

Annual Return with overview on GSTR1 and GSTR 3B Under GST



GSTR 1 – OUTWARD SUPPLY

- Who has to file ?
- When has to file ?
- What to file ?
- How to file ?

Who has to file ?

- Every registered person,
- Other than
- an Input Service Distributor,
- a non-resident taxable person and
- a person paying tax under the provisions of [section 10](#) or [section 51](#) or [section 52](#),

When to file?

Aggregate turnover of **upto** 1.5crore rupees in the preceding financial year or the current financial year.

As per **Notification No.43/2018 - Central Tax date 10.09.2018** further amended by **Notification No. 71/2018**

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31st October, 2018
2	October - December, 2017	31st October, 2018
3	January - March, 2018	31st October, 2018
4	April ' June, 2018	31st October, 2018
5	July - September, 2018	31st October, 2018
6	October - December, 2018	31st January, 2019
7	January - March, 2019	30th April, 2019

When to file?

Aggregate turnover of **ABOVE** 1.5 crore rupees in the preceding financial year or the current financial year .

Due date as per notification No. 44/2018 ' Central Tax dated **10th September, 2018. further amended by Notification No. 72/2018 ' Central Tax dated 31.12.2018**

For the month of Registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31st day of October, 2018 and for the months from October, 2018 to March, 2019 would be **11TH of the succeeding month.**

What to file ?

(a) invoice wise details of all –

- (i) inter-State and intra-State supplies made to the registered persons;
- (ii) inter-State supplies with invoice value more than **Rs.2.5 lakh rupees** made to the unregistered persons;

(b) consolidated details of all –

- (i) intra-State supplies made to unregistered persons for each rate of tax; and
- (ii) State wise inter-State supplies with invoice value up to 2.5 lakh rupees made to unregistered persons for each rate of tax;
- (c) **debit and credit notes**, if any, issued during the month for invoices issued previously.

GSTR1

Details of outward supplies of goods or services

Table Number	Particulars	Reference
1	GSTIN	
2	(a) Legal name of the registered person (b) Trade name, if any	
3	(a) Aggregate Turnover in the preceding Financial Year (b) Aggregate Turnover -April to June, 2017	Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.

4. Taxable outward supplies made to registered persons (including UIN - holders) other than supplies covered by Table 6

Table Number	Particulars	Remarks
4A	Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator	For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.
4B	Supplies attracting tax on reverse charge basis	
4C	Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)	

5. Taxable outward inter - State supplies to un - registered persons where the invoice value is more than Rs 2.5 lakh

Table Number	Particulars	Reference
5A	Outward supplies (other than supplies made through e - commerce operator, rate wise)	Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table
5B	Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)	

6. Zero rated supplies and Deemed Exports

Table Number	Particulars	Reference
6A	Exports	<p>Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.</p> <p>In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.</p> <p>Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under '0' tax amount heading in Table 6A and 6B.</p>

6. Zero rated supplies and Deemed Exports

Table Number	Particulars	Reference
6B	Supplies made to SEZ unit or SEZ Developer	<p>Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table..</p> <p>Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under '0' tax amount heading in Table 6A and 6B.</p>
6C	Deemed exports	

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Table Number	Particulars	Reference
7A. Intra-State supplies	7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]	B to C supplies (whether inter-State or intra-State) with invoice value up to Rs2,50,000; Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;
7A. Intra-State supplies	7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)	Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Table Number	Particulars	Reference
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]	7B (1). Place of Supply (Name of State)	Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B(2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1);and Table 7B to capture information State wise and rate wise.
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]	7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise) GSTIN of e-commerce operator	

8. Nil rated, exempted and non GST outward supplies

Table Number	Particulars	Nil Rated Supplies	Exempted (Other than Nil rated/non - GST supply)	Non - GST supplies
8A	8A. Inter-State supplies to registered persons			
8B	8B. Intra-State supplies to registered persons.			
8C	8C. Inter-State supplies to unregistered persons.			
8D	8D. Intra-State supplies to unregistered persons.			

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Table Number	Particulars	Reference
9A	9A. If the invoice/Shipping bill details furnished earlier were incorrect	Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6; Information to be captured rate-wise; It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table, Place of Supply (PoS) only if the same is different from the location of the recipient;
9B	9B. Debit Notes/Credit Notes/Refund voucher [original]	
9C	9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]	Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and Shipping bill to be provided only in case of exports transactions amendment

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Table Number	Particulars	Reference
Tax period for which the details are being revised	10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise]	Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.
Tax period for which the details are being revised	10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) GSTIN of e-commerce operator	
Tax period for which the details are being revised	10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate wise] Place of Supply (Name of State)	
Tax period for which the details are being revised	10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise) GSTIN of e-commerce operator	

11 Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Table Number	Particulars	Reference
11A	11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)	Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.
	11A (1). Intra-State supplies (Rate Wise)	
	11A (2). Inter-State Supplies (Rate Wise)	
11 B	11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7	
	11B (1). Intra-State Supplies (Rate Wise)	
	11B (2). Inter-State Supplies (Rate Wise)	

12. HSN-wise summary of outward supplies

S r. N o .	H S N	Descriptio n (Optional if HSN is provided)	U Q C	Total Quan tity	Total value	Total Taxable Value	Tax Amount			
							Integr ated Tax	Central Tax	State/UT Tax	Cess

1. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs.1.50 Cr but they need to provide information about description of goods.

2. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs.1.50 Cr but upto Rs.5.00 Cr and at four digits level for taxpayers having annual turnover above Rs.5.00 Cr.

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2			5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

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

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					

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			

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				

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated		
supply		
Non GST supply		

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integ Fee rated Tax	Central Tax	State/ UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4

Verification (by Authorised signatory)

Hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes ' value of credit notes + value of advances received for which invoices have not been issued in the same month ' value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

FINALISATION OF BOOKS

1. Reconciliation of Outward Supplies and Output Tax for the year ended on 31.03.2018 :-

A complete reconciliation of Outward Supplies :-

Between Books and Service Tax, VAT, Excise.

Between Books and GSTR 3B

Between Books and GSTR 1.

Between GSTR 3B and GSTR 1.

Reconciliation of Outward sales with GST Returns and Books

[illegible]

In case of Difference

Between Books and GSTR 3B

Between Books and GSTR 1.

Between GSTR 3B and GSTR 1.

Than either of the two should be rectified in the current period.

Differences in reporting the Sales Invoices in relation to previous periods must be adjusted by amending GSTR-1 while filing for current period (month).

Provisioning of Income – where the same would be in books but not in return

Rectification of Mistakes committed while filing GSTR 3B:-

Mistakes, if any in GSTR-3B should be adjusted in Subsequent Return GSTR-3B.

If any difference is reported in sales whether Reduction/Increment then the same must be adjusted in the current tax periods and tax should also be adjusted accordingly

Partic ulars		TAXABLE FROM REGISTERED PERSON		TAXABLE FROM UNREGISTER ED PERSON INCULding RCM		COMPOSITI ON		EXEMPT SUPPLY		NIL RATED SUPPLY		NON GST SUPPLY		NOT TO INCLUDE IN RETURN		Total		Diffe renc e
		Inter State	Intra State	Inter State	Intra State	Inter State	Intra State	Inter State	Intra State	Inter State	Intra State	Inter State	Intra State	Inter State	Intra State	Inter State	Intra State	

Reconciliation of Inward Supplies and Input Tax credit:-

All the purchases and corresponding credits are to be checked and verified with GSTR-3B and GSTR 2A.

Balance of Input Tax Credit in the Books and Online Electronic Credit Ledger should be matched in entirety. If there is any difference then it should be adjusted in Books or GSTR 3B accordingly.

Balance of Input Tax Credit in the Books and GSTR 2A should be matched in entirety. If there is any difference then it should be adjusted in Books or GSTR 3B accordingly.

GSTR2A RECONCILIATION FOR THE YEAR ENDED 31 ST MARCH 2018									
Particulars	Books			GSTN			Difference		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Match									
Partial									
Unmatched									

Note: Cases where the credit are reflected in 2A but not in books such as bank charges etc. which carries GST credit are to be seen very carefully as there are number of cases where the same has been reflected in 2A.

Checking for any pending ITC:-

Any ITC which was related to the year 2017-18 and which could not be taken due to non-receipt of Invoices or non-receipt of material, then such credit should be taken on or before the month of September-2018.

If the same is not taken than same would lapse forever.

Checking for any pending liabilities:-

If any liability is pending which could not be declared in the return then the same is also to be deposited in time before finalisation of books of accounts

Reversal of Common Input Tax Credits: -

If there are any exempted supplies with taxable supply, then the credits in respect of Exempt Supply need to be reversed as given in Rule 42 and 43.

Exempt supplies for the reversal of credit means supplies which attracts NIL rate, wholly exempt, non-taxable supplies .i.e. supplies of electricity, diesel petrol, etc. “ most important the **Supplies On Which The Recipient Is Liable To Pay Tax On Reverse Charge Basis**, transaction in securities, sale of land.

Note: Be careful for logistic industries who are engaged in transportation of goods under RCM.

Reversal of Credit for Non Payment within 180 Days from the date of Invoice:-

If payment is not made to the vendor within 180 days from the date of Invoice then the credit in relation to that invoice needs to be reversed along with an interest @ 18% p.a. from the date of taking such credit till the date of final reversal.

Checking Blocked Credit section17(5):- If any of such credits have been taken, then it should be reversed in the books of accounts and GSTR-3B with interest @ 18% from the date on which ITC Claimed till the date of Reversal.

Such as credit on purchase of motor vehicles, food and beverages, rent a cab, life insurance, health insurance, goods lost, stolen , destroyed, written off or disposed by way off gift or free samples, for the construction of immovable property which has been capitalised.

Checking of Invoice for taking credit:-

No credit can be taken for those invoices which do not carry our GST No. or which are not tax invoice and does not satisfy the conditions as specified in rule 46. If credit taken, then it should be reversed.

Common errors: Invoice does not carry GSTIN Number, Place of supply, **Signature** etc.

RCM Payment is to be made:-

With the effect of 13.10.2017, Reverse charge in relation to purchases made from unregistered persons was withdrawn till 30.06.2018. but specified goods or services as mentioned in Section 9(3) still continuing.

To check whether proper invoice for unregistered purchases are made or not till 13.10.2017.

