

Interactive Workshop for CA Students on GST Annual Return



Presentation By –

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13th August, 2019

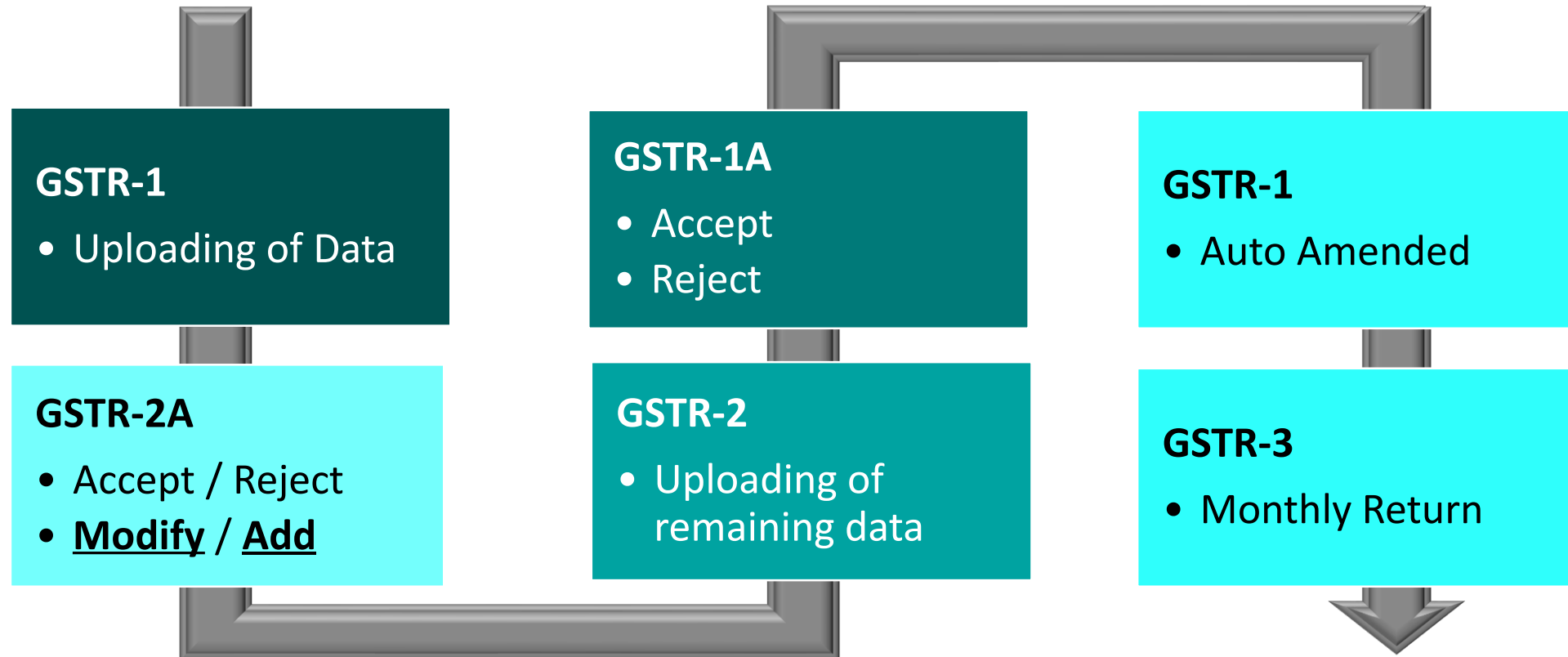
Agenda for Discussion

- **Basics of GST Returns filing mechanism and GSTR-9**
- **GSTR-9: Clause by Clause Analysis**
- **ITC mismatch issues: Reconciliation of GSTR-3B vs. GSTR-2A**
- **Q&A**

Furnishing of GST Returns – Returns Contemplated

Serial No.	Return	Purpose	To Be Filed By
1.	GSTR-1	Outward supplies made by the Taxpayer (other than compounding taxpayer & ISD)	10 th of the next month
2.	GSTR-2	Inward supplies received by the Taxpayer (other than compounding taxpayer & ISD)	15 th of the next month
3.	GSTR-3	Monthly Return (other than compounding taxpayer & ISD)	20 th of the next month
4.	GSTR-4	Quarterly Return for compounding Taxpayer	18 th of the month next to the quarter

Contemplated Flow of returns



Present GST Returns Mechanism

Active GST Returns

- **Form GSTR 3B:** Consolidated return for inward & outward supplies filed on monthly basis [Rule 61(5) of CGST Rules, 2017]
- **Form GSTR 1:** Details of outward supplies to be filed on monthly/quarterly basis

Suspended GST Returns

- **Form GSTR 2:** Details of inward supplies
- **Form GSTR 3:** Monthly return

*** Filing of GSTR-2 has been suspended as of now. However, taxpayers can view the details of tax invoices uploaded by its supplier in Form GSTR -2A.**

