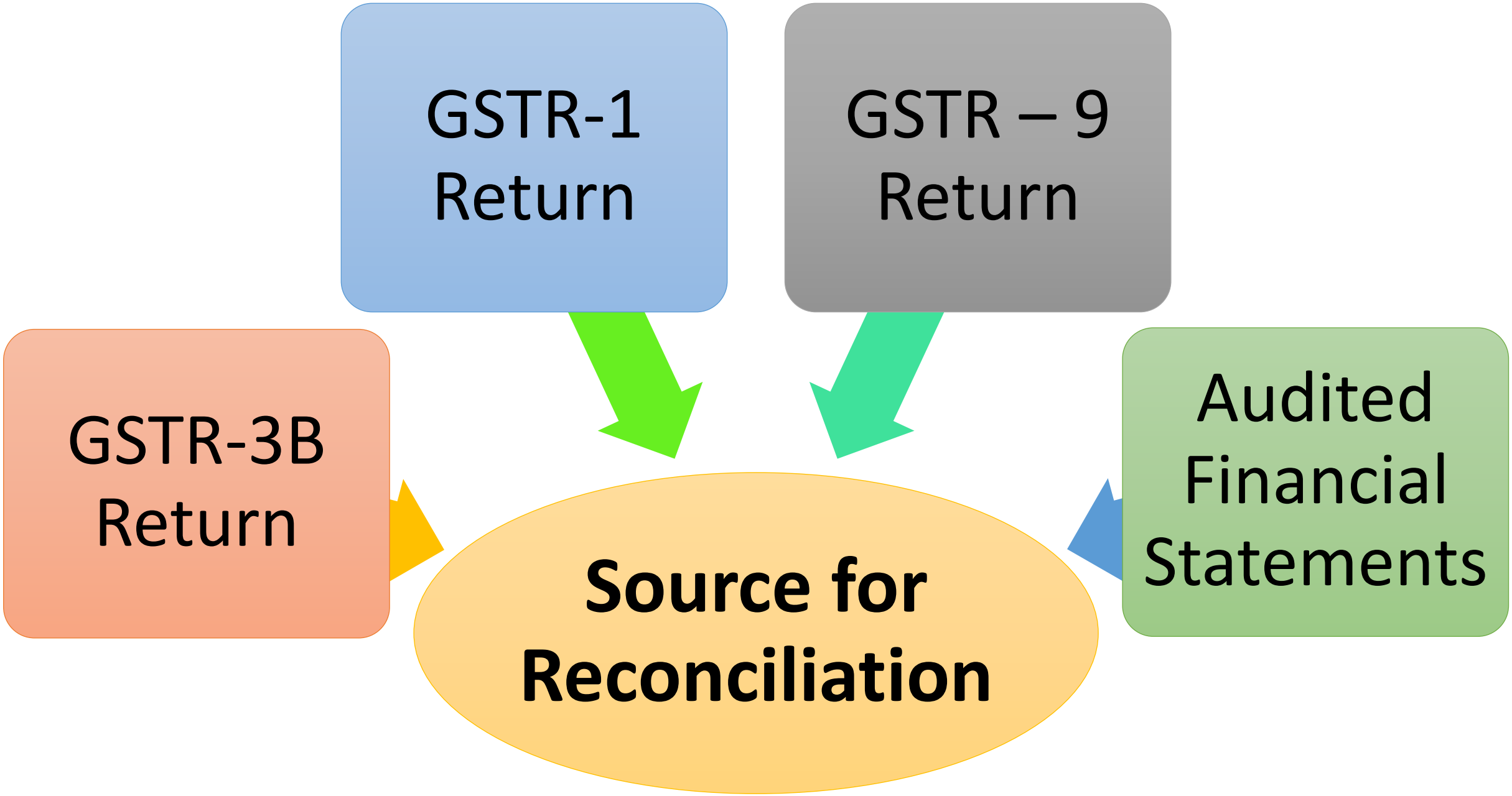
The reconciliation statement is required to be furnished in Form GSTR-9C as notified vide Notification No. 49/2018-Central Tax dated 13-09-2018.