To check all the above invoices are supported with payment vouchers which are required to be made for both 9(3) and 9(4) payments.

To check the series which have been reported in GSTR 1 are in lined with books or not.

Cases were found where the payments of tax in relation have not been made but credit for the same has been taken so careful while doing audit.

Note:

ITC 04 Returns :

Quarterly Return for Job work details is compulsorily required to be filed: The Form is ITC-04.

If this form is not filed, then the goods sent will be treated as 'supply' and GST has to be paid. If the goods from 01.07.17 is not received within 6 months, then that will be treated as 'deemed supply' and GST has to be paid. Similarly for Machinery sent. The time limit is 3 years.

Tax Paid vs. Return Filed. Even If you paid the Tax. But if you have not filed the return. Then you will be required to paid 18% interest on the full tax till date of filing return.

Bank Charges: ITC on bank charges is available Only with Credit available Online and Bill Issued by Banker. If no bill issued by Banker then ITC cannot be taken. Get monthly bill from bank. Inform your GSTIN to bank through a letter. Confirm online credit and monthly bill.

Tax on sale of Used Motor Vehicles

For sales from 25.01.2018

Capacity	More than 1500 CC more and of length of 4000 mm	Other than this
Tax Rate	18%	12%
Valuation	For registered person who has claimed the depreciation shall be: Sales Value less WDV value. In any other case value shall be: Sales Value Less Purchase price. In case of negative value NO GST.	

WHAT IS AUDIT ?

SECTION 2(13): "AUDIT"

"audit" means

**the examination of records,
returns and other documents**

maintained or furnished by the registered person under this Act
or rules made there under or under any other law for the time
being in force to verify;

the correctness of **turnover declared,
taxes paid,**

refund claimed and

input tax credit availed;

and to assess his compliance with the provisions of this Act or the
rules made there under;

AUDIT INITIATED BY

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graph TD; A[AUDIT INITIATED BY] --> B[Department]; A --> C[Assessee]; B --> D["Sec 65+Rule 101<br/>Specific or general audit"]; B --> E["Sec 66+Rule 102<br/>Special Audit"]; C --> F["Sec 35(5):<br/>Turnover more than 2 crore"];
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Department

**Sec 65+Rule
101**

**Specific or
general audit**

**Sec 66+Rule
102**

Special Audit

Assessee

**Sec 35(5):
Turnover more
than 2 crore**

COMPARISON

AUDIT

Sec 65

Specific or general audit by tax authorities

Proceeding need **not** be pending

Time period: 3Months
(+ 6 Months extension)

For Initiation: approval not required

Audit: By department itself

Sec 66

Special Audit by CA on direction of tax authorities

Proceeding **Must be** pending **before AC or officer of above rank**

Time period: 90 days
(+ 90 Days extension)

For Initiation: approval from Commissioner Required

Audit: By CA nominated by Commissioner

SEC 35(5): TURNOVER MORE THAN 2 CRORE

Every registered person



Whose **turnover** during a financial year exceeds 2 crore



Shall get his accounts audited by a CA or Cost Accountants



Shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of [section 44](#)



Along with annual return in Form GSTR 9C



on or **before 31st December** following the end of financial year.

AGGREGATE TURNOVER : SEC-2(6)

“aggregate turnover” means the aggregate value of all taxable supplies (**excluding** the value of inward supplies on which tax is payable by a person on reverse charge basis),
exempt supplies,
exports of goods or services or both and
inter-State supplies of persons having the same Permanent Account Number,
to be computed on all India basis **but**
excludes central tax,
State tax,
Union territory tax,
integrated tax and cess.



'TURNOVER IN STATE' OR 'TURNOVER IN UNION TERRITORY' 2 (112)

means the aggregate value of all taxable supplies
(**excluding** the value of inward supplies on which tax is payable by a person on reverse charge basis),
exempt supplies, made within a State or Union territory by a taxable person
AND exports of goods or services or both AND inter-State supplies made from a State or Union territory by a taxable person

but

excludes central tax,
State tax,
Union territory tax,
integrated tax and cess.



Section 44: Annual return. [\(Relevant Rule 80\)](#)

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 31st December following the end of such financial year.

Section 44(2) : Annual return. [\(Relevant Rule 80\)](#)

(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.**

TYPE OF ANNUAL RETURN – RULE 80

1. **FORM GSTR -9** 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
2. **FORM GSTR -9A-** Composition levy
3. **FORM GSTR -9B-** Collection of Tax at Source by Ecommerce Operator.
4. **FORM GSTR -9C-** Whose AGGREGATE TURNOVER during a financial year exceeds two crore rupees

RULE 80. Annual return [\(corresponding section 44\)](#)

(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**.

RULE 80. Annual return [\(corresponding section 44\)](#)

(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.

GST Annual Return (GSTR-9) – At Glance

- ✓ Applicability – To all registered person.
- ✓ Annual return is divided in 6 parts having 19 Tables
- ✓ For the period between July 2017 to March 2018 are to be provided in this return.
- ✓ Inserted vide Notf. no. 39/2018-CT dt. 04.09.2018
- ✓ Substituted vide Notf. no. 74/2018-CT dt 31.12.2018

GST Annual Return (GSTR-9) – Help

1. **“NIL”** GSTR-9 RETURN can be filed, if you have

- 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

GST Annual Return (GSTR-9) – Help

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

GST Annual Return (GSTR-9) – Help

Annual return in Form GSTR-9 once filed cannot be revised.