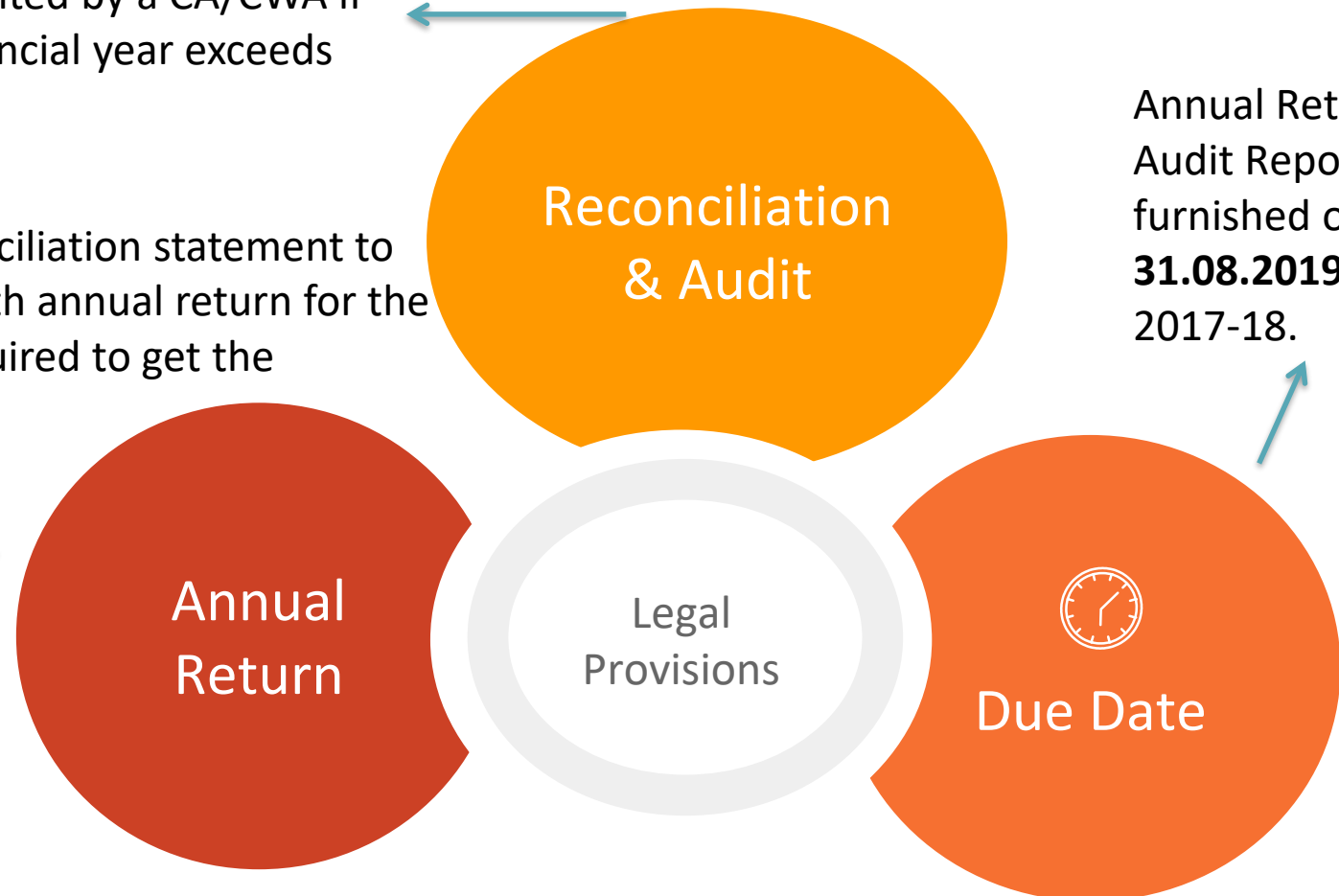
Legal Provisions & Requirement



Section 35(5): Requirement to get accounts and other records audited by a CA/CWA if **turnover** during a financial year exceeds prescribed limit.

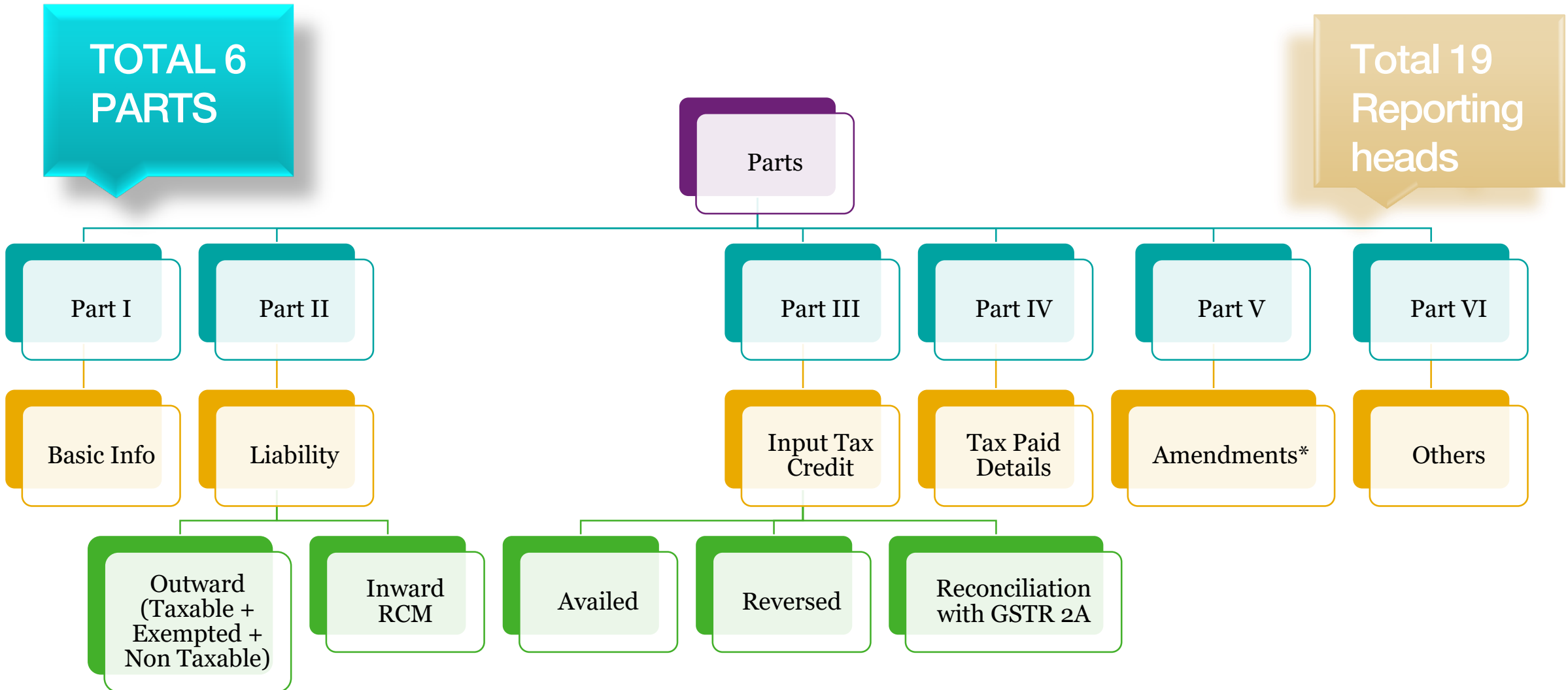
Section 44(2): A reconciliation statement to be furnished along with annual return for the registered person required to get the accounts audited.

