

**ANNUAL RETURN
FORM GSTR-9A**



**SOCIETY FOR TAX
ANALYSIS AND RESEARCH**

VARANASI

07TH JUNE-2019

FORM GSTR-9A (ANNUAL RETURN)

PPT prepared on 07/06/2019



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What is GSTR-9A



- This is a Annual Return filed by Composition Dealer
- This is basically a details of Purchases, Sales, RCM, Output Tax Liability, Tax payable and Paid, Interest, Late fee, Penalty and Other details, as declared in the returns filed by the dealer based on Books of Accounts.
- It ask for details related to Demand & Refund.
- Auto populated details on month wise basis as well as consolidation basis shall be made available to the extent possible by the GSTN portal.
- Auto Population fields are editable, excepts few, so as to fulfill the much needed requirements of this form for statistical data purpose.

Who are liable to file



- This is first Annual Return to be filed by the Composition Dealer only.
- First Year consist of period from July-2017 to March-2018
- 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 composition dealer even for a single day and subsequently cancelled or changed to Regular Registered Dealer

Last Date and Penal provision



- No Threshold Even NIL Turnover dealer has to file it.
- Last date of filing is 30/06/2019.
- 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

GSTR Annual Return in GSTR-9A



Table No.	Content of Details	Part No.
1	Basic Details - Financial Year	1
2	GSTIN	
3A	Legal Name	
3B	Trade Name, If Any	
4	Period of Composition Scheme During the Year (from.....to.....)	
5	Aggregate Turnover of Previous Financial Year	2
6	Details of Outward supplies made during the financial year	
7	Details of Inward Supplies on which Tax paid on RCM basis during the financial year	
8	Details of Other Inward Supplied made during the financial years	3
9	Details of Tax deposit during the financial year	
10	Supplies / Tax (Outward) Declared through Amendment (Old Transaction in Current Year)	4
11	Inward Supplies liable to Reverse Charge declared through Amendment (Old Transaction taken in current)	
12	Supplies / Tax (Outward) reduced Through Amendment (Old ITC reversed in current year)	
13	Inward Supplies liable to Reverse Charge reduced through Amendment (Old ITC availed in current year)	
14	Differential tax Paid on account of Old Transaction shown in Current Year	5
15	Details of Refund Claimed, Sanction, Refunded, Pending, Demand Created, Demand adjusted, Demand Deposited	
16	Details of Credit Reversed or Availed while opting in / out of composition Scheme	
17	Late Fee Payable and Paid	

Part-1 (Basic Details)



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
⁴	Period of composition scheme during the year (From ---- To ----)	
⁵	Aggregate Turnover of Previous Financial Year	

Part-2 (Details of outward supply made during the financial year)

6	Nature of Supplies	Rate of Tax	CGST	SGST	IGST	CESS	Table	Form
6A	Taxable						6, 7	GSTR-4
6B	Exempted, Nil Rated						New	New

Part-2 (Details of inward supplies on which tax paid under reverse charge basis (net of debit/credit notes) and supply made during the financial year)

7	Nature of Supplies	Taxable Value	CGST	SGST	IGST	CESS	Table	Form
7A	Inward supplies liable to reverse charge received from registered persons						4B, 5, 8A	GSTR-4
7B	Inward supplies liable to reverse charge received from unregistered persons						4C, 5, 8A	GSTR-4
7C	Import of Services						4D, 5	GSTR-4
7D	Net Tax Payable on (A), (B) and (C) above							

Part-2 (Details of other inward supplies made during the financial year)

8	Nature of Supplies	Taxable Value	CGST	SGST	IGST	CESS	Table	Form
8A	Inward supplies from registered persons (other than 7A above)						4A, 5	GSTR-4
8B	Import of Goods							

Part-3 (Details of Tax Deposited during the financial year)

9	Description	Tax Payable	Tax Paid
	IGST		
	CGST		
	SGST		
	Cess		
	Interest		
	Late Fee		
	Penalty		

Part-4 (Transactions relating to July-2017 to Mach-2018 but Shown in the Returns pertains to April-2018 to March-2019)

	Description	Turnover	CGST	SGST	IGST	CESS	Table	Form
10	Supplies / tax (outward) declared through amendments (+) (net of debit notes)						7	GSTR-4
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)						5	GSTR-4
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)						7	GSTR-4
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)						5	GSTR-4

14	Differential tax paid on account of declaration in 10, 11, 12 & 13 above		
	DESCRIPTION	PAYABLE	PAID
	IGST		
	CGST		
	SGST		
	CESS		
	INTEREST		

Part-5 (Other Information)

15	Particulars of Demands and Refunds					
	Details	SGST	IGST	Cess	Penalty	Late Fee
15A	Total Refund Claimed					
15B	Total Reffund 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					

16	Details of credit reversed or availed				
	Details	CGST	SGST	IGST	CESS
16A	Credit reversed on opting in the composition scheme (-)				
16B	Credit availed on opting out of the Composition scheme (+)				
17	Late fee payable and paid				
	Description	Payable		Paid	
17A	CGST				
17B	SGST				

Any Question Please



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Thank You!

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PPT Available on our website

www.sureshtaxation.com