Computation of ITC based on GSTR-2A has been auto-populated by the System based on GSTR-1 filed by your corresponding suppliers upto 28-02-2019 . Next auto-up dation of GSTR-2A will be carried on 31-03-2019 . If you have some missing credits in GSTR-2A, you may like to wait till next up dation.

GST Annual Return (GSTR-9) – Prepare Online:- Steps to be taken:

- ✓ Select from the questionnaire page, whether you wish to file NIL Annual return;
- ✓ You may download the draft system generated GSTR-9, summary of GSTR-1 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 (Table 17 and Table 18), then you may use this 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 'ANNUAL RETURN' FROM THE DROPDOWN IN THE SAID FORM. SUCH LIABILITY CAN BE PAID ONLY THROUGH CASH.

GST Annual Return (GSTR-9) – Prepare Offline:-

- ✓ **If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.**
- ✓ You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.
- ✓ Click on 'Prepare Offline';
- ✓ Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- ✓ Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- ✓ Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

Particulars	Option
Do you want to file a nil return?	Yes/No
Note : Nil return can be filed for the financial year , if you have :-	
NOT made any outward supply (commonly known as sale); AND	Yes/No
NOT received any goods/services (commonly known as purchase); AND	Yes/No
NO other liability to report; AND	Yes/No
NOT claimed any credit; AND	Yes/No
NOT claimed any refund; AND	Yes/No
NOT received any order creating demand	Yes/No

Note : You are not eligible to file ‘Nil’ GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

Steps to prepare GSTR-9 return online

- ✓ Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons.
- ✓ This is only for reference for filling the return, and will facilitate in providing details in actual tables.
- ✓ Click on tables (Box) selected and fill in the required details;
- ✓ Summary of added details would be available on the relevant box;
- ✓ Click on '**Preview**' button to view summary in PDF or Excel format; and
- ✓ After adding and confirming the details, follow filing process as indicated at the bottom of this page.

[Click here to download GSTR-3B summary for all tax periods in PDF format.](#)

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

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

Taxable value	Integrated Tax
₹56,95,554.00	₹6,29,483.76
Central Tax	State/UT Tax
₹1,97,857.98	₹1,97,857.98
CESS	
₹0.00	

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

Value
₹0.00

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated Tax	Central Tax
₹-	₹-
State/UT Tax	CESS
₹-	₹-

8. Other ITC related information

Integrated Tax	Central Tax
₹1,13,765.25	₹19,732.64
State/UT Tax	CESS
₹19,732.64	₹0.00

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

Tax payable	Paid through Cash
₹10,25,199.00	₹8,44,262.00
Paid through ITC	
₹1,80,937.00	

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹-	₹-

15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹-	₹-
Refund pending	Demand of taxes
₹-	₹-
Taxes paid	Demands pending
₹-	₹-

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

17. HSN wise summary of Outward Supplies

No. of Records-

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

18. HSN wise summary of Inward Supplies

No. of Records-

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

19. Late fee payable and paid

Late fee payable	Late fee paid
₹-	₹-

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

[BACK TO QUESTIONNAIRE](#)[COMPUTE LIABILITIES](#)[PROCEED TO FILE](#)[PREVIEW DRAFT GSTR-9\(PDF\)](#)

- **Part I** - Basic Details
- **Part II** - Details of advances, inward and outward supplies ~~on which tax is payable as declared in returns filed~~—made during the financial year on which tax is payable.
- **Part III** - Details of ITC ~~as declared in returns filed during~~ for the financial year
- **Part IV** - Details of tax paid as declared in returns filed during the financial year
- **Part V** - Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY whichever is earlier
- **Part VI** - Other Information

New Additions

- ✓ It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017- 18 before filing this return.
- ✓ It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.
- ✓ Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. **IT MAY BE NOTED THAT ALL THE SUPPLIES FOR WHICH PAYMENT HAS BEEN MADE THROUGH FORM GSTR-3B BETWEEN JULY 2017 TO MARCH 2018 SHALL BE DECLARED IN THIS PART.**
- ✓ 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.

Part 1. Basic Details

Table No.1	Particulars	What To File
1	Financial Year	Period between July 2017 to March 2018.
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

Most Important

IT MAY BE NOTED THAT ALL THE SUPPLIES FOR WHICH PAYMENT HAS BEEN MADE THROUGH FORM GSTR-3B BETWEEN JULY 2017 TO MARCH 2018 SHALL BE DECLARED IN THIS PART.

Table 4 - Advances, inward and outward supplies made during the financial year on which tax is payable

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR 1
4A	Supplies made to un-registered persons (B2C)	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid including 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 no .5,7,9 and 10
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
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.	Table 6A of FORM GSTR-1

Table 4 - Advances, inward and outward supplies made during the financial year on which tax is payable.....

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR 1
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.
4E	Deemed Exports	Aggregate value of supplies in the nature of deemed exports on which tax has been paid.	Table 6C
4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	All unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year.	Table 11A



Table 4 - Advances, inward and outward supplies made during the financial year on which tax is payable.....