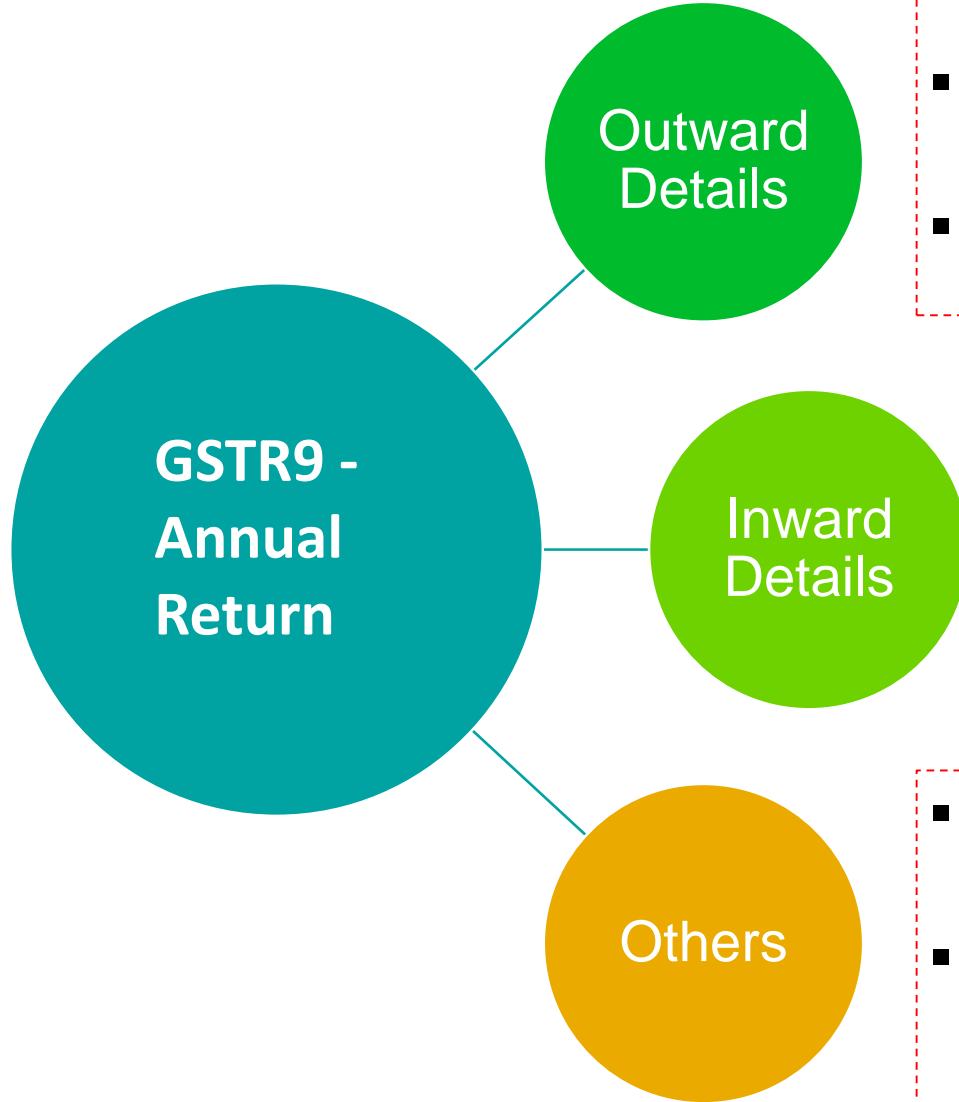
Section 44(1): A registered person is required to furnish an annual return.



Annual Return and Audit Report to be furnished on or before **31.08.2019** for the FY 2017-18.

