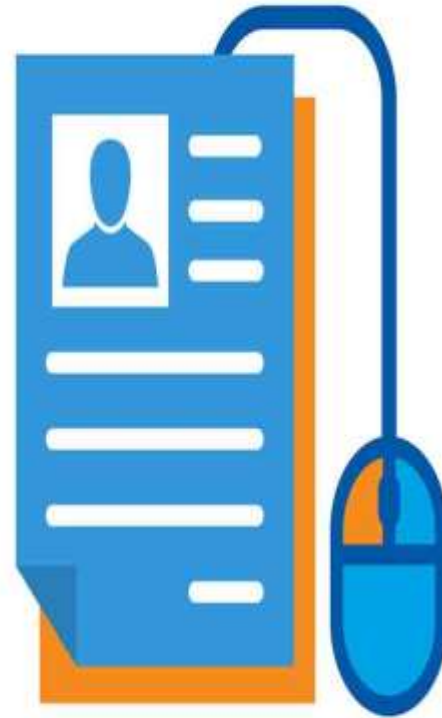


# Rajput Jain & Associates

## Chartered Accountant

RJA



# GST

## GST ANNUAL RETURN

New Delhi/ Mumbai / Varanasi / Noida/ Faridkot

# PRESENTATION PLAN



**Legislative  
Provisions  
Associated  
with filing of  
Annual Returns**

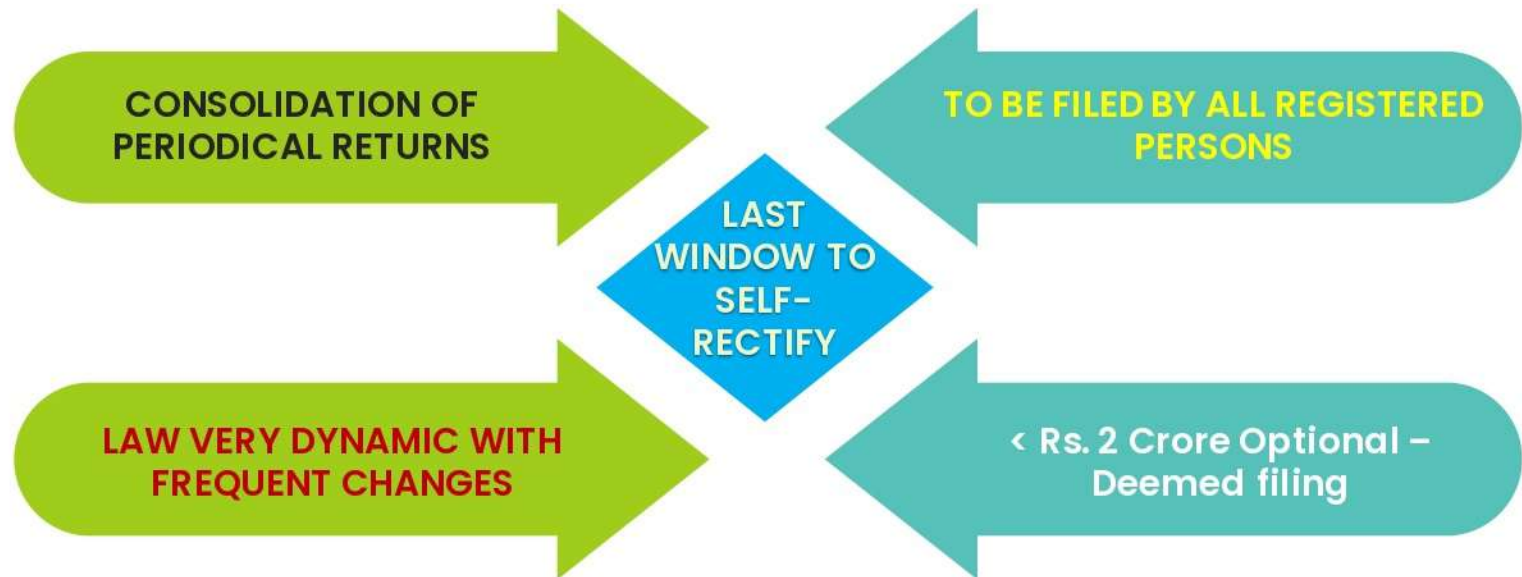
**Who is  
required to  
file the AR &  
What are  
Mandatory  
Optional  
Fields**

**From where  
does the data  
gets captured  
and can it be  
edited**

**Exposure to  
Portal /  
Discussions/  
Q & A**

# OBJECTIVES

Government has announced for annual return to be filed under Goods & Service tax Act.



**It consists of details regarding the supplies made and received during the year under different tax heads i.e. CGST, SGST and IGST.**

# GST Annual Return: 4-Types

## GSTR-9A

- To be filed by Composition Taxable Persons
- who have filed GSTR 4 during the financial year.

GST-CMP-08

## GSTR-9B

- To be filed by e-commerce companies operating in India.
- who have filed GSTR 8 during the financial year.

## GSTR-9C

- Reconciliation statement to be filed by the taxpayers whose annual turnover exceeds Rs 2 crores during the financial year
- Copy of the accounts audited along with a reconciliation statement of the tax paid and tax due to be attached with this return.

## GSTR-9

- To be filed by the Regular Taxpayers.
- Who have filed **GSTR 1**, ~~GSTR 2 &~~ GSTR-3 (GSTR-3B) during the financial year.

# AUTHORITY

**Section 35(1) &  
Rule 56 mandates  
maintenance of  
Certain records.**

- 1) Section 44 of CGST /SGST ACT .
- 2) Rule 80 of CGST/SGST Rules 2017.

**Production  
Register /  
Outward /  
Inward / Stock,  
Exports / ITC  
availed etc.,.**



## Format of AR

N.No: 39/2018-CT,  
dt: 04-09-2018

**All should be Synchronous & value  
should match**

**If they do not match there can be  
two scenarios**

- Tax not paid to Government – Use DRC-03
- Tax paid in Excess – File GST RFD-01

**Details given in  
GSTR-1 & GSTR-3B.**



# PURPOSE

## Annual Returns

**It consolidates the information furnished in the returns during the year and that Annual GST Return (GSTR 9) is a consolidation of returns filed on reconciliation with books of accounts.**



**Annual Return is not for rectification of errors, but it is summarization of all monthly/quarterly returns filed into a single return.**

# Who must file GSTR-9?

- 1) Section 44 of CGST /SGST ACT .
- 2) Rule 80 of CGST/SGST Rules 2017.

