



GSTR 9 & 9C ANNUAL RETURN and AUDIT





Check List Point

1. Deep checking of GSTR 9 and 9C of last FY 17-18,
2. Please observe the NIL GSTR 3B and compare with GSTR 1 → Probably return of 3B has been filled NIL to has the taxes / late fees / interest
3. **Financial Credit Note** and Impact on Outward Supply – Sec 15(2)(d) and definition of consideration
4. Items supplied against Discount Coupon / redemption point
5. Ensure that GSTR 3B which has been filled after Sep'19 – ITC not allowed
6. Interest or any other exempt supply – Check R 42/ R43 has been applied
7. Advance Received – Pertain to services – Taxable
8. Check the cut off date transaction like ITC taken in March to be checked whether goods has been received
9. Reconciliation
 1. Eway bill vs GSTR 1/GSTR 3B
 2. GSTR 1 vs GSTR 3B
 3. GSTR 2A vs GSTR 3B
10. Delivery Challan Status and TAT (No of Days) – To identify the Possibility of Supply
11. Valuation and inclusion as per 15(2) like Taxes, Expenses incurrent, Ancillary exp, Interest, Subsidy etc
12. Export Transaction – Check nature and ensure the POS is correctly determined like in case of Intermediary Services it is never export.
13. Change in Rate of Tax – Reason to take benefit of lower Rate
 1. If Rate Reduced then Return filled after this date and the transaction made on cash
 2. If the rate increased then see the last month sales and observe the payment of which made in cash





Table of GSTR 9 - Relaxed for FY 2018-19

Check List Point

14. Check RCM Liability and its payment – Also see the POS has been correctly applied
15. Check from Financials the amount received and amount **paid** in Foreign Currency
16. New Transaction covered in RCM during FY 18-19 in NN 13/2017

Sl. No.	Category of Supply of Services	Applicable from vide Notification Number
11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	NN 15/2018-CT (Rate) dated 26.07.18 w.e.f. 27.07.18
12	Services provided by business facilitator (BF) to a banking company	NN 29/2018-CT (Rate) dt 31.12.18 w.e.f. 01.01.19
13	Services provided by an agent of business correspondent (BC) to business correspondent (BC)	
14	Security services (services provided by way of supply of security personnel) provided to a registered person:	

17. Check the Rates applied having no condition of ITC
18. Make a sheet having the tax liability month wise and date of deposition (Due date is given in further slides)
19. Check the Interest liability – Paid or not paid. Also if discharged then it is on gross or net – Remarks to be Reported
20. Taken new Registration in the Year 2018-19 then please check '**Effective date of registration**'





GSTR 3B Due Date for FY 2018-19

To calculate the Interest





GSTR 3B Due Date for FY 2018-19

S. No.	Period	Original Date	Extended Date	Notification No. (NN)
1	April 2018	20.05.2018	22.05.2018*	Original Date vide N. No. 16/2018-CT dt. 23 March 2018 *Extension vide N. No. 23/2018-CT dt.18 th May 2018
2	May 2018	20.06.2018		N. No. 16/2018-CT dt. 23 March 2018
3	June 2018	20.07.2018		
4	July 2018	20.08.2018	24.08.2018* 5.10.2018@	Original Date vide N. No. 34/2018-CT dt. 10 Aug 2018 *Extension to all Vide N. No. 35/2018-CT dt. 21.08.2018. @ Extension for Kerala, Kodagu and Mahe vide NN 36/2018 CT dt 24.08.2018
5	Aug. 2018	20.09.2018	10.10.2018 @	Original Date vide N. No. 34/2018-CT dt. 10 Aug 2018 @Extension for Kerala, Kodagu and Mahe vide NN 36/2018 CT dt 24.08.2018
6	Sep. 2018	20.10.2018	25.10.2018* 30.11.2018 @	Original Date vide N. No. 34/2018-CT dt. 10 Aug 2018 and *Extension to all vide N. No. 55/2018-CT dt. 21 Oct 2018 @Extension to Srikakulam (Andhra Pradesh) vide NN 62/2018 CT dt 29.11.2018