FORM GSTR 9 : Overview





- **Table 4:** Details of Outward supplies & Inward Supplies on which tax is payable
- **Table 5:** Details of Outward supplies on which tax is not payable
- **Table 10 & 11:** Supplies/tax declared/reduced through Amendments

- **Table 6:** Details of ITC Availed
- **Table 7:** Details of ITC reversed
- **Table 8:** Reconciliation of ITC availed with GSTR 2A
- **Table 12 & 13:** Details of ITC availed/reversed through Amendments

- Basic Details, Details of Taxes Paid, Details of Demands and Refunds
- Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis.
- HSN wise summary of inward and outward supplies

Doubts about GST Annual Return?

Whether Annual Return required to be furnished compulsorily?

Yes

Except ISD, Casual & Non Resident TP

Whether Annual Return to be filed seperately for each registration?

Yes

Time Limit – Before 31st August, 2019

Is Vendor Reconciliation required for annual return?

Yes

Before due date of March 2019 return

Can Annual Return be amended?

No

No provision to amend return

Doubts about GST Annual Return?

Non GST/Exempt/Nil rated supply missed in GST return – Whether to be disclosed in annual return ?

Yes

Overlap between exempted and nil rated supply will not be seen adversely

Whether classification of ITC – Inputs, Input Service & Capital Goods?

Yes

Compulsorily to be done

Any errors in the GSTR 3B – Tax payment through Annual Return

Yes

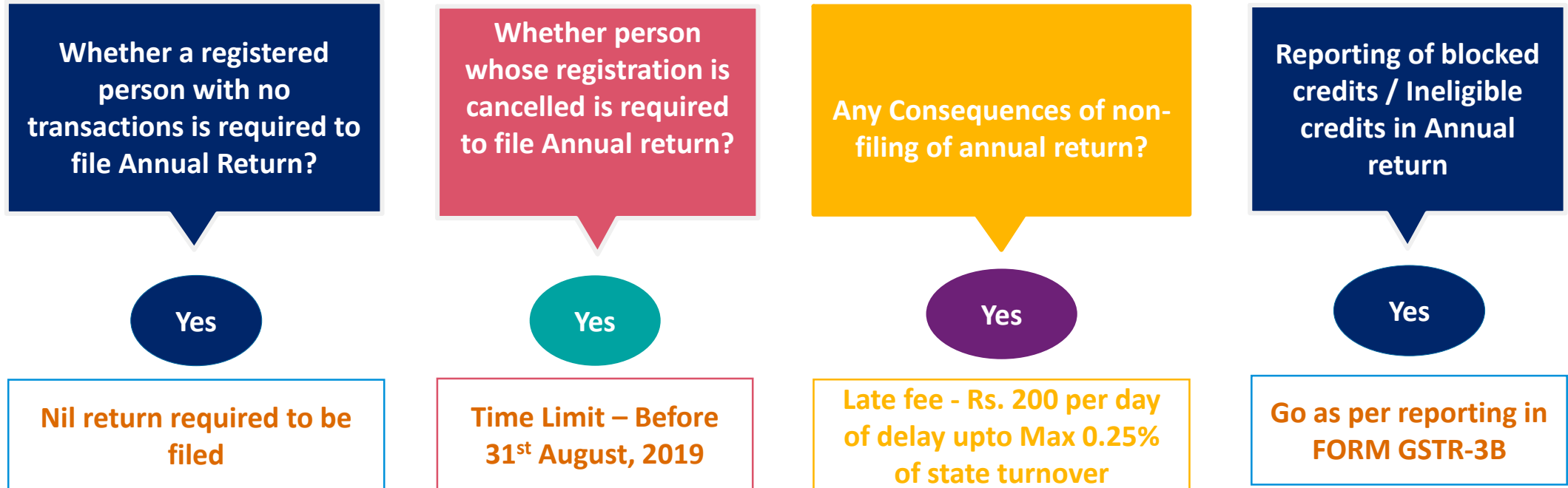
Required to pay through DRC-03

HSN wise summary to be given for inward supplies?

Yes

Only for those inward supplies whose value exceeds 10% of total inward supplies

Doubts about GST Annual Return?



FORM GSTR 9 : Clause by Clause Analysis

- ❖ GSTR 9 requires verification by the taxpayers. But no requirement to obtain certification from auditors.
- ❖ Additional Tax can be paid along with this form through Form DRC-03. ~~ITC through GSTR 9.~~
- ❖ Information of July 17 to Mar 18 to be reported in this form, except Part V- April 18 to March 2019.

"FORM GSTR-9 (See rule 80) Annual Return						
Pt. I Basic Details						
1	Financial Year	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block;"> Changed from 'as declared in returns filed during financial year' </div>				
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II Details of Outward and inward supplies made during the financial year*						
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	CGST	SGST	IGST	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year* on which tax is payable financial year					


FORM GSTR 9 : FY 17-18: Part II

S.N	HEADING	COMMENTS
A	Supplies made to un-registered persons (B2C)	<ul style="list-style-type: none">▪ Reported from Table 5 (Large B2C category: POS is in different State & Value more than Rs. 2.5 lakhs), Table 7 (B2C Small category), Table 9 (Amendment of Table 5), Table 10 of GSTR 1 (Amendment of Table 7)▪ Net of Debit / credit note to be reported
B	Supplies made to registered persons (B2B)	<ul style="list-style-type: none">▪ Reported from Table 4A(B2B) and Table 4C (Supply through E-commerce) of GSTR 1▪ Debit / credit note to be reported separately.
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	<ul style="list-style-type: none">▪ Reported from Table 6A of GSTR 1▪ Export under LUT is not to be reported here.▪ Debit / credit note to be reported separately.
D	Supply to SEZs on payment of tax	<ul style="list-style-type: none">▪ Reported from Table 6B of GSTR 1▪ Debit / credit note to be reported separately.
E	Deemed Exports	<ul style="list-style-type: none">▪ Reported from Table 6C of GSTR 1 (NN 48/2017-CT Supply against AA, EPCG etc)▪ Debit / credit note to be reported separately.