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
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.
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) .	Table 9B of FORM GSTR-1.
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).	Table 9B of FORM GSTR-1

Table 4 - Advances, inward and outward supplies made during the financial year on which tax is payable....

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
4K & 4L	Supplies / tax declared 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.	Table 9A and Table 9C of FORM GSTR-1.
	Supplies / tax reduced through Amendments (-)		

Table 5 Details of Outward supplies made during the financial year on which tax is not payable ...

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
5A	Zero rated supply (Export) without payment of tax	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid.	Table 6A of FORM GSTR-1 .
5B	Supply to SEZs without payment of tax	Aggregate value of supplies to SEZs on which tax has not been paid.	Table 6B of GSTR-1 .
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

Table 5 Details of Outward supplies made during the financial year on which tax is not payable ...

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
5D	Exempted	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. The value of "no supply" shall also be declared here.	Table 8 of FORM GSTR-1
5E	Nil Rated		
5F	Non-GST supply		
	Sub-total (A to F above)		
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.	Table 9B of FORM GSTR-1
5I	Debit Notes issued in respect of transactions specified	Aggregate value of debit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F .	Table 9B of FORM GSTR-1.

Table 5 Details of Outward supplies made during the financial year on which tax is not payable ...

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
5J & 5K	Supplies declared 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 .
	Supplies reduced through Amendments (-)		

Table 5 Details of Outward supplies made during the financial year on which tax is not payable ...

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
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.	

Table 6 Details of ITC availed during the financial year.....

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
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 would be auto-populated here.	Table 4A of FORM GSTR-3B
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Aggregate value of input tax credit availed on all inward supplies. except on reverse charge basis. Includes supply of services received from SEZs. Classification of ITC on <ul style="list-style-type: none"> ✓ Inputs, ✓ Capital goods and ✓ Input services. 	Table 4(A)(5) of FORM GSTR-3B

Table 6 Details of ITC availed as declared in returns filed during the financial year.....

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
6C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Classification of ITC on ✓ Inputs, ✓ Capital goods and ✓ Input services.	Table 4(A)(3) of FORM GSTR-3B .
6D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Classification of ITC on ✓ Inputs, ✓ Capital goods and ✓ Input services.	Table 4(A)(3) of FORM GSTR-3B .

Table 6 Details of ITC availed during the financial year.....

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
6E	Import of goods (including supplies from SEZs)	<p>Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here.</p> <p>Classification of ITC on</p> <ul style="list-style-type: none"> ✓ Inputs, ✓ Capital goods and ✓ Input services. 	Table 4(A)(1) of FORM GSTR-3B.
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.

Table 6 Details of ITC availed during the financial year.....

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
6G	Input Tax credit received from ISD	Aggregate value of input tax credit received from input service distributor.	Table 4(A)(4) of FORM GSTR-3B.
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	Input tax credit availed, reversed and reclaimed under the provisions of the Act.	
6J	Difference (I – A)	<p>The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H.</p> <p>Ideally, this amount should be zero.</p>	

Table 6 Details of ITC availed during the financial year.....

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1 and 3B
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),	
6L	Transition Credit through TRAN-II	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II.	
6M	Any other ITC availed but not specified above	Not covered in any of heads specified under 6B to 6L. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year.	

Table 7 Details of ITC Reversed and Ineligible ITC for the financial year.....

Table AR	Nature of Supplies	Instructions
7A	As per Rule 37 (Reversal of input tax credit in the case of non-payment of consideration.)	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.
7B	As per Rule 39 (Procedure for distribution of input tax credit by Input Service Distributor.)	
7C	As per Rule 42 (Reversal of input tax credit in respect of inputs or input services)	
7D	As per Rule 43 (Reversal of input tax credit in respect of Capital Goods)	
7E	As per section 17(5) (Blocked Credits)	
7F	Reversal of TRAN-I credit	
7G	Reversal of TRAN-II credit	
7H	Other reversals (pl. specify)	

Table 8 Other ITC related information

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1,2A and 3B
8A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<ul style="list-style-type: none"> ✓ The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only). ✓ Shall be auto-populated. ✓ This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I. 	
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.	

Table 8 Other ITC related information

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1,2A and 3B
8C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018	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 July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here.	Table 4(A)(5) of FORM GSTR-3B
8E	ITC available but not availed (out of D)	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns.	
8F	ITC available but ineligible (out of D)	The credit shall be Classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D.	

Table 8 Other ITC related information

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1,2A and 3B
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.	
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.	
8K	Total ITC to be lapsed in current financial year (E + F + J)	The total input tax credit which shall lapse for the current financial year shall be computed in this row.	

Table 9 Details of tax paid as declared in returns.

Description	Tax Payable	Paid through cash	Paid through ITC			
			Central Tax	State Tax / UT	Integrated Tax	Cess
				Tax		
1	2	3	4	5	6	7
Integrated Tax						
Central Tax						
State/UT Tax						
Cess						
Interest						
Late fee						
Penalty						
Other						

Particulars Of The Transactions For The Previous FY Declared In Returns Of April To September Of Current FY Or Upto Date Of Filing Of Annual Return Of Previous FY Whichever Is Earlier

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1,2A and 3B
10	Supplies / tax declared through Amendments (+) (net of debit notes)	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 to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
11	Supplies / tax reduced through Amendments (-) (net of credit notes)		
12	Reversal of ITC availed during previous financial year	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here.	Table 4(B) of FORM GSTR-3B.

