
Points to consider before filing GSTR-3B/GSTR-1 for September 2018

1. Pending Input Tax Credit to be availed before filing GSTR- 3B of Sept '18:

Section 16 (4) of Central Goods and Services Tax Act, 2017 provides that the Input Tax Credit (ITC) on the invoices raised during July 2017 to March 2018 can be availed by the registered person on earliest of the following dates:

- i. On or before the due date of furnishing the return for the month of September 2018 i.e. 20-10-2018 (unless extended). OR
- ii. Before filing of annual return for July 2017 to March 2018.

Therefore, the last date of availing the ITC on invoices pertaining to the period July 2017 to March 2018 shall be the due date of filing of GSTR-3B for September 2018 i.e. 20-10-2018 (unless extended).

Therefore, the registered person is advised to avail the pending ITC pertaining to invoices raised in July 2017 to March 2018 by the vendor within the due date of filing the return of September 2018.

Therefore, all registered persons are advised that the return in Form GSTR-3B for September 2018 should be filed within the due date i.e. 20th October 2018 (for availment of credit on invoices / debit note of 2017-18) to avoid any action of reversal of credit from the department.

The following activities has to be carried out by the company for each GST registration before filing the GSTR-3B of September 2018 and avail the pending eligible ITC otherwise the ITC on the same shall lapse.

A. Reconciliation of ITC availed in GSTR-3B with the books:

Reconciliation of ITC availed in books and that availed in GSTR-3B. There may be instances where due to human/system error, the ITC has not been availed in GSTR-3B.

Such invoices are required to be traced so that the ITC can be availed within the time frame.

B. Reconciliation of ITC availed in GSTR-3B with ITC available as per GSTR-2A:

Presently, there is no requirement to file or verify GSTR 2A return. However, there may be many reasons for difference between credit availed under GSTR-3B & credit appearing under GSTR-2A.

For example:

There may be cases where vendor has sent the invoice which the company has not received at all. In such cases, the company is required to follow up with the vendor and get the invoices and then avail ITC within the time prescribed above.

In many cases, ITC on bank charges have not been taken as invoice may not be received from Bank. In such cases, the company is required to follow up with the bank and get the invoices and then avail ITC within the time prescribed above.

There have been instances where GSTIN number was not provided to the vendors initially resulting in issuance of invoice as B2C. In such cases, the company must get the invoices amended from the vendor as B2B before availing the ITC and assure that the vendor rectifies the same in his GSTR-1 not later than GSTR-1 for the month of September'2018.

There may be instances where the goods have been received in 2017-18 but the same has not yet been cleared by the quality & inspection department and thus the purchases have not yet been booked. In such case, the quality & inspection department must take place immediately so that the ITC can be availed within the time frame. A reconciliation between ITC as per GSTR-2A and as per books will reveal such differences (if any). Hence, such activity may be carried out to avail credit at the time of filing September 2018 return within the due date.

C. ITC available on distribution by ISD:

All the recipient units are required to avail the ISD credit based on the invoices issued by ISD. It is advised that all such ITC distributed on ISD invoices issued in July 2017 to March 2018, shall be availed on or before due date of Sept 2018 return.

D. Debit note issued during 2018-19 by vendor for invoices issued in 2017-18:

As per section 16 (4) of Central Goods and Services Tax Act, ITC on debit note issued by vendor during the current year i.e. 2018-19 which is pertaining to invoices raised in 2017-18 has to be availed before due date of filing of annual return OR before due date of filing GSTR-3B for the month of September'18, whichever is earlier.

Therefore, the company has to evaluate all the debit notes issued during the period 01-04-2018 to 30-09-2018 pertaining to the original invoices issued during the period 01-07-2017 to 31-03-2018.

E.g. ITC on debit note issued by vendor in April'18 against the original invoice pertaining to March'18 has to be availed on or before due date of Sept 2018 return.

2. Other important points to be considered before filing GSTR-3B/GSTR-1 of Sept'18:

i. Rectification of error or omission of invoices:

In case of any errors made while uploading Invoices in GSTR-1, the company can rectify in GSTR-1 in subsequent months. However, as per section 37, rectification of such invoices can be made before filing GSTR-1 for the month of September OR before filing annual return, whichever is earlier. Similarly, the invoices which have been missed in GSTR-1 for July'17 to March'18 can be uploaded in GSTR-1 of September 2018.

