

**CASE STUDY FOR OUTWARD & INWARD SUPPLIES  
ANNUAL RETURN IN FORM GSTR-9**

**ADVOCATE FORUM  
NEW DELHI**

**10<sup>th</sup> AUGUST-2019**

**CASE STUDY FOR OUTWARD & INWARD SUPPLIES**

**PPT prepared on 10/08/2019**

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# GENERAL INFORMATION

- Annual Return was Inserted vide Notification No. 39/2018-Central Taxes Dated 04.09.2018 which was supposed to be filled on the basis of data filed in the Returns only
- Most of tables contains auto populated data but the same is for convenience purpose but needs to be checked form books of accounts.
- Thereafter Annual Return was Substituted vide Notification No. 74/2018-Central Tax Dated 31.12.2018 and now details are to be filled which are available in the Books of Accounts
- 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

# GENERAL INFORMATION

- There are 19 Tables in 6 parts of Annual Returns
- Table No. 4 deals with taxable outward supply and Table 5 deals with exempted supply.
- Table No. 6 Input Tax Claim and Table 7 for ITC reversal and Table 8 for basic information and comparison related to ITC.
- Table 9 shows Tax Payment in Cash as well as set off thru ITC of the Transactions shown in Table, 4, 6 & 7.
- Table 10, 11,12 & 13 for transactions related to 2017-18 but shown in 2018-19
- Table 14 shows tax payments in cash as well as set off thru ITC of the Transactions shown in Table 10,11,12 & 13

# GENERAL INFORMATION

- Annual Return once filed can not be revised
- Each Registered dealer who are liable to file GSTR-1 & 3B are liable to file Annual Return
- No Threshold Even NIL Turnover dealer has to file it.
- All condition must fulfilled for NIL Filer
- Liability Can be discharge through DRC-03 in cash.
- ITC can not be claimed through Annual Return.

# GENERAL INFORMATION

- 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.

# GENERAL INFORMATION

- 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%
- 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.

# GENERAL INFORMATION

- 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.

# GENERAL INFORMATION

- 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)**

- ITC claim of 2017-18 but shown in 2018-19 shall be reported in Table 8C & 13 of FORM GSTR-9.
- 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
- 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)**

- 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.
- 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.
- 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.

## CASE STUDY NO. 1

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,00,000/-		1,00,000/-	
TAX	18,000/-		18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE- 4	1,00,000/-	TABLE-9	18,000/-	NOTHING

## CASE STUDY NO. 2

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER		1,00,000/-		1,00,000/-
TAX		18,000/-		18,000/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE-10	1,00,000/-	TABLE-14	18,000/-	INSERT

**CASE STUDY NO. 3**

**AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)**

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	80,000/-	20,000/-	80,000/-	20,000/-
TAX	14,400/-	3,600/-	14,400/-	3,600/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	80,000/-	TABLE-9	14,400/-	NOTHING
TABLE -10	20,000/-	TABLE-14	3,600/-	INSERT

**CASE STUDY NO. 4**

**AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)**

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	80,000/-			
TAX	14,400/-			

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE-9	18,000/-	RECTIFY

**Pay Rs. 3,600/- through DRC-03**

**CASE STUDY NO. 5**

**AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)**

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER				
TAX				

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE-9	18,000/-	RECTIFY

**Pay Rs. 18,000/- through DRC-03**

**CASE STUDY NO. 6**

**AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)**

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	90,000/-		1,00,000/-	
TAX	16,200/-		18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE-9	18,000/-	RECTIFY

**Pay Rs. 1,800/- through DRC-03**

## CASE STUDY NO. 7

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	90,000/-	10,000/-	1,00,000/-	
TAX	16,200/-	1,800/-	18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	90,000/-	TABLE -9	16,200/-	NOTHING
TABLE -10	10,000/-	TABLE -14	1,800/-	INSERT

**CASE STUDY NO. 8**

**AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)**

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,00,000/-		1,10,000/-	
TAX	18,000/-		19,800/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE -9	18,000/-	NOTHING

**CASE STUDY NO. 9**

**AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)**

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,00,000/-		1,00,000/-	
TAX			18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE -9	18,000/-	RECTIFY

**Pay Rs. 18,000/- through DRC-03**

## CASE STUDY NO. 10

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,10,000/-	-10,000/-	1,00,000/-	
TAX	19,800/-	-1,800/-	18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,10,000/-	TABLE -9	19,800/-	NOTHING
TABLE -11	(-)10,000/-	TABLE -14	(-)1,800/-	INSERT

## CASE STUDY NO. 11

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,10,000/-		1,00,000/-	
TAX	19,800/-		18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE -9	18,000/-	RECTIFY

**Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head "Excess tax erroneously deposited" File RFD-01 and give print out of table 4 & 9 of Annual Return.**