**A registered person who is a normal taxpayer including SEZ units and SEZ developers.**

**A taxpayer who transitioned from VAT to GST in the Previous financial year of GST implementation.**

**A composition taxpayer who opted out of the scheme in the middle of the year and continues to be registered under GST.**

## Composition to Normal Transition

1. **GSTR- 4 for the period as Composition period.**
2. **GSTR- 9 for the period as Normal Registrant.**

# Who is not required file GSTR-9?

ANY PERSON NOTIFIED BY THE GOVERNMENT NOT REQUIRED TO FILE THE RETURN

**Input Service  
Distributors**

**Persons  
paying tax  
under Sec.  
51/52**

- 
- 1) Section 44 of CGST /SGST ACT .  
2) Rule 80 of CGST/SGST Rules 2017.

**CTP / NRTP**

**Govt. whose  
accounts are  
audited by  
C&AG**



# Important Points

Wrong Details in the Annual Returns will attract Tax demands and leave long term Litigations



No Annual Returns  
for those whose  
AATO is upto Rs.2  
Crores in PFY  
No Separate  
Threshold for  
Special category  
States



Cancelled Registrants  
should also file AR  
unless he has filed  
GSTR-10 before 31<sup>st</sup>  
March



GSTR-9 once filed  
cannot be revised



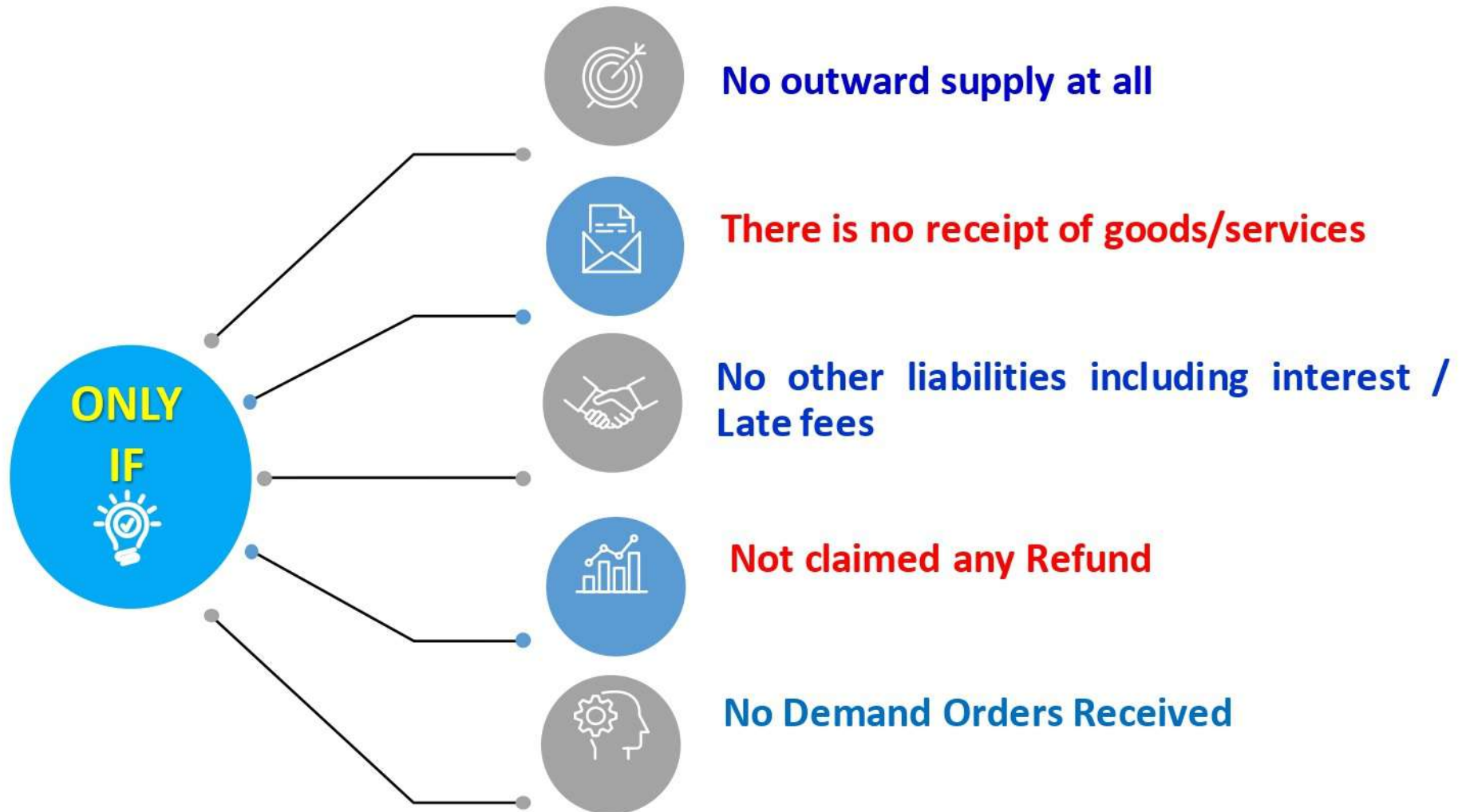
NIL Annual Returns  
to be filed for those  
GSTINs (Filing of  
Annual return is  
GSTNwise) if the  
AATO has exceeded  
the Threshold limit  
for the PAN

The Annual Return for 2021-22 shall be filed by 31<sup>st</sup> December 2022.

Extension of Due Date ?



# NIL Return



Choose whether you want to file Nil return for the financial year by simply clicking 'Yes' or 'No'.