As Annual Return is prepared based on the transactions reported in Form GSTR-1 & 3B, whereas books of accounts are maintained based on GAAP.

The objective of reconciliation statement is to reconcile the details furnished in the audited financial statement vis-a-vis that in the Annual Return (GSTR-9).

The reconciliation statement **not required** to be certified by a Chartered Accountant or a Cost Accountant.

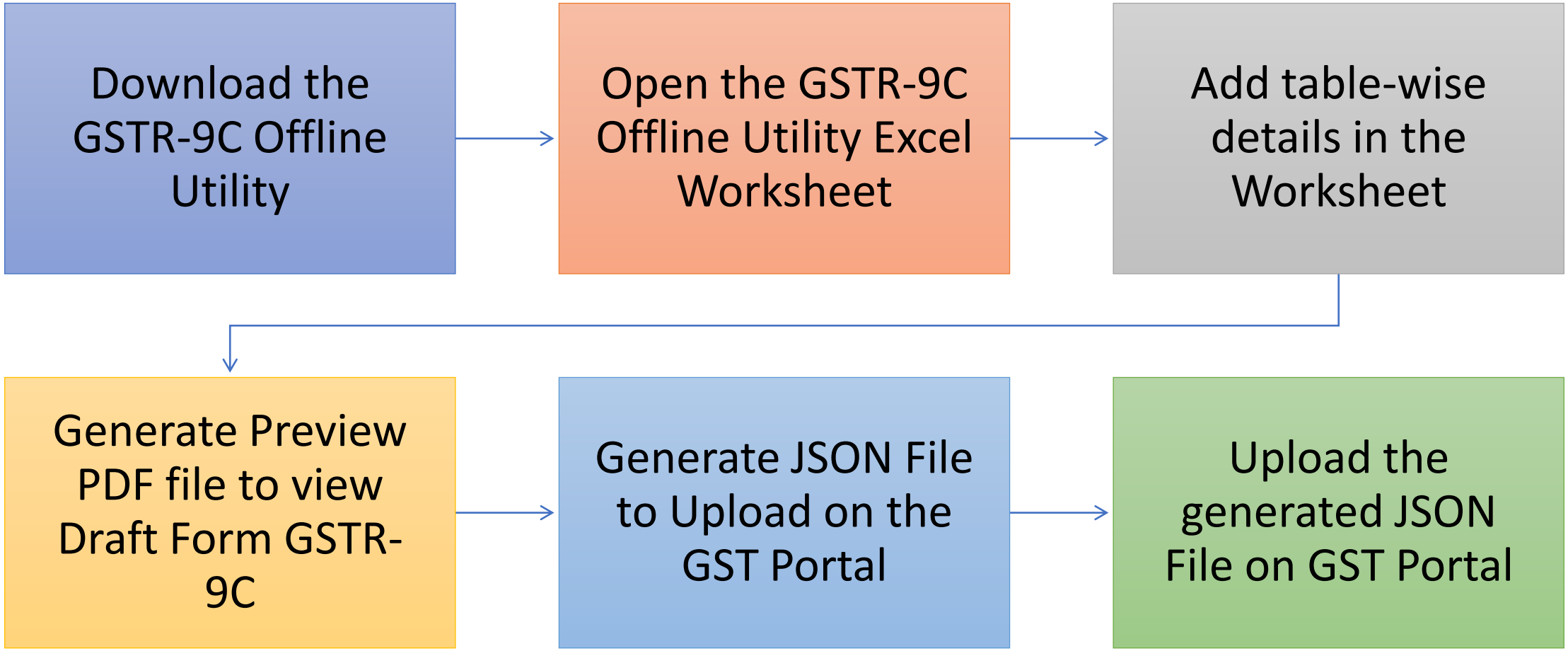
Self Certification from 2020-21


GSTR-1 Return
GSTR – 9 Return
GSTR-3B Return
Audited Financial Statements
Source for Reconciliation

