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GSTR 9 (Annual Return) at a Glance

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C H A R T E R E D A C C O U N T A N T S

GSTR-9(Annual return) At a Glance

Introduction

- vide Notification No. 39/2018- Central Tax dtd. 4th September, 2018 has notified the Form of Annual Return. GSTR 9 is to be filed once in a year by the registered taxpayers, including persons registered under composition levy scheme, under Section 44 of the CGST Act, 2017.
- GSTR-9 is to be filed on or before 31st December of the subsequent financial year. Therefore for FY 2017-18, the due date for filing GSTR 9 is 31st December 2018, which is extended to 31.03.2019 for this year
- As per Section 44 (2) of The CGST Act, 2017, Every registered person who is required to get his accounts audited in accordance with the provisions of Section 35 (5) of this act 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.
- As per Section 44(1) of CGST Act, every registered person shall be required to file GSTR-9. Hence, if a Taxpayer has obtained multiple GST Registrations whether in one state or more than one state, it shall be treated as a distinct person in respect of each such registration as per section 25(4) of CGST Act. Hence, GSTR-9 is required to be filed separately for each such GSTIN

Types of Return under GSTR-9

- GSTR 9 : GSTR 9 is to be filed by the regular taxpayers filing GSTR 1, GSTR 2, GSTR 3.
- GSTR 9A - GSTR 9A is to be filed by the persons registered under composition scheme under GST.
- GSTR 9B - GSTR 9B is to be filed by the e-commerce operators who have filed GSTR 8 during the financial year.
- GSTR 9C - GSTR 9C is to be filed by the taxpayers whose annual turnover exceeds Rs 2 Crores during the financial year. All such taxpayers are also required to get their accounts audited and file a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts along with GSTR 9C.

Details to be provided in GSTR-9

GSTR-9 contains total 6 parts spread out within 19 Tables. Details required in each part are as below:

Sr No	Parts of GSTR 9	Information Required	Table No of respective part of GSTR 9	Table to be referred in GSTR-1 or GSTR-3B and Others	Source Documents
1	Part -I	Basic details of the taxpayer.	-	-	These details will be auto-populated.
2	Part -II	Details of Outward and Inward supplies declared during the financial year (FY). This detail must be picked up by consolidating summary from all GST returns filed in previous FY.	4(A): Supplies made to unregistered persons (B2C)	Table 5, 7 & 10 of GSTR-1	a. Outward supplier from GSTR-1 b. RCM details from GSSTR-3B Note: Value as per GSTR-3B and GSTR-1 must align
			4(B): Supplies made to registered persons (B2B)	Table 4A and 4C of GSTR-1	
			4(C): Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Table 6A of GSTR-1	
			4(D): Supply to SEZs on payment of tax	Table 6B of GSTR-1	
			4(E): Deemed Exports	Table 6C of GSTR-1	
			4(F): Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Table 11 of GSTR-1 and Statement of Advance Adjustment if any.	

			4(G): Inward supplies on which tax is to be paid on reverse charge basis	Table 3.1 (d) of GSTR-3B	
			4(I): Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Table 9B and 9C of GSTR-1	
			4(J): Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Table 9B and 9C of GSTR-1	
			4(K): Supplies / tax declared through Amendments (+)	Table 9A of GSTR-1	
			4(L): Supplies / tax reduced through Amendments (-)	Table 9A of GSTR-1	
			5(A): Zero rated supply (Export) without payment of tax	Table 6A of GSTR-1	
			5(B): Supply to SEZs without payment of tax	Table 6B of GSTR-1	
			5(C): Supplies on which tax is to be paid by the recipient on	Table 4B of GSTR-1	

			reverse charge basis		
			5(D): Exempted	Table 8 of GSTR-1	
			5(E): Nil Rated	Table 8 of GSTR-1	
			5(F): Non-GST supply	Table 8 of GSTR-1	
			5(H): Credit Notes issued in respect of transactions specified in A to F above (-)	Table 9B and 9C of GSTR-1- If disclosed in return	
			5(I): Debit Notes issued in respect of transactions specified in A to F above (+)	Table 9B and 9C of GSTR-1 If disclosed in return	
			5(J): Supplies declared through Amendments (+)	Table 9A of GSTR-1 If disclosed in return	
			5(K): Supplies reduced through Amendments (-)	Table 9A of GSTR-1 If disclosed in return	
3	Part - III	Details of ITC declared in returns filed during the FY. This will be summarized values picked up from all the GST returns filed in previous FY.	6(A): Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	Auto Populated	a. ITC as per GSTR-3B and Purchases register b. TRAN-I c. Reconciliation between Purchases Register and GSTR-2A
			6(B): Inward supplies (other than imports and	Table 4(A) (5) of GSTR-3B	

