



GST Classroom Series

GST Annual Return

At Ghaziabad Chapter of ICSI 16.03.2019

Presented by
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GST Annual Return

Section 44 of CGST Act 2017

Rule 80 of CGST Rules 2017

Notification No 39/2018 Central Tax
Notification No 74/2018 Central Tax

Section 47(2) of CGST Act 2017

Section 44 of CGST Act 2017

1. Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.
2. Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

Rule 80 of CGST Rules 2017

1. Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in FORM GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner: Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.
2. Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR - 9B.
3. Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Notification No 39/2018 Central Tax 4th September 2018

FORM GSTR-9 (See rule 80) Annual Return		
Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

Notification No 74/2018 Central Tax 31st December 2018

‘FORM GSTR-9 (See rule 80) Annual Return		
Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	



Section 47(2) of CGST Act 2017

Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

Relevant Forms: Annual Return

GSTR-9

Every Registered person with certain exceptions

GSTR-9A

Composition Dealer

GSTR-9B

E Commerce operator under section 52

GSTR-9C

GST Audit(reconciliation Statement)

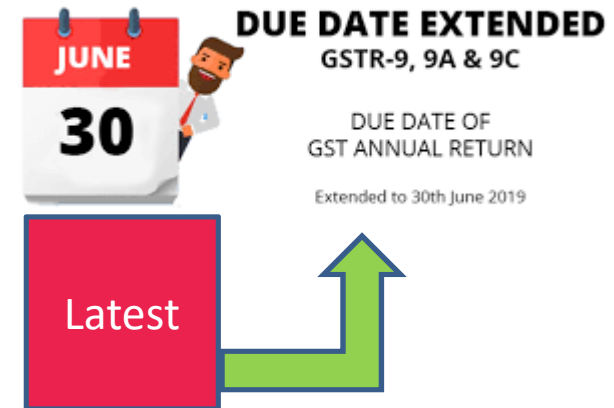
Who are not liable to file Annual Return?

1. Input service Provider
2. Person paying tax under section 51 or section 52
3. Casual Taxable person
4. Non resident Taxable Person

Due dates for filing Annual Return

✓ DUE DATE

**On or before the
thirty-first day of
December
following the end
of such financial
year**



Key points to remember

1. Details for Period between **July 2017 to March 2018** are to be provided in annual return for this time
2. **Consolidation of all supplies** declared by tax payer in the returns filed during the financial year
3. It is mandatory to file all **GSTR-1 and GSTR-3B** for the FY 2017-18 before filing Annual Return.
4. Pay additional liability for FY 2017-18 not declared in monthly returns through Form DRC 03 ,to be paid only through Cash
5. Unclaimed Input Tax credit can not be claimed through Annual Return



Can Annual Return be revised?



