ANNUAL RETURN

FORM GSTR-9

THE MATHURA TAX BAR ASSOCIATION (REGD.) MATHURA, U.P.

12TH JULY-2019

FORM GSTR-9 (ANNUAL RETURN) PPT prepared on 12/07/2019

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- This is first Annual Return to be filed by Registered Dealer.
- First Year consist of period from July-2017 to March-2018
- Not to be filed by ISD, TDS, TCS, NRP, Composition Dealer
- Composition dealers needs to file GSTR-9A
- Dealer required to fill both 9 and 9A who remains both Normal as well as Composition Dealer during 2017-18.
- It is also required to be filled even by those dealers who remains registered even for a single day and subsequently cancelled.

- No Threshold Even NIL Turnover dealer has to file it.
- All condition must fulfilled for NIL Filer
- GSTR-9 will open only when you file all due returns in GSTR-1 and GSTR-3B
- Non Reported data can be filled but Red Alert if exceeds or reduced by 20%
- Once filed can not be Revised.

• There are total 19 table in GSTR-9.

- Most of tables contains auto populated data but the same is for convenience purpose but needs to be checked form books of accounts.
- Data not entered in returns can be added in GSTR-9 effectively if liability increased then pay through DRC-03, if liability reduced the same shall be reduced and claim consequential refund through RFD-01.
- ITC credit can not be increased in the annual return but reversal of ITC is permissible in annual return.
- Compute Tax Liability and pay through DRC-03.

- Table 8A consist of data of ITC available as per GSTR-2A as uploaded by the supplier up to 01/05/2019
- Please note the credit of ITC would be allowed as per section 16 for those claims which are shown up to sep-2018 returns and subsequent claim up to march-19 return are subject to matching in GSTR-2A as per clarification by CBIC.

Last date of filing is 31/08/2019.

- Late fee is Rs. 200/- (Rs. 100/- CGST + Rs. 100/-SGST) per day subject to 0.5% (0.25% CGST + 0.25% SGST) of the Turnover in the year 2017-18.
- Does it means no late fee for NIL Annual return filer because late fee are subject to ceiling of 0.25% of the turnover. If turnover is NIL then late fee maximum would be NIL in this case, which seems to me a doubtful case.

Press Release Dated 03-06-2019 & 03-07-2019 Clarifications on filing of Annual Return (FORM GSTR-9)

- The trade and industry have raised certain queries with respect to filing of this Annual return which are being clarified as follows:
- a) Information contained in FORM GSTR-2A as on 01.05.2019 has been auto-populated in Table 8A of FORM GSTR-9.
- b) ITC claim of 2017-18 but shown in 2018-19 shall be reported in Table 8C & 13 of FORM GSTR-9.
- c) Output Liability of 2017-18 but declared in returns in 2018-19 shall be declared in Table 10 and Table 11 of Form GSTR-9

Press Release Dated 03-06-2019 & 03-07-2019 Clarifications on filing of Annual Return (FORM GSTR-9)

- d) It is immaterial when sales is shown in GSTR-1. The principal is when shown in 3B and paid taxes for GSTR-9 purpose. If the tax paid through FORM GSTR-3B in 2017-18 then such supply shall be declared in Table-IV and if the tax was paid through FORM GSTR-3B in 2018-19 then such supply shall be declared in Table 10 & 11 of FORM GSTR-9
- e) Any additional outward liability which was neither shown in GSTR-1 nor in 3B then such a liability needs to be shown in Table 4 and Liability to declare in Table 9 under PAYABLE "tax payable" and "Paid through cash" column of FORM GSTR-9 shall be paid through FORM DRC-03.

Press Release Dated 03-06-2019 & 03-07-2019 Clarifications on filing of Annual Return (FORM GSTR-9)

- f) There may be a mismatch in Auto populated Data as You had filled details in GSTR-1 in 2017-18 but not shown in 3B of 2017-18 or Vice- Versa. Since Auto Populated data is based on GSTR-1 and hence mismatch because now you will have to filled it details as shown in 3B and hence clarified that auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.
- g) Many taxpayers have represented that Table 8 has no row to fill in credit of IGST paid at the time of import of goods but availed in the return of April 2018 to March 2019. Due to this, there are apprehensions that credit which was availed between April 2018 to March 2019 but not reported in the annual return may lapse. For this particular entry, taxpayers are advised to fill in their entire credit availed on import of goods from July 2017 to March 2019 in Table 6(E) of FORM GSTR-9 itself.
- h) Payments made through FORM DRC-03 for any supplies relating to period between July 2017 to March 2018 will not be accounted for in FORM GSTR-9 but shall be reported during reconciliation in FORM GSTR-9C.
- 2. All the taxpayers are requested to file their Annual Return (FORM GSTR-9) at the earliest to avoid last minute rush.

DETAILS OF PURCHASE IN 2017-18

S.No	Particulars	Tax	TOTAL	(July-2017)	(Aug-2017)	(Sep-2017)	(Oct-2017)
•		Rate			_	_	
1	Purchase @ 18%	18%	29,402.53	_	1,695.00	703.00	20,013.00
2	Purchase @ 28%	28%	66,765,228.00	844,570.00	3,103,394.00	9,262,629.00	13,718,220.00
3	Purchases on RCM@18%	18%	420,583.00	103,895.00	88,896.00	104,896.00	89,896.00
	TOTAL PURCHASES		66,794,630.53	844,570.00	3,105,089.00	9,263,332.00	13,738,233.00

S.No	Particulars	Tax Rate	(Nov- 2017)	(Dec-2017)	(Jan-2018)	(Feb-2018)	(Mar-2018)
1	Purchase @ 18%	18%	_	-	-	_	6,991.53
2	Purchase @ 28%	28%	72,155.00	6,628,699.00	10,645,328.00	211,641.00	22,278,592.00
3	Purchase on RCM @18 %	18%	_	-	20,000.00	_	13,000.00
	TOTAL PURCHASES		72,155.00	6,628,699.00	10,645,328.00	211,641.00	22,285,583.53

DETAILS OF SALE IN 2017-18

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S.No	Particulars	Tax	TOTAL	(July-2017)	(Aug-2017)	(Sep-2017)	(Oct-2017)
•		Rate					
1	Sale @ 5 %	5%	10,857.00	_			-
2	Sale @ 18 %	18%	149,279.00	31,186.00	57,034.00	6,441.00	29,025.00
	Sale @ 28 %	28%	51,761,305.00	1,233,593.00	2,559,333.00	6,428,412.00	7,074,235.00
	Total Sales			1,264,779.00			7,103,260.00
S.No	. Particulars	Tax Rate	(Nov-2017)	(Dec-2017)	(Jan-2018)	(Feb-2018)	(Mar-2018)
		Kate					
1	Sale @ 5 %	5%	_	10,857.00	-	-	-
2	Sale @ 18 %	18%	4,068.00	20,678.00	508.00	339.00	_
3	Sale @ 28 %	28%	4,886,806.00	8,130,999.00	2,528,365.00	9,066,590.00	9,852,972.00
	Total Sales		4,890,874.00	8,162,534.00	2,528,873.00	9,066,929.00	9,852,972.00

NOTE: SALE BILL NO. TI-685 DT. 31/03/2018 FOR RS. 1,03,281/- WITH TAX LIABILITY SGST-14,459/- & CGST 14,459/- BILL WAS CANCELLED BUT TAX GIVEN IN GSTR 3B AND SUBSIQUENTLY REDUCED THIS LIABILITY IN JUNE-2018 GSTR 3B.

TAX CALCULATION 2017-18

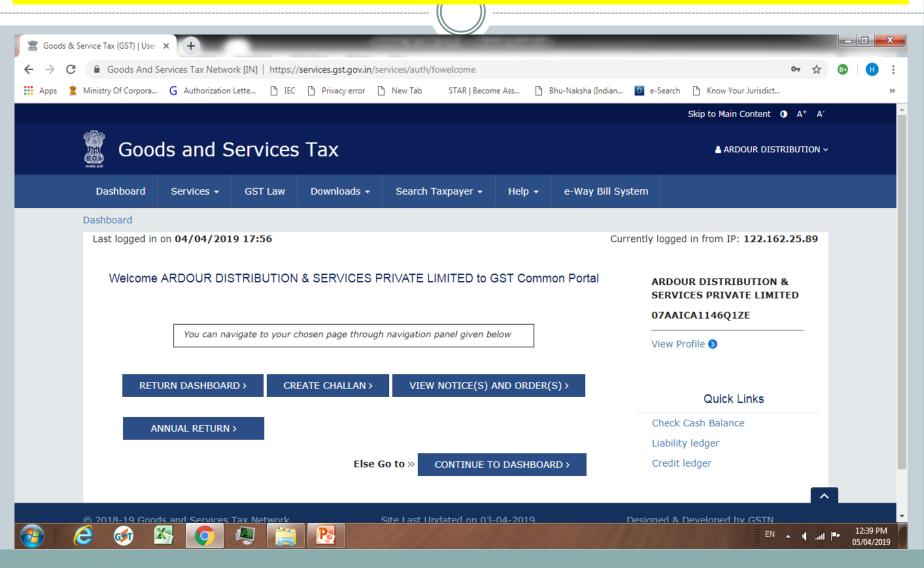
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S.No	Particulars	TOTAL	(July-2017)	(Aug-2017)	(Sep-2017)	(Oct-2017)
1	B/F OF TAXES	-	_	(0.82)	158,376.52	969,805.72
2	INPUT ON PURCHASES	18,699,556.30	236,479.60	869,255.42	2,593,662.66	3,844,703.94
3	INPUT ON RCM	75,704.94	18,701.10	16,001.28	18,881.28	16,181.28
4	TRAN-1 CLAIM	529,037.00	-	_	-	
5	TAX DEPOSITED	95,838.00	95,838.00			
6	LIABILITY ON SALES	14,520,578.47	351,019.52	726,879.36	1,801,114.74	1,986,010.30
7	C/F OF TAXES	4,879,557.77	(0.82)	158,376.52	969,805.72	2,844,680.64
S.No.	Particulars	(Nov-2017)) (Dec-2017)) (Jan-2018)	(Feb-2018)	(Mar-2018)
1	B/F OF TAXES	2,844,680).64 1,495,846	.12 1,070,937.2	3,347,195.43	867,748.69
2	INPUT ON PURCHASE	s 20,203	3.40 1,856,035	.72 2,980,691.8	59,259.48	6,239,264.24
3	INPUT ON RCM		_	- 3,600.0	0	- 2,340.00
4	TRAN-1 CLAIM		_	_	-	- 529,037.00
5	TAX DEPOSITED		-	-	-	-
6	LIABILITY ON SALES	1,369,037	7.92 2,280,944	61 708,033.6	2,538,706.22	2 2,758,832.16
7	C/F OF TAXES	1,495,846	5.12 1,070,937	.23 3,347,195.4	-3 867,748.69	9 4,879,557.77