			inward supplies liable to reverse charge but includes services received from SEZs)		
			6(C): Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Table 4(A) (3) of GSTR-3B	
			6(D): Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Table 4(A) (3) of GSTR-3B	
			6(E): Import of goods (including supplies from SEZs)	Table 4(A) (1) of GSTR-3B	
			6(F): Import of services (excluding inward supplies from SEZs)	Table 4(A) (2) of GSTR-3B	
			6(G): Input Tax credit received from ISD	Table 4(A) (4) of GSTR-3B	

			6(H): Amount of ITC reclaimed (other than B above) under the provisions of the Act	Table 4(A) (5) of GSTR-3B	
			6(K): Transition Credit through TRAN-I (including revisions if any)	TRAN-I and Amount Credited in Electronic Credit Ledger due to TRAN-I	
			6(L): Transition Credit through TRAN-II	TRAN-II and Amount Credited in Electronic Credit Ledger due to TRAN-II	
			6(M): Any other ITC availed but not specified	Table 4(A) (5) of GSTR-3B	
			7(A to H): Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year	Table 4(B) of GSTR-3B	
			8(A to J): Other ITC related information	Reconciliation between Purchases Register and GSTR-2A	
4	Part - IV	Details of tax paid as declared in returns filed during the FY.	Details of tax paid as declared in returns filed during the FY.	Tax Head wise Prepare Summary of Tax Payable and Paid with method of	a. Payable and paid details as per GSTR-3B b. Electronic Liability Ledger

				ITC utilization and cash payment	c. Electronic Cash Ledger d. Electronic Credit Ledger
5	Part - V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to the date of filing of annual return of previous FY whichever is earlier. Usually, the summary of amendment or omission entries belonging to previous FY but reported in Current FY would be segregated and declared here.	10: Supplies / tax declared through Amendments (+) (net of debit notes) 11: Supplies / tax reduced through Amendments (-) (net of credit notes)	Table 9A, 9B, 9C of GSTR-1 Table 9A, 9B, 9C of GSTR-1	a. Details related to Dr./Cr. Note and Amendment pertaining to Previous Year made in GSTR-1 and GSTR-3B filed for the period from April, 18 to Sept., 18.
			12: Reversal of ITC availed during previous financial year	Table 4(A) (5) of GSTR-3B and Purchases Register	
			13: ITC availed for the previous financial year	Table 4(A) (5) of GSTR-3B and Purchases Register	
6	Part - VI	Other Information comprising details of:			
		(a) GST Demands and refunds,	15: Particulars of Demands and Refunds		a. RFD-11 and Refund Register if maintained b. Contingent Liability Statement
		(b) Information on supplies received from	16: Information on supplies received from		a. Purchase Register b. Job Work Register

	composition taxpayers, deemed supply under section 143 and goods sent on approval basis	composition taxpayers, deemed supply under section 143 and goods sent on approval basis		c. Goods Outward Register
	(c) HSN wise summary information of the quantity of goods supplied and received with its corresponding Tax details against each HSN code,		Table 12 of GSTR-1 for HSN wise summary of Outward Supply	a. GSTR-1 b. Sales Register c. Purchase Register

Note:

1. Value as per GSTR-3B and GSTR-1 must align
2. Value as per ITC register and GSTR-2A must align and respective comment needs to be incorporated related to mismatch.

Late fees for non-filing of Annual Return

Section 47 (2) of CGST Act, 2017 provides that late fees for non-filing the GSTR 9 within the due date is Rs. 100 per day per act (i.e. Rs 100 under CGST & Rs. 100 under SGST) up to a maximum of an amount calculated at a quarter percent of the taxpayer turnover in the state or union territory.

Penalty

There is no specific provision for imposing penalty for non-filing of annual return under the CGST Act, 2017. However Section 125 of the Act provides that any person, who contravenes any of the provision of this Act or any rules made there under for which no penalty is

separately provided for in this Act, shall be liable to a penalty which may be extended to Twenty Thousand rupees.

Notice to Return Defaulter

As per Section 46 of CGST Act, 2017, if a registered person fails to furnish a return under Section 39 or Section 44 or Section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.

SHAH TEELANI & ASSOCIATES



CHARTERED ACCOUNTANTS