GSTR 3B Due Date for FY 2018-19

SN.	Period	Original Date	Extended Date	Notification No. (NN)
7	Oct. 2018	20.11.2018	30.11.2018 @ 20.12.2018 #	Original Date vide N. No. 34/2018-CT dt. 10 Aug. 2018 @Srikakulam district (Andhra Pradesh) vide NN 62/2018 CT dt 29.11.2018 # Extension to Cuddalore, Thiruvarur, Puddukottai, Dindigul, Nagapatinam, Theni, Thanjavur, Sivagangai, Tiruchirappath, Karur and Ramanathapuram (State of Tamil Nadu) vide NN 62/2018 CT dt 29.11.2018
8	Nov. 2018	20.12.2018		N. No. 34/2018-CT dt. 10 Aug. 2018
9	Dec. 2018	20.02.2019	-	N. No. 34/2018-CT dt. 10 Aug. 2018
10	Jan. 2019	20.02.2019	22.02.2019* 23.04.2019@	Original Date vide N. No. 34/2018-CT dt. 10 Aug 2018 *Extension vide N. No. 09/2019-CT dt 20.02.2019 @ For Extension to J&K vide NN 19/2019-CT dt 22.04.19
11	Feb. 2019	20.03.2019		N. No. 34/2018-CT dt. 10 Aug 2018
12	March 2019	20.04.2019	23.04.2019*	Original Date vide NN 34/2018-CT dt. 10 Aug 2018 * Extension to all vide NN 19/2019-CT dt 22.04.19

Inserted vide NN 46/2018 dt 10.09.2018 and 69/2018-CT dt 31.12.2018 – Extension of GSTR 3B for those who are having the provisional GSTIN and giving one time relaxation vide NN 31/2018

Provided that the return in [GSTR-3B](#) for the period from July, 2017 to February, 2019 by the taxpayers who have obtained GSTIN in terms of **NN 31/2018–Central CT dt 6th August, 2018**, shall be furnished on or before the [31st March, 2019.]



Applicability of GSTR 9 and 9C for FY 2018-19

Turnover is 2.5 Cr whether 9 and 9C is mandatory for FY 2018-19

Aggregate Turnover	GSTR 9	GSTR 9C
Upto 2 Cr	Optional for 2018-19 (NN 47/2019- CT, dated 9/10/19)	Not required as per Rule 80(3)
> Rs 2 Cr but upto Rs 5 Cr	Mandatory	Not required as per proviso of Rule 80(3) read with Notification 16/2020, dated 23/3/20
Above 5 Cr	Mandatory	Mandatory



Section 35. Accounts and other records.

(5) Every registered person whose **turnover** during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit

1. a copy of the audited annual accounts,
2. the reconciliation statement under sub-section (2) of [section 44](#) and
3. such other documents [in such form](#) and [manner](#) as may be prescribed.

Turnover in a State [Sec 2(112)]
VS
Aggregate Turnover Sec 2(6)

Rule 80

Provided that nothing contained in this sub-section shall apply to any department of the CG or a SG or a LA, whose books of account are subject to

- **audit by the Comptroller and Auditor-General of India** or
- an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Section 44. Annual return

(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,

1. the annual return under sub-section (1) along with,
2. 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 and with the audited annual financial statement, and
3. such other particulars as may be prescribed





Rule 80. Annual return.-

(3) Every registered person ¹[other than Sec 35(5) Proviso,] whose [aggregate turnover](#) during a FY > Rs 2 Cr 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.

Inserted by NN 16/2020–Central Tax CGST (Third Amendment) Rules, 2020 dated 23.03.2020

- Aggregate turnover for FY 2018-2019 > Rs 5 Cr then require to submit the GSTR 9C.



