			PART-I BAS	SIC DETAILS	
GSTR-9-PT-1- T.1,2,3A,3B					
			"FORM GSTI (See rule 80 Annual Retui)	
	Pt. I		Basic D	Details	
	1	Financial Year			
	2	GSTIN			
	3A	Legal Name			
	3B	Trade Name (if any)	NAME AND ADDRESS OF THE OWNER, WHEN PARTY AND AD		CONTRACTOR IN CO
GSTR-9C PT-1			PART – A -Reconc	iliation Statement	
	Pt. I		Basic [Details	
	1	Financial Year			
	2	GSTIN			
	ЗА	Legal Name		<auto></auto>	
	3B	Trade Name (if any)		<auto></auto>	
	4	Are you liable to aud	lit under any Act?	< <please specif<="" td=""><td>fy>></td></please>	fy>>

THE FINANCIAL YEAR						
INWA	RD AND OUTWARD SUPPLY (ON WHICH TAX	X IS PAYABLE -	18-19 3B		
4	Details of advances, inward and outvilled during the financial year	ward supplies on v	which tax is payab	le as declared in re	turns	
A	Supplies made to un-registered persons (B2C)					
В	Supplies made to registered persons (B2B)					
С	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					
Н	Sub-total (A to G above)					

CREDI 19- 3B	T NOTES /DEBIT NOTES PLUS AMEN	DMENTS AND MI	INUS AMENDEMENTS 18-	
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)			Net of credit notes and debi
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)			notes and amendments (+)/(-) can be
K	Supplies / tax declared through Amendments (+)			declared in 4B TO 4E
L	Supplies / tax reduced through Amendments (-)			NN56/2019
M	Sub-total (I to L above)			
N	Supplies and advances on which tax is to be paid (H + M) above			

R-9 T5				
	OUTV	VARD SUPPLY ON WHICH NO TAX IS PAYABLE-18-19 3B		
		3 A-1 - 3 A-1 - 1 - 3 A-1 - 1 - 3 A-1		
	5	Details of Outward supplies on which tax is not payable as declared in retu financial year	rns filed during the	
	A	Zero rated supply (Export) without payment of tax		
	В	Supply to SEZs without payment of tax		
	С	Supplies on which tax is to be paid by the recipient on reverse charge basis		5D,DE,DF CAN BE REPORTED UNDER
	D	Exempted		5D-EXEMPTED
	Е	Nil Rated		NN56/2019.
	F	Non-GST supply		The second control of the second
	G	Sub-total (A to F above)		

		ART-II DETAILS OF OUWARD AND INWARD SUPPLIES MAD THE FINANCIAL YEAR	
GSTR-9 T5			
		DIT NOTES /DEBIT NOTES PLUS AMENDMENTS AND MINUS AMENDEMENT 19 3B	TS B
	Н	Credit Notes issued in respect of transactions specified in A to F above (-)	Net of credit notes and
	I	Debit Notes issued in respect of transactions specified in A to F above (+)	debit notes and amendments (+)/(-) can be declared in 5A
	J	Supplies declared through Amendments (+)	TO 5F NN56/2019
	K	Supplies reduced through Amendments (-)	
	5L	Sub-Total (H to K above)	
	4 STOLETY		
	5M	Turnover on which tax is not to be paid (G + L above)	

PART-V -SUPPLY OF 18-19 DECLARED IN 19-20 3B 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 Taxable Value Description Centra State Integrat Cess ed Tax 1 Tax Tax / UT Tax 2 3 4 5 6 1 Supplies / tax declared through Amendments (+) (net 10 of debit notes) Supplies / tax reduced through Amendments (-) (net of credit notes)

	SUMMARY OF TABLES-	IURN	IOVER -GSTR-9
No	TABLE 4- SUPPLY TAX PAID (TV AND TAX)	No	TABLE 5-TAX PAID (ONLY TV)
4A	втс	5A	ZERO RATED OTHER THAN SEZ
4B	ВТВ	5B	SEZ
4C	ZERO RATED OTHER THAN SEZ	5C	OUTWARD REVERSE CHARGE
4D	SEZ	5D	EXEMPTED
4E	DEEMED SUPPLY	5E	NIL RATED
4F	UNADJUSTED ADVANCE	5F	NON-GST & NON SUPPLY
4G	INWARD REVERSE CHARGE	5G	SUB-TOTAL 5A TO 5F
4H	SUB TOTAL -4A TO 4G	5H	CREDIT NOTES 5A TO 5F (-)
41	CREDIT NOTES 4B TO 4E (-)	51	DEBIT NOTES 5A TO 5F (+)
4J	DEBIT NOTES 4B TO 4E (+)	5J	SUPPLY/AMENDMENT (+)
4K	SUPPLY/AMENDMENT (+)	5K	SUPPLY/AMENDMENT (-)
4L	SUPPLY/AMENDMENT (-)	5L	SUB TOTAL 5H TO 5K
4M	SUB TOTAL 4I TO 4L	5M	TURNOVER ON WHICH TAX NOT TO BE PAID (5G+5L)
4N	SUPPLY, INWARD RCM AND ADVANCES ON WHICH TAX PAID	5N	TOTAL TURNOVER (INCLUDING ADVANCES, EXCLUDING INWARD RCM (4N+5M-4G)