Further corrections in GSTR-3B should also be done till the return of September 2018.

ii. Credit Notes:

The credit notes for the period 01-07-2017 to 31-03-2018 have to be issued & uploaded in GSTR-1 before filing annual return OR before filing GSTR-1 for the month of September, whichever is earlier. If such credit notes are not uploaded on or before filing GSTR-1, then the liability cannot be reduced to that extent.

3. Other Important Points:

i. Cross-charging:

The Head office provides administration/business support services (Tax/HR/Legal/Finance Team) to other units/branches located in different states or different registrations i.e. distinct persons which is considered as supply of services and accordingly GST has to be charged on the same. Therefore, Head office has to cross charge and pay GST on the same (if not done) to all distinct persons at the earliest.

ii. Reverse charge liability paid under normal registration on behalf of ISD unit:

Reverse charge liability cannot be discharged under ISD and therefore the same has to be paid under the normal registration in the state in which ISD is registered.

Thereafter, an invoice has to be raised on ISD as per rule 54 (1A) for common input services so that the same can be distributed to distinct persons at the earliest. It is advisable that the invoice shall be raised on ISD in the month in which ITC is availed under the normal registration.

Analysis of GST Notifications Dated 10th September 2018:

CBIC has issued the various Notifications related to the GST Returns and Amendment in CGST, Rules 2017 on 10th September 2018. In this article we will see the detailed analysis about the Notification No. 43/2018 – Central Tax to Notification No. 48/2018 – Central Tax.

Analysis is as follows:-

1. Extension of the due-date of TRANS-1:

The Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period **not beyond 31st March, 2019**, in respect of registered persons who could not submit the said declaration by the **due date on account of technical difficulties** on the common portal and in respect of whom the Council has made a recommendation for such extension.

2. Extension of the due-date of TRANS-2:

The registered persons filing the declaration in FORM GST TRAN-1 in accordance with point (1), may submit the statement in **FORM GST TRAN-2 by 30th April, 2019**.

3. Extension of the due-date of GSTR-3B for newly migrated taxpayers as per Notification No 31/2018-Central Tax ,dt. 06-08-2018 :

The newly migrated taxpayers can file GSTR-3B for the period from **July, 2017 to November, 2018** electronically through the common portal **on or before the 31st day of December, 2018**.

4. Extension of the due date for filing of FORM GSTR – 1 for taxpayers having aggregate turnover above Rs 1.5 crores:

The registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from **July, 2017 to September, 2018 till the 31st day of October, 2018** and for the months from **October, 2018 to March, 2019 till the eleventh day of the succeeding month**.

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1 for the months from July, 2017 to November, 2018 for newly migrated taxpayers, shall be extended till the 31st day of December, 2018**.

5. Extension of the due date for filing of FORM GSTR – 1 for taxpayers having aggregate turnover upto Rs 1.5 crores:

The Central Government, on the recommendations of the Council, hereby notifies the

registered persons having **aggregate turnover of up to 1.5 crore rupees** in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

S.No	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1.	July – September, 2017	31st October, 2018
2.	October – December, 2017	31st October, 2018
3.	January – March, 2018	31st October, 2018
4.	April – June, 2018	31st October, 2018
5.	July – September, 2018	31st October, 2018
6.	October – December, 2018	31st January, 2019
7.	January – March, 2019	30th April, 2019

Remarks: Please note that this extension to file GSTR-1 does not alter the time limit under section 16(4) to claim input tax credit.

6. The outward supply of goods or services or both in FORM GSTR-1 for the quarter from July, 2018 to September, 2018 by:

- registered persons in the State of Kerala;
- registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
- registered persons whose principal place of business is in Mahe in the Union territory of Puducherry

shall be furnished electronically through the common portal, on or before the 15th day of November, 2018.

7. The details of outward supply of goods or services or both in FORM GSTR-1 to be filed for the quarters from July, 2017 to September, 2018 furnished by newly migrated taxpayers, electronically through the common portal, on or before the 31st day of December, 2018.