Notification No. 47/2019 – Central Tax dated 9th October, 2019

G.S.R.....(E).— In exercise of the powers conferred by section 148 of the CGST Act, 2017 (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies those registered persons

- ✓ whose aggregate turnover in a financial year **does not exceed Rs 2 Cr** and
- ✓ who have **not furnished** the annual return u/s 44(1) of the said Act read with rule 80(1) of CGST Rules, 2017 before the due date,

as the class of registered persons who shall, in respect of

- Financial years 2017-18 and
- Financial years 2018-19,

follow the special procedure such that the said persons shall have the option to furnish the annual return u/s 44(1) read with rule 80(1) of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

Circular No. 124/43/2019 dated the 18th November, 2019





- It is clarified that the tax payers under composition scheme, may, at their own option file FORM GSTR-9A for the said financial years before the due date.
- After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9A for the said period.
- As per sub-rule (1) of rule 80 of the CGST Rules, 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
- After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9 for the said period.

Section 73 of the said Act provides for voluntary payment of tax dues by the taxpayers at any point in time. Therefore, irrespective of the time and quantum of tax which has not been paid or short paid, the taxpayer has the liberty to self-ascertain such tax amount and pay it through FORM GST DRC-03. Accordingly, it is clarified that if any registered tax payer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible availment of input tax credit, he may pay the same through FORM GST DRC-03.





Sec 2(6) of CGST Act “Aggregate Turnover” means the aggregate value of

- ✓ all taxable supplies,
- ✓ 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;
- value of inward supplies on which tax is payable by a person on reverse charge basis

Sec 2(47) “exempt supply” means supply of any goods or services or both which

1. attracts nil rate of tax or
2. which may be wholly exempt from tax under [section 11](#), or under [section 6](#) of the Integrated Goods and Services Tax Act, and
3. includes non-taxable supply;



Sec 2(78) “non-taxable supply” means a supply of goods or services or both **which is not leviable to tax** under this Act or under the Integrated Goods and Services Tax Act;

1+5 = Non Taxable Supply

1. Alcoholic Liquor for human consumption
2. 5 Specified Petroleum Product i.e.
 1. Petroleum crude,
 2. High speed diesel,
 3. Motor spirit (commonly known as petrol),
 4. Natural gas and
 5. Aviation turbine fuel



Example 1 – ABC Pvt Ltd doing the business of Petrol Pump and also selling Lubricant (which is taxable Supply). The Turnover are as under,

- Supply of Petrol – 3 Cr
- Supply of Lubricant – Rs 3 Lacs

whether he is liable to do the GST Audit in FY 18-19 as turnover us less than 2 Cr (Only 3 Lacs) from Taxable Supply

Example 2- XYZ & Co is having the registration in 3 state (MP, UP and Delhi). Turnover in FY 18-19 are as under

1. From MP – 3 Cr
2. From UP – 2 lacs
3. From Delhi – No Supply in FY 18-19

Please comment on the

1. applicability of GST Audit for three location.
2. Also tell that whether one GSTR 9 & 9C is sufficient or need to fill separately?





Example 3 – Reality Pvt Ltd doing the business of Real Estate Sector and also giving commercial property on rental basis (which is taxable Supply). The Turnover are as under,

- Sale of Land – 3 Cr
- Supply of Lubricant – Rs 20 Lacs

whether he is liable to do the GST Audit in FY 18-19 as turnover is less than 2 Cr (Only 3 Lacs) from Taxable Supply

The value of No Supply shall be declared under Non-GST supply (5F).





Table of GSTR 9 - Relaxed for FY 2018-19

Short	Part/Table	Details	Linking 9C
	Part – II	Details of Outward and inward supplies made during the financial year	
Supply	Table 4	Details of advances, inward and outward supplies made during the financial year on which tax is payable	
Supply	Table 5	Details of Outward Supplies MADE on which tax is not payable	
	Part – III	Details of ITC for the financial year	
ITC	Table 6	Details of ITC availed during the financial year	
ITC	Table 7	Details of ITC Reversed and Ineligible ITC for the financial year	Table 7J to GSTR-9C – Table 12 and 14
ITC	Table 8	Other ITC related information	
Tax	Pt – IV (Tab 9)	Details of tax paid as declared in returns filed during the financial year	GSTR9C - Table 9
	Part V	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	
Supply	Table 10	Supplies / tax declared through Amendments (+) (net of debit notes)	
Supply	Table 11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Formula 4+5+10-11 goes to 9C – Table 5.
ITC	Table 12	Reversal of ITC availed during previous financial year	
ITC	Table 13	ITC availed for the previous financial year	
Tax		Differential tax paid on account of declaration in table no. 10 & 11	