FORM GSTR 9 : FY 17-18: Part II

S.N	HEADING	COMMENT
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	<ul style="list-style-type: none"> Here, case of advance received but invoice not issued during July 17 to Mar 18 are to be reported (Table 11A of GSTR 1) Advance against goods was taxable upto 15.11.17 (NN 66/2017 CT) Detailed is to be compiled from Table 11 (11A & 11B) of GSTR-1. Net effect to be reported. Refund of advances not to be reported.
G	Inward supplies on which tax is to be paid on reverse charge basis	<ul style="list-style-type: none"> As Recipient - Cases where Sec 9(3), 9(4) is applicable to be reported.(It doesn't include Import of Goods). Reported from Table 3.1(d) of Form GSTR 3B Including Advances Net of Debit / credit note to be reported
H	Sub-total (A to G above)	
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	<ul style="list-style-type: none"> Reported from Table 9B of GSTR 1. Details of Credit note of B2C is to be mentioned in Para 4A above
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	<ul style="list-style-type: none"> Reported from Table 9B of GSTR 1. Details of Debit note of B2C is to be mentioned in Para 4A above
K	Supplies / tax declared through Amendments (+)	<ul style="list-style-type: none"> Details of amendment made to above Para 4B, Para 4C, Para 4D, Para 4E, Para 4I, Para 4J to be reported here. Reported from Table 9A and Table 9C of GSTR 1

FORM GSTR 9 : FY 17-18: Part II

S.N	HEADING	COMMENT
L	Supplies / tax reduced through Amendments (-)	<ul style="list-style-type: none"> ▪ Details of amendment made to above Para 4B, Para 4C, Para 4D, Para 4E, Para 4I, Para 4J to be reported here. ▪ Reported from Table 9A and Table 9C of GSTR 1
M	Sub-total (I to L above)	
N	Supplies and advances on which tax is to be paid (H + M) above	 <p><i>Will be transferred in GSTR 9C to match with Financial Turnover</i></p>
5	Details of Outward supplies on which tax is not payable	
A	Zero rated supply (Export) without payment of tax	<ul style="list-style-type: none"> ▪ Reported from Table 6A of GSTR 1 ▪ Export under LUT is to be reported here.
B	Supply to SEZs without payment of tax	<ul style="list-style-type: none"> ▪ Reported from Table 6B of GSTR 1 ▪ Supplies under LUT is to be reported here.
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	<ul style="list-style-type: none"> ▪ As Supplier - Cases where Sec 9(3), 9(4) is applicable to be reported. Reported from Table 4B of Form GSTR1. ▪ Debit / credit note to be reported separately

FORM GSTR 9 : FY 17-18: Part II

S.N	HEADING	COMMENT
D	Exempted	<ul style="list-style-type: none"> Reported from Table 8 of Form GSTR 1
E	Nil Rated	<ul style="list-style-type: none"> Reported from Table 8 of Form GSTR 1
F	Non-GST supply (Includes "No Supply")*	<ul style="list-style-type: none"> Reported from Table 8 of Form GSTR 1. "No Supply" category is also be covered here.
G	Sub-total (A to F above)	
H	Credit Notes issued in respect of transactions specified in A to F above (-)	<ul style="list-style-type: none"> Reported from Table 9B of Form GSTR 1
I	Debit Notes issued in respect of transactions specified in A to F above (+)	
J	Supplies declared through Amendments (+)	<ul style="list-style-type: none"> Reported from Table 9A & Table 9C of Form GSTR 1
K	Supplies reduced through Amendments (-)	
L	Sub-Total (H to K above)	
M	Turnover on which tax is not to be paid (G + L above)	
N	Total Turnover (including advances) (4N + 5M - 4G above)	<ul style="list-style-type: none"> This will include advances on which tax is paid but invoice is not issued during the year (Unadjusted Advances).

FORM GSTR 9 : FY 17-18: Part V

Part V	Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March 2019	
S.N	HEADING	COMMENT
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Amendment done in April 18 to March 19 GSTR 1/Debit or Credit notes issued w.r.t supplies declared in GSTR 1 of July 17 to Mar 18, should be reported here. Table 9A, Table 9B, Table 9C of GSTR 1 of April 18 to March 19 may be used for filling these details.
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	

Press Release on Clarifications on filing of Annual Return (FORM GSTR-9)

d) It may be noted that irrespective of when the supply was declared in FORM GSTR-1, the principle of declaring a supply in Pt. II or Pt. V is essentially driven by when was tax paid through FORM GSTR-3B in respect of such supplies. If the tax on such supply was paid through FORM GSTR-3B between July 2017 to March 2018 then such supply shall be declared in Pt. II and if the tax was paid through FORM GSTR-3B between April 2018 to March 2019 then such supply shall be declared in Pt. V of FORM GSTR-9.