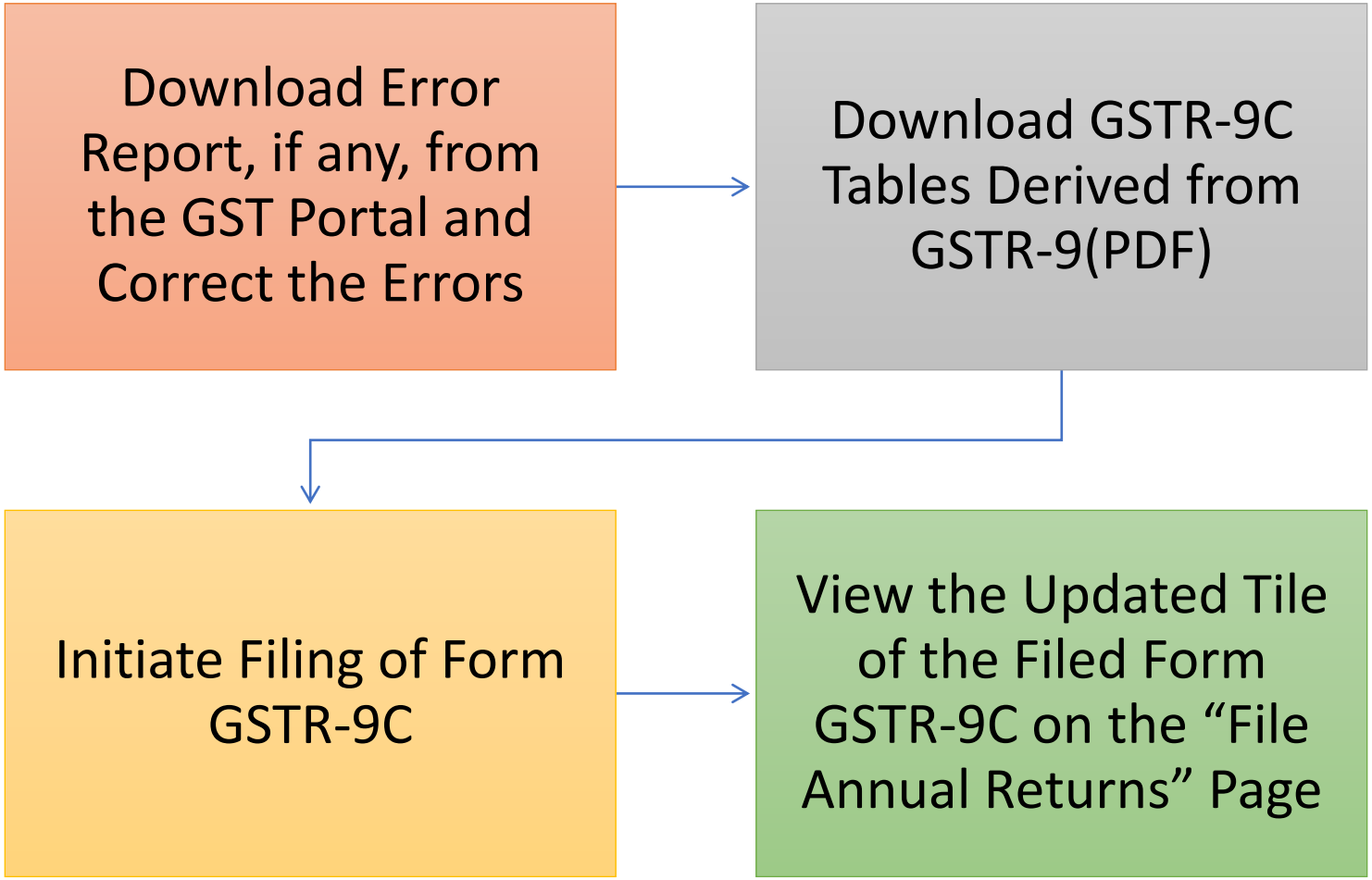
Steps in filing GSTR-9C

- Post GSTR-9
- Offline
- Online

Steps in Filing GSTR-9C – Offline

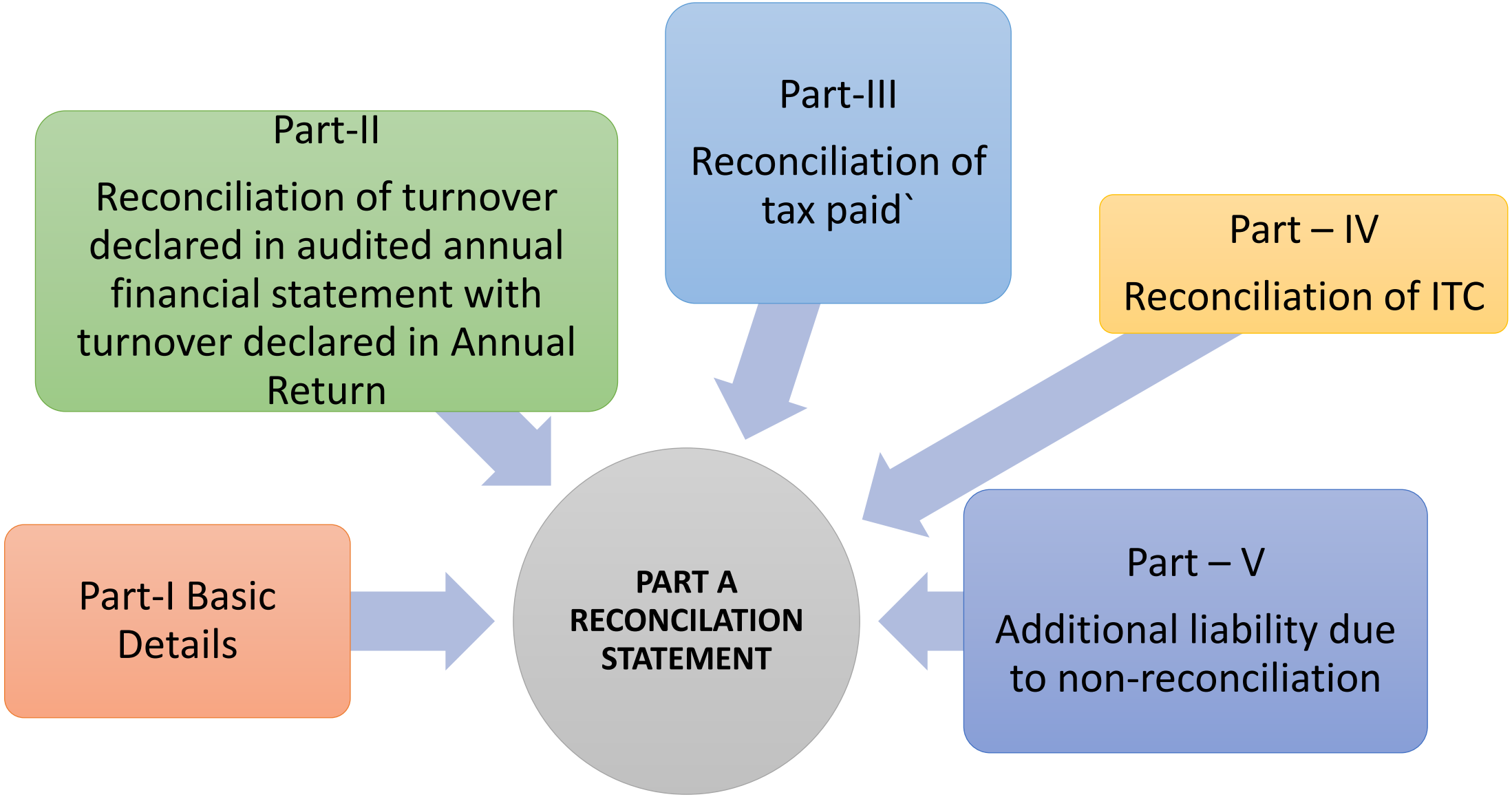


Steps in Filing GSTR-9C – Online



GSTR – 9C offline Utility

PARTS OF RECONCILIATION STATEMENT



PART-I Basic Details

Goods and Services Tax - Form GSTR-9C Offline Tool (v2.2)

Open GSTR-9C JSON File Downloaded from GST Portal

To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details .