Table of GSTR 9 - Relaxed for FY 2018-19

Short	Part/Table	Details	Linking 9C
	Part – V	Other Information	
	Table 15	Particulars of Demands and Refunds	
	Table 16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	
	Table 17	HSN Wise Summary of outward supplies	
	Table 18	HSN Wise Summary of Inward supplies	
	Table 19	Late fee payable and paid	

- 1. Option to not fill Particulars of Demands and Refund (Table- 15A to 15G)**
- 2. Option to not provide Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis (Table- 16A to 16C)**
- 3. Option to not provide HSN Wise Summary of Outward & Inward supplies (Table-17 & 18)**



Issue – Liability in GSTR 9 and GSTR 9C - has to be discharged through DRC-03 in **Cash Only**?

Reply – As per the Instruction No 9 of GSTR 9 “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”.

As per Press Release dated 3rd July 2019 - **Payment of any unpaid tax:** Section 73 of the CGST Act provides a unique opportunity of self – correction to all taxpayers i.e. if a taxpayer has not paid, short paid or has erroneously obtained/been granted refund or has wrongly availed or utilized input tax credit then before the service of a notice by any tax authority, the taxpayer may pay the amount of tax with interest. In such cases, no penalty shall be leviable on such tax payer.

Therefore, in cases where some information has not been furnished in the statement of outward supplies in FORM GSTR-1 or in the regular returns in FORM GSTR-3B, such taxpayers may pay the tax with interest through FORM GST DRC-03 at any time. In fact, the annual return provides an additional opportunity for such taxpayers to declare the summary of supply against which payment of tax is made





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To Date

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- REFUNDS
- Application for rectification of order
- Application for Restoration of Provisional Attachment
- Application for Deferred Payment/Payment in Instalments
- Provisional Assessment ASMT-01
- Compounding Application
- Application for unblocking of E-way bill



Intimation of payment made voluntarily or made against the show cause notice (SCN)

Cause Of Payment*

Payment Date

Cause Of Payment*

Payment already made

Voluntary

15/07/2020

Voluntary

Select

Voluntary

SCN

Annual return

Reconciliation statement

Others

Section Number*

Financial Year*

Select

Select

Select

73(5)

74(5)

52

75

76

122

123

124

125

127

Overall Tax Period

To

Select

Select

Select

Details of payment made including interest and penalty, if applicable

Tax Period

From

To

ACT TYPE

Place of Supply (Name of State)

Select

Select

Select

Select

Select Tax Act Type

Select Place of Supply

Activate Windows
Go to Settings to activate Windows.



Issue – Primary data source for declaration in annual return?

Reply –

GSTR 1	GSTR – 3B	Books of Accounts
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Sales Related

Scenario 1 → Sales was reported less in GSTR 3B as a result tax was short paid or not paid to the Government → Declare in the annual return and tax should be paid by DRC-03

Scenario 2 → Tax was paid in excess → Report correct Sales in GSTR 9 and excess tax can be adjusted subsequently or refund can be taken back (This process has been clarified in Circular 140)

ITC Related

Scenario 1 → ITC was taken less in GSTR 3B → No Option as the time limit to take ITC has been gone,

Scenario 2 → ITC was taken excess in GSTR 3B → will see detail examples in subsequent slides however excess ITC need to be reversed and tax to be paid by DRC-03.





Whether Table 8C and Table 13 are Same

8. Other ITC related information

Description	I	C	S	Cess
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)				
(B) ITC as per sum total of 6(B) and 6(H) above				
(C) For FY 2017-18, 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 2018 to March 2019. <i>For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April, 2019 to September, 2019.</i>				

Other than RCM

10,11,12&13 For FY 2017-18, Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March 2019.
For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April, 2019 till September, 2019.