# NIL Return



## Goods and Services Tax

[Dashboard](#)[Services ▾](#)[GST Law](#)[Downloads ▾](#)[Search Taxpayer ▾](#)[Help ▾](#)[e-Way Bill System](#)[Dashboard](#) > [Annual Return](#) > [GSTR9](#)[English](#)

### GSTR-9 Annual return for Normal taxpayers

GSTIN -

Legal Name - |

Trade Name -

Status - Not Filed

FY -

Due Date

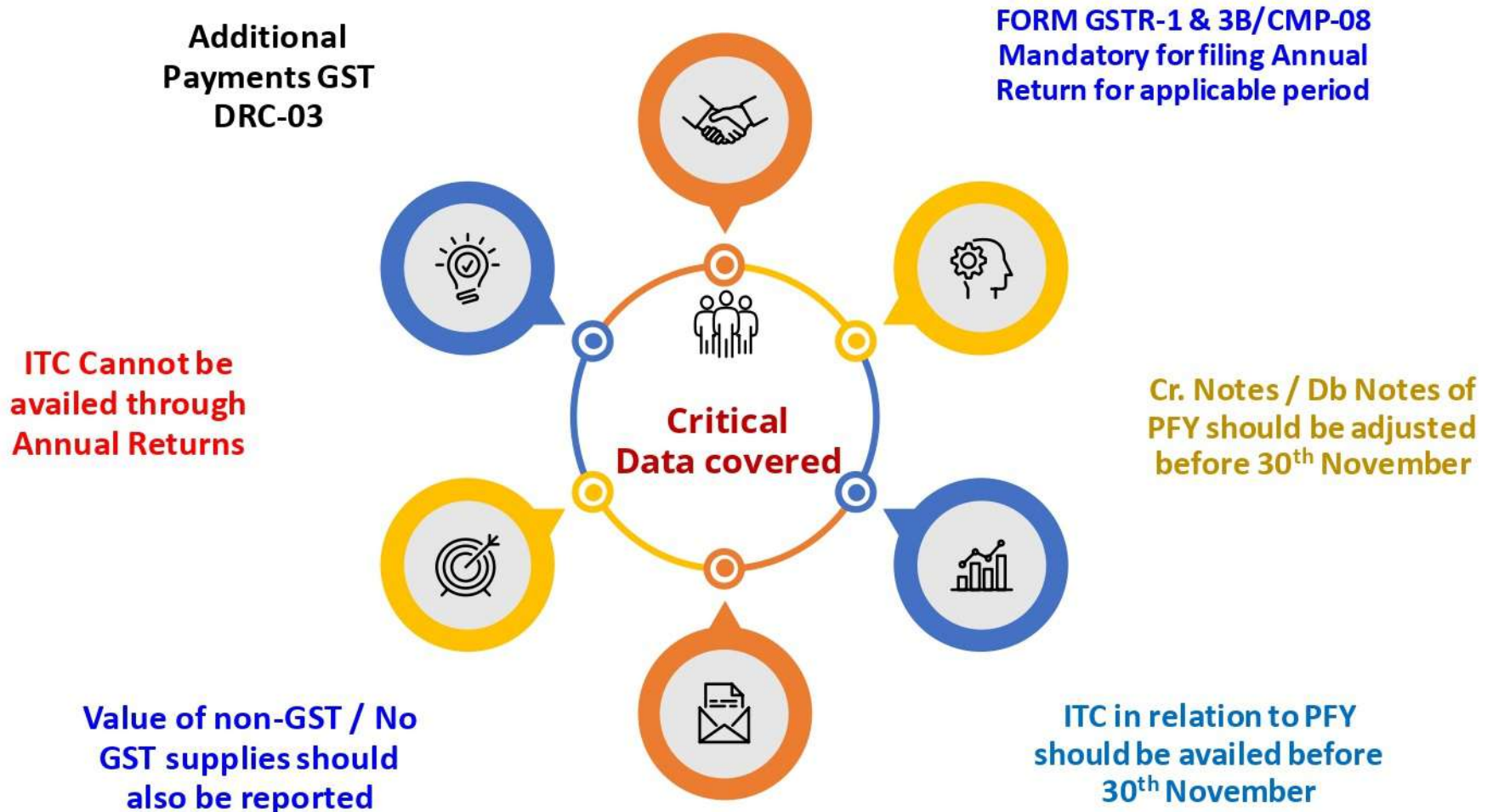
Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	<p>Do you want to file a Nil return? *</p> <p><b>Note:</b> Nil return can be filed for the Financial year, if you have: -</p> <ul style="list-style-type: none"><li>• NOT made any outward supply (commonly known as sale); AND</li><li>• NOT received any goods/services (commonly known as purchase); AND</li><li>• NO other liability to report; AND</li><li>• NOT claimed any credit; AND</li><li>• NOT claimed any refund; AND</li><li>• NOT received any order creating demand</li></ul>	<div><input type="radio"/> Yes <input checked="" type="radio"/> No</div>

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

[BACK TO FILE RETURNS](#)[NEXT](#)

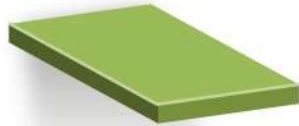
# More Important Points



**Taxpayer must have active GSTIN during the relevant financial year**

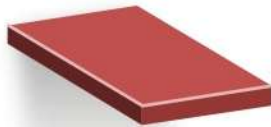


# Consequence of Failure to file Annual Returns



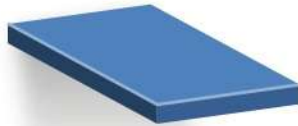
01

Notice to defaulter under Section 46 for Non-Filing of Annual Return



02

Late Fee @ Rs.100/- per day under each ACT i.e. Rs.200/- per day subject to a maximum of 0.25% of State Turnover. (i.e. Rs. 200/- per day (or) 0.50% of STO Max.)