The Link for the notifications are mentioned below:

Title

Extension of Due date of TRAN-1 and TRAN-2-
Power of Commissioner

Notification No. Date

Notification No. 48/2018
Central Tax 10/09/2018

Due date to file FORM GSTR-3B for recently
Migrated taxpayers

Notification No. 47/2018
Central Tax 10/09/2018

Due date to file FORM GSTR-3B for newly
Migrated taxpayers

Notification No. 46/2018
Central Tax 10/09/2018

CBIC extends due date for filing of FORM
GSTR-3B for newly migrated taxpayers

Notification No. 45/2018
Central Tax 10/09/2018

Extended due date to file Form GSTR-1
if T.O. more than Rs 1.5 crores

Notification No. 44/2018
Central Tax 10/09/2018

Extended due date to file Form GSTR-1
if T.O. up to Rs 1.5 crores

Notification No. 43/2018
Central Tax 10/09/2018

Due Date of TRAN-1 is Not Extended but Power of Commissioner is extended:

Due date of Filing of TRAN-1 is Not Extended by Notification No. 48/2018 Central Tax Dated 10-09-2019.

Government has issued **Notification No. 48/2018 Central Tax Dated 10-09-2019** which empowers the Commissioner to Extend the due date of Filing of TRAN-1 in case of Technical Glitches. However, this Notification does not extend the due date but only gives the powers to the Commissioner to extend the due date.

Originally Proviso to sub rule 1 of Rule 117 of CGST Rules, 2017 empowered the Commissioner to extend the due date of Filing of TRAN-1 and Commissioner by issuing the order extended the due date to 27th Dec-2017 and beyond which commissioner was not empowered to extend.

By issuing the aforementioned Notification Sub Rule 1A inserted in Rule 117 through which Power to Extend the due date of TRAN-1 is again given to the commissioner who may exercise the power on the recommendation of GST Council up to 31st March-2019.

Thus, to extend the due date commissioner is required to Issue an order and conditions of Technical Glitches may also be specified in this order.

The Central Government *vide Notification No. 39 /2018 –CT dated 4th September, 2018* has notified following rules further to amend the Central Goods and Service Tax Rules, 2017.

Insertion in Rule : 22 Cancellation of registration

New proviso in sub- rule (4) of Rule 22 has been inserted to provide that where the person instead of replying to the notice served for cancellation of registration for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20 .

Remarks: With the insertion of this proviso proper officer shall drop the proceedings initiated on person paying tax under section 10 who has not furnished returns for 3 consecutive tax periods or any other registered person who has not furnished return for a continuous period of 6 months and pass an order in FORM GST-REG 20 to such person on furnishing all the pending returns and making full payment of the tax dues along with applicable interest and late fee by him.

Insertion in Rule : 36 Documentary requirements and conditions for claiming input tax credit

New proviso in sub- rule (2) of Rule 36 has been inserted to provide that if the invoice does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both,

GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.

Remarks: With the insertion of this proviso a relief has been given to registered person by allowing ITC on the basis of invoice if that invoice contains not all the necessary but following particulars:

- 1. value of goods and tax thereon ,*
- 2. description of goods or services*
- 3. GSTIN of the supplier and recipient and*
- 4. Place of supply in case of inter-State supply.*

Insertion in Rule 138 A: Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

New proviso in sub- rule (1) of Rule 138A has been inserted to provide that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.

Remarks: It would seem that 'any' kind of bill of entry (into-bond, ex-bond, home consumption, re warehousing and SEZ-cargo) may be carried by the transporter

Substitution in sub-rule 10 of Rule 96

The persons claiming refund of integrated tax paid on exports of goods or services should not have –

1. Received supplies on which the following benefits of the Government of India has been received:

Notification No. 48/2017-Central Tax, dated the 18th October, 2017: It covers domestic supplies made against advance authorization, supply of capital goods against EPCG authorization, supply of goods to EOU & supply of gold by a bank or PSU against advance authorization.