e) Any additional outward supply which was not declared by the registered person in FORM GSTR-1 and FORM GSTR-3B shall be declared in Pt. II of the FORM GSTR-9. Such additional liability shall be computed in Pt. IV and the gap between the “tax payable” and “Paid through cash” column of FORM GSTR-9 shall be paid through FORM DRC-03.

f) Many taxpayers have reported a mismatch between auto-populated data and the actual entry in their books of accounts or returns. One common challenge reported by taxpayer is in Table 4 of FORM GSTR-9 where details may have been missed in FORM GSTR-1 but tax was already paid in FORM GSTR-3B and therefore taxpayers see a mismatch between auto-populated data and data in FORM GSTR-3B. It may be noted 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.

FORM GSTR 9 : FY 17-18: Part III

- ✓ In Part III, only tax amount is required to be mentioned. Value of supplies is not required to be mentioned.
- ✓ Information in Sr. No. A below are going to be auto populated
- ✓ In this part, bifurcation of information is required to be given
 - Between Inputs, Capital Goods and Input Services at Sr. No. 6B to 6D and
 - Between Inputs and Capital Goods at Sr. No. 6E

Changed from 'as declared in returns filed during financial year'

Pt. III	Details of ITC as declared for the financial year*					
	Description	Type	CGST	SGST	IGST	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year*					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)			<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	<ul style="list-style-type: none"> ▪ Table 4(A)(5) of GSTR 3B can be used for filing up these details ▪ Credit availed, but reversed and then re-claimed shall not be reported here. It is to be reported in below Para 6(H) 			
		Capital Goods				
		Input Services				


FORM GSTR 9 : FY 17-18: Part III

S.N	HEADING	COMMENT
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	<ul style="list-style-type: none">▪ Table 4(A)(3) of GSTR 3B can be used for filing up these details.▪ Credit of tax paid as per Sec 9(4) is to be considered here▪ It doesn't include import of service
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	<ul style="list-style-type: none">▪ Table 4(A)(3) of GSTR 3B can be used for filing up these details.▪ Credit of tax paid as per Sec 9(3) is to be considered here
E	Import of goods (including supplies from SEZs)	<ul style="list-style-type: none">▪ Table 4(A)(1) of GSTR 3B can be used for filing up these details. Entire credit availed on import of goods from July 2017 to March 2019 should be reported here.
F	Import of services (excluding inward supplies from SEZs)	<ul style="list-style-type: none">▪ Table 4(A)(2) of GSTR 3B can be used for filing up these details.
G	Input Tax credit received from ISD	<ul style="list-style-type: none">▪ Table 4(A)(4) of GSTR 3B can be used for filing up these details.

FORM GSTR 9 : FY 17-18: Part III

S.N	HEADING	COMMENT
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	<ul style="list-style-type: none"> Amount of ITC claimed, reversed and reclaimed is to be reported here
I	Sub-total (B to H above)	
J	Difference (I - A above)	<ul style="list-style-type: none"> Ideally, this amount should be Zero. Figures as per para 6B to 6H are just detailed versions of amount mentioned in Para 6A above
K	Transition Credit through TRAN-I (including revisions if any)	<ul style="list-style-type: none"> Details to be compiled from Electronic Credit Ledger and TRAN-I.
L	Transition Credit through TRAN-II	<ul style="list-style-type: none"> Details to be compiled from Electronic Credit Ledger and TRAN-II.
M	Any other ITC availed but not specified above	<ul style="list-style-type: none"> For e.g.: Details of ITC availed through ITC 01 (URD to RD, Exempt to Taxable), ITC 02 (Transfer of business) to be reported here.
N	Sub-total (K to M above)	
O	Total ITC availed (I + N above)	
7	Details of ITC Reversed and Ineligible ITC for the financial year*	<p>Changed from 'as declared in returns filed during financial year'</p>
A	As per Rule 37	<ul style="list-style-type: none"> Table 4B of GSTR 3B may be used for reporting this. Case of payment not made within 180 days

FORM GSTR 9 : FY 17-18: Part III

S. N.	HEADING	COMMENT
B	As per Rule 39	<ul style="list-style-type: none"> Table 4B of GSTR 3B may be used for reporting this. Reversal of excess ITC distributed credit by ISD as per Rule 39(1)(j), 39(2)
C	As per Rule 42	<ul style="list-style-type: none"> Table 4B of GSTR 3B may be used for reporting this. Reversal of ITC of Input/Input Services, if used for exempted supply
D	As per Rule 43	<ul style="list-style-type: none"> Table 4B of GSTR 3B may be used for reporting this. Reversal of ITC of CG, if used for exempted supply
E	As per section 17(5) 	<ul style="list-style-type: none"> Table 4D of GSTR 3B may be used for reporting this. If value of Table 4D was not included in 4A, then no entry to be made.
F	Reversal of TRAN-I credit	<ul style="list-style-type: none"> Table 4B of GSTR 3B may be used for reporting this
G	Reversal of TRAN-II credit	
H	Other reversals (pl. specify)	<ul style="list-style-type: none"> ITC reversed through ITC 03, Sale of CG, Reversal due to closure of business or any other reversal may be reported here
I	Total ITC Reversed (A to H above)	
J	Net ITC Available for Utilization (60 - 7I)	