Particulars of the transactions for the previous FY declared in returns of April to September of current FY or Upto date of filing of annual return of previous FY whichever is earlier

Table AR	Nature of Supplies	Instructions	Table Reference in GSTR1,2A and 3B
13	ITC availed for the previous financial year. (Very Important)	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 to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here.	Table 4(A) of FORM GSTR-3B .

Particulars of Refunds

Table AR	Nature of Supplies	Instructions
15A,	Total Refund claimed	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15B,	Total Refund sanctioned	
15C	Total Refund Rejected	
15D	Total Refund Pending	

Particulars of Demands

Table AR	Nature of Supplies	Instructions
15E	Total demand of taxes	<p>Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here.</p> <p>Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here.</p> <p>Aggregate value of demands pending recovery out of 15E above shall be declared here.</p>
15F	Total taxes paid in respect of E above	
15G	Total demands pending out of E above	

Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

Table AR	Nature of Supplies	Instructions
16A	Supplies received from Composition taxpayers	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Deemed supply under Section 143	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Goods sent on approval basis but not returned	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.

HSN Wise Summary of outward and Inward supplies

Table No	Instructions								
17 & 18	<p>Summary of supplies effected and received against a particular HSN code to be reported only in this table.</p> <table><tr><th>Turnover</th><th>Reporting</th></tr><tr><td>Upto 1.5 Crore</td><td>Optional</td></tr><tr><td>$1.5 \leq 5$ Crore</td><td>2 Digits</td></tr><tr><td>Above 5 Crore</td><td>4 Digits</td></tr></table> <p>UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns.</p> <p>Reference : Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.</p>	Turnover	Reporting	Upto 1.5 Crore	Optional	$1.5 \leq 5$ Crore	2 Digits	Above 5 Crore	4 Digits
Turnover	Reporting								
Upto 1.5 Crore	Optional								
$1.5 \leq 5$ Crore	2 Digits								
Above 5 Crore	4 Digits								

Late fee payable and paid

Table No				
19	Late fee payable and paid			Late fee will be payable if annual return is filed after the due date.
	Description	Payable	Paid	
	1	2	3	
A	Central Tax			
B	State Tax			

Cases -1	WHERE RETURNS FILED CORRECTLY			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	100	20	0	0	100	20	0	0	100	20	0	0
2018-19												

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
Table 4	Supply made during the year	100	20	0	0	
Table 9	Tax Payble		20	0	0	
Table 9	Tax Paid		20	0	0	
Table 10	Tax declared 18-19	0	0	0	0	
Table 11	Tax Reduced 18-19	0	0	0	0	
Table 14	Tax Payable [10-11]	0	0	0	0	
Table 14	Tax Paid [10-11]		0	0	0	
DRC 03	Demand		0	0	0	
RFD-01	Refund		0	0	0	

Cases -1	WHERE RETURNS FILED CORRECTLY
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	100	20	0	0	100	20	0	0	100	20	0	0
2018-19												

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
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Table 4	Supply made during the year	100	20	0	0	
Table 9	Tax Payble		20	0	0	
Table 9	Tax Paid		20	0	0	
Table 10	Tax declared 18-19	0	0	0	0	
Table 11	Tax Reduced 18-19	0	0	0	0	
Table 14	Tax Payable [10-11]	0	0	0	0	
Table 14	Tax Paid [10-11]		0	0	0	

DRC 03	Demand		0	0	0	
RFD-01	Refund		0	0	0	

Check	Match	Match	Match	Match	Book -Table 9-10+11+DRC03-RFD01
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Cases -2	REPORTED IN 2018-19			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	---------------	----------	----------	----------

2017-18	100	20	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST

0	0	0	0
100	20	0	0

GSTR 1			
Supply	IGST	CGST	SGST

100	20	0	0

Table	Table content
-------	---------------

Supply	IGST Tax	CGST Tax	SGST Tax
--------	----------	----------	----------

Remarks

Table 4	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

DRC 03	Demand
RFD-01	Refund

Cases -2	REPORTED IN 2018-19									
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	100	20	0	0	0	0	0	0	100	20	0	0
2018-19					100	20	0	0				

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
Table 4	Supply made during the year	0	0	0	0	
Table 9	Tax Payble		0	0	0	
Table 9	Tax Paid		0	0	0	
Table 10	Tax declared 18-19	100	20	0	0	
Table 11	Tax Reduced 18-19	0	0	0	0	
Table 14	Tax Payable [10-11]	0	20	0	0	
Table 14	Tax Paid [10-11]		20	0	0	
DRC 03	Demand		0	0	0	
RFD-01	Refund		0	0	0	
Check		Match	Match	Match	Match	Book -Table 9-10+11+DRC03-RFD01

Cases -3	PART DECLARED IN 2018-19			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	100	20	0	0	80	16	0	0	80	16	0	0
2018-19					20	4			20	4		

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
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Table 4	Supply made during the year					
Table 9	Tax Payble					
Table 9	Tax Paid					
Table 10	Tax declared 18-19					
Table 11	Tax Reduced 18-19					
Table 14	Tax Payable [10-11]					
Table 14	Tax Paid [10-11]					