Description	Tax Val	I	C	S	Ce ss
10. Supplies / tax declared through Amendments (+) (net of debit notes)					
11. Supplies / tax reduced through Amendments (-) (net of credit notes)					
12. Reversal of ITC availed during previous financial year					
13. ITC availed for the previous financial year					
Total turnover(5N + 10 - 11)					

RCM included ??




Table 8C – Also accepting Negative Value

8. Other ITC related information

Help ? ↻

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹33,701.35	₹11,030.78	₹11,030.78	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹0.00	₹0.00	₹0.00	₹0.00
(C) For FY 2017-18, 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 2018 to March 2019. For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April, 2019 to September, 2019.	₹-2,000.00		₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹35,701.35	₹11,030.78	₹11,030.78	₹0.00
(E) ITC available but not availed				


$$33701 - (-2000) = 35701$$



Changes more than 20% - Highlighted in RED

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

Help ⓘ ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹0.00	₹0.00	₹6,505.94	₹6,505.94	₹0.00
(B) Supplies made to registered person (B2B)	₹3,29,918.56	₹52,455.34	₹3,465.00	₹3,465.00	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00

Amount : ₹0.00 System calculated : ₹72,288.17

Only for Reference & Attention

Activate Windows
Go to Settings to activate



Table 4 & its relaxation

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

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)					
(B) Supplies made to registered person (B2B)					
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)					
(D) Supplies to SEZ on payment of tax					
(E) Deemed Exports					
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
(G) Inward supplies on which tax is to be paid on the reverse charge basis	Option to fill Table-4B to Table-4E (related to supplies on which tax is payable) net of Credit Notes/ Debit Notes/ Amendments:				
(H) Sub total (A to G above)					
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)					
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)					
(K) Supplies/tax declared through Amendments (+)					
(L) Supplies/tax reduced through Amendments (-)					
(M) Sub total (I to L above)					
(N) Supplies and advances on which tax is to be paid (H + M) above					



Table 5 & its relaxation

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

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Zero rated supply (Export) without payment of tax					
(B) Supply to SEZ without payment of tax					
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis					
(D) Exempted					
(E) Nil Rated					
(F) Non-GST supply (includes 'no supply')					
(G) Sub total (A to F above)					
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)					
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)					
(J) Supplies declared through Amendments (+)					
(K) Supplies reduced through Amendments (-)					
(L) Sub total (H to K)					
(M) Turnover on which tax is not to be paid (G + L above)					
(N) Total Turnover (including advances) (4N + 5M - 4G above)					

5E, 5F to be added in 5D

5H, 5I, 5K & 5L – to be shown in above table 5B to 5D

Why 4G removed?

Option to fill Table-5A to Table-5F (related to supplies on which tax is not payable) net of Credit Notes/ Debit Notes/ Amendments
Option to report Exempted, Nil rated and Non GST Supplies (Table-5D to 5F) on consolidated basis in the "exempted" row only i.e. in Table-5D.



Table 10 & 11

10,11,12&13 For FY 2017-18, Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March 2019.
For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April, 2019 till September, 2019.

Description	Taxable Value	IGST	CGST	SGST	Cess
10. Supplies / tax declared through Amendments (+) (net of debit notes)					
11. Supplies / tax reduced through Amendments (-) (net of credit notes)					
12. Reversal of ITC availed during previous financial year					
13. ITC availed for the previous financial year					
Total turnover(5N + 10 - 11)					

Option to not fill Table-12 (Reversal of ITC availed during preceding year) & Table-13 (ITC Availed for the preceding year)



Table 5 & its relaxation

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

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Zero rated supply (Export) without payment of tax					
(B) Supply to SEZ without payment of tax					
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis					
(D) Exempted					
(E) Nil Rated	5E, 5F to be added in 5D				
(F) Non-GST supply (includes 'no supply')					
(G) Sub total (A to F above)					
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	5H, 5I, 5K & 5L – to be shown in above table				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	5B to 5D				
(J) Supplies declared through Amendments (+)					
(K) Supplies reduced through Amendments (-)					
(L) Sub total (H to K)					
(M) Turnover on which tax is not to be paid (G + L above)					
(N) Total Turnover (including advances) (4N + 5M - 4G above)					

Why 4G removed?