Will be transferred in GSTR 9C to match with ITC availed in Books of Accounts (Table 14)

FORM GSTR 9 : FY 17-18: Part III

S.N	HEADING	COMMENT
8	Other ITC related information	
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	This will be auto populated by system from GSTR 2A. Date on which data from GSTR 2A will be auto populated – 01.05.2019
B	ITC as per sum total of 6(B) and 6(H) above	It will be auto populated. (In form notified by govt, auto comment is mentioned only for CGST, and not for other. It might be typing mistake.
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April, 2018 to March, 2019	Credit pertaining to July 17 to Mar 18, but availed in GSTR 3B of April 18 to March 19, shall be declared here. Table 4(A)(5) of Form GSTR 3B may be used for filling up these details
D	Difference [A-(B+C)]	The value in row 8D can be negative. (Instruction to Table 8D)
E	ITC available but not availed (out of D)	Amount of Para 8E + 8F = 8D
F	ITC available but ineligible (out of D)	
G	IGST paid on import of goods (including supplies from SEZ)	

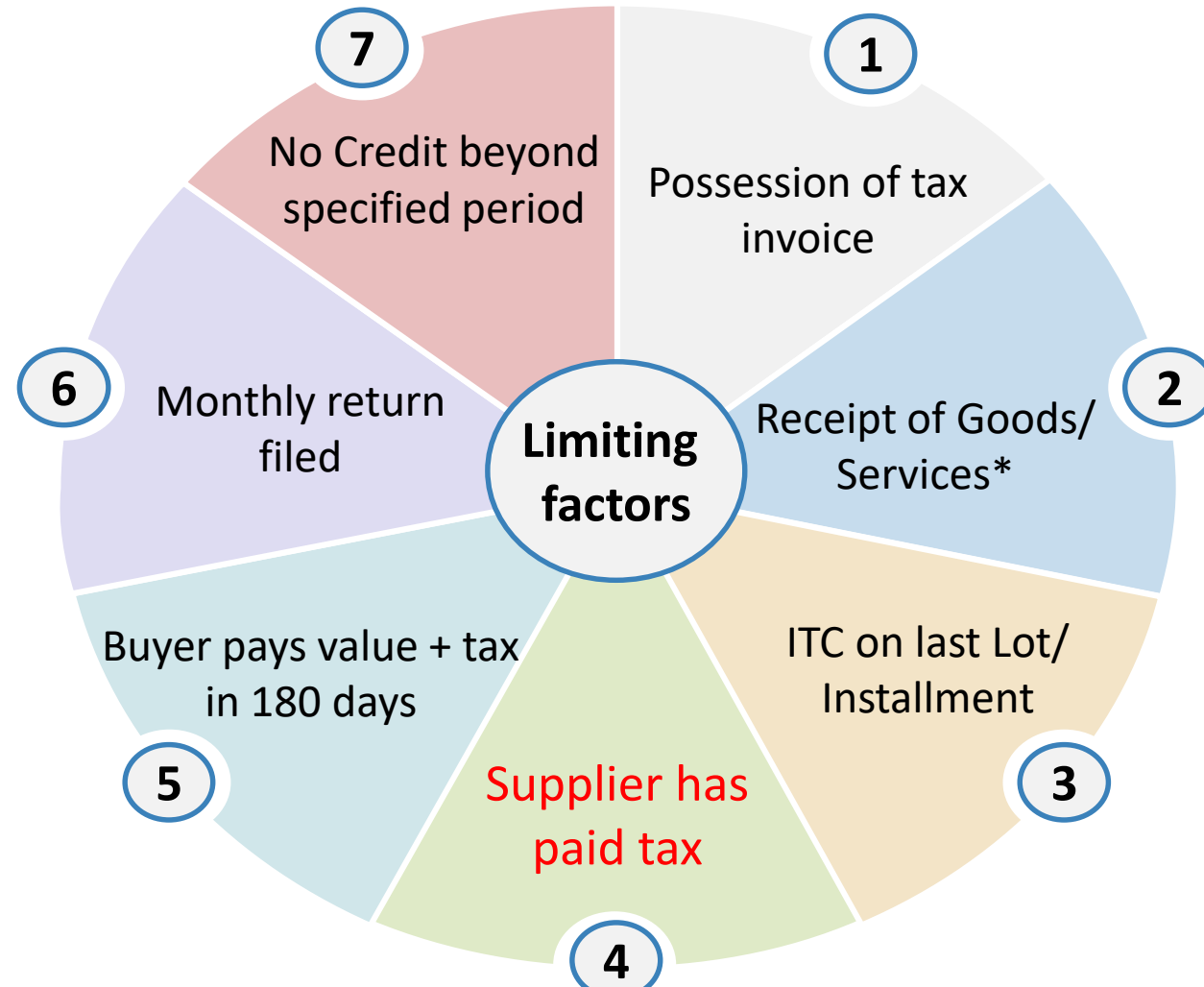
FORM GSTR 9 : FY 17-18: Part III

S.N	HEADING	COMMENT
H	IGST credit availed on import of goods (as per 6(E) above)	This will be auto populated by system from para 6E above
I	Difference (G-H)	
J	ITC available but not availed on import of goods (Equal to I)	This should be equal to Para 8I above. This is credit not availed and ineligible credit. Unnecessary this extra row is there.
K	Total ITC to be lapsed in current financial year (E + F + J)	This is lapsed credit

ITC Mismatch – GSTR-3B v. 2A

- Supplier has not filed GST returns and does not respond.
- Supplier has uploaded invoice as B2C instead of B2B.
- Supplier has filed the return but invoice is not appearing.
- Supplier uploaded the invoice on different GSTIN number.
- Supplier has saved the GSTR-1 and not submitted.