RECONCILIATION FOR ANNUAL RETURN PURPOSE FOR THE YEAR 2017-18

					-				-			
S.N o.	Particulars	Tax Rate	TOTAL	(July-2017)	(Aug-2017)	(Sep-2017)	(Oct-2017)	(Nov-2017)	(Dec-2017)	(Jan-2018)	(Feb-2018)	(Mar-2018)
1	Purchase @ 18%	18%	29,402.53	-	1,695.00	703.00	20,013.00	-		-	-	6,991.53
2	Purchase @ 28%	28%	66,765,228.00	844,570.00	3,103,394.00	9,262,629.00	13,718,220.00	72,155.00	6,628,699.00	10,645,328.00	211,641.00	22,278,592.00
3	Purchases on RCM @ 18 %	18%	420,583.00	103,895.00	88,896.00	104,896.00	89,896.00	-	-	20,000.00	-	13,000.00
	TOTAL PURCHASES		66,794,630.53	844,570.00	3,105,089.00	9,263,332.00	13,738,233.00	72,155.00	6,628,699.00	10,645,328.00	211,641.00	22,285,583.53
1	Sale @ 5 %	5%	10,857.00	-		-	_	_	10,857.00	-	-	
2	Sale @ 18 %	18%	149,279.00		57,034.00	6,441.00	29,025.00	4,068.00		508.00	339.00	_
3	Sale @ 28 %	28%	51,761,305.00	1,233,593.00	2,559,333.00	6,428,412.00	7,074,235.00	4,886,806.00	8,130,999.00	2,528,365.00	9,066,590.00	9,852,972.00
	Total Sales		51,921,441.00	1,264,779.00	2,616,367.00	6,434,853.00	7,103,260.00	4,890,874.00	8,162,534.00	2,528,873.00	9,066,929.00	9,852,972.00
1	TAX CALCULATION											
2	B/F OF TAXES		-	-	(0.82)	158,376.52	969,805.72	2,844,680.64	1,495,846.12	1,070,937.23	3,347,195.43	867,748.69
3	INPUT ON PURCHASES		18,699,556.30	236,479.60	869,255.42	2,593,662.66	3,844,703.94	20,203.40	1,856,035.72	2,980,691.84	59,259.48	6,239,264.24
4	INPUT ON RCM		75,704.94	18,701.10	16,001.28	18,881.28	16,181.28	-		3,600.00	-	2,340.00
5	ITC Claimed/(Surrender)		-									-
6	TRAN-1 CLAIM		529,037.00	-	-	-	-	-	-	-	-	529,037.00
7	TAX DEPOSITED		95,838.00	95,838.00								
8	LIABILITY ON SALES		14,520,578.47	351,019.52	726,879.36	1,801,114.74	1,986,010.30	1,369,037.92	2,280,944.61	708,033.64	2,538,706.22	2,758,832.16
9	C/F OF TAXES		4,879,557.77	(0.82)	158,376.52	969,805.72	2,844,680.64	1,495,846.12	1,070,937.23	3,347,195.43	867,748.69	4,879,557.77
	NOTE: SALE BILL NO GIVEN IN GSTR 3B A								ST 14,459/- E	BILL WAS CA	NCELLED BU	JT TAX

DASHBOARD OF THE DEALER AND CLICK RETURN DASHBOARD



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NOW SHOW COMPARISON OF LIABILITY DECLARED AND ITC CLAIMED TABLE **CLICK VIEW BUTTON** - 0 X 🖀 Goods & Service Tax (GST) | User 🗙 🕂 🕂 $\leftarrow \rightarrow$ C 🔒 Goods And Services Tax Network [IN] | https://return.gst.gov.in/returns/auth/dashboard Q ☆ 🔢 Apps 💈 Ministry Of Corpora... 🌀 Authorization Lette... 🍙 IEC р Privacy error р New Tab 🛛 STAR | Become Ass... р Bhu-Naksha (Indian... 🔟 e-Search 🌓 Know Your Jurisdict... 22 Details of outward supplies of goods Auto Drafted details (For view only) **Monthly Return** or services GSTR2A GSTR3B GSTR1 Status- Filed Status- Filed VIEW DOWNLOAD VIEW GSTR1 DOWNLOAD VIEW GSTR3B DOWNLOAD Comparison of liability declared and **ITC claimed** VIEW © 2018-19 Goods and Services Tax Network Site Last Updated on 04-03-2019 Designed & Developed by GSTN Top Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+ X 1:25 PM GST Pa EN 🔺 🌗 ...II 🏴 05/04/2019

NOW 4 DOWNLOAD TABLE ARE AVAILABLE (1) LIABILITY OTHER THEN EXPORTS / REVERSE CHARGE (2) LIABILITY DUE TO EXPORT AND SEZ SUPPLIES (3) LIABILITY DUE TO REVERSE CHARGE (4) ITC CREDIT CLAIMED AND DUE.

GSTIN - 07AAICA1146	SERVICES PRIVATE		Trade Name - ARDOUR DIST SERVICES PVT. LTD.	RIBUTION &
	LIABILITY OTHER THAN EXPORT/REVERSE CHAR	GE LIABILITY DUE T	O REVERSE CHARGE	
	LIABILITY DUE TO EXPORT AND SEZ SUPPLIES	ITC CREDIT C	LAIMED AND DUE	

		Credit and Liability S	Statement				
Tax Period	Tax liability as per GST	R-1 and as per GSTR-3B	ITC claimed in GSTR-3B and accrued as per GSTR-2A				
	As per GSTR-1 (0)	As per GSTR-3B (0)	ITC Claimed in GSTR-3B (0)	ITC as per GSTR-2A (□)			
July-17	3,51,019.98	3,51,020.00	2,55,182.00	2,36,479.6			
August-17	7,26,879.42	7,26,880.00	8,85,258.00	8,69,255.3			
September-17	18,01,114.88	18,01,116.00	26,12,544.00	25,93,663.7			
October-17	19,86,010.70	19,86,010.00	38,60,887.00	45,69,997.8			
November-17	13,69,038.26	13,69,038.00	20,204.00	-6,92,995.2			
December-17	22,80,944.92	22,80,944.00	18,56,036.00	17,27,837.7			
January-18	7,08,033.68	7,08,034.00	29,84,292.00	29,71,634.1			
February-18	25,38,706.50	25,38,708.00	59,260.00	56,000.0			
March-18	27,58,832.30	27,87,750.00	62,41,603.00	62,48,146.2			
Total	1,45,20,580.64	1,45,49,500.00	1,87,75,266.00	1,85,80,019.4			

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1. LIABILTY OTHER THAN EXPORT/ REVERSE CHARGE

GSTIN - 07AAICA1146Q1ZE

Legal Name - ARDOUR DISTRIBUTION & SERVICES PRIVATE LIMITED

Report last updated on - 05/04/2019 01:25 PM

Trade Name - ARDOUR DISTRIBUTION & SERVICES PVT. LTD.