Notification No. 40/2017-Central Tax (Rate), dated the 23rd October or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017: This notification covers supplies made to merchant exporter at the rate of 0.1% in case of IGST or 0.05% each in case of CGST & SGST.

Hence in above cases, exporter has to export only under LUT and claim refund of accumulated ITC.

3. Availed the benefit under following notifications:

Notification No. 78/2017-Customs, dated the 13th October, 2017: This notification provides exemption from Customs Duty & IGST under Customs on goods imported or procured from Public or Private Warehouse or from International Exhibition by Hundred per cent EOU, STP or EHTP units.

Notification No. 79/2017- Customs, dated the 13th October, 2017: This notification provides exemption from Customs Duty & IGST under Customs on imports under EPCG, Advance Authorization, Advance Authorization for Annual Requirements, Advance Authorization for Deemed Export, Advance Authorization for export of Prohibited Goods and Narrow Woven Fabrics, etc.

Remarks: The latest amendment now carves out such cases referred above by way of a separate clause and provides that if the benefit has been availed by an exporter, he cannot export with payment of IGST. Exporter must compulsorily export under LUT and claim refund of the accumulated ITC. Said amendment is applied retrospectively w.e.f. 23 October, 2017. This would adversely affect claim of transition credit and credit on capital goods to EOUs.

Insertion of Forms after Form GSR 8:

1. Form GSTR 9 Annual Return
2. Form GSTR 9 A Annual Return (For Composition Taxpayer)

Existing provision**Substitution in Rule: 55****Transportation of goods without issue of invoice.**

(5) Where the goods are being transported in a semi knocked down or completely knocked down condition –

Revised provision

Where the goods are being transported in a semi knocked down or completely knocked down condition **or in batches or lots** –

- (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) the original copy of the invoice shall be sent along with the last consignment.

Remarks: With insertion of these words “or in batches or lots” the manner prescribed for transportation of goods in a semi knocked down or completely knocked down condition shall also apply to the transportation of goods in batches or lots.

Extension of time limit for making declaration in Form GST ITC-04

The Central Government *vide* [Notification No. 40 /2018 –CT dated 4th September,2018](#); [Notification No. 42 /2018 –CT dated 4th September, 2018](#) has extended the time limit of filing various declarations upto the date as shown in the table below:

Sl.no	Form and Purpose	Due date
1.	GST ITC-04 Form for declaration in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018	30th September, 2018
2.	GST ITC-01 Form containing details of the stock of inputs and inputs contained in semi finished or finished goods held in stock by him on the date on which the option of availing composition is withdrawn or denied to the effect that he is eligible to avail the input tax credit (Only for registered persons who have filed the application in Form GST-CMP-04 between the period from 2nd March , 2018 to 31st March,2018)	3rd October,2018

Recovery of arrears of wrongly availed CENVAT credit under the existing Law and inadmissible transitional credit

The Central Government *vide Circular No. 58/32/2018-GST dated 4th September, 2018* has clarified an alternative method of recovery of the arrears of wrongly availed CENVAT credit under the existing Law and inadmissible transitional credit.

In this method of recovery, taxpayers may reverse the wrongly availed CENVAT credit under the existing law and inadmissible transitional credit through Table 4(B)(2) of FORM GSTR-3B.

The applicable interest and penalty shall apply on all such reversals which shall be paid through entry in column 9 of Table 6.1 of FORM GSTR-3B.

4. Eligible ITC

Details	Integrated Tax	Central tax	State/UT tax	Cess
1	2	3	4	5
A) ITC available full or part				
1. Import of goods				
2. Import of services				
3. Inward supplies liable to reverse charge other than 1 & 2 above				
4. Inward supplies from ISD				
5. All other ITC				
B) ITC reversed				
1. As per Rule 42 & 43 of CGST Rules				
2. Others				

6.1 Payment of Tax

Description	Tax Payable	Amount pd as ITC				Tax pd TDS/TCS	Tax/Cess pd in Cash	Interest	Late Fee
		IGST	CGST	SGST	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated tax									
Central Tax									
State/UT tax									
Cess									

Remarks: Earlier the Circular no. 46/16/2018-GST dated 13th April, 2018 has clarified that the recovery of arrears arising under the existing law shall be made as central tax liability to be paid through the utilization of the amount available in the electronic credit ledger or electronic cash ledger of the registered person, and the same shall be recorded in Part II of the Electronic Liability Register (FORM GST PMT-01). However, the functionality to record this liability in the

electronic liability register is not available on the common portal. Therefore, alternative method of recovery has been provided.