Summary – conditions to avail ITC



Whether credit can be denied if not reflected in GSTR-2A?

- **Commissioner of Trade and Taxes Delhi vs. Arise India Limited (2018-VIL-01-SC)** – Held that Section 9(2)(g) of Delhi VAT Act held to be extent it disallows ITC to purchaser due to default of selling dealer in depositing tax is violative of Article 14 and 19(1)(g) of the Constitution of India.
- **Bombay High Court in Mahalaxmi Cotton Ginning Pressing and Oil Industries vs. State of Maharashtra [2012 (051) VST 0001 BOM]** – Upheld validity of granting credit only after payment by other person.
- **Section 155 - Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.**
- **Bharti Telemedia Ltd. Writ Petition No. 6293/2019 – Delhi High Court – Listed on 18.09.2019**

Whether credit can be denied if not reflected in GSTR-2A?

Section 9 (2) (g) of the DVAT Act

“(g) to the dealers or class of dealers unless the tax paid by the purchasing dealer has actually been deposited by the selling dealer with the Government or has been lawfully adjusted against output tax liability and correctly reflected in the return filed for the respective tax period.”

Section 48 (5) of the MVAT Act

“(5) For the removal of doubt it is hereby declared that, in no case the amount of set off or refund on any purchase of goods shall exceed the amount of tax in respect of the same goods, actually paid, if any, under this Act or any earlier law, into the Government Treasury except to the extent where purchase tax is payable by the Claimant dealer on the purchase of the said goods effected by him.”

GSTR – 3B is return under section 39?

16. (4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”

GSTR – 3B is return under section 39?

- **Notification No.10/2017 – Central Tax dated 28th June, 2017**

“61. (5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, return in FORM GSTR-3B, in lieu of FORM GSTR-3, may be furnished in such manner and subject to such conditions as may be notified by the Commissioner.”

- **Notification No.17/2017-Central Tax dated 27th July, 2017**

“61. (5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.”

GSTR – 3B is return under section 39?

- **Press Release dated 18.10.2018**

3. With taxpayers self-assessing and availing ITC through return in FORM GSTR-3B, the last date for availing ITC in relation to the said invoices issued by the corresponding supplier(s) during the period from July, 2017 to March, 2018 is the last date for the filing of such return for the month of September, 2018 i.e. 20th October, 2018.

- **AAP and Co. Chartered Accountants (2019-VIL-35-GUJ)**

Gujarat HC held that FORM GSTR-3B is not in lieu of FORM GSTR-3. It is not a return under section 39 and is applicable only in the circumstances stipulated under sub-rule (5) of rule 61 of the rules. Press Release dated 18.10.2018 is illegal to the extent that its para-3 purports to clarify that the last date for availing input tax credit relating to the invoices issued during the period from July 2017 to March 2018 is the last date for the filing of return in Form GSTR-3B.

Annual Return – Part IV

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
	Description	Tax Payable	Paid through cash	Paid through ITC			
Central Tax				State Tax / UT Tax	Integrated Tax	Cess	
9	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Clarification: 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.

FORM GSTR 9 : FY 17-18: Part V

Part V	Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March 2019	
S.N	HEADING	COMMENT
12	Reversal of ITC availed during previous financial year	Reversal of ITC / availment of ITC in April 18 to Mar 19 GSTR 3B, w.r.t ITC availed in July 17 to Mar 18/Document of July 17 to Mar 18, shall be reported here. Table 4(B) of GSTR 3B of April 18 to March 19 may be used for filling these details
13	ITC availed for the previous financial year	

Instruction to Table 13

- However, any ITC which was reversed in the FY 2017-18 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.

Annual Return – Part VI (1/3)

Pt. VI 15	Other Information							
	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Table 15 – Details of Demand and Refund

- What is the meaning of demand of tax?
- Whether notice issued can be construed as demand of tax?
- Whether details about non GST refund claims are to be provided viz. under Service Tax, Excise or State VAT?

Annual Return – Part VI (2/3)

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

Annual Return – Part VI (3/3)

17 HSN Wise Summary of outward supplies								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

18 HSN Wise Summary of Inward supplies								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

19 Late fee payable and paid			
	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

- **Table 18** - If Turnover in PFY – Less than or equal to Rs. 1.50 Cr – HSN Optional; Between Rs. 1.50 Cr to Rs. 5.00 Cr – 2 Digit HSN; More than Rs. 5 Cr – 4 Digit HSN.
- **Table 19** - Late fee will be payable if annual return is filed after the due date.
- **Instruction No. 17&18** - It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.

FORM GSTR 9 : FY 17-18: Verification

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Signatory
Date

Signature
Name of Authorised
Designation / Status

SECTION 171:

- *Any reduction in rate of tax or*
- *the benefit of input tax credit*

shall be passed on to the recipient by way of commensurate reduction in prices

Any Questions?



A row of four warm-toned, conical pendant lights hangs from a ceiling in a modern interior space. The background features a large window with a dark metal frame, looking out onto a blurred outdoor scene. The lighting is soft and ambient.

Thank You!

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