03

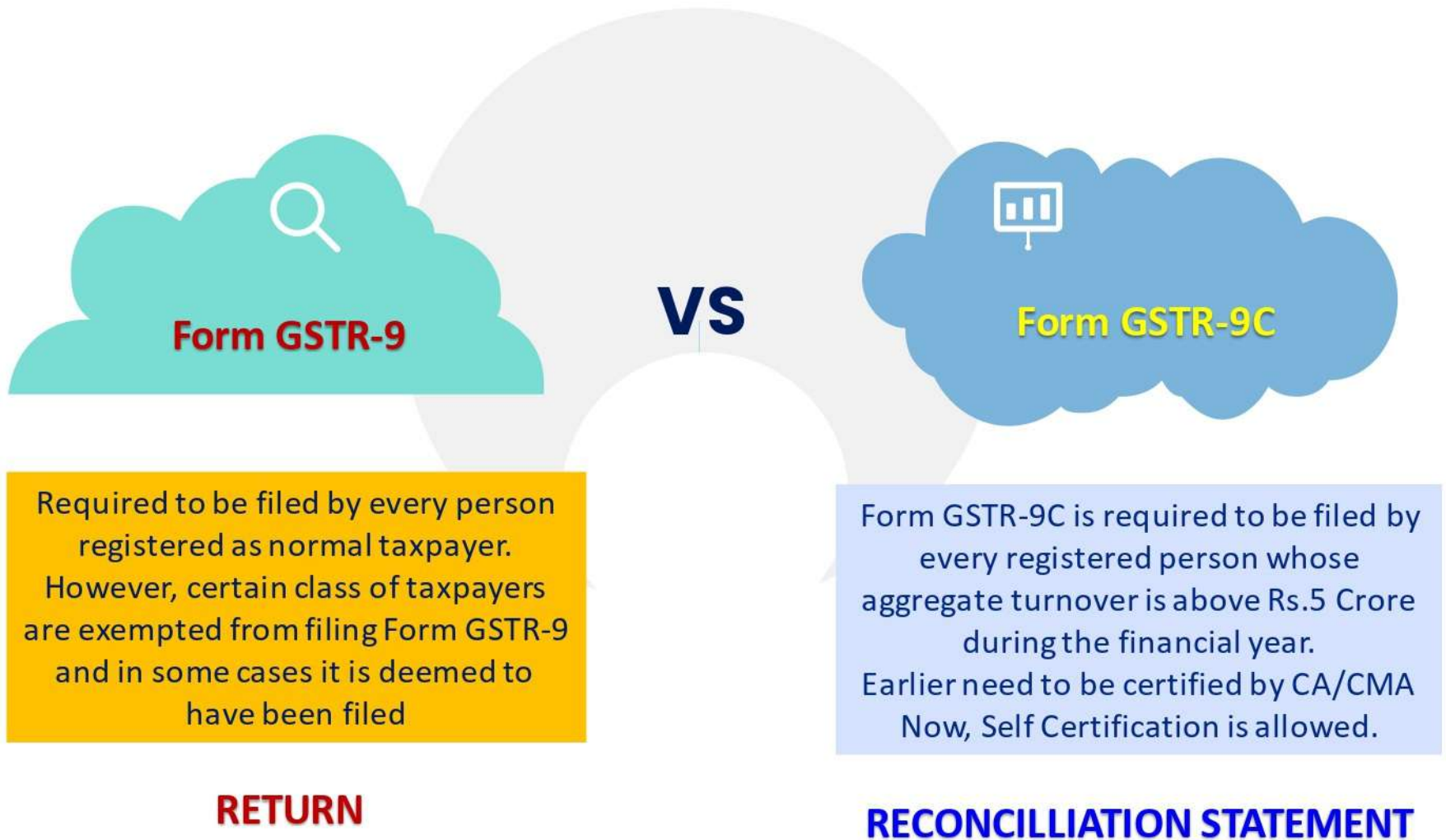
General Penalty under Section 125 a Maximum of Rs. 25,000/- for each violation under each Act (i.e. 50,000/-)



More than anything else it is **LAST** Opportunity to Reconcile the errors else it will become a **LOST** opportunity



# Difference Between GSTR-9 & GSTR-9C



# Snapshot of GSTR-9

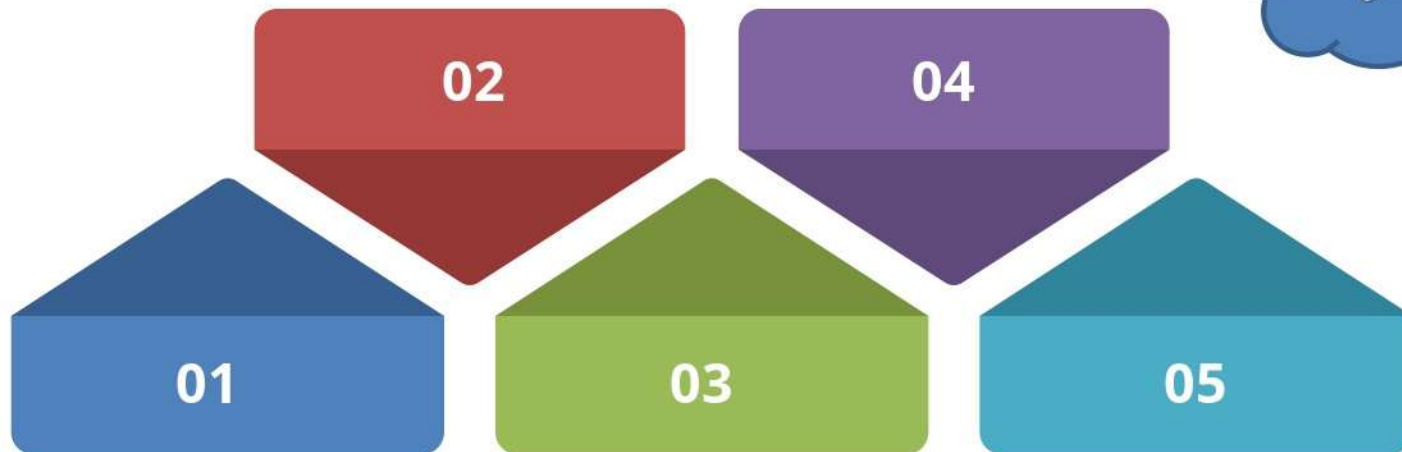
<b>Part-I</b>	<b>Basic Details</b>
<b>Part-II</b>	It consists of <b><u>details of Inward and Outward supplies made</u></b> during the particular financial year for which the return is being filed. In short, this part contains <b><u>a consolidated data of all the supplies</u></b> reported by the taxpayer in all his/her returns filed during that year. It has been divided into various sections and tables.
<b>Part-III</b>	This section will contain the <b><u>details of ITC availed</u></b> as declared in returns filed during the financial year.
<b>Part-IV</b>	Details of <b><u>tax paid as declared in returns</u></b> filed during the financial year
<b>Part-V</b>	Particulars of the <b><u>transactions for the previous FY declared in returns of April to September of current FY</u></b> or up to date of filing of annual return of previous FY whichever is earlier
<b>Part-VI</b>	<b>Particulars of Demands and Refunds.</b>

# Details required to be filled in the GSTR-9

Disclosure of Annual Supplies, bifurcating between Taxable and Non-Taxable Activities

On the purchase side, the annual value of inward supplies and ITC availed thereon is to be revealed.