Generate JSON file to upload GSTR-9C details on GST Portal

To generate a JSON (.json) file to upload GSTR-9C details added in offine tool on GST Portal

Open GSTR-9C JSON Error File Downloaded from GST Portal

To open GSTR-9C JSON (.json) error file downloaded from GST portal to view/edit/add details .

Generate Preview PDF file to view Draft GSTR-9C form

To generate a PDF file to view GSTR-9C draft form based on details added in offine tool

PART -A - Reconciliation Statement

GSTIN*	
Financial Year*	2021-22
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	

Proceed to fill details

Please Note : *Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

5	Reconciliation of Gross Turnover	
S.No	**Description**	**Amount (₹)**
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)*	
B	Unbilled revenue at the beginning of the Financial Year	
C	Unadjusted advances at the end of the Financial Year	
D	Deemed Supply under Schedule I	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	
G	Turnover from April 2017 to June 2017	
H	Unbilled revenue as at the end of the Financial Year	
I	Unadjusted Advances as at the beginning of the Financial Year	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	
L	Turnover for the period under composition scheme	
M	Adjustments in turnover under section 15 and rules thereunder	
N	Adjustments in Turnover due to foreign exchange fluctuation	
O	Adjustment in Turnover due to reasons not listed above	
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *	0.00
Q	Turnover as declared in Annual return (GSTR9)*	
R	**Un-Reconciled turnover (Q- P) ***	0.00

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

6	**Reasons for Un - Reconciled difference in Annual Gross Turnover**	
A	Reason Number 1	

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

7	Reconciliation of Taxable Turnover*	
S.No	Description	Amount (₹)
A	Annual Turnover after adjustments [from 5(P) above]*	0.00
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)*	0.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	
G	**Unreconciled Taxable Turnover (F-E)***	0.00

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

8	Reasons for Un - Reconciled difference in Taxable Turnover	
A	Reason Number 1	

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. III. Reconciliation of tax paid

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

9	Reconciliation of rate wise liability and amount payable thereon					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
K1	Others%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		0.00	0.00	0.00	0.00
Q	Total amount paid as declared in Annual Return (GSTR 9)*					
R	**Un-reconciled payment (Q-P)***		**0.00**	**0.00**	**0.00**	**0.00**

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. III. Reconciliation of tax paid

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

10	Reasons for Un - Reconciled Payment of Tax	
A	Reason Number 1	

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. III. Reconciliation of tax paid

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
S.No	Description	Taxable Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
G1	Others%					
H	Interest					
I	Late Fee					
J	Penalty					
K	Others					

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

Please Note : *Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

12	Reconciliation of Net Input Tax Credit (ITC)	
S.No	**Description**	**Amount (₹)**
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN, this should be derived from books of accounts)*	
B	ITC booked in earlier Financial Years claimed in current Financial Year	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	0.00
E	ITC claimed in Annual Return (GSTR9)*	
F	**Un-reconciled ITC (E-D)***	**0.00**

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

13	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel Costs			
D	Imported goods (Including received from SEZ)			
E	Rent and Insurance Expense			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employee's Cost (Salaries, Wages, Bonus etc .)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed (A to Q)*			
S	ITC claimed in Annual Return (GSTR9)			
T	**Un-reconciled ITC (S-R)***			

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

15	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	
S.No	Description	Amount payable (₹)
A	Central Tax	
B	State tax /UT tax	
C	Integrated Tax	
D	Cess	
E	Interest	
F	Penalty	

Goods and Services Tax - GSTR 9C Offline tool

HELP HOME PREVIOUS

Pt. V. Additional Liability due to non-reconciliation

Validate Sheet

Please Note : *Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

S.No	Description	Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess
A	5%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
G1	Others%					
H	Input tax credit					
I	Interest					
J	Late Fee					
K	Penalty					
L	Any other amount paid for supplies not included in annual return (GSTR9)					
M	Erroneous refund to be paid back)					
N	Outstanding demands to be settled					
O	*Other*					

GSTR – 9C online

Home > Login

Login

* indicates mandatory fields

Username*

[redacted]

Password*

••••••••••

Type the characters you see in the image below*

604969

LOGIN

Forgot Username

Forgot Password

First time login: If you are logging in for the first time, click here to log in.