Consequences of late filing

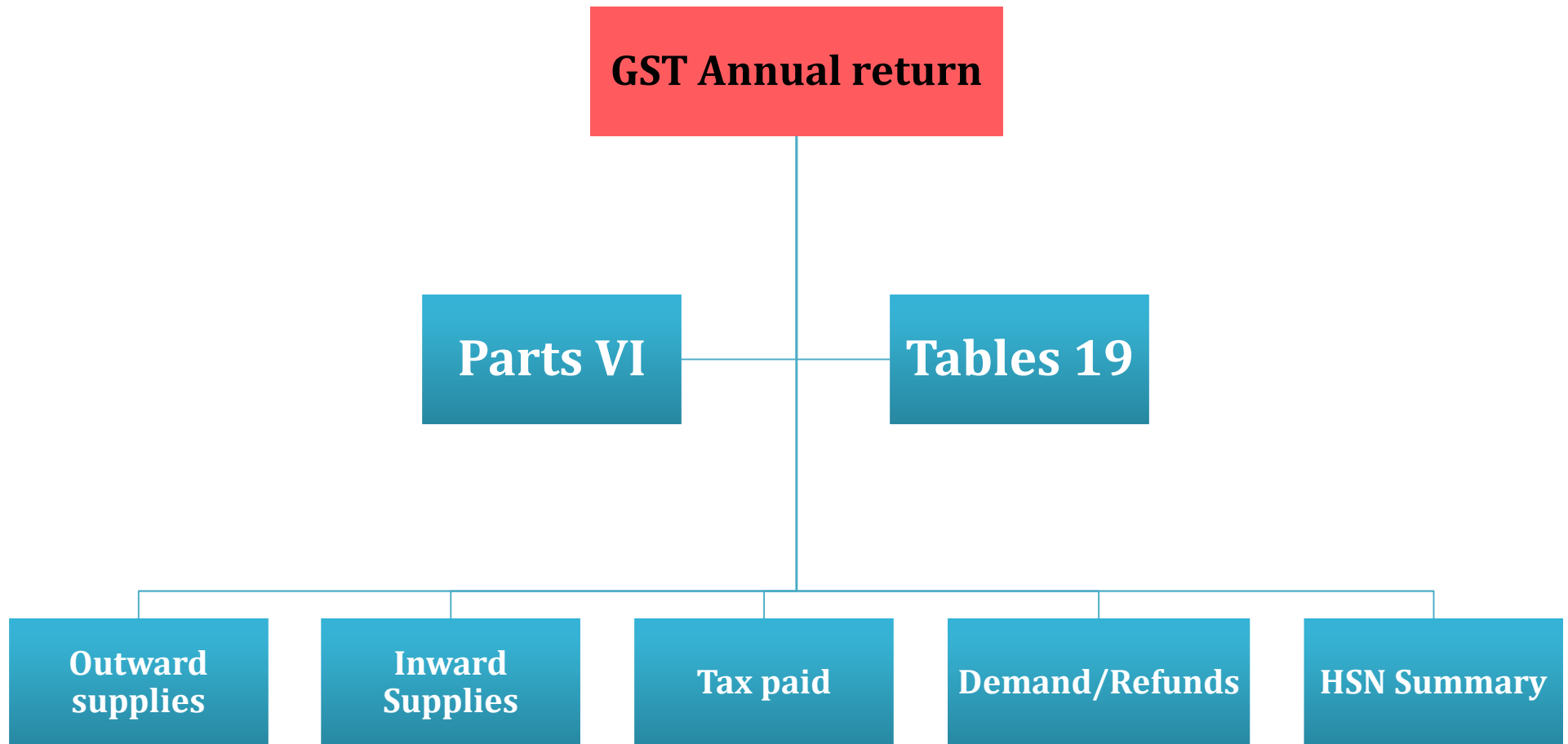
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Section 47(2) CGST Act 2017

Rs100 per Day CGST

Rs100 per Day SGST

Structure of GST Annual Return



Preparations Pre Filing

Pre Filing

- ❖ Financial Books of Accounts
- ❖ GST Books of Accounts
- ❖ Comparison of Liability declared and ITC Claimed, available at GST Portal under Return Dashboard. It is reconciliation of tax liability shown in GSTR 1 with GSTR 3B and ITC Claimed in GSTR 3b with GSTR 2A
- ❖ Download Summary of GSTR-9, GSTR-1 and GSTR -3B





GST
HSN
CODE





CS Payal Kataria 9811510274

जीएसटी का वादा

सुनों सुनों मेरे देशवासियों, सुन लो प्रिय प्रदेश वासियों ।
हो गया अवतरित मैं, भारत की पावन धरती पर ॥
मेरे जन्म ने बना दिया, १ जुलाई को ऐतिहासिक ।
नाम है मेरा जीएसटी ॥

सुनों सुनों मेरे देशवासियों, सुन लो प्रिय प्रदेश वासियों ।
मत समझो तुम मुझे मुसीबत, मैं तो लाया हूँ विकास की हकीकत ॥
कयूँ उलझे हो, कयूँ विचलित हो?
विश्वास दिलाता हूँ तुम सबको, मैं उलझन नहीं सुलझन हूँ, सबकी ॥

सुनों सुनों मेरे देशवासियों, सुन लो प्रिय प्रदेश वासियों ।
हूँ साधारण करता हूँ असाधारण ॥
कह दो जाकर महंगाई को, अब तुम्को जाना होगा, भारत की इस उज्ज्वल धरती से ।
कह दो जाकर बेईमानी को, अब ना चल पाएगी तेरी, कोई भी कारस्तानी ॥

सुनों सुनों मेरे देशवासियों, सुन लो प्रिय प्रदेश वासियों ।
बोझ नहीं हूँ, मैं तुम सब पर, यह समझोगे, तब तुम सब ॥
जब जानोगे मुझको गहराई से ।
जन्मा हूँ लेकर बड़े उद्देश्य, लाऊँगा प्रगति अवश्य ॥

सुनों सुनों मेरे देशवासियों, सुन लो प्रिय प्रदेश वासियों ।
करता हूँ वादा तुमसे, दूर करूँगा 'कर' की चोरी ॥
भरदूगाँ खजाना देश का, करदूगाँ भारत को ।
सोने की चिड़िया फिर से ॥

जय हिन्द !

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Thank You!



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