Required to provide/ update details only in those tables which are relevant to ONE'S business.



**VI parts and 19 sections**

Annual value of inward supplies and ITC availed thereon is to be revealed.

Total tax paid including ITC that needs to be reversed due to ineligibility is to be entered.



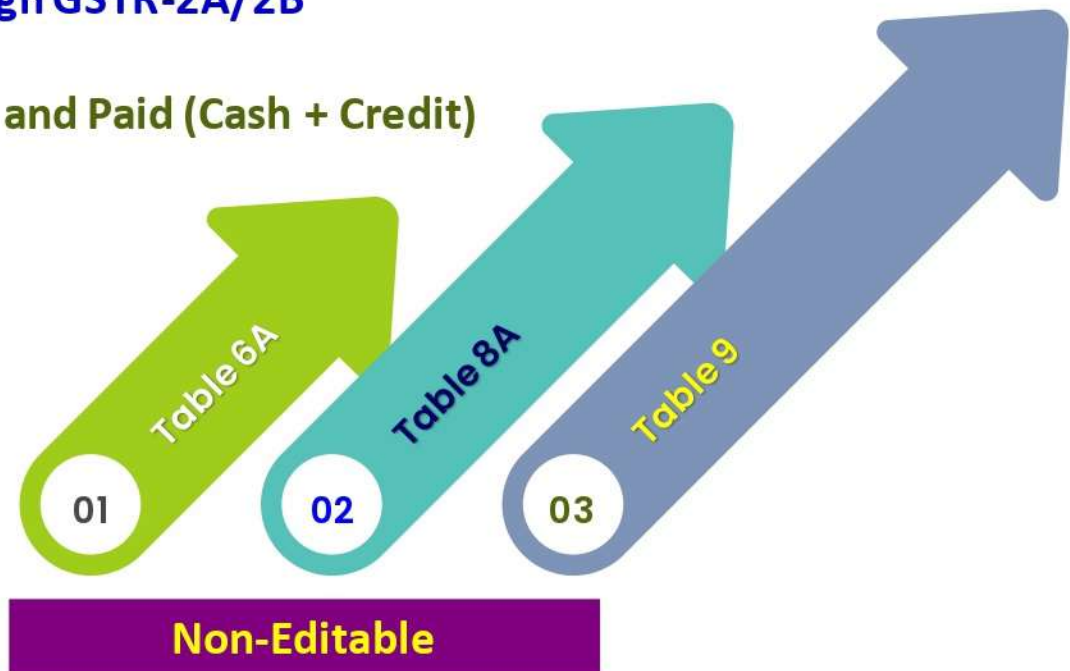
# Non-Editable Auto Population

**PORTAL PROVIDES TO DOWNLOAD SYSTEM COMPUTED SUMMARY**

**01. ITC benefits availed through GSTR-3B. (Table 4A)**

**02. ITC Auto Populated through GSTR-2A/2B**

**03. Tax liabilities determined and Paid (Cash + Credit)**



**BENEFIT TO EDIT IS TO ENTRE THE ACTUAL VALUES AFTER RECONCILLIATION**

# Information and Details GSTR-9

**GST Annual Return has been divided into 6 parts as shown below**

## **1) Part 1: Basic Information about Financial Year,**

GST Number, Business name / Trade name (if any) will have to be given.

## **2) Part 2: The information declared in Returns** filed during the Fin. Year

- Details about all Supplies, including RCM
- Advances on which GST is applicable and on which GST is not applicable
- Zero Rated Supplies, on payment
- Supplies made to Special Economic Zone along with their Taxable value, CGST, SGST and IGST respectively. And Deemed Exports
- The details of Debit notes and Credit notes have to be given.
- Details about Exempted, Nil Rated and Non GST Supplies also needs to be provided.



# Information and Details GSTR-9

**GST Annual Return has been divided into 6 parts as shown below-**

**Part 3: Details of ITC declared in the return** during the year have to be given. Herein, some details will be auto populated. Details about

- **Taxable Input goods, Capital goods and Services**
- **along with CGST, SGST and IGST from registered, Unregistered, RCM, Imports, SEZ, ISD etc.**
- **Details of TRAN-1 or TRAN-2 ITC availed / Reversal.**
- **ITC not availed after matching with GSTR 2A will also be declared.**

**Part 4: Details of Tax Paid during the year showing**

- **Tax payable, headwise**
- **ITC adjusted**
- **cash paid in the form of tax have to be given.**

# Information and Details GSTR-9

GST Annual Return has been divided into 6 parts as shown below-

**Part 5: Details of any Mistakes or Omissions** of Previous year which have been corrected during the period of April to September, 2022 i.e. in Current Year will also be mentioned. Likewise, the tax to be paid on it will also be mentioned.

**Part 6: Other information & Details as to-**

- **GST Demand & Refund details,**
- **Purchases made from Composition Dealer/ Sec:143**
- **HSN code wise Outward Supplies**
- **Late Fees payable or paid.**

# Information Mandatory in GSTR-9 for 2021-22

GSTR-9 Table	Details
<b>Table- 4I</b>	Credit Notes issued in respect of transactions specified in (B) to(E) above (-)
<b>Table- 4J</b>	Debit Notes issued in respect of transactions specified in (B) to(E) above (+)
<b>Table- 4K</b>	Supplies / tax declared through Amendments (+)
<b>Table- 4L</b>	Supplies / tax reduced through Amendments (-)
<b>Table- 5D</b>	Exempted/NIL Rate
<b>Table- 5F</b>	Non-GST supply
<b>Table 6(B)</b>	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) (Capital Good)
<b>Table 6(C)</b>	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed (Capital good)
<b>Table 6(D)</b>	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed
<b>Table 6(E)</b>	Import of goods (including supplies from SEZs)