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help and Taxpayer Facilities | e-Invoice

Dashboard

Last logged in on **13/12/2022 12:14**

Currently logged in from IP: [redacted]

Welcome [redacted]T Common Portal

Return filing preference (Oct-Dec 2022) : Monthly (Change)

Returns Calendar (Last 5 return periods)

GSTR-1 / IFF	Jul - 2022 Filed	Aug - 2022 Filed	Sep - 2022 Filed	Oct - 2022 Filed	Nov - 2022 Filed
GSTR-3B	Jul - 2022 Filed	Aug - 2022 Filed	Sep - 2022 Filed	Oct - 2022 Filed	Nov - 2022 To be Filed

[redacted]

View Profile

Quick Links

Check Cash Balance

Liability ledger

Credit ledger

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD › | CREATE CHALLAN › | VIEW NOTICE(S) AND ORDER(S) ›

ANNUAL RETURN ›

Annual Return

Else Go to » CONTINUE TO DASHBOARD ›

Skip to Main Content A+ A-

Goods and Services Tax

[redacted]

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help and Taxpayer Facilities | e-Invoice

Dashboard > Annual Return

English

File Annual Returns

* Indicates Mandatory Fields

Financial Year *

2021-22

SEARCH

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund.

during the Financial Year

2.GSTR-9 can be filed online. It can also be prepared on Offline tool and then uploaded on the Portal and filed.

3.Annual return in Form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year unless exempted by Government through notification.

4.All applicable statements of Forms GSTR-1/IFF and returns in Form GSTR-3B of the financial year should have been filed before filing GSTR-9.

5.In case, you are required to file GSTR-9C (Reconciliation statement and Certification), the same shall be enabled on the dashboard post filing of GSTR-9.

Annual Return GSTR9	Reconciliation Statement GSTR 9C
Status - Filed	**Due Date -** 31/12/2022
VIEW GSTR-9 / DOWNLOAD GSTR-9	INITIATE-FILING / PREPARE OFFLINE

This tab is used to upload reconciliation statement (JSON File) on GST Portal or to download error JSO

Important Message

Prepare Online:-

Steps to be taken:

- Click on **Prepare Online**;
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft of system generated GSTR-9, summary of GSTR-1/IFF and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table in Table 17 and Table 18, then you may use the online facility;
- Fill in the details in different tables and click on **Compute Liabilities**; and
- Click on **Proceed to file** and **File GSTR-9** with DSC/EVC.
- Additional liability, if any, declared in this return can be paid through Form GST DRC-03 by selecting as **Annual Return** from the cause of payment dropdown in the said form. Such liability can be paid only through cash.

Prepare Offline:-

If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you should prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.

Goods and Services Tax

[redacted]

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help and Taxpayer Facilities | e-Invoice

Dashboard > Annual Return > GSTR-9C

English

Offline Upload and Download for GSTR9C

Help

Upload | Download

Your JSON file has been uploaded successfully. The validation process may take up to 15 minutes. Please revisit accordingly. .

In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those records w

Upload GSTR 9C offline Json

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
13/12/2022	12:16:21	9fe434d0-3412-4b1a-a726-e0d1e01e4b2d	Processed	NA

BACK TO FILE RETURNS

5. Follow instructions in **'GSTR-9C offline tool'** to add details and generate JSON file for upload.
6. Click on **'Prepare Offline'** to initiate upload of Form GSTR-9C and click on **'Upload'** tab to upload JSON file with the help of instruction available there.
7. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on **'Initiate Filing'** button along with GSTR-9C reconciliation statement (JSON file) on the portal.
8. Verify that Reconciliation statement after the same is uploaded successfully on Portal and check the details using **PREVIEW DRAFT GSTR-9C (PDF)** facility.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. **'Proceed to File'** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
11. Click on **'Proceed to File'** and Click on **'File GSTR-9C'** with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