FY - 2017-18

Tax Period	Liability declared in GSTR-3B during the month[as per table 3.1(a)]					Liability declared in GSTR-1 (other than reverse charge supply) during the month(as per table 4A,5, 6C,7, 9A, 9B, 9C,10,11)				Shortfall (-)/ Excess (+) in liability (GSTR3B – GSTR1)			
	IGST (0)	CGST (0)	SGST/UT (□)	CESS (0)	IGST (0)	CGST (D)	SGST/UT (0)	CESS (□)	IGST (0)	CGST (0)	SGST/UT (0)	CESS (D)	I
1	2	3	4	5	6	7	8	9	10	11	12	13	
July-17	0.00	1,75,510.00	1,75,510.00	0.00	0.00	1,75,509.99	1,75,509.99	0.00	0.00	0.01	0.01	0.00	
August-17	0.00	3,63,440.00	3,63,440.00	0.00	0.00	3,63,439.71	3,63,439.71	0.00	0.00	0.29	0.29	0.00	
September- 17	0.00	9,00,558.00	9,00,558.00	0.00	0.00	9,00,557.44	9,00,557.44	0.00	0.00	0.56	0.56	0.00	
October-17	0.00	9,93,005.00	9,93,005.00	0.00	0.00	9,93,005.35	9,93,005.35	0.00	0.00	-0.35	-0.35	0.00	(
November- 17	0.00	6,84,519.00	6,84,519.00	0.00	0.00	6,84,519.13	6,84,519.13	0.00	0.00	-0.13	-0.13	0.00	
December- 17	0.00	11,40,472.00	11,40,472.00	0.00	0.00	11,40,472.46	11,40,472.46	0.00	0.00	-0.46	-0.46	0.00	(
January-18	0.00	3,54,017.00	3,54,017.00	0.00	0.00	3,54,016.84	3,54,016.84	0.00	0.00	0.16	0.16	0.00	(
February- 18	0.00	12,69,354.00	12,69,354.00	0.00	0.00	12,69,353.25	12,69,353.25	0.00	0.00	0.75	0.75	0.00	(
March-18	0.00	13,93,875.00	13,93,875.00	0.00	0.00	13,79,416.15	13,79,416.15	0.00	0.00	14,458.85	14,458.85	0.00	(
Total(till date)	0.00	72,74,750.00	72,74,750.00	0.00	0.00	72,60,290.32	72,60,290.32	0.00	0.00	14,459.68	14,459.68	0.00	

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1. LIABILITY OTHER THAN EXPORT/ REVERSE CHARGE

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<mark>S.No.</mark>	Particulars	TOTAL	(July-2017)	(Aug-2017)	(Sep-2017)	(Oct-2017)
	TAX LIABILITY OTHER THAN EXPORT IN GSTR 3B	14,549,498.47	351,019.52	726,879.36	5 1,801,114.74	1,986,010.30
2	TAX LIABILITY OTHER THAN EXPORT IN GSTR 1	14,520,578.47	351,019.52	726,879.36	5 1,801,114.74	1,986,010.30
	DIFFRENCE	28,920.00	-		-	-
S.No.	Particulars	(Nov-2017)	(Dec-2017)	(Jan-2018)	(Feb-2018)	(Mar-2018)
1	TAX LIABILITY OTHER THAN	1 369 037 92	2 280 944 61	708 033 64	2 538 706 22	2 787 752 16

	DIFFRENCE		-	-	_	28,920.00
2	TAX LIABILITY OTHER THAN EXPORT IN GSTR 1	1,369,037.92	2,280,944.61	708,033.64	2,538,706.22	2,758,832.16
	EXPORT IN GSTR 3B	1,369,037.92	2,280,944.61	708,033.64	2,538,706.22	2,787,752.16

NOTE: SALE BILL NO. TI-685 DT. 31/03/2018 FOR RS. 1,03,281/- WITH TAX LIABILITY SGST-14,459/- & CGST 14,459/- BILL WAS CANCELLED BUT TAX GIVEN IN GSTR 3B AND SUBSIQUENTLY REDUCED THIS LIABILITY IN JUNE-2018 GSTR 3B.

2. LIABILTY DUE TO EXPORT AND SEZ SUPPLIES

GSTIN - 07AAICA1146Q1ZE

Legal Name - ARDOUR DISTRIBUTION & SERVICES PRIVATE LIMITED Report last updated on - 05/04/2019 01:27 PM

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Trade Name - ARDOUR DISTRIBUTION & SERVICES PVT, LTD.

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FY - 2017-18

Liability (Export and supplies to SEZ)

Tax Period		the mo	ared in GST onth [as pe 1(b)]		(Zero	o rated	lared in GS supplies) [a 5B, 9A, 9B, 9	is per)/ Excess (- STR3B - GST			s (+) in	e Shortfall (- liability (GS GSTR1)
	IGST (□)	CGST (0)	SGST/UT (0)	CESS (□)	IGST (□)	CGST (0)	SGST/UT (0)	CESS (D)	IGST (0)	CGST (D)	SGST/UT (0)	CESS (□)	IGST (0)	CGST (0)	SGST/UT (0)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
July-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
August-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
September- 17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
October-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
November- 17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
December- 17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
January-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
February- 18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
March-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total(till date)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Тор

3. LIABILTY DUE TO REVERSE CHARGE

GSTIN - 07AAICA1146Q1ZE

Legal Name - ARDOUR DISTRIBUTION & SERVICES PRIVATE LIMITED

Report last updated on - 05/04/2019 01:29 PM

Trade Name - ARDOUR DISTRIBUTION & SERVICES PVT. LTD. -

FY - 2017-18

Liability due to receipt of reverse charge supplies

Tax Period		ing the mon	red in GSTR th [as per t (d)]				to-populate as per Part			nortfall (-)/ bility (GSTF				ulative Shor 1 liability (GS
	IGST (□)	CGST (0)	SGST/UT (□)	CESS (D)	IGST (□)	CGST (0)	SGST/UT (0)	CESS (D)	IGST (□)	CGST (0)	SGST/UT (□)	CESS (D)	IGST (□)	CGST (0)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
July-17	0.00	9,351.00	9,351.00	0.00	0.00	0.00	0.00	0.00	0.00	9,351.00	9,351.00	0.00	0.00	9,351.00
August-17	0.00	8,001.00	8,001.00	0.00	0.00	0.00	0.00	0.00	0.00	8,001.00	8,001.00	0.00	0.00	17,352.00
September- 17	0.00	9,441.00	9,441.00	0.00	0.00	0.00	0.00	0.00	0.00	9,441.00	9,441.00	0.00	0.00	26,793.00
October-17	0.00	8,091.00	8,091.00	0.00	0.00	0.00	0.00	0.00	0.00	8,091.00	8,091.00	0.00	0.00	34,884.00
November- 17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,884.00
December- 17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,884.00
January-18	0.00	1,800.00	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	1,800.00	0.00	0.00	36,684.00
February- 18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,684.00
March-18	0.00	1,170.00	1,170.00	0.00	0.00	0.00	0.00	0.00	0.00	1,170.00	1,170.00	0.00	0.00	37,854.00
Total(till date)	0.00	37,854.00	37,854.00	0.00	0.00	0.00	0.00	0.00	0.00	37,854.00	37,854.00	0.00	0.00	37,854.00

DOWNLOAD

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BACK

2. LIABILTY DUE TO EXPORT AND SEZ SUPPLIES 3. LIABILTY DUE TO REVERSE CHARGE

LIABILTY DUE TO EXPORT AND SEZ SUPPLIES

TAX LIABILITY OTHER THAN EXPORT IN GSTR 3B	NO EXPORT & SEZ SALE	NO EXPORT & SEZ SALE
TAX LIABILITY OTHER THAN EXPORT IN GSTR 1	NO EXPORT & SEZ SALE	NO EXPORT & SEZ SALE
DIFFRENCE	NIL	NIL

LIABILTY DUE TO REVERSE CHARGE

S.N	Particulars	TOTAL	(July-2017)	(Aug-2017)	(Sep-2017)	(Oct-2017)
0.						
1	CLAIMED IN GSTR-3B	75,704.94	18,701.10	16,001.2	8 18,881.28	16,181.28
1 2 1	AUTO POPULATED FROM GSTR- 2A	_	-			-
	EXCESS CLAIMED IN GSTR-3B	75,704.94	18,701.10	16,001.2	8 18,881.28	16,181.28
S.No). Particulars	(Nov-2017)	(Dec-2017)	(Jan-2018)	(Feb-2018)	(Mar-2018)
1	CLAIMED IN GSTR-3B			3,600.00	-	2,340.00
2	AUTO POPULATED FROM GSTR-2A			-	_	_
	EXCESS CLAIMED IN GSTR-3B			3,600.00	_	2,340.00

4. ITC CREDIT CLAIMED AND DUE

GSTIN - 07AAICA1146Q1ZE

Legal Name - ARDOUR DISTRIBUTION & SERVICES PRIVATE LIMITED

Report last updated on - 05/04/2019 01:30 PM

Trade Name - ARDOUR DISTRIBUTION & SERVICES PVT, LTD.

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Тор

FY - 2017-18

Tax Period		in GSTR-3B dui table +4A(5)+4D(1)	-			oopulated in GS th [as per Part		the	Shortfall (((-)/ Exces SSTR3B - (
	IGST (0)	CGST (0)	SGST/UT (□)	CESS (□)	IGST (0)	CGST (0)	SGST/UT (□)	CESS (0)	IGST (0)	CGST (D)
1	2	3	4	5	6	7	8	9	10	11
July-17	0.00	1,27,591.00	1,27,591.00	0.00	0.00	1,18,239.80	1,18,239.80	0.00	0.00	9,351.20
August-17	0.00	4,42,629.00	4,42,629.00	0.00	0.00	4,34,627.68	4,34,627.68	0.00	0.00	8,001.32
September- 17	0.00	13,06,272.00	13,06,272.00	0.00	0.00	12,96,831.89	12,96,831.89	0.00	0.00	9,440.11
October-17	5,94,187.00	16,33,350.00	16,33,350.00	0.00	13,08,146.80	16,30,925.54	16,30,925.54	0.00	-7,13,959.80	2,424.46
November- 17	0.00	10,102.00	10,102.00	0.00	-7,13,960.23	10,482.48	10,482.48	0.00	7,13,960.23	-380.48
December- 17	0.00	9,28,018.00	9,28,018.00	0.00	0.00	8,63,918.85	8,63,918.85	0.00	0.00	64,099.15
January-18	0.00	14,92,146.00	14,92,146.00	0.00	0.00	14,85,817.06	14,85,817.06	0.00	0.00	6,328.94
February- 18	0.00	29,630.00	29,630.00	0.00	0.00	28,000.01	28,000.01	0.00	0.00	1,629.99
March-18	12,03,653.00	25,18,975.00	25,18,975.00	0.00	12,06,886.50	25,20,629.86	25,20,629.86	0.00	-3,233.50	-1,654.86
Total(till date)	17,97,840.00	84,88,713.00	84,88,713.00	0.00	18,01,073.07	83,89,473.17	83,89,473.17	0.00	-3,233.07	99,239.83