## Information Mandatory in GSTR-9 for 2021-22

Table No	Details
Table 7(F)	Reversal of TRAN-I credit
Table 7(G)	Reversal of TRAN-II credit
Table 10	Supplies / tax declared through Amendments (+) (net of debit notes)
Table 11	Supplies / tax reduced through Amendments (-) (net of credit notes)
Table 12	Reversal of ITC availed during previous financial year
Table 13	ITC availed for the previous financial year.
Table 14	Differential tax paid on account of declaration in 10 & 11 above
Table 17	HSN Wise Summary of outward supplies

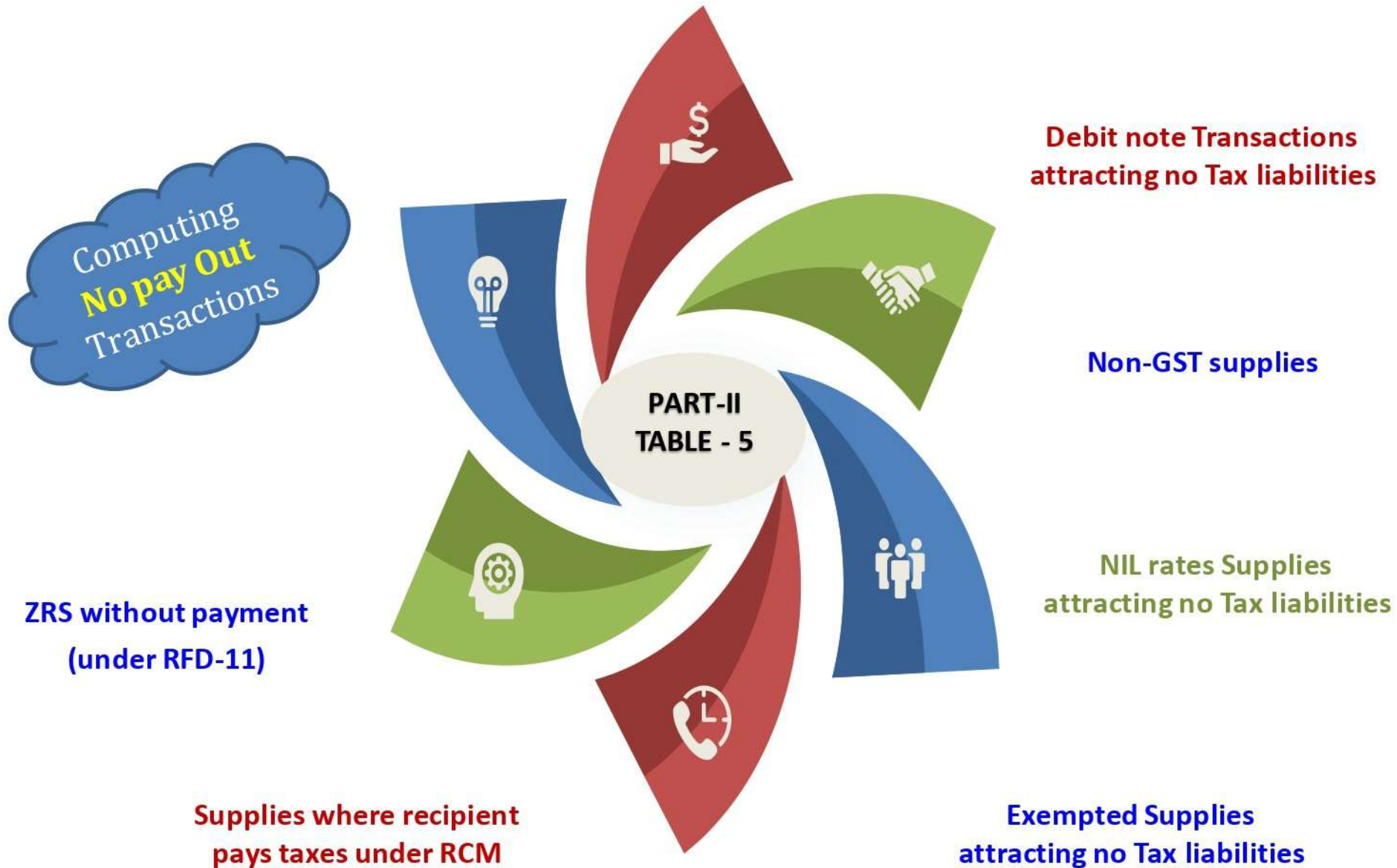
# Important Table Analysis



**Particulars of payout on Missed Supplies or amendments**



# Important Table Analysis



# Important Table Analysis

## PART-III DETAILS OF ITC AVAILED – **TABLE-6**



**Total Credit availed  
through GSTR-3B  