Make Payment for additional Liability as recommended by auditor via GST DRC-03

Help

Upload Relevant Documents

Help

• Indicates Mandatory Fields

File with PDF or JPEG format is only allowed

Maximum 2 files and 5 MB for each file allowed

Balance sheet •

Choose File No file chosen

BS.pdf

Status: Processed

Profit & loss statement/income & Expenditure Statement •

Choose File No file chosen

Other Document 1, if any

Choose File No file chosen

Other Document 2, if any

Choose File No file chosen

SAVE

8. Verify that Reconciliation statement after the same is uploaded successfully on Portal and check the details using **PREVIEW DRAFT GSTR-9C (PDF)** facility.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. **'Proceed to File'** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
11. Click on **'Proceed to File'** and Click on **'File GSTR-9C'** with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

Make Payment for additional Liability as recommended by auditor via GST DRC-03

Help

Upload Relevant Documents

Help

• Indicates Mandatory Fields

File with PDF or JPEG format is only allowed

Maximum 2 files and 5 MB for each file allowed

Balance sheet •

Choose File No file chosen

BS.pdf

Status: Processed

Profit & loss statement/income & Expenditure Statement •

Choose File No file chosen

PnL.pdf

Status: Processed

Other Document 1, if any

Choose File No file chosen

Other Document 2, if any

Choose File No file chosen

SAVE

BS.pdf

Status: Processed

Profit & loss statement/income & Expenditure Statement •

Choose File No file chosen

PnL.pdf

Status: Processed

Other Document 1, if any

Choose File No file chosen

Other Document 2, if any

Choose File No file chosen

SAVE

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

BACK TO FILE RETURNS | PROCEED TO FILE | FILE GSTR-9C

PREVIEW DRAFT GSTR-9C (PDF)

Skip to Main Content A+ A-

Goods and Services Tax

[redacted]

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help and Taxpayer Facilities | e-Invoice

Dashboard > Annual Return > GSTR-9C

English

GSTIN - [redacted]

Legal Name - [redacted]

Trade Name - [redacted]

FY - 2021-22

Status - Not Filed

Due Date - 31/12/2022

Proceed to file request has been received, please check the status in sometime.

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, is required to be filed by every registered person whose aggregate turnover during the financial year exceeds five crore rupees or any such amount as notified by the Government.
3. GSTR-9C shall be prepared in Offline Tool by taxpayer. Thereafter, the JSON file generated therefrom shall be uploaded on the portal by clicking on **'Prepare Offline'** tab.
4. Click on **"DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)"** to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the reconciliation statements (GSTR-9C). The tables can be downloaded before filling up the information in offline tool.
5. Follow instructions in **'GSTR-9C offline tool'** to add details and generate JSON file for upload.
6. Click on **'Prepare Offline'** to initiate upload of Form GSTR-9C and click on **'Upload'** tab to upload JSON file with the help of instruction available there.
7. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on **'Initiate Filing'** button along with GSTR-9C reconciliation statement (JSON file) on the portal.
8. Verify that Reconciliation statement after the same is uploaded successfully on Portal and check the details using **PREVIEW DRAFT GSTR-9C (PDF)** facility.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. **'Proceed to File'** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
11. Click on **'Proceed to File'** and Click on **'File GSTR-9C'** with DSC/EVC.

Goods and Services Tax

[redacted]

APPLICATION TYPE	Financial Year	GSTIN/UIN/Temporary ID
Form GSTR-9C	2021-22	[redacted]

Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? Click here for help

FILE WITH DSC | FILE WITH EVC

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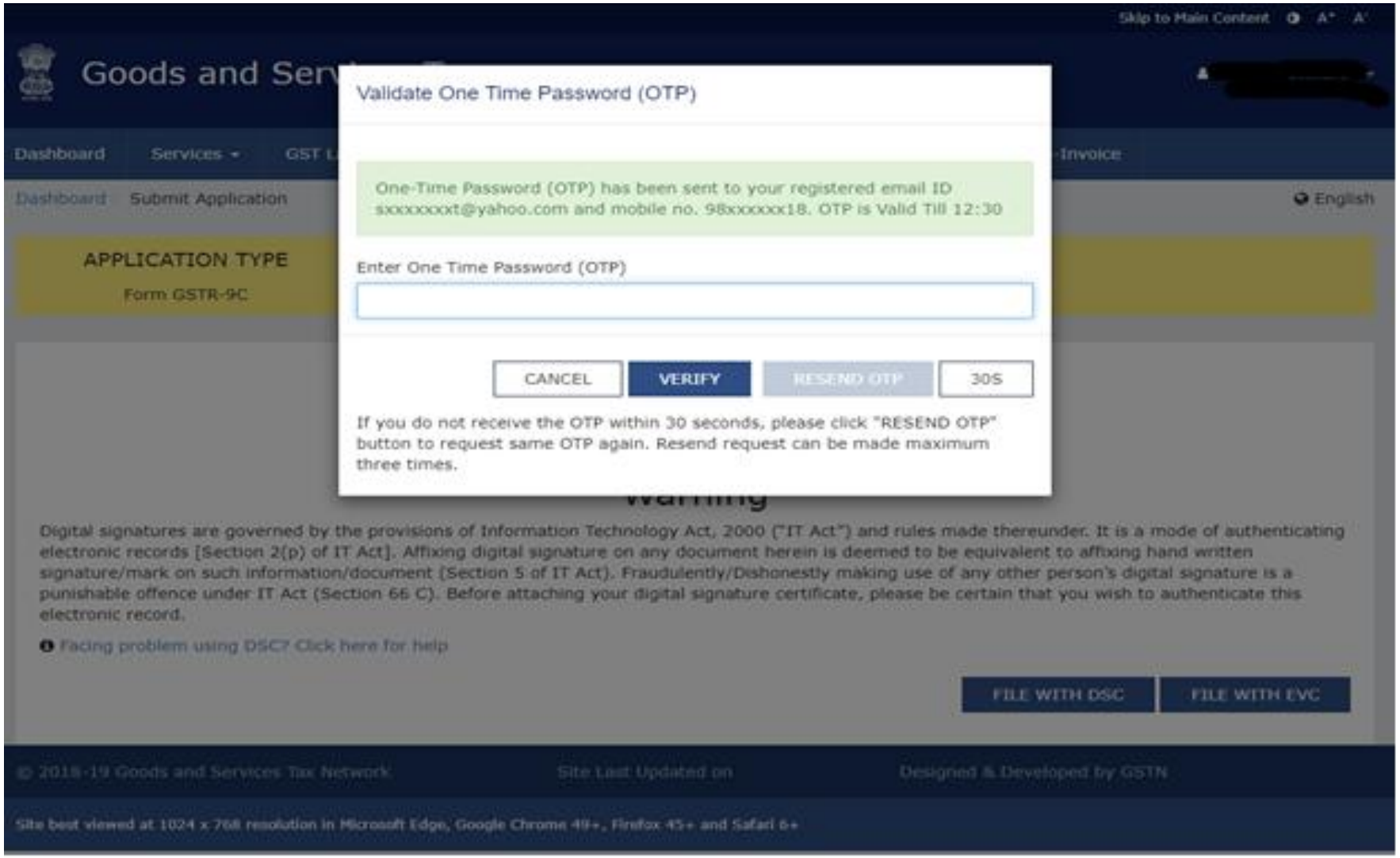
Skip to Main Content
Goods and Serv
Dashboard
Services
GST L
-Invoice
Dashboard
Submit Application
English
APPLICATION TYPE
Form GSTR-9C
Validate One Time Password (OTP)
One-Time Password (OTP) has been sent to your registered email ID sxxxxxxt@yahoo.com and mobile no. 98xxxxxx18. OTP is Valid Till 12:30
Enter One Time Password (OTP)
CANCEL
VERIFY
RESEND OTP
30S
If you do not receive the OTP within 30 seconds, please click "RESEND OTP" button to request same OTP again. Resend request can be made maximum three times.
Warning
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Implications after submission of Annual Returns

Final opportunity to rectify Typing, Clerical, calculation mistakes & Mis-matches

Annual Return - Section 59

Annual Return - Section 61

Annual Return - Section 65 & 66

Annual Return - Section 73 & 74

Annual Return - Section 67

Annual Return - Section 50

Annual Return - Penalties

Annual Return Vs. Revision / Appeal / Tribunal / Courts

Thank You
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