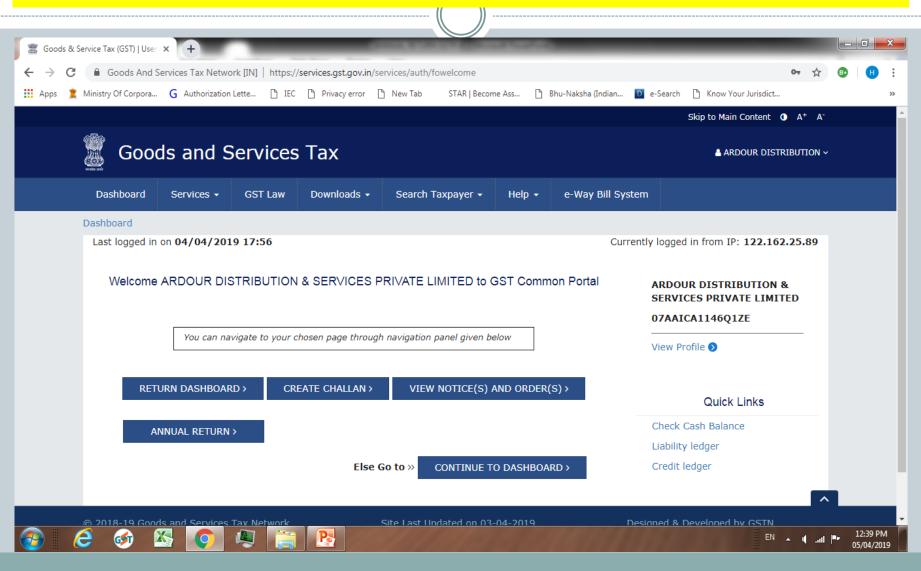
BACK DOWNLOAD

Site Last Updated on 04-03-2019

4. ITC CREDIT CLAIM AND DUE

S.No.	Particulars	TOTAL	(July-2017)	(Aug-2017)	(Sep-2017)	(Oct-2017)
1	ITC CLAIMED IN GSTR-3B	18,775,266.00	255,182.00	885,258.	00 2,612,544.0	0 3,860,887.00
2	ITC AUTOPOPULATED IN GSTR- 2A	18,580,019.41	236,479.60	869,255.	36 2,593,663.7	8 4,569,997.88
	DIFFRENCE	195,246.59	18,702.40	16,002.0	64 18,880.2	
	COMMENTS:		RCM DEPOSITED TAKEN	RCM DEPOSITE TAKEN	DEPOSITED TAKEN	OCT PURCHASE CLAIMED IN NOV.
S.No.	Particulars	(Nov-2017)	(Dec-2017)	(Jan-2018)	(Feb-2018)	(Mar-2018)
1	ITC CLAIMED IN GSTR-3B	20,204.00	1,856,036.00	2,984,292.00	59,260.00	6,241,603.00
1 2	ITC AUTOPOPULATED IN GSTR- 2A	- 692,995.27	1,727,837.70	2,971,634.12	56,000.02	6,248,146.22
	DIFFRENCE	713,199.27	128,198.30	12,657.88	3,259.98	(6,543.22)
	COMMENTS:	OCT PURCHASE CLAIMED IN NOV.				
	COMMENTS:	NOV ITC RS. 4,088/-NOT UPLOADED BY SUPPLIER	NOT UPLOADED BY SUPPLIER	NOT UPLOADED BY SUPPLIER	NOT UPLOADED BY SUPPLIER	NOT RELATED TO US
	NOTE: ITC CLAIMED RS. 40,752/- FOR THE MONTH OF SEP-2018.	WHICH WAS REI	MAINS UNCLAIM	ED IN 2017-18 A	ND NOW SHOWN	NIN GSTR-3B

DASHBOARD OF THE DEALER



GO TO SERVICES – RETURNS - ANNUAL RETURNS AND SELECT FINANCIAL YEAR AND PUSH SEARCH

goods & Service Ta	ax (GST) User × +			_		_	_		0 ×
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	Financial Year*					 Indicates Mandatory Fiel 	ds		
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	© 2018-19 Goods and Services Tax	Network	Site Last Updated on		Designed & Develo	pped by GSTN		^	
	Site best viewed at 1024 x 768 resolution	in Internet Explorer 10+, Google	Chrome 49+, Firefox 45+ ar	nd Safari 6+					
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📓 Goods and Services Tax	ARDOUR DISTRIBUTION ~	
Dashboard Services - GST Law Downloads - Search Taxpayer - Help - e-Way Bill System		
Dashboard > Annual Return	🛛 English	
File Annual Returns		
	 Indicates Mandatory Fields 	
Financial Year*		
2017-18 • SEARCH		
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		
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 finance		
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.	

HELP SECTION

- 1) "NIL" GSTR-9 RETURN can be filed, if you have
- Not made any outward supply
- Not received any inward supplies
- No liability of any kind
- Not claimed any credit during the financial year
- Not received any other creating demand
- Not claimed any refund
- 2) GSTR-9 can be file online or Offline.
- 3) Every registered dealers is required to file it.
- 4) All GSTR-3B and GSTR-1 must be filed before filing GSTR-9.

CERTAIN POINTS ARE CLEARED IN THE HELP SECTION READ IT CAREFULLY

🖀 Goods & Service Tax (GST) User 🗙 🕂	New York	_	_ 0	x
← → C 🔒 Goods And Services Tax Network [IN] https://return.gst	t.gov.in/returns2/auth/annualreturn	Q \$	B H	:
🗰 Apps 🧝 Ministry Of Corpora 🔓 Authorization Lette 🕒 IEC 🕒 Priva	acy error 🕒 New Tab 🛛 STAR Become Ass 🕒 Bhu-Naksha (Indian 🧕 e-Search 🕒 Know Your Jurisdict			»
	annot be revised. s been auto-populated by the System based on GSTR-1 filed by your corresponding suppliers upto 28-02-2019 . ried on 31-03-2019 . If you have some missing credits in GSTR-2A, you may like to wait till next updation.			*
Annual Return GSTR9				
Due Date - 30/06/2019 PREPARE ONLINE PREPARE OFFLINE				
	Important Message			
 If number of records/lines are less than Fill in the details in different tables and c Click on 'Proceed to file' and 'File GSTR-S 	erated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference; or equal to 500 records per table (Table 17 and Table 18), then you may use this facility; click on 'Compute Liabilities'; and 9' with DSC/EVC. s return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said			
Prepare Offline:- If number of records/lines either in Table the offline utility only and the same can be You can download the GSTR-9 offline tool from Click on 'Prepare Offline'; Click on 'Download' to download auto-dri Follow instructions in 'GSTR-9 offline too	e-17 or Table-18 are more than 500 records per table, then you can prepare your return by using be subsequently uploaded on Common Portal. In the `Downloads' section in the pre-login page on the portal and installed it on your computer.		Top	Ţ
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INSTRUCTIONS

- 1) Annual Return once filed can not be Revised
- 2) Computation of ITC based on GSTR-2A has been Auto populated by the system up to 01/05/2019.

Important Massage

- 1) Steps to be taken for filing Online GSTR-9
- 2) Steps to be taken for filing Offline GSTR-9

CLICK ANNUAL RETURN WINDOW WILL SHOW AS UNDER QUESTION ASKED WHETHER TO FILED NIL RETURN (YES/ NO) DATA AVAILABLE AND HENCE CHOOSE (NO) OPTION NOW CLICK (NEXT) BUTTON

🚆 Goods & Service Tax (GST)	× +	CONTRACTOR DURING	_				x
$\epsilon \rightarrow \mathbf{C}$ $$ Goods And S	ervices Tax Network [IN] https://return.gst.gov.in/returns2	/auth/gstr9/questionnaire			२ ☆	B (H)	:
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	Dashboard Services - GST Law Downloads -	Search Taxpayer + Help + e-\	Way Bill System				-
	Dashboard > Annual Return > GSTR9			© English			
	GSTR-9 Annual return for Normal taxpayers			S			
		e - ARDOUR DISTRIBUTION & PRIVATE LIMITED	Trade Name - ARDOUR DIST SERVICES PVT. LTD.	RIBUTION &			
	Status - Not Filed FY - 2017	-18	Due Date - 30/06/2019				
	Please answer the below question to view the relevant p	arts of the return:-					
		Description		Option			
	Do you want to file a Nil return?• Note: Nil return can be filed for the Financial year, if you NOT made any outward supply (commonly known NOT received any goods/services (commonly known NO other liability to report; AND NOT claimed any credit; AND NOT claimed any refund; AND NOT received any order creating demand	as sale); AND		🕒 Yes 💿 No			
	Note : You are not eligible to file 'Nil' GSTR-9 return since you	nave filed returns /statements other than					
			BACK TO FILE RETUR	INS NEXT			
	© 2018-19 Goods and Services Tax Network S	ite Last Updated on D	esigned & Developed by GSTN				
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STATUS SHOWS NOT YET FILED AND ALSO GIVEN STEPS FOR FILING 3 DOWNLOADS ARE AVAILABLE (1) GSTR-9 COMPUTED SYSTEM SUMMARY (2) GSTR-1 SUMMARY (3) GSTR-3B SUMMARY AND ALSO REFLECTED TABLE 4,5 & 6 WITH COMPLETE DATA ALREADY FILLED IN IT.