(Col:4A)  
(Non-Editable)**



**Inward Supplies  
liable for RCM  
(from URP also)**



**Import of Goods  
including SEZ**



**Import of Services**



**Credits from ISD**



**Amount of ITC  
Reclaimed**



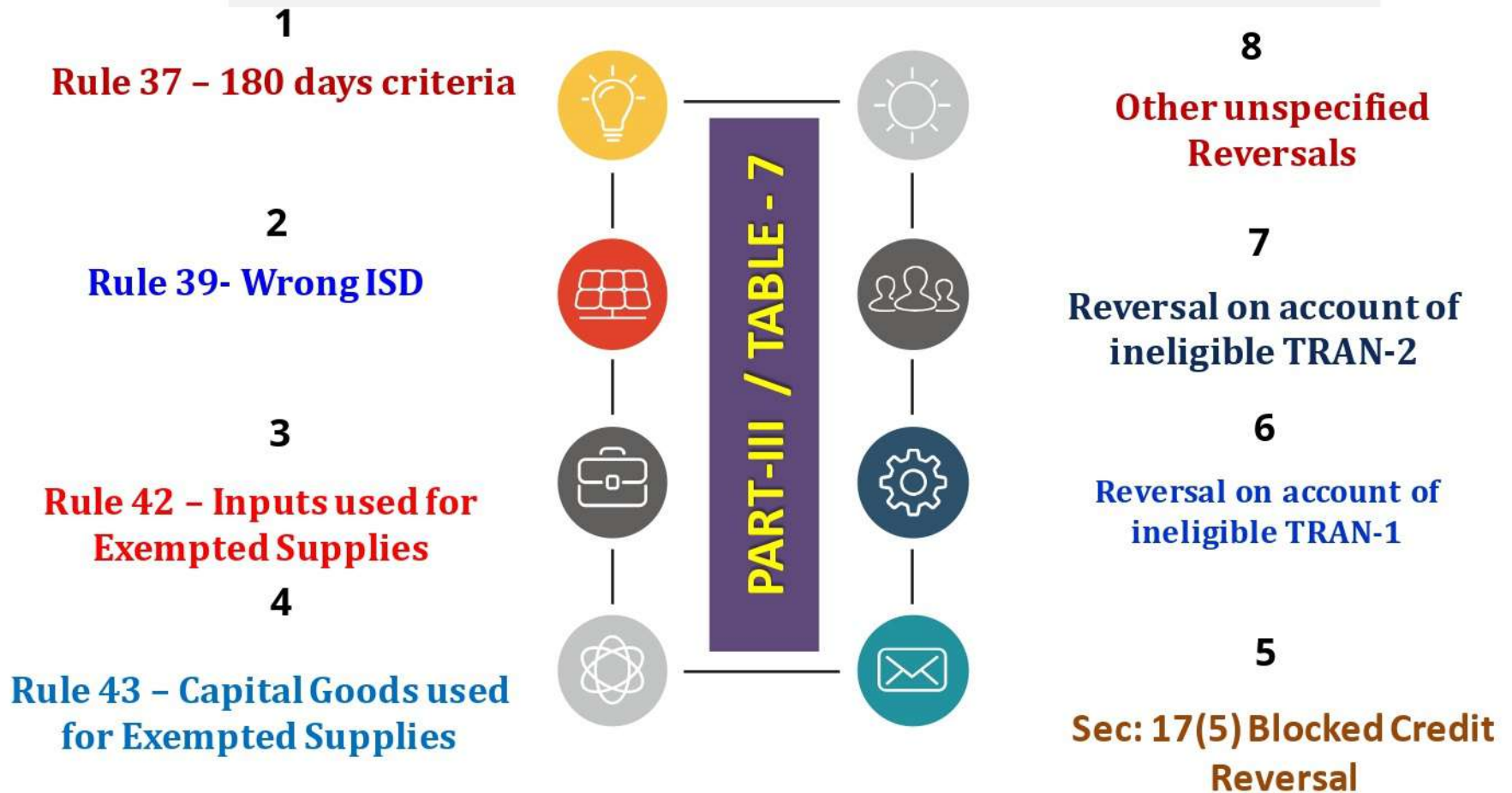
**Credits from  
Tran-1 / Tran-2**



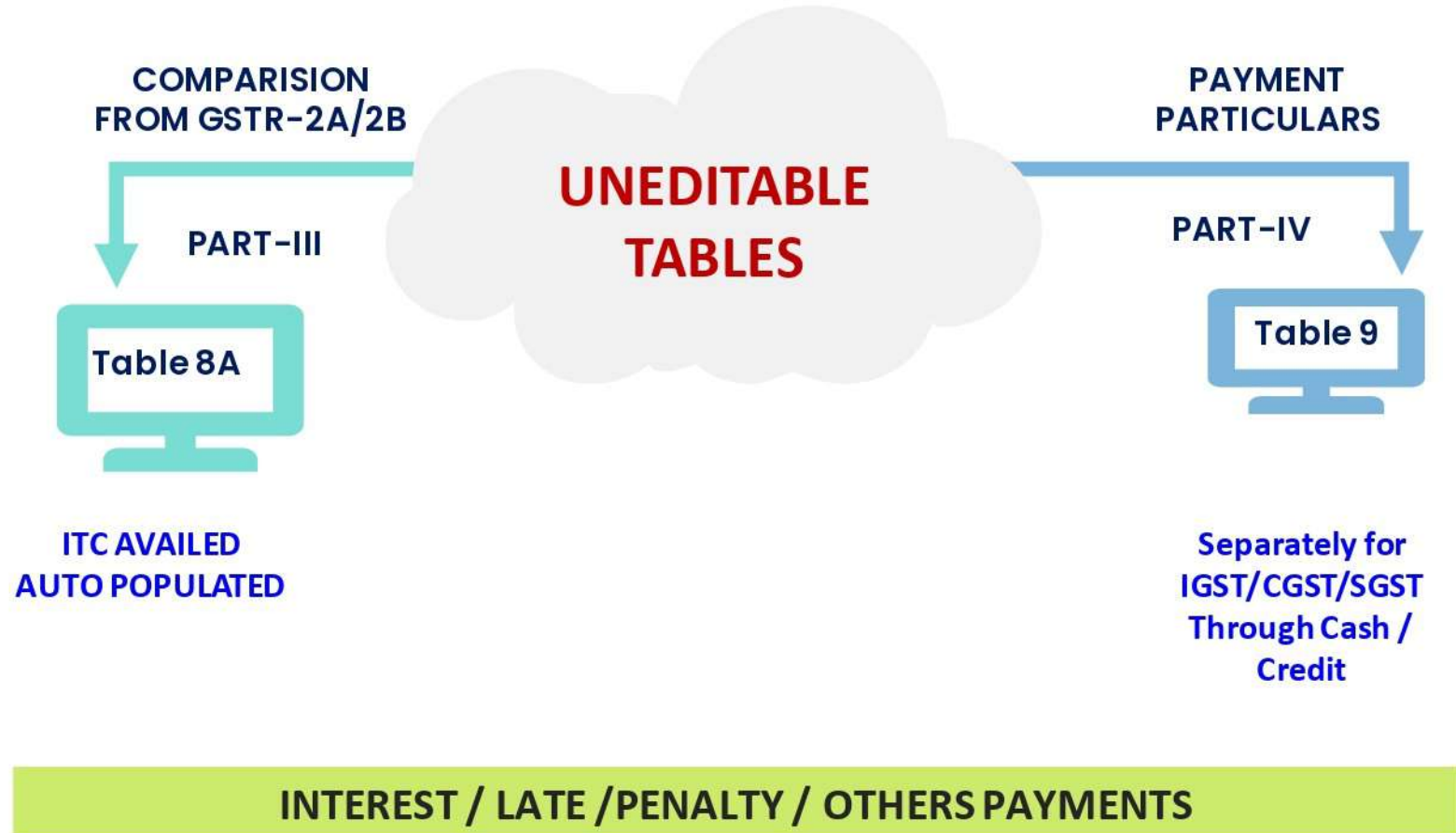
**Any other source of  
Credit but not  
specified**

# Important Table Analysis

## PART-III DETAILS OF INELIGIBLE ITC REVERSAL – **TABLE-7**



# OTHER TABLES





# Latest Amendments in GSTR 9 for FY 2021-22

**1. Table 4 (Tax payables)** – Revisions, credit notes, and debit notes could not be displayed as net figures in B2B, B2C, etc. now. Tables 4I to 4L are to be disclosed separately from FY 21-22.

