

Revised GSTR 9 and Rectification of mistakes in GST Returns

Removal of Difficulty order
No.2/2018- Central Tax
Dated 31st December, 2018

In sub-section (4) of section 16 of the CGST Act, the following proviso shall be inserted, namely: -

“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.”.

1. Purchase bill during the year 2017-18; omitted to take ITC, before the due date for filing of return for the month of September, 2018. Can the credit be taken now?

Vendor to upload and appear in 2A. Because order 2/2018 is only 37(1) extension. Hence, RCM and Imports cannot be availed as per removal of difficulty order.

2. Import of goods during the year 2017-18; omitted to take the ITC, before the due date for filing of return for the month of September, 2018. Can the credit be taken now?

Vendor to upload and appear in 2A. Because order 2/2018 is only 37(1) extension. Hence, RCM and Imports cannot be availed as per removal of difficulty order.

3. Inward supply for which RCM applicable for the year 2017-18; omitted to pay Reverse tax. Can now pay the tax and take the credit?

Vendor to upload and appear in 2A. Because order 2/2018 is only 37(1) extension. Hence, RCM and Imports cannot be availed as per removal of difficulty order.

4. Inward supply for which RCM applicable for the year 2017-18, Paid the tax, but omitted to take the credit before the due date for filing of return for the month of September, 2018. Can the credit be taken now?

In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely: —

“Provided further that the rectification of error or omission in respect of the details furnished under subsection (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under subsection (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

1. Mistake happened in the value included in the GSTR-1 pertaining to an invoice during the year 2017-18. Can the mistake be rectified now? **Yes.**

2. Mistake in the tax component regarding GSTR-3B during the year 2017-18. Can it be rectified now?

order 2/2018 is only 37(1) extension. Hence, RCM and Imports cannot be availed as per removal of difficulty order.

3. Can credit or debit note be raised now, in respect of a supply made during the year 2017-18?

Vendor to upload and appear in 2A. Because order 2/2018 is only 37(1) extension. Hence, RCM and Imports cannot be availed as per removal of difficulty order.

Annual Return

Part I

Part II

Part III

Part IV

Part V

Part VI

Basic Info

Outward &
Inward
supplies

ITC

Tax paid

Transactions
declared from
April to Sept

Other info

Table
1-3

Table
4-5

Table
6-8

Table
9

Table
10 -13

Table
15 -19

FORM GSTR-9

(See rule 80)

Annual Return

It is mandatory to file all FORM GSTR-1 and FORM GSTR-3B for the FY 2017- 18 before filing the annual return.

It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.

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)	

NOTES

Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed.

It may be noted that all the supplies for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 shall be declared in this part.

Pt. II	Details of Outward and inward supplies declared made during the financial year					
	Nature of supplies	Taxable Value	CGST	SGST	IGST	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 made during the financial year on which tax is payable					
A	Supplies made to unregistered persons (B2C) 1					

- to be declared as net of credit notes or debit notes
- Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details

B	Supplies made to registered persons (B2B)					
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Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.

C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
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Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details

D	Supply to SEZs on payment of tax					
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Table 6B of GSTR-1 may be used for filling up these details

E	Deemed Exports					
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Table 6C of FORM GSTR-1 may be used for filling up these details.

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
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Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here.

Table 11A of FORM GSTR-1 may be used for filling up these details

G	Inward supplies on which tax is to be paid on reverse charge basis					
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Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient on reverse charge basis.

This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services.

Table 3.1(d) of FORM GSTR-3B may be used for filling up these details

H	Sub Total (A) to (G) above)					
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I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
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Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here.

Table 9B of FORM GSTR-1 may be used for filling up these details.

J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
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Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here.

Table 9B of FORM GSTR-1 may be used for filling up these details.

K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					

For Both 4K & 4L

Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here.

Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

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 made during the financial year on which tax is not payable				
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A	Zero rated supply (Export) without payment of tax				
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Table 6A of FORM GSTR-1 may be used for filling up these details.

B	Supply to SEZs without payment of tax				
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Table 6B of GSTR-1 may be used for filling up these details

C	Supplies on which tax is to be paid by the recipient on reverse charge basis				
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Table 4B of FORM GSTR-1 may be used for filling up these details.
 Details of debit and credit notes are to be mentioned separately.

D	Exempted				
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Table 8 of FORM GSTR-1 may be used for filling up these details.

E	Nil Rated					
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Table 8 of FORM GSTR-1 may be used for filling up these details.

F	Non GST Supply (includes no supply)					
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Table 8 of FORM GSTR-1 may be used for filling up these details.