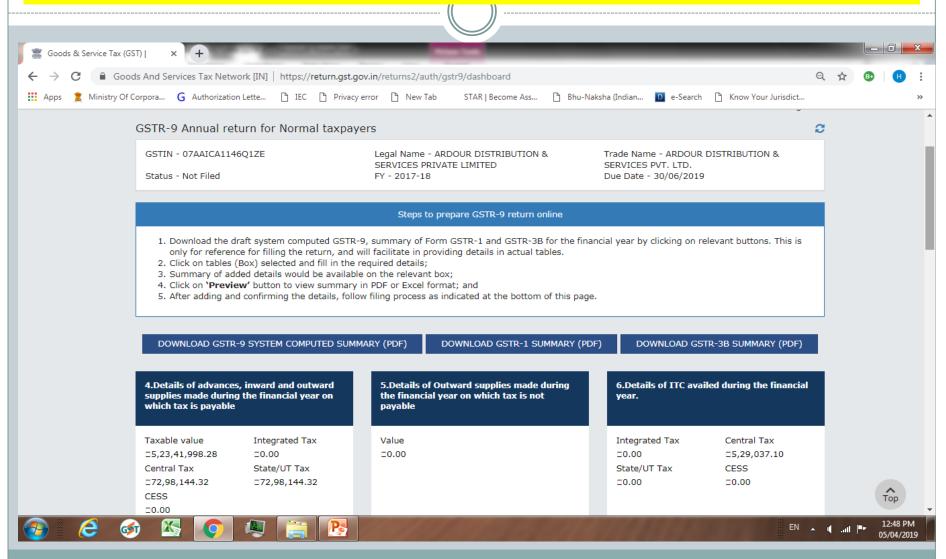


TABLE 7 TO 15 WITH COMPLETE FILLED UP DATA ARE AVAILABLE ON PORTAL

	s Tax Network [IN] https://return.gs Authorization Lette [] IEC [] Priv			ksha (Indian De-Search 🗋	Know Your Jurisdict
7.Details of ITC R for the financial y	teversed and Ineligible ITC year	8. Other ITC related	d information	9.Details of tax paid filed during the fina	as declared in returns ncial year
Integrated Tax - State/UT Tax -	Central Tax CESS 	Integrated Tax 18,01,073.07 State/UT Tax 83,89,473.17	Central Tax =83,89,473.17 CESS =0.00	Tax payable 1,46,25,208.00 Paid through ITC 1,44,53,662.00	Paid through Cash □1,71,546.00
	ails of the previous ransactions reported in ar	14. Differential tax declaration in table		15. Particulars of De	emands and Refunds
Taxable value - Central Tax - CESS	Integrated Tax □- State/UT Tax □-	Taxable value	Tax Paid □-	Refund claimed Refund pending Taxes paid 	Refund sectioned Demand of taxes Demands pending

	E TABLE 19 W AND SAVED.	(10
s & Service Tax (GST) 🛛 🗙	+	-	-	_	_	
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	eived from Composition ed supply by job worker and oproval basis	17. HSN wise summ	mary of Outward Supplies	18. HSN wise sum No. of Records-	mary of Inward Supplies	
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taxpayers, deen goods sent on a	ed supply by job worker and pproval basis	No. of Records-		No. of Records-		l
taxpayers, deem goods sent on a Taxable value D- Central Tax	ed supply by job worker and oproval basis Integrated Tax D- State/UT Tax	No. of Records- Taxable value	Integrated Tax	No. of Records- Taxable value D- Central Tax	Integrated Tax	
taxpayers, deem goods sent on a Taxable value D- Central Tax D-	ed supply by job worker and oproval basis Integrated Tax □-	No. of Records- Taxable value - Central Tax -	Integrated Tax	No. of Records- Taxable value D- Central Tax D-	Integrated Tax	
taxpayers, deem goods sent on a Taxable value D- Central Tax	ed supply by job worker and oproval basis Integrated Tax D- State/UT Tax	No. of Records- Taxable value D- Central Tax	Integrated Tax □- State/UT Tax	No. of Records- Taxable value D- Central Tax	Integrated Tax □- State/UT Tax	

Late fee payable Late fee paid

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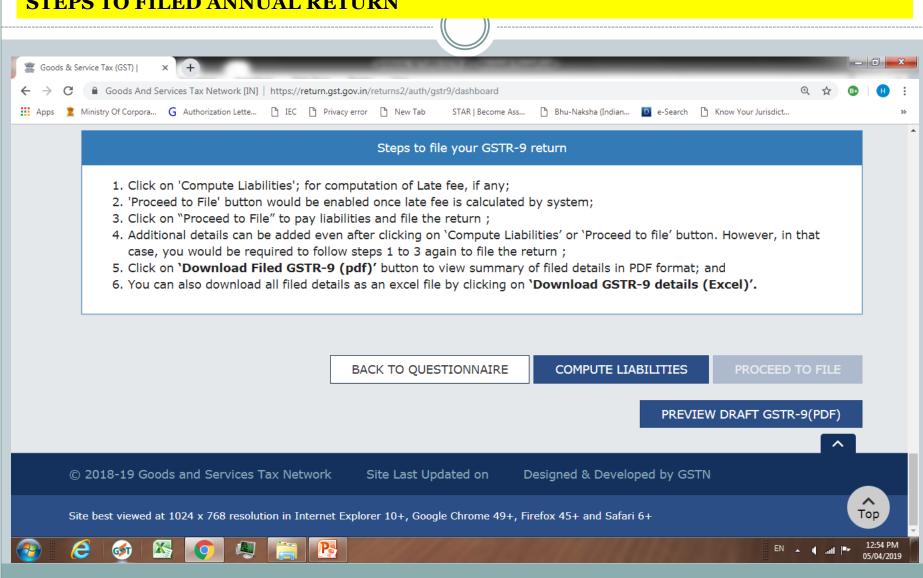
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STEPS TO FILED ANNUAL RETURN



GO TO SERVICES – USER SERVICES – CLICK MY APPLICATIONS

Ski	h to	Main	Content	0	Δ+	Δ-
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Dashboard	Services -	GST Law	Downloa	ds - Sear	ch Taxpayer 👻	Help 🛨	e-Way Bill System	
Registration	Ledgers	Returns	Payments	User Service	s Refunds			
My Saved Appl	ications			My Applicatio	ns			
View/Download	d Certificates			View Notices	and Orders			_
View My Subm	issions			Contacts				
Holiday List				Feedback				
Grievance / Co	mplaints			Furnish Lette	r of Undertaking	(LUT)		_
View My Subm	itted LUTs			Locate GST F	ractitioner (GST	P)		
Engage / Diser	ngage GST Pra	ctitioner (GST	P)	ITC02-Pendir	ng for action			
View Additiona	l Notices/Orde	rs		Cause List				_

FILE RETURNS >

PAY TAX >

https://services.gst.gov.in/services/auth/notices

APPLICATION TYPE- SELECT DROPDOWN MENU-INTIMATION OF VOLUNTARY PAYMENT-DRC-03 AND CLICK NEW APPLICATION Skip to Main Content O A⁺ A⁻ Goods and Services Tax ▲ ARDOUR DISTRIBUTION ✓ Dashboard Services -Downloads -Search Taxpayer -Help 🔻 e-Way Bill System GST Law Dashboard > Services > User Services > My Applications My Applications • indicates mandatory fields Application Type* From Date To Date **m** Select DD/MM/YYYY DD/MM/YYYY v Select Advance Ruling Intimation of Voluntary Payment - DRC-03 SEARCH Letter Of Undertaking Appeal to Appellate Authority NEW APPLICATION 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 ~

SELECT- CAUSE OF PAYMENT- ANNUAL RETURN – PAYMENT DATE AUTOMATICALLY SHOW, SELECT SECTION NO.- 73(5) VOLUTARY AND SELECT FINANCIAL YEAR -2017-18. OVERALL TAX PERIOD – FROM - SELECT MONTH & YEAR TO - SELECT MOTH & YEAR

11

11

Tabianation of account and	1			
Intimation of payment ma	de voluntarity o	r made against the s	now cause notice (SCN)	
GSTIN/UIN/Temp Id - 07AAICA1146Q1ZE	-	ne - ARDOUR JTION & SERVICES LIMITED	Trade Name - ARDOUR DISTRIBUTION & SERV LTD.	
				 Indicates Mandatory Fields
Cause Of Payment•		Payment Date		
Annual return	٣	06/04/2019		
Section Number*		Financial Year•		
73(5) Voluntary	Ŧ	2017-2018	v	Have you made the payment ?
				Payment Reference Number (PRN)
				If PRN is not available, you can get the same from Electronic Liability Register Part-II under Services > Ledgers
		Overa	ll Tax Period	
	From			То

Details of payment made including interest and penalty, if applicable FROM - SELECT MONTH & YEAR TO - SELECT MOTH & YEAR – SELECT TAX ACT TYPE- FILL TAX – INTEREST CLICK ADD AND PROCEED TO PAY.