Table 6

6.Details of ITC availed during the financial year

Description	IGST	CGST	SGST	Cess
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)				
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
	Capital goods			
	Input Services			
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs			
	Capital goods			
	Input Services			
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs			
	Capital goods			
	Input Services			
(E) Import of goods (including supplies from SEZ)	Inputs			
	Capital goods			
(F) Import of services (excluding inward supplies from SEZ)				
(G) Input Tax credit received from ISD				
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act				
(I) Sub-total (B to H above)				
(J) Difference (I - A above)				
(K) Transition Credit through TRAN-I (including revisions if any)				
(L) Transition Credit through TRAN-II				
(M) Any other ITC availed but not specified above				
(N) Sub-total (K to M above)				
(O) Total ITC availed (I + N above)				

Option to Report RCM ITC on Inward supplies from registered persons (Table-6D) and unregistered person (Table-6C) on consolidated basis in Table-6D

In Table-6B to 6E, Option to report ITC on Inputs, Capital Goods and Input Services on consolidated basis under "Inputs" row only




Table 7

7.Details of ITC Reversed and Ineligible ITC for the financial year				
Description	IGST	CGST	SGST	Cess
(A) As per Rule 37 –(180 Days)				
(B) As per Rule 39 – (ISD Distribution)				
(C)As per Rule 42 – (Exempt/Taxable Supply as per Sec 17)				
(D)As per Rule 43 – (Exempt/Taxable Supply as per Sec 17)				
(E) As per section 17(5) – Block Credit				
(F) Reversal of TRAN-I credit				
(G) Reversal of TRAN-II credit				
(H1) other reversal	Option to report the entire amount of reversal (From Table-7A to 7E) under Table 7H only			
(I) Total ITC Reversed (Sum of A to H above)				
(J) Net ITC Available for Utilization (6O - 7I)				



Table 8C – Also accepting Negative Value

8. Other ITC related information Help ? ↻				
Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹33,701.35	₹11,030.78	₹11,030.78	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹0.00	₹0.00		
(C) For FY 2017-18, 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 2018 to March 2019. For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April, 2019 to September, 2019.	 -₹2,000.00 <div style="border: 1px solid blue; background-color: #4a86e8; color: white; padding: 5px; display: inline-block; margin-left: 10px;"> $33701 - (-2000) = 35701$ </div>		₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹35,701.35	₹11,030.78	₹11,030.78	₹0.00
(E) ITC available but not availed				

Option to upload the details for the entries in Table 8A to 8D in duly signed PDF format in FORM GSTR-9C (without the CA certification)





Table 9

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

Help ? ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹52,454.00	₹12,994.00	₹38,792.00	₹334.00	₹334.00	
Central Tax	₹12,176.00	₹1,553.00	₹0.00	₹10,623.00		
State/UT Tax	₹12,176.00	₹1,553.00	₹0.00		₹10,623.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹1,540.00	₹1,540.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				



Table 12 of GTR 9C

Pt.	Reconciliation of Input Tax Credit (ITC)			
IV	Reconciliation of Net Input Tax Credit (ITC)			
12	Reconciliation of Net Input Tax Credit (ITC)			
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 account		<Auto>
	E	ITC claimed in Annual Return (GSTR9)		
	F	Un-reconciled ITC		ITC 1
13	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
A	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
	Purchases			