G	Sub Total (A to F above)					
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H	Credit Notes issued in respect of transactions specified in A to F (-)					
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Table 9B of FORM GSTR-1 may be used for filling up these details.

I	Debit Notes issued in respect of transactions specified in A to F (+)					
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Table 9B of FORM GSTR-1 may be used for filling up these details.

J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					

For 5J & 5K : - Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

L	Sub Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here.

This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year.

Pt. III	Details of ITC as declared in returns filed during the financial year Details of ITC Availed during the financial year						
	Description	Type	CGST	SGST	IGST	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 GSTR-3B (sum total of Table 4A of GSTR-3B)			Auto	Auto	Auto	Auto
Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here							

B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Input				
		Capital Goods				
		Input Services				

Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.

Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger.

This is to be declared separately under 6(H) below.

C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed (can include 9(3) & 9(4) too)	Input				
		Capital Goods				
		Input Services				

Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.

Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Input				
		Capital Goods				
		Input Services				

Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.

Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

E	Import of goods (including supplies from SEZs)	Input				
		Capital Goods				

Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details

F	Import of services (excluding inward supplies from SEZs)				
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Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR 3B may be used for filling up these details

G	Input Tax credit received from ISD				
Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here					
I	Sub-total (B to H above)				
J	Difference (I - A above) = <i>(Ideally 0)</i>				
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				
<p>Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here</p>					
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				
7	<p>Details of ITC Reversed and Ineligible ITC as declared in returns filed during for the financial year</p>				
A	As per Rule 37 (non payment within 180 days)				
B	As per Rule 39 (ISD credit)				
C	As per Rule 42 (Common ITC-Inputs& input service)				
D	As per Rule 43 (Common ITC – CG)				
E	As per Section 17(5)				

7A to 7H

Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.

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)				
B	ITC as per sum total of 6(B) to 6(H)				
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)				
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) (delinked from 2A –Independent inform.)	Auto	Auto	Auto	Auto

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

Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details

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	CGST	SGST	IGST	CESS
	Supplies / tax declared through (9A+9B+9C comes here)	2	3	4	5	6
10	Amendments (+) (net of debit notes) (These are rectified mistakes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					

For 10 & 11 :- Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

	1	2	3	4	5	6
12	Reversal of ITC availed during previous financial year					

Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here.

Table 4(B) of FORM GSTR-3B may be used for filling up these details.

13	ITC availed for the previous FY				
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Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. **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**

Table 4(A) of FORM GSTR-3B may be used for filling up these details.

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	Integrated Tax		
	Central Tax		
	State / UT Tax		
	Cess		
	Interest		

Pt. VI 15	Other Information				
	Particulars of Demands and Refunds				
	Details	CGST	SGST	IGST	CESS
	1	3	4	5	6
A	Total Refund claimed				
B	Total Refund sanctioned				
C	Total Refund Rejected				
D	Total Refund Pending				

For 15A,B,C & D :-

Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here.

(.....Continued)

For 15A,B,C & D :-

Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing.

Refund sanctioned means the aggregate value of all refund sanction orders.

Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims

15	Particulars of Demands and Refunds							
	Details	CGST	SGST	IGST	CESS	Inter st	Pena lty	Late fee
	1	2	3	4	5	6	7	8
E	Total demand of Taxes							
F	Total taxes paid in respect of E							
G	Total demand pending out of E							

For 15E, 15F, 15G

Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here.

Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here.

Aggregate value of demands pending recovery out of 15E above shall be declared here.

16

Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

	Details	Taxable Value	CGST	SGST	IGST	CESS
	1	2	3	4	5	6
A	Supplies received from composition taxpayers					

Aggregate value of supplies received from composition taxpayers shall be declared here.

Table 5 of FORM GSTR-3B may be used for filling up these details

B	Deemed supply u/s 143					
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Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
	Details	Taxable Value	CGST	SGST	IGST	CESS
	1	2	3	4	5	6
C	Goods sent on approval basis but not returned					

Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here

17 HSN Wise summary of outward supplies								
HSN Code	UQC	Total Quantity	Taxable value	Rate of tax	CGST	SGST	IGST	Cess

18 HSN Wise summary of Inward supplies								
HSN Code	UQC	Total Quantity	Taxable value	Rate of tax	CGST	SGST	IGST	Cess

Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns.

Table 12 of FORM GSTR1 may be used for filling up details in Table 17

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.

19	Late Fee Payable and Paid		
	Description	Payable	Paid
	Central Tax		
	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.

Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select —Annual Return in the drop down provided in FORM DRC-03. It may be noted that such liability can be paid through electronic cash ledger only.



Thank You

Visit: www.idtc.icaai.org



For any clarification, please contact:

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