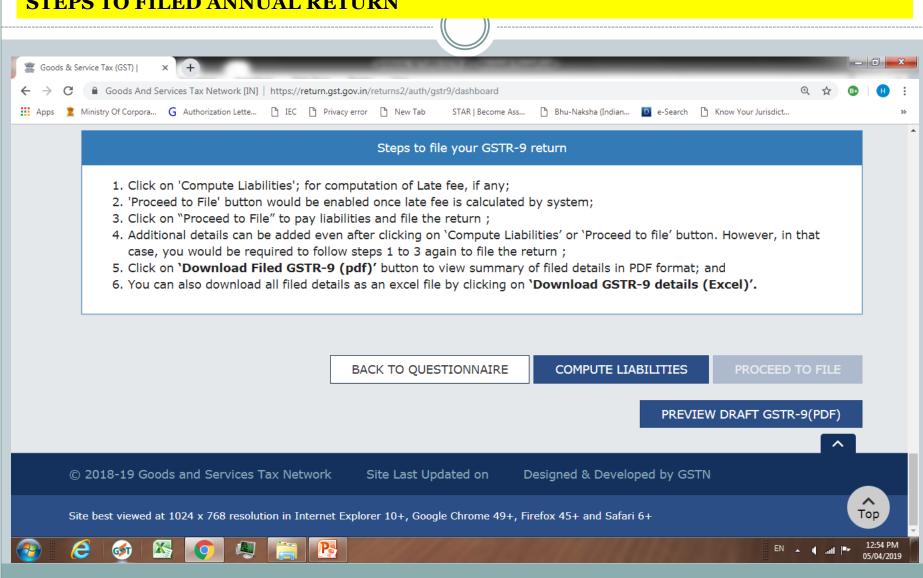
Details of payment made including interest and penalty, if applicable

		Тах	Period					
	From			Te	3		ΑСТ ТΥΡΕ	Place of Supply (Name of State
JUL	• 201	L7 •	MAR	•	2018	•	Select Tax Act Type Select Tax Act Type	Select Place of Supply
4							IGST CGST SGST CESS	, ADD

Details of payment made including interest and penalty, if applicable

Tax/Cess (□)	Interest (□)	Penalty (□)	e	thers (□)	Total (🗆)		Act
							ADD
			SAVE	PROCEED TO PA	AY PREVIEW	FILE	
							^
8-19 Goods and Servi	ces Tax Network	Site Last Update	d on	Designed	& Developed by GSTN		

STEPS TO FILED ANNUAL RETURN



GSTR-1 (PAGE-1)

Form GSTR-1

[See rule (59(1)]

Details of outward supplies of goods or services

System generated summary (For reference)

Financial Year 2017-18

1. GSTIN	07AAICA1146Q1ZE
2(a). Legal name of the registered person	ARDOUR DISTRIBUTION & SERVICES PRIVATE LIMITED
2(b). Trade name, if any	ARDOUR DISTRIBUTION & SERVICES PVT. LTD.

Note: All amounts displayed in the tables are in INR.

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

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
702	6,43,25,841.22	5,02,64,834.14	0.00	70,30,503.54	70,30,503.54	0.00

5A, 5B - B2C (Large) Invoices

No. of Records	Total Invoice Value	Total	Taxable Value	Tota	Integrated Tax	Total Cess
0	0.00		0.00		0.00	0.00

9B - Credit / Debit Notes (Registered)

No. of Records	Total Note Value	Total Taxable Va	ue Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.	00.00	0.00	0.00	0.00

GSTR-1 (PAGE-2)

9B - Credit / Debit Notes (Unregistered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Cess
0	0.00	0.00	0.00	0.00

6A - Exports Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax
0	0.00	0.00	0.00

7 - B2C (Others)

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total	Central Tax	Tota	al State/UT Tax	Total Cess
10	21,16,181.70	16,56,608.14	0.00		2,29,786.78		2,29,786.78	0.00

8 - Nil rated, exempted and non GST outward supplies

No. of Records	Total Nil amount	Total Exempted amount	t [Total Non-GST	Amount	
0	0.00	0.00)		0.00	

GSTR-1 (PAGE-3)

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

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

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

	No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
[0	0.00	0.00	0.00	0.00	0.00	0.00

12 - HSN-wise summary of outward supplies

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Tot	al Central Tax	Total State/UT	Тах	Total Cess
92	6,60,91,003.50	5,19,21,442.62	0.00		72,60,290.72	72,60,290	0.72	0.00

13 - Documents Issued

No. of Records	Documents Issued	Documents Cancel	led 1	Net Issued Do	ocuments
15	763.00	1.	.00		762.00

9A - Amended B2B Invoices

No. of Records	Total In	voice	Value	Total	Taxable	e Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0			0.00			0.00	0.00	0.00	0.00	0.00

GSTR-1 (PAGE-4)

9A - Amended B2C (Large) Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Cess
0	0.00	0.00	0.00	0.00

9C - Amended Credit/Debit Notes (Registered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

9C - Amended Credit/Debit Notes (Unregistered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Cess
0	0.00	0.00	0.00	0.00

9A - Amended Exports Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax
0	0.00	0.00	0.00

10 - Amended B2C(Others)

No. of Records	Total In	voice	Value	Tota	l Taxabl	e Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0			0.00			0.00	0.00	0.00	0.00	0.00

GSTR-1 (PAGE-5)

11A - Amended Tax Liability (Advance Received)

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

11B -Amendment of Adjustment of Advances

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

DOWNLODED GSTR-1 SYSTEM COMPUTED SUMMARY AS AVAILABLE ON PORTAL

DOWNLODED GSTR-1 SYSTEM COMPUTED SUMMARY AS AVAILABLE ON PORTAL

PARTICULARS	TABLE	NOS OF RECOR DS	TOTAL VALUE	TAXABLE SALES	IGST	CGST	SGST
OUTWARD SUPPLIES (B2B)	4	702	64,325,841.00	50,264,834.00	-	7,030,503.00	7,030,503.00
OUTWARD SUPPLIES (B2C)	7	10	2,116,182.00	1,656,608.00	_	229,787.00	229,787.00
HSN CODES DETAILS	12	92	66,442,023.00	51,921,443.00	_	7,260,291.00	7,260,291.00
DOCUMENTS ISSUED	13	15	Bill issued 763	, Cancelled-1= I	Net Iss	sued 762	

GSTR-3B (PAGE-1)

Form GSTR-3B

[See Rule 61(5)]

System Generated Summary

(For Reference only)

Financial Year 2017-18

1. GSTIN	07AAICA1146Q1ZE
2(a). Legal Name of the Registered Person	ARDOUR DISTRIBUTION & SERVICES PRIVATE LIMITED
2(b). Trade name, if any	ARDOUR DISTRIBUTION & SERVICES PVT. LTD.

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(₹)
(a) Outward Taxable Supplies (Other Than Zero Rated, Nil Rated and Exempted)	5,20,24,592.00	0.00	72,74,750.00	72,74,750.00	0.00
(b) Outward Taxable Supplies (Zero Rated)	0.00	0.00	0.00	0.00	0.00
(c) Other Outward Supplies (Nil Rated, Exempted)	0.00	0.00	0.00	0.00	0.00
(d) Inward Supplies (Liable to Reverse Charge)	4,20,556.00	0.00	37,854.00	37,854.00	0.00
(e) Non-GST Outward Supplies	0.00	0.00	0.00	0.00	0.00

3.2 Out of Supplies made in 3.1 (a) above, Details of Inter-State Supplies made to Unregistered Persons, **Composition Taxable Persons and UIN Holders**

Nature of Supplies

Total Taxable value(₹) Integrated Tax(₹)

GSTR-3B (PAGE-2)

Supplies Made to Unregistered Persons	0.00	0.00
Supplies Made to Composition Taxable Persons	0.00	0.00
Supplies Made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
A. ITC Available(Whether in Full or Part)	17,97,840.00	84,88,713.00	84,88,713.00	0.00
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	37,854.00	37,854.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	17,97,840.00	84,50,859.00	84,50,859.00	0.00
B. ITC Reversed	0.00	0.00	0.00	0.00
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
C. Net ITC Available (A-B)	17,97,840.00	84,88,713.00	84,88,713.00	0.00
D. Ineligible ITC	0.00	0.00	0.00	0.00
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

5 Values of Exempt, Nil-Rated and Non-GST Inward Supplies

Nature of Supplies	Inter-State Supplies(₹)	Intra-State Supplies(₹)
From a Supplier under Composition Scheme, Exempt and Nil Rated Supply	0.00	0.00

GSTR-3B (PAGE-3)

Non GST Supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
Interest	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00

GSTR-3B (PAGE-4)

6.1 Payment of Tax

Description	Total Tax	Ta	x Paid Throug	gh ITC(₹)			Interest Paid in		
	Payable(₹)	Integrated Tax	Central Tax	State/UT Tax	Cess	Cash(₹)	Cash(₹)	Cash(₹)	
(A) Other than Reverse Charge						-			
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Central Tax	72,74,750.00	0.00	72,26,831.00	0.00	0.00	47,919.00	0.00	0.00	
State/UT Tax	72,74,750.00	0.00	0.00	72,26,831.00	0.00	47,919.00	0.00	0.00	
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(B) Reverse (Charge	_							
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Central Tax	37,854.00	0.00	0.00	0.00	0.00	37,854.00	0.00	0.00	
State/UT Tax	37,854.00	0.00	0.00	0.00	0.00	37,854.00	0.00	0.00	
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

DOWNLODED GSTR-3B SYSTEM COMPUTED SUMMARY AS AVAILABLE ON PORTAL

	-				
PARTICULARS	COLUMN	TAXABLE SALES	IGST	CGST	SGST
DETAIL OF OUTWARD SUPPLY	3(1) (a)	52,024,592.00	-	7,274,750.00	7,274,750.00
INWARD SUPPLY (RCM)	3(1) (d)	420,556.00	_	37,854.00	37,854.00
Eligible ITC under RCM	4(A) (3)	_	-	37,854.00	37,854.00
Eligible ITC All OTHER PURCHASES	4(A) (5)		1,797,840.00	8,450,859.00	8,450,859.00
NET TAX DEPOSITED					
TAX DEPOSITED IN BANK	6			47,919.00	47,919.00

GSTR-9 (PAGE-1)

Form GSTR-9

[See rule 80]

System Dr	rafted Annual Return (Normal Taxpayer)
	(For Reference only)
1. Financial Year	2017-18
2. GSTIN	07AAICA1146Q1ZE
3(a). Legal name of the registered person	ARDOUR DISTRIBUTION & SERVICES PRIVATE LIMITED
3(b). Trade name, if any	ARDOUR DISTRIBUTION & SERVICES PVT. LTD.