DRC 03	Demand					
RFD-01	Refund					

Cases -3

PART DECLARED IN 2018-19

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	------------------	-------------	-------------	-------------

2017-18	100	20	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST

80	16	0	0
20	4		

GSTR 1			
Supply	IGST	CGST	SGST

80	16	0	0
20	4		

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
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Remarks

Table 4	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

80	16	0	0
	16	0	0
	16	0	0
20	4	0	0
0	0	0	0
0	4	0	0
	4	0	0

DRC 03	Demand
RFD-01	Refund

	0	0	0
	0	0	0

Check

Match

Match

Match

Match

Book -Table 9-10+11+DRC03-RFD01

Cases -4

PART DECLARED IN 2018-19 & PART NOT DECLARED AT ALL

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	---------------	----------	----------	----------

2017-18	100	10	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST

50	5	0	0
40	4		

GSTR 1			
Supply	IGST	CGST	SGST

100	10	0	0

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
--------	----------	----------	----------

Remarks

Table 4	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

DRC 03	Demand
RFD-01	Refund

Cases -4

PART DECLARED IN 2018-19 & PART NOT DECLARED AT ALL

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	100	10	0	0	50	5	0	0	100	10	0	0
2018-19					40	4						

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
Table 4	Supply made during the year	60	6	0	0	
Table 9	Tax Payble		6	0	0	
Table 9	Tax Paid		5	0	0	
Table 10	Tax declared 18-19	40	4	0	0	
Table 11	Tax Reduced 18-19	0	0	0	0	
Table 14	Tax Payable [10-11]	0	4	0	0	
Table 14	Tax Paid [10-11]		4	0	0	
DRC 03	Demand		1	0	0	
RFD-01	Refund		0	0	0	
Check		Match	Match	Match	Match	Book -Table 9-10+11+DRC03-RFD01

Cases -5	TAX NOT DECLARED AT ALL			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	100	20	0	0								
2018-19												

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
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Table 4	Supply made during the year					
Table 9	Tax Payble					
Table 9	Tax Paid					
Table 10	Tax declared 18-19					
Table 11	Tax Reduced 18-19					
Table 14	Tax Payable [10-11]					
Table 14	Tax Paid [10-11]					

DRC 03	Demand					
RFD-01	Refund					

Cases -5

TAX NOT DECLARED AT ALL

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
2017-18	100	20	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST

GSTR 1			
Supply	IGST	CGST	SGST

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
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Remarks

Table 4	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

100	20	0	0
	20	0	0
	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
	0	0	0

DRC 03	Demand
RFD-01	Refund

	20	0	0
	0	0	0

Check

Match

Match

Match

Match

Book -Table 9-10+11+DRC03-RFD01

Cases -6

SHORT TAX PAID

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	---------------	----------	----------	----------

2017-18	100	20	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST

80	18		

GSTR 1			
Supply	IGST	CGST	SGST

200	40		

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
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Remarks

Table 4	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

what about ITC to the receiptent
Interest ?

DRC 03	Demand
RFD-01	Refund

Cases -6

SHORT TAX PAID

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	---------------	----------	----------	----------

2017-18	100	20	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST

80	18		

GSTR 1			
Supply	IGST	CGST	SGST

200	40		

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
--------	----------	----------	----------

Remarks

Table 4	Supply made during the year
Table 9	Tax Payable
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

20	2	0	0
	2	0	0
	0	0	0
80	18	0	0
0	0	0	0
0	18	0	0
	18	0	0

what about ITC to the receiptent
Interest ?

DRC 03	Demand
RFD-01	Refund

	2	0	0
	0	0	0

Check

Match

Match

Match

Match

Book -Table 9-10+11+DRC03-RFD01

Cases -7	EXEMPT DECLARED IN TAXABLE			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	---------------	----------	----------	----------

2017-18	100	0	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST

100	10		

GSTR 1			
Supply	IGST	CGST	SGST

100	10		

Table	Table content
-------	---------------

Supply	IGST Tax	CGST Tax	SGST Tax
--------	----------	----------	----------

Remarks

Table 4	Supply made during the year
Table 5	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

DRC 03	Demand
RFD-01	Refund

Cases -7

EXEMPT DECLARED IN TAXABLE

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
2017-18	100	0	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST
100	10		

GSTR 1			
Supply	IGST	CGST	SGST
100	10		

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
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Remarks

Table 4	Supply made during the year
Table 5	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

0	0	0	0
100			
	0	0	0
	10	0	0
0	0	0	0
0	0	0	0
0	0	0	0
	0	0	0

DRC 03	Demand
RFD-01	Refund

	0	0	0
	10	0	0

Check

Match

Match

Match

Match

Book -Table 9-10+11+DRC03-RFD01

Cases -8	IGST PAID AS CGST/SGST			
----------	------------------------	--	--	--

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	300	30	0	0	300		15	15	300	30		
2018-19												

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
Table 4	Supply made during the year					
Table 5	Supply made during the year					
Table 9	Tax Payble					
Table 9	Tax Paid					
Table 10	Tax declared 18-19					
Table 11	Tax Reduced 18-19					
Table 14	Tax Payable [10-11]					
Table 14	Tax Paid [10-11]					
DRC 03	Demand					
RFD-01	Refund					