## CASE STUDY NO. 12

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	60,000/-	50,000/-	1,00,000/-	
TAX	10,800/-	9,000/-	18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	50,000/-	TABLE -9	9,000/-	RECTIFY
TABLE -10	50,000/-	TABLE -14	9,000/-	INSERT

**Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head "Excess tax erroneously deposited" File RFD-01 and give print out of table 4 & 9 of Annual Return. (Option -1)**

## CASE STUDY NO. 13

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	60,000/-	50,000/-	1,00,000/-	
TAX	10,800/-	9,000/-	18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	60,000/-	TABLE -9	10,800/-	NOTHING
TABLE -10	40,000/-	TABLE -14	7,200/-	INSERT

**Since 19,800/- deposit in GSTR 3B and not corrected and hence Balance carry over can be taken in current month of 2019-20 and accordingly reconcile 2017-18, 2018-19 and 2019-20. or otherwise claimed Refund in 2018-19 and do not carry over in 2019-20. (Option -2)**

## CASE STUDY NO. 14

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	40,000/-	50,000/-	40,000/-	50,000/-
TAX	10,800/-	9,000/-	7,200/-	9,000/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	50,000/-	TABLE -9	9,000/-	RECTIFY
TABLE -10	50,000/-	TABLE -14	9,000/-	INSERT

**Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head "Excess tax erroneously deposited" File RFD-01 and give print out of table 4 & 9 of Annual Return.**

## CASE STUDY NO. 15

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	40,000/-	50,000/-	40,000/-	50,000/-
TAX	10,800/-	7,200/-	7,200/-	9,000/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	50,000/-	TABLE -9	10,800/-	RECTIFY
TABLE -10	50,000/-	TABLE -14	7,200/-	INSERT

**Turnover corrected in Table 4 & 10 AND Tax payable shown in 9 & 14 as above.**

## CASE STUDY NO. 16

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	50,000/-	50,000/-	50,000/-	50,000/-
TAX	9,000/-	7,200/-	9,000/-	9,000/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	50,000/-	TABLE -9	9,000/-	NOTHING
TABLE -10	50,000/-	TABLE -14	7,200/-	INSERT

**Deposit Rs. 1,800/-through DRC-03.**

# GENERAL INFORMATION

- 6A → ITC claimed during the year (Auto)
- 7H → Other Reversal
- 8A → ITC as per GSTR 2A (Auto)
- 8C → ITC of 17-18 claimed in 18-19
- 8E\* → ITC available but not availed
- 8K → ITC lapsed from \*8E
- 12 → ITC of 17-18 Reversed in 18-19
- 13 → ITC of 17-18 Availed in 18-19

## CASE STUDY NO. 1

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	18,000/-	NIL

ITC LESS TAKEN EARLIER BUT CORRECTED IN 2017-18 ITSELF

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A Rs. 18,000/-	Showing Both Earlier and subsequent ITC

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 18,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	ALL TALLY

## CASE STUDY NO. 2

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	10,000/-	8,000/-

ITC LESS TAKEN EARLIER BUT CORRECTED IN 2018-19

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A Rs. 10,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 10,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	AS SHOWN IN 2017-18
2	Now show in Table 13 Rs. 8,000/-	ITC 2017-18 Aailed in 2018-19
3	Now show in 8C Rs. 8,000/-	ITC 2017-18 Claimed in 2018-19

## CASE STUDY NO. 3

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	NIL	NIL

### ITC NOT TAKEN IN RETURNS

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A Rs. NIL	As Not Claimed in 3B of 2017-18 or 2018-19

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Now show in Table 8E Rs. 18,000/- and will Automatically lapsed in 8K	Because Auto Populated DATA is coming in 8A
2	Column 8E = ITC Available but not Availed	

## CASE STUDY NO. 4

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	= 20,000/- (-) 2000/-	NIL

ITC CLAIMED EXCESS IN 2017-18 AND RECTIFIED SUBSIQUENTLY IN 2017-18 ITSELF

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show Rs. 2,000/- in 7H	Other Reversal 2017-18

## CASE STUDY NO. 5

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	20,000/-	(-) 2,000/-

ITC CLAIMED EXCESS IN 2017-18 AND RECTIFIED SUBSEQUENTLY IN 2018-19

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show Rs. 2,000/- in Table 12	ITC 2017-18 Reversed in 2018-19

## CASE STUDY NO. 6

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	20,000/-	NIL

ITC CLAIMED EXCESS IN 2017-18 BUT NOT CORRECTED LATER ON

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A Rs. 20,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show Rs. 2,000/- in 7H	Reversal of 2017-18
3	Pay through DRC-03	NOW PAY TAXES WITH INTEREST

## CASE STUDY NO. 7

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT (SGST+CGST)	2017-18 (IGST)	2018-19
1,00,000/-	18,000/-	18,000/-	NIL

IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT LATER ON CORRECTED IN SUBSEQUENT MONTH OF 2017-18 ITSELF

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A IGST Rs. 18,000/-	As Claimed in 3B of 2017-18
2	Auto Populated Data in 6A SGST + CGST Rs. 18,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 20,000/- SGST+ CGST (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
1	CLAIM IN 6B Rs. 20,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
3	Now show Rs. (-)18,000/- in IGST in 7H	Reversal of 2017-18

## CASE STUDY NO. 8

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT (SGST+CGST)	2017-18	2018-19
1,00,000/-	18,000/-	IGST 18,000/-	(-) IGST 18,000/- (+) SGST & CGST Rs. 18,000/-

IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT LATER ON CORRECTED IN SUBSEQUENT YEAR 2018-19

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A IGST Rs. 18,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 18,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show Rs. (-)18,000/- in IGST in Table 12	ITC 2017-18 Reversal in 2018-19
3	Now show Rs. 18,000/- in SGST + CGST in Table 13 & 8C	As shown in GSTR-3B OF 2018-19 ITC CLAIMED 2017-18 AVAILED IN 2018-19

## CASE STUDY NO. 9

### AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)

PURCHASES	INPUT (SGST+CGST)	2017-18	2018-19
1,00,000/-	18,000/-	IGST 18,000/-	

IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT NOT CORRECTED

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A IGST Rs. 18,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 18,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show IGST Rs. (-) 18,000/- in Table 7H and Deposit through DRC-03	Other Reversal
3	Now Cannot claimed SGST + CGST as Time barred	

# GENERAL INFORMATION

- Reconciliation of ITC as claimed in GSTR-3B as well as shown in 2A on the basis of suppliers returns.

## CASE STUDY NO. 1

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	18,000/-	NIL	18,000/-	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	18,000/-	TABLE 8A	18,000/-

NO	NOW FILL UP IN GSTR 9	REMARKS
1	NO TREATMENT	-----

## CASE STUDY NO. 2

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	10,000/-	8,000/-	18,000/-	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	10,000/-	TABLE 8A	18,000/-

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Now Show Rs. 8,000/- in Table 13 and 8C	ITC of 2017-18 availed in 2018-19

### CASE STUDY NO. 3

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	20,000/-	NIL	18,000/-	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	20,000/-	TABLE 8A	18,000/-

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Now Reduced reversal Rs. 2,000/- in 7H	Other Reversal
2	Pay Rs. 2,000/- Through DRC-03	Pay Tax with Interest

## CASE STUDY NO. 4

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	18,000/-	NIL	NIL	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	18,000/-	TABLE 8A	NIL

NO	NOW FILL UP IN GSTR 9	REMARKS
1	No Treatment	If Section 16(2) Satisfied

## CASE STUDY NO. 5

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	10,000/-	8,000/-	NIL	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	10,000/-	TABLE 8A	NIL

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Show Rs. 8,000/- in Table 13 and 8C	ITC of 2017-18 Claimed in 2018-19
2	Eligible if claimed up to Sep-2018 other wise must appear in 2A, otherwise not allowed if not in 2A.	

## CASE STUDY NO. 6

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	NIL	NIL	18,000/-	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	NIL	TABLE 8A	18,000/-

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Show Rs. 18,000/- in 8E	ITC Available But Not Availed
2	Ultimately it will lapsed in 8K	Lapsed ITC

# GSTR Annual Return in GSTR-9

Table No.	Content of Details	Part No.
1	Basic Details - Financial Year	1
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	
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-3 (Details of ITC claimed)

6	Description	Type	CGST	SGST	IGST	CESS	Form	Table
6I	Sub-total (6B to 6H above) because 6A is a Auto populated Figures							
6J	<b>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)</b>							
6K	TRAN-1 Claimed						Electronics Credit Ledger	
6L	TRAN-2 Claimed						Electronic Credit Ledger	
6M	<b>Any Other ITC availed but not specified</b>						ITC-01/02	ITC-01/02
6N	Sub-total (K to M above) (Only Transitional Claim + Other ITC)							
6O	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

8	OTHER ITC RELATED INFORMATIONS	CGST	SGST	IGST	CESS	Form	Table	Period
8A	ITC AS PER GSTR-2A	<Auto>	<Auto>	<Auto>	<Auto>			July-17 to March-18
8B	ITC AS PER GSTR-3B	<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)					Table 13 & 12	Table 13 & 12	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>			





## 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**

	<b>Details</b>	<b>Taxable Value</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>CESS</b>
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	HSN wise summary of Sales									
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	CESS	GSTR-1	Table-12
18	HSN wise summary of Purchases									
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	CESS		
19	Late fee payable and paid									
	Description				Payable		Paid			
19A	CGST									
19B	SGST									

**Any Question Please**

**SURESH AGGARWAL**

*Thank You!*



SURESH AGGARWAL

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