Pt. II	Details of Outward and inward supplies made during the financial year								
Sr.No	Nature of Supplies	Taxable		(Amount in ₹ in all tables)					
		Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)			
	1	2	3	4	5	6			
4	Details of advances, inward and outward su	oplies made durin	g the financial y	ear on which tax i	s payable				
Α	Supplies made to un-registered persons (B2C)	16,56,608.14	2,29,786.78	2,29,786.78	0.00	0.00			
В	Supplies made to registered persons (B2B)	5,02,64,834.14	70,30,503.54	70,30,503.54	0.00	0.00			
С	Zero rated supply (Export) on payment of tax (Except supplies to SEZs)	0.00			0.00	0.00			
D	Supplies to SEZs on payment of tax	0.00			0.00	0.00			
E	Deemed Exports	0.00	0.00	0.00	0.00	0.00			
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	0.00	0.00	0.00	0.00	0.00			
G	Inward supplies on which tax is to be paid on the reverse charge basis	4,20,556.00	37,854.00	37,854.00	0.00	0.00			
н	Sub-total (A to G above)	-	-	-	-	-			

GSTR-9 (PAGE-2)

N	Supplies and advances on which tax is to be paid (H + M) above	-		-	-	-
м	Sub total (I to L above)	-	-		-	-
L	Supplies / tax reduced through Amendments (-)	0.00	0.00	0.00	0.00	0.0
К	Supplies / tax declared through Amendments (+)	0.00	0.00	0.00	0.00	0.0
J	Debit notes issued in respect of transactions specified in (B) to (E) above (+)	0.00	0.00	0.00	0.00	0.0
1	Credit notes issued in respect of transactions specified in (B) to (E) above (-)	0.00	0.00	0.00	0.00	0.0

Pt. II	Details of Outward and inw	ard supplies ma	de during the	financial year	Details of Outward and inward supplies made during the financial year							
Sr.No	Nature of Supplies			(Amount in ₹ in all tables)								
		Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)						
	1	2	3	4	5	6						
5	Details of Outward supplies made	during the financ	ial year on wh	ich tax is not payab	le							
Α	Zero rated supply (Export) without payment of tax	0.00										
В	Supply to SEZs without payment of tax	0.00										
С	Supplies on which tax is to be paid by the recipient on reverse charge	0.00										
D	Exempted	0.00										
E	Nil Rated	0.00										
F	Non-GST supply (includes 'no supply')	0.00										
G	Sub total (A to F above)	-										
н	Credit Notes issued in respect of transactions specified in A to F above (-)	0.00										
I	Debit Notes issued in respect of transactions specified in A to F above (+)	0.00										
	5											

GSTR-9 (PAGE-3)

J	Supplies declared through Amendments (+)	0.00			
ĸ	Supplies reduced through Amendments (-)	0.00			
L	Sub-Total (H to K above)	-			
м	Turnover on which tax is not to be paid (G + L above)	-			
N	Total Turnover (including advances) (4N + 5M - 4G above)	-	-	-	-

Pt. III	Details of ITC	for the finan	cial year			
Sr.No	Description	Туре	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
6	Details of ITC availe	ed during the	financial year			
Α	Total amount of input tax credit availed through FORM GSTR-3B of Table 4A of FORM GSTR-3B)	(sum total	84,88,713.00	84,88,713.00	17,97,840.00	0.00
В	Inward supplies (other than imports and inward supplies liable	Inputs	0.00	0.00	0.00	0.00
to reverse charge but includes services rec	to reverse charge but includes services received from SEZs)	Capital Goods	0.00	0.00	0.00	0.00
		Input Services	0.00	0.00	0.00	0.00
С	Inward supplies received from unregistered persons liable to	Inputs	0.00	0.00	0.00	0.00
	reverse charge (other than B above) on which tax is paid & ITC availed	Capital Goods	0.00	0.00	0.00	0.00
		Input Services	0.00	0.00	0.00	0.00
D	Inward supplies received from registered persons liable to	Inputs	0.00	0.00	0.00	0.00
	reverse charge (other than B above) on which tax is paid and ITC availed	Capital Goods	0.00	0.00	0.00	0.00
		Input Services	0.00	0.00	0.00	0.00
	5	-				

GSTR-9 (PAGE-4)

		<i></i>				
E	Import of goods (including supplies from SEZs)	Inputs			0.00	0.00
		Capital Goods			0.00	0.00
F	Import of services (excluding inward supplies from SEZs)	•			0.00	0.00
G	Input Tax credit received from ISD		0.00	0.00	0.00	0.00
н	Amount of ITC reclaimed (other than B above) under the provisions of the Act			0.00	0.00	0.00
1	Sub-total (B to H above)		-		-	-
J	Difference (I - A above)		-	-	-	-
K	Transition Credit through TRAN-1 (including revisions if any)		0.00	0.00		
L	Transition Credit through TRAN-2		5,29,037.10	0.00		
м	Any other ITC availed but not specified above			0.00	0.00	0.00
N	I Sub-total (K to M above)			-	-	-
0	Total ITC availed (I + N above)		-	-	-	-
-						

D1 11	Details of tax paid as declared in returns filed during the financial year								
Pt. IV			-	eturns filed dur	ing the financial yea	ar			
9	Description	Tax Payable (₹)	Paid Through Cash(₹)		Paid Through ITC(₹)				
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6	7		
Α	Integrated Tax	0.00	0.00	0.00	0.00	0.00			
В	Central Tax	73,12,604.00	85,773.00	72,26,831.00		0.00			
С	State/UT Tax	73,12,604.00	85,773.00		72,26,831.00	0.00			
D	Cess	0.00	0.00				0.00		
E	Interest	0.00	0.00						
F	Late Fees	0.00	0.00						
G	Penalty	0.00	0.00						
н	Other	0.00	0.00						

DOWNLODED GSTR-9 SYSTEM COMPUTED SUMMARY AS AVAILABLE ON PORTAL

PARTICULARS	TABLE	TAXABLE SALES	CGST	SGST	IGST
OUTWARDS SUPPLY (B2C)	4 (A)	1,656,608.00	229,787.00	229,787.00	
OUTWARDS SUPPLY (B2B)	4 (B)	50,264,834.00	7,030,503.00	7,030,503.00	_
INWARD SUPPLY RCM	4 (G)	420,556.00	37,854.00	37,854.00	
ITC CLAIMED AS PER GSTR-3B	6 (A)	-	8,488,713.00	8,488,713.00	1,797,840.00
TRANSITION CREDIT	6 (L)	_	529,037.00	-	-
DETAIL OF TAX DEPOSITED	9	LIABILITY	DEPOSIT IN BANK	PAID THROUGH ITC	
CGST	9	7,312,604.00	85,773.00	7,226,831.00	
SGST	9	7,312,604.00	85,773.00	7,226,831.00	

GSTR Annual Return in GSTR-9

m 11		
	Content of Details	Part
<u>No.</u> 1	Basic Details - Financial Year	No.
2	GSTIN	
		-
3	Legal Name and Trade Name if any	
4	Details of Outward supplies, Advance Received & RCM paid on Inwards	2
5	Details of Outward Supplies on which tax is not payable	
6	Details of ITC availed in the Returns	3
7	Details of ITC Reversed and ineligible ITC	
8	Other ITC related information in 3B, GSTR-2A, Reconciliation	
9	Details of Tax deposit in Cash and Adjusted from Credit Ledger	4
10	Old Transaction taken in current year which are added to supply and tax liability increased	5
11	Old Transaction taken in current year which are reduced from supply and tax liability decreased	
12	Old ITC reversed in current year and Tax liability increased	
13	Old ITC availed in current year and Tax Liability reduced	
14	Differential tax Paid on account of Old Transaction shown in Current Year	1
15	Details of Refund Claimed, Sanction, Refunded, Pending, Demand Created, Demand adjusted, Demand Deposited	6
16	Purchase from composition dealer, Good Sent on Job Work or Goods sent on approval basis but not received back in specified periods	
17	HSN wise summary of Sales	
18	HSN wise summary of Purchases	
19	Late Fee Payable and Paid	

Part-1 (Basic Details)

1	Financial Year	Period between July-2017 to March-2018
2	GSTIN	
3A	Legal Name	PAN Based
3B	Trade Name (If any)	Only one

Part-2 (Details of Outward Supplies with Tax Liability and Inward with RCM only)