Possible Scenario for Outward Supply

	Document Date	Reporting in GSTR 3B	Reporting in GSTR 1	Reporting in GSTR 9
Invoice	18-19	Reported in 18-19	Reported in 18-19	Table 4
Invoice	18-19	Reported in 19-20	Reported in 18-19	Table 10
Credit Note	19-20 (Pertain to Sales Inv of 18-19)	Reported in 19-20	Reported in 19-20	Table 11
Credit Note	18-19 (Pertain to Sales Invoice 18-19)	Reported in 19-20	Not yet reported	Table 11
Invoice	18-19	Not Yet Reported	Reported in 18-19	Table 4
Invoice (Total Value – 100)	18-19	18-19 Reported 70 but amended tax part in 19-20 and increase the tax by Rs 30	Reported 100 in 18-19	70 - Table 4 30 – Table 10
Invoice Rs 100 but reduced to Zero by Amendment	18-19	Reported in 18-19 and reduced to Zero in 19-20	Not yet reported in GSTR 1	100 - Table 4 100 – Table 11





Possible Scenario for Inward Supply - Table 6 & 7

Books	Reporting in GSTR 3B	GSTR 9 – Table 6	GSTR 9 - Table 7
ITC Taken Rs. 100, Reversed Rs 30 = Net Rs 70	Taken Rs. 70 in GSTR 3B	Rs 70	No to Disclose
	Taken 100 in 3B and reversed in Table 4B	Rs 100	Rs 30
Motor Car Purchased. GST on it Rs 25	Directly reported in Table 4D (ineligible ITC)	Nothing	Rs 25 will appear auto populated which u need to delete and keep blank
	ITC taken in Table 4A and then reversed in T 4B and also shown in 4D	Rs 25	Rs 25
ITC Rs 100,000	ITC Taken Rs 10 Lacs and then reversed in Next Month but in Same FY	Rs 10	Rs 9
	ITC Taken Rs 10 Lacs and then reversed in Next FY	Rs 10	Rs 9 (table 12 & in Table 8C in negative)



Possible Scenario for Inward Supply - Table 12 & 13

Books	Reporting in GSTR 3B	GSTR 9 – Table 6	GSTR 9 - Table 12 (reversed)	GSTR 9 – Table 13 (Taken)
ITC Taken Rs. 100, Reversed Rs 30 = Net Rs 70	Taken Rs. 100 in GSTR 3B in 18-19 and reversed on 19-20 Rs 30	Rs 100	Rs 30	
	Taken Rs 100 and then instead of reversal taken net in next FY	Rs 100	Rs 30	



1. Option to fill Table-4B to Table-4E (related to supplies on which tax is payable) net of Credit Notes/ Debit Notes/ Amendments:
2. Option to fill Table-5A to Table-5F (related to supplies on which tax is not payable) net of Credit Notes/ Debit Notes/ Amendments
3. Option to report Exempted, Nil rated and Non GST Supplies (Table-5D to 5F) on consolidated basis in the “exempted” row only i.e. in Table-5D.
4. In Table-6B to 6E, Option to report ITC on Inputs, Capital Goods and Input Services on consolidated basis under “Inputs” row only
5. Option to Report RCM ITC on Inward supplies from registered persons (Table-6D) and unregistered person (Table-6C) on consolidated basis in Table-6D
6. Option to report the entire amount of reversal (From Table-7A to 7E) under Table 7H only
7. **Option to upload the details for the entries in Table 8A to 8D in duly signed PDF format in FORM GSTR-9C (without the CA certification)**
8. Option to not fill Table-12 (Reversal of ITC availed during preceding year) & Table-13 (ITC Availed for the preceding year)
9. Option to not fill Particulars of Demands and Refund (Table- 15A to 15G)
10. Option to not provide Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis (Table- 16A to 16C)
11. Option to not provide HSN Wise Summary of Outward & Inward supplies (Table-17 & 18)



1. Relaxation from providing separate details for adjustment in turnover in Table-5B to 5N, rather the consolidated details may be provided in Table-5O.
2. Option to not fill Table-12B & 12C under reconciliation of ITC:
3. Big relaxation from furnishing expense wise bifurcation of ITC in Table-14

Amendment in Part-B OF GSTR-9- Certification (Applicable for all financial years)

1. Auditor's comment on Cash Flow Statement is required only when the Cash Flow Statement has been prepared.
2. Wording of Auditor's opinion has been substituted to "True and Fair" from "True and Correct"





Thanks !!!