[Circular No. 58/32/2018-GST dated 4th September, 2018]

"FORM GSTR-9 (See rule 80) Annual Return						
Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies declared during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B 2C)					
B	Supplies made to registered persons (B 2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
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)					
Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed as declared in returns filed 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>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				

F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			
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 to September, 2018				
D	Difference [A-(B+C)]				
E	ITC available but not availed (out of D)				
F	ITC available but ineligible (out of D)				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>			
I	Difference (G-H)				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
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
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						
	Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1		2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)						
11	Supplies / tax reduced through Amendments (-) (net of credit notes)						
12	Reversal of ITC availed during previous financial year						
13	ITC availed for the previous financial year						
14	Differential tax paid on account of declaration in 10 & 11 above						
	Description			Payable		Paid	
	1			2		3	
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						

Pt. VI	Other Information							
15	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							
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							
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							

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

6. DETAILS TO BE PROVIDED IN GSTR-9

S1 No	Parts of the GSTR-9	Information required
1	Part-I	Basic details of the taxpayer. This detail will be auto populated.
2	Part-II	Details of Outward and Inward supplies declared during the financial year(FY). This detail must be picked up by consolidating summary from all GST returns filed in previous FY.
3	Part-III	Details of ITC declared in returns filed during the FY. This will be summarized values picked up from all the GST returns filed in previous FY.
4	Part-IV	Details of tax paid as declared in returns filed during the FY.
5	Part-V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to the date of filing of annual return of previous FY whichever is earlier. Usually, the summary of amendment or omission entries belonging to previous FY but reported in Current FY would be segregated and declared here.
6	Part-VI	Other Information comprising details of:
		-GST Demands and refunds,
		-HSN wise summary information of the quantity of goods supplied and received with its corresponding Tax details against each HSN code,
		-Late fees payable and paid details and
		-Segregation of inward supplies received from different categories of taxpayers like Composition dealers, deemed supply and goods supplied on approval basis.

1. What is GSTR – 9

GSTR 9 is an annual return to be filed once in a year by the registered taxpayers under GST including those registered under composition levy scheme. It consists of details regarding the supplies made and received during the year under different tax heads i.e. CGST, SGST and IGST. It consolidates the information furnished in the monthly/quarterly returns during the year.

2. Who should File GSTR – 9

All the registered taxable persons under GST must file GSTR 9. However, following persons are **not** required to file GSTR 9

- Casual Taxable Person.
- Input Service Distributors
- Non-resident taxable persons
- Persons paying TDS under section 51 of GST Act

3. What are different types of Return under GSTR - 9

There are 4 types of return under GSTR 9 :

1. **GSTR 9** -- GSTR 9 should be filed by the **regular taxpayers** filing GSTR 1, GSTR 2, GSTR 3.
2. **GSTR 9A** – GSTR 9A should be filed by the persons registered under **composition scheme** under GST.
3. **GSTR 9B** – GSTR 9B should be filed by the **e-commerce operators** who have filed **GSTR 8** during the financial year.
4. **GSTR 9C** – GSTR 9C should be filed by the taxpayers whose *annual turnover exceeds Rs 2 crores* during the financial year. All such taxpayers are also required to get their **accounts audited** and file a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts along with GSTR 9C.

4. When is GSTR – 9 Due ?

GSTR-9 shall be filed on or before 31st December of the subsequent financial year. For instance for FY 2017-18, the due date for filing GSTR 9 is 31st December, 2018.

5. What is the Penalty for the Late filing of GSTR – 9 Return ?

Late fees for not filing the GSTR 9 within the due date is Rs. 100 per day per act up to a maximum of an amount calculated at a quarter percent of the taxpayer turnover in the state or union territory. Thus it is Rs 100 under CGST & 100 under SGST, total penalty is Rs 200 per day of default. There is no late fee on IGST.