					-	-			
4	Nature of Supplies	Taxable	CGST	SGST	IGST	CESS	Form	Table	Period
		Value							
4A	B2C						GSTR-1	5, 7, 9, 10	Jul-17 to Mar-18
4B	B2B						GSTR-1	4A, 4C	Jul-17 to Mar-18
4C	Exports Sales With IGST Payment						GSTR-1	6A	Jul-17 to Mar-18
4D	SEZ Sales with IGST Payment						GSTR-1	6B	Jul-17 to Mar-18
4E	Deemed Exports N-48/2017 dt 01/10/2017 {AA—EOU—EPCG – Bank)						GSTR-1	6C	Jul-17 to Mar-18
4F	Advances if Bills not raised up to 31/03/2018						GSTR-1	11A	Jul-17 to Mar-18
4G	Inward Supplies on which RCM Paid						GSTR-3B	3.1(d)	Jul-17 to Mar-18
4H	Sub Total (4A TO 4G)								Jul-17 to Mar-18
4I	(-) Credit Notes issued by Suppliers						GSTR-1	9B	Jul-17 to Mar-18
4J	(+) Debit Notes Issued by Suppliers						GSTR-1	9B	Jul-17 to Mar-18
4K	(+) Supplies Enhanced Though Amendments						GSTR-1	9A, 9C	Jul-17 to Mar-18
4L	(-) Supplies Reduced Though Amendments						GSTR-1	9A, 9C	Jul-17 to Mar-18
4M	Sub Total (4I TO 4L)								
4N	Grand Total of Taxable Supplies + RCM Inwards (4H + 4M)								

Part-2 (Details of Outward Supplies without Tax Liability)

5	Nature of Supplies	Taxable Value	CGST SGST	IGSTCESS	Form	Table	Period
5A	Exports Sales with LUT				GSTR-1	6A	Jul-17 to Mar-18
5B	SEZ Sales With LUT				GSTR-1	6B	Jul-17 to Mar-18
5C	Supplies on which Tax paid by Receipient of RCM Basis (Transporter / Advocates / Sponsorship etc)	n			GSTR-1	4B	Jul-17 to Mar-18
5D	Exempted Sales (As per Schedule at 0% rate of Tax)				GSTR-1	8	Jul-17 to Mar-18
5E	Nil Rated Sales (As notified seperately but not in schedule)				GSTR-1	8	Jul-17 to Mar-18
5F	Non GST Sales (Alcohal Liqours, Petroleum products, etc) / NO SUPPLY (any credit entry)				GSTR-1	8	Jul-17 to Mar-18
5G	Sub-total (5A to 5F above)						Jul-17 to Mar-18
5H	(-) Credit Notes issued by Suppliers				GSTR-1	9B	Jul-17 to Mar-18
5I	(+) Debit Notes Issued by Suppliers				GSTR-1	9B	Jul-17 to Mar-18
5J	(+) Supplies Enhanced Though Amendment	s			GSTR-1	9A, 9C	Jul-17 to Mar-18
5K	(-) Supplies Reduced Though Amendments				GSTR-1	9A, 9C	Jul-17 to Mar-18
5L	Sub-Total (5H to 5K above)						
5M	Turnover on which tax is not to be paid (5G + 5L above)						
5N	Total Sales including Taxable + Non Taxable + Advances - RCM Inward Supply (4N + 5M - 4G -4F above) +10-11=AS PER BALANCE SHEET						

Part-3 (Details of ITC claimed)

6	Description	Туре	CGST	SGST	IGST	CESS	Form	Table	Period	
6A	Total ITC Claimed in GSTR-3B		<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>				
6B		Input					GSTR-3B	4(A)(5)	As per Books	
	Services as well as Services from SEZ (all claims in 3B and also reflected in	Capital Goods							from July-2017 to March-2018	
	2A)	Input Services							1	
6C	1	Input					GSTR-3B	4(A)(3)	As per Books	
		Capital Goods							from July-2017 to March-2018	
		Input Services]	
6D	1	Input					GSTR-3B	4(A)(3)	As per Books from July-2017	
	inwards	Capital Goods							to March-2018	
	7	Input Services]	
6E	Import of Goods	Input					GSTR-3B	4(A)(1)	As per Books	
		Capital Goods							from July-2017 to March-2018	
6F	Import of Services	Input Services					GSTR-3B	4(A)(2)	As per Books	
6G	ITC received from ISD						GSTR-3B	4(A)(4)	from July-2017 to March-2018	
6H	Total ITC Claimed (Other than 6B above)									

Part-3 (Details of ITC claimed)

		((
6	Description	Туре	CGST	SGST	IGST	CESS	Form	Table
61	Sub-total (6B to 6H above) because 6A is a Auto populated Figures							
6J	Difference (I - A above) (It should be Zero means 3B figures tally With the figures now we have filled up) or (If difference then it means certain input claims through Amendment in next year for which reconciliation is on the later part)							
6K	TRAN-1 Claimed						Electronics Credit Ledger	
6L	TRAN-2 Claimed						Electronic Credit Ledger	
6M	Any Other ITC availed but not specified						ITC-01/02	ITC-01/02
6N	Sub-total (K to M above) (Only Transitional Claim + Other ITC)							
60	Total of ITC availed (I+N) (Books Claim + Transitional Claim)							

Details of ITC Reversed

)					
7	Details of ITC Reversed	CGST	SGST	IGST	CESS	Form	Table
7A	As per Rule 37 (ITC reversal for non payment of consideration within 180 days)	•				GSTR-3B	4B
7B	As per Rule 39 (ITC distribution by ISD and its reversal)					GSTR-3B	4B
7C	As per Rule 42 (ITC attributable to exempt supply)					GSTR-3B	4B
7D	As per Rule 43 (ITC reversal on capital goods used for manufacturing exempt supplies)					GSTR-3B	4B
7E	As per section 17(5) block credit like vehicle, Food & Beverage, Outdoor Catering, Beauty Treatment, Health services, Club membership, rent a cab, health insurance, free sample gift, lost destroyed, etc.)					GSTR-3B	4B
7F	Reversal of TRAN-I credit					GSTR-3B	4B
7G	Reversal of TRAN-II credit					GSTR-3B	4B
7H	Other reversals (pl. specify)					ITC-01/02/03	ITC-01/02/03
7I	Total ITC Reversed (7A to 7H above)						
7J	Net ITC Available for Utilization (60 - 7I)						

OTHER ITC RELATED INFORMATIONS

					-			
8A	ITC AS PER GSTR-2A	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>			July-17 to March-18
8B	ITC AS PER GSTR-3B	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>			July-17 to March-18
8C	ITC ON INWARD SUPPLIES BUT CLAIMED IN GSTR-3B FROM April to Sep-2018 (March-2019)					-	-	Old ITC but Taken now
8D	Difference [A-(B+C)] (Preferable should be zero or if Positive means Unclaimed due to our mistake or not related to us or ineligible or related to Exempt Supply) (if negative then supplier did not file return or otherwise)							
8E	ITC Available but not availed (Out of D above) (Due to no proper working) (Not related to us)							
8F	ITC available but ineligible or related to Exempt							
8G	IGST paid on Import of Goods or Services (Icegate)							
8H	IGST Credit availed on Import of Goods(As 6E and 6F above) (As per Books)							
8I	Difference (8G-8H) (Actual Payment Vs. Books of Accounts) (Why not accounted for)							
8J	ITC Available but not availed on import of Goods (Equal to 8I) (Why not accounted for)							
8K	Total ITC to be lapsed in current financial year (E+F+J) (Due to non proper working + not related to us + Ineligible credit due to exempt supply + Non proper accounting on Import Bills)	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>			

Part-4 (Details of Tax Deposited)

9	Description	Tax	Paid	Pa	id Thr	ough ľ	ГС
		Payable	Through			1	
			Cash	CGST	SGST	IGST	CESS
	IGST						
	CGST						
	SGST						
	Cess						
	Interest						
	Late Fee						
	Penalty						
	Other						

Part-5 (Transactions relating to July-2017 to Mach-2018 but Shown in the Returns pertains to April-2018 to September-2018) (up to March-2019)

							-		
	Description	Taxable Value	CGST	SGST	IGST	CESS	Form	Table	Period
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Vulue					GSTR-1	9A, 9B, 9C	Old Supply but Taken in Current
11	Supplies / tax reduced through Amendments (-) (net of credit notes)						GSTR-1	9A, 9B, 9C	Old Supply but Taken in Current
12	Reversal of ITC availed during previous financial year						GSTR-3	B 4B	Old Supply but Taken in Current
13	ITC availed for the previous financial year						GSTR-3	B 4A	Old Supply but Taken in Current
14	Differential tax paid or	accoun	t of de	eclarat	ion in	10 & 1	1 above	2	
	Description			Pay	able	Paio	1		
	IGST								
	CGST								
	SGST								
	CESS								
	INTEREST								

Part-6 (Other Information's)

15	Particulars of Demands and Refunds																
	Details	CGST	SGST	IGST	CESS	PENALTY	LATE FEE										
15A	Total Refund Claimed																
15B	Total Refund Sanctioned																
15C	Total Refund Rejected																
15D	Total Refund Pending																
15E	Total Demand of Taxes																
15F	Total Tax Paid in respect of 15E																
15G	Total Demand pending out of 15E above																

Information on supply received from Composition dealer, Job work transaction and goods sent on approval but received after specified period

	Details	Taxable Value	CGST	SGST	IGST	CESS
16A	Purchases from Composition Dealers					
16B	Goods sent on Job Work but not returned in specified period 365 days					
16C	Goods sent on Approval Basis but not returned in specified period 180 days					

HSN wise summary of Sales & Purchases and Late Fee

17			Η	SN wise s	umma	ry of S	Sales			
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	CESS	GSTR-1	Table-12
18			HSN	wise sum	mary	of Pur	chase	:S		
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	CESS		
19		Late fee payable and paid								
19A	Description CGST			Pay	able	P	Paid			
1911 19B	SGST									

Any Question Please

SURESH AGGARWAL



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