**NEW**

**2. Table 5 (No-Tax payables)** – Exempted and Nil-rated would get consolidated in the 'Exempted' column. Table 5F – Non- GST (including No-Supplies) would be mentioned separately from FY 21-22.

**NEW**

**3. Table 17** – HSNwise summary of outward supplies information mandated from FY 2021-22 onwards. (GSTR 1 consolidated data can be used for table 17)

**NEW**

**4. HSN disclosures** are to be performed at a 6-digit level (when T/o > Rs. 5 crores) and 4-digit level (when T/o < Rs. 5 crores for B2B only)

**5. Clarification** that disclosures in GSTR 1 tables 9A, 9B & 9C must be disclosed in tables 10 & 11 of GSTR 9. (all changes through amendments)



## Latest Amendments in GSTR 9 for FY 2021-22

6. Table 7 – All ITC reversals might be consolidated beneath Table 7H, but TRAN reversals are to be displayed in a separate way.
7. Part V – Reversal/claim of Input tax credit in the former year might not be filled (T12 & T13)



8. Table 15 (Demands and Refunds)
9. Table 16 (Supplies from Composition/Deemed Supplies & Approval basis)
10. Table 18 – HSN wise summary of inward Supplies

# Step by Step Guide for filing GST 9

Login to [GST Portal](#) and go to 'Returns Dashboard' and click 'Annual Return'.



This screenshot shows the 'Returns Dashboard' of the GST Portal. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. Below this, a sub-menu contains 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'Returns' section is active, displaying a list of options: 'Returns Dashboard', 'Track Return Status', 'ITC Forms', 'View e-Filed Returns', 'Transition Forms', and 'Annual Return'. The 'Annual Return' option is highlighted with a red rectangular box.



This screenshot shows the 'File Annual Returns' page. The top navigation bar is identical to the previous one. Below it, the breadcrumb 'Dashboard > Annual Return' is visible, along with a language selector set to 'English'. The main heading is 'File Annual Returns'. A legend indicates that a red dot 'Indicates Mandatory Fields'. The 'Financial Year' field is marked as mandatory and has a dropdown menu currently showing '2017-18'. To the right of this field is a blue 'SEARCH' button.



This screenshot shows the 'GSTR9' section of the portal. It features a dark blue header with the text 'GSTR9'. Below the header, there are two buttons: 'PREPARE ONLINE' and 'PREPARE OFFLINE'. The 'PREPARE ONLINE' button is highlighted with a red rectangular box.

**Annual Return once filed cannot be revised**

# Computer Generated Return

If you choose 'No' to NIL returns, click on 'Next'

**Goods and Services Tax**Ranu Ahuja ▾

Dashboard ▾ Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System

Dashboard ▾ Annual Return ▾ GSTR9 English

GSTR-9 Annual return for Normal taxpayers ↻

GSTIN -  
Status - Not Filed

Legal Name -  
FY -

Trade Name -  
Due Date -

**Steps to prepare GSTR-9 return online**

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on '**Preview**' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1 SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

**The downloaded summaries will help taxpayers with the details to be provided in various tiles of GSTR-9.**

# STATUS

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
-----------	------------	---------	-------------	-------------------	--------	-------------------

Dashboard > Returns > File English

GSTIN - FY -	Legal Name - <b>Status - Filed</b>	Trade Name - Due Date -
-----------------	---------------------------------------	----------------------------

✔ GSTR9 of GSTIN [REDACTED] for the Return Period [REDACTED] has been successfully filed. The Acknowledgment Reference Number is AA070318000109L. The GSTR9 can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number.

**Note:** Filed GSTR-9 return can be downloaded in PDF format from GSTR-9 dashboard page. Click on Back button to go back to GSTR-9 dashboard page.

[Click here](#) to make payment through Form DRC-03, if any.

[BACK](#) [DOWNLOAD GSTR-9 DETAILS \(EXCEL\)](#)

In case, the records are processed with any error the taxpayer will receive a warning message which can be resolved by re-visiting the form and making corrections in tables reflecting the errors.



# Final Wrap Up

GSTR-9  
Cannot be  
Revised

Additional tax  
liability cannot  
be paid  
through GST  
Credit Ledger

Additional  
tax should be  
deposit  
through  
DRC-03

Last chance  
to rectify  
mistake done  
in GSTR-3B &  
GSTR-1

If due  
interest is  
not paid it  
can paid in  
GSTR-9

Auto  
populated  
form just we  
have to check  
and Submit

GSTR-9 due  
date is  
**31-12-2022**

Changes in auto  
populated  
figures more  
than 20% change  
will become Red

GSTR-9C Audit  
Report due  
date is

**31-12-2022**



Regular Dealer  
+  
Composition Dealer  
require to file GSTR-  
9 & 9A respectively

GSTR-9 is also  
mandatory for  
Nil Return  
dealers

Penalty / late Fee  
imposable in case  
of non-compliance

Individual  
filing of GSTR-  
9 for each and  
every  
STATE/UT



No Input  
Credit can be  
taken  
through  
GSTR-9

## GSTR-9 Filling not required by:

Casual Taxable Persons.  
E-Commerce Operators.

Non-Resident Persons.  
Composition Dealers.

## Wrap up

**Introduction to Return Process**

**Objectives, Authority & Sources**

**Editable / Non-Editable fields**

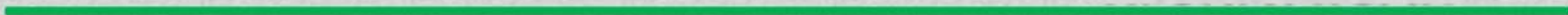
**Who is in / Who is out**

**Analysis of important tables**

**Portal Exposure**



**“The views expressed by the speaker in the presentation are for taxpayer awareness and educational purpose only and the attendees may refer to the legal text for understanding the details and the legal implications”**



RJA

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