Cases -8	IGST PAID AS CGST/SGST			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	300	30	0	0	300		15	15	300	30		
2018-19												

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
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Table 4	Supply made during the year	300	30	0	0	
Table 5	Supply made during the year	0				
Table 9	Tax Payble		30	0	0	
Table 9	Tax Paid		0	15	15	
Table 10	Tax declared 18-19	0	0	0	0	
Table 11	Tax Reduced 18-19	0	0	0	0	
Table 14	Tax Payable [10-11]	0	0	0	0	
Table 14	Tax Paid [10-11]		0	0	0	

DRC 03	Demand		30	0	0	
RFD-01	Refund		0	15	15	

Check	Match	Match	Match	Match	Book -Table 9-10+11+DRC03-RFD01
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Cases -9

IGST PAID AS CGST/SGST AND ADJUSTED

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	------------------	-------------	-------------	-------------

GSTR 3B			
Supply	IGST	CGST	SGST

GSTR 1			
Supply	IGST	CGST	SGST

2017-18	300	30	0	0
2018-19				

300		15	15
0	30	-15	-15

300	30		

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
--------	-------------	-------------	-------------

Remarks

Table 4	Supply made during the year
Table 5	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

DRC 03	Demand
RFD-01	Refund

Cases -9	IGST PAID AS CGST/SGST AND AJUSTED LATER ON			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	---------------	----------	----------	----------

GSTR 3B			
Supply	IGST	CGST	SGST

GSTR 1			
Supply	IGST	CGST	SGST

2017-18	300	30	0	0
2018-19				

300		15	15
0	30	-15	-15

300	30		

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
--------	----------	----------	----------

Remarks

Table 4	Supply made during the year
Table 5	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

0	0	0	0
0			
	0	0	0
	0	15	15
300	30	0	0
0	0	0	0
0	30	0	0
	30	0	0

DRC 03	Demand
RFD-01	Refund

	0	0	0
	0	15	15

Check

Match	Match	Match	Match
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Book -Table 9-10+11+DRC03-RFD01

Cases -10	IGST PAID AS CGST/SGST AND NOT AJUSTED			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST	GSTR 3B				GSTR 1			
					Supply	IGST	CGST	SGST	Supply	IGST	CGST	SGST
2017-18	300	30	0	0	300		15	15	300	30		
2018-19												

Table	Table content	Supply	IGST Tax	CGST Tax	SGST Tax	Remarks
Table 4	Supply made during the year					
Table 5	Supply made during the year					
Table 9	Tax Payble					
Table 9	Tax Paid					
Table 10	Tax declared 18-19					
Table 11	Tax Reduced 18-19					
Table 14	Tax Payable [10-11]					
Table 14	Tax Paid [10-11]					
DRC 03	Demand					
RFD-01	Refund					

Cases -10	IGST PAID AS CGST/SGST AND NOT AJUSTED			
-----------	--	--	--	--

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
2017-18	300	30	0	0
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST
300		15	15

GSTR 1			
Supply	IGST	CGST	SGST
300	30		

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
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Remarks

Table 4	Supply made during the year
Table 5	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

300	30	0	0
0			
	30	0	0
	0	15	15
0	0	0	0
0	0	0	0
0	0	0	0
	0	0	0

DRC 03	Demand
RFD-01	Refund

	30	0	0
	0	15	15

Check

Match	Match	Match	Match
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Book -Table 9-10+11+DRC03-RFD01

Cases -11

TAX PAID IN 2017-18 REDUCED IN 2018-19

F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	---------------	----------	----------	----------

2017-18	300	10	10	10
2018-19				

GSTR 3B			
Supply	IGST	CGST	SGST

300	10	10	10
	-2	-2	-2

GSTR 1			
Supply	IGST	CGST	SGST

300	10	10	10

Table	Table content
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Supply	IGST Tax	CGST Tax	SGST Tax
--------	----------	----------	----------

Remarks

Table 4	Supply made during the year
Table 5	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

DRC 03	Demand
RFD-01	Refund

Cases -11	TAX PAID IN 2017-18 REDUCED IN 2018-19			
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F.Y.	Actual Supply	Tax IGST	Tax CGST	Tax SGST
------	------------------	-------------	-------------	-------------

GSTR 3B			
Supply	IGST	CGST	SGST

GSTR 1			
Supply	IGST	CGST	SGST

2017-18	300	10	10	10
2018-19				

300	10	10	10
	-2	-2	-2

300	10	10	10

Table	Table content
-------	---------------

Supply	IGST Tax	CGST Tax	SGST Tax
--------	-------------	-------------	-------------

Remarks

Table 4	Supply made during the year
Table 5	Supply made during the year
Table 9	Tax Payble
Table 9	Tax Paid
Table 10	Tax declared 18-19
Table 11	Tax Reduced 18-19
Table 14	Tax Payable [10-11]
Table 14	Tax Paid [10-11]

300	10	10	10
0			
	10	10	10
	10	10	10
0	0	0	0
0	0	0	0
0	0	0	0
	0	0	0

DRC 03	Demand
RFD-01	Refund

	0	0	0
	0	0	0

Check

Match	Match	Match	Match
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Book -Table 9-10+11+DRC03-RFD01



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