TOTAL TURNOVER	TABLES IN GSTR-9	TABLES IN GSTR-9C
TOTAL TURNOVER = [4+5+10-11]-4G	BELOW PART V	REFLECTED IN TABLE 50
OR	AFTER TABLE 13	
[5N+10-11]		
(INCLUDING ADVANCES)		
TAXABLE TURNOVER=[4+10-11]-4G	NO TABLE IN GSTR-9	REFLECTED IN TABLE 7F
OR		
[4N-4G+10-11]		
-		
[INCLUDING ADVANCES EXCLUDING INWARD RCM INCLUDING OUTWARD		
RCM]		

TURNOVER TABLES TABLE 4 – SUPPLY ON WHICH TAX IS PAID TABLE 5 - SUPPLY ON WHICH NO TAX IS PAID TABLE 10 & TABLE 11 - 18-19 SUPPLY DECLARED 19-20 TABLE 10 & TABLE 11 - 18-19 SUPPLY DECLARED 19-20 ADDITIONAL TAX PAYABLE IF ANY DRC-03/ USER SERVICES/MY APPLICATION

PART-IV DETAILS TAX PAID AS DECLARED IN RETURNS FILED **DURING THE FINANCIAL YEAR** GSTR-9T9 SI. No. 9: Details of tax paid as declared in the returns filed during the Financial Year Description Paid through Paid through ITC Payable cash Central State Integrated Cess Tax / UT Tax 3 5 Integrated Tax Central Tax State/UT Tax Cess Interest Late fee Penalty Other Instruction: 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.

- 50	No. 14. Differential tax paid on account of declaration in 10 and 11 above					
1	4 Different	Differential tax paid on account of declaration in 10 & 11 above				
		Description	Payable	Paid 3		
		1	2		3	
	Integrate	ed Tax				
	Central 1	Гах				
	State/UT	Tax				
	Cess					
	Interest					
Ins	truction	Nil				
		and Table 11 only should be re	Only differential tax ie. Net of plus and minus adjustments in Table 10 and Table 11 only should be reported here. Reconciliation to be kept to identify through which 3B of 19-20 this has been paid.			

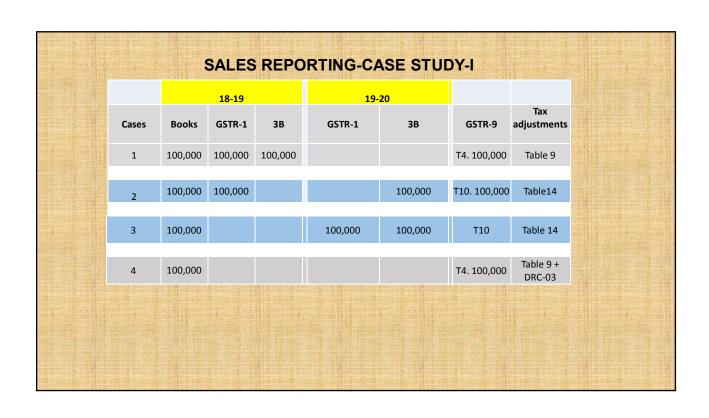
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with to Return (GSTR9)	irnover dec	clared in Annual	
5	Reconciliation of Gross Turnover			
Α	Turnover (including exports) as per audited financial statements for the State / UT (GSTIN units under same PAN the turnover shall be derived from the audited Annual Statement)		-	
В	Unbilled revenue at the beginning of Financial Year	(+)	-	
С	Unadjusted advances at the end of the Financial Year	(+)		
D	Deemed Supply under Schedule I	(+)		OPTIONAL TO FILL B TO
Ε	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	-	NN/56/2019
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)		

GSTR-9CT5	G	Turnover from April 2017 to June 2017		(-)	
Depth March	Н	Unbilled revenue at the end of Financial Year		(-)	·
	I	Unadjusted Advances at the beginning of the Financial Y	ear	(-)	-
	J	Credit notes accounted for in the audited Annual Financ permissible under GST	ial Statement but are not	(-)	OPTIONALTO FILL G
	K	Adjustments on account of supply of goods by SEZ units	to DTA Units	(-)	N- NN/56/2019
	L	Turnover for the period under composition scheme		(-)	
	M	Adjustments in turnover under section 15 and rules ther	eunder	(+/-)	
	N	Adjustments in turnover due to foreign exchange fluctu	ations	(+/-)	
	0	Adjustments in turnover due to reasons not listed above	2	(+/-)	
	P	Annual turnover after adjustments as above			
	Q	Turnover as declared in Annual Return (GSTR9) (5N+10-1	1 of Form 9)		
	R	Un-Reconciled turnover (Q - P)			
	AS	S PER FORM 9	AS PER FORM 9C		
	TC	ELOW PART V AFTER TABLE 13 OTAL TURNOVER [4+5+10-11] R [5N+10-11]>>>>>>>>>>	5Q		

7	Reconciliation of	Faxable Turnover	
Д	Annual turnover after adjustments (from 5P abov	e)	-
B	Value of Exempted, Nil Rated, Non-GST supplies,	No-Supply turnover	
C	Zero rated supplies without payment of tax		
0	Supplies on which tax is to be paid by the recipie	nt on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)		-
F			
G	Unreconciled taxable turnover (F-E)		-
AS	PER FORM 9	AS PER FORM 9C	
	XABLE TURNOVER=[4+10-11]- 5>>>>>	7F	



R-9C-T11	11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
					To be paid th	rough Cash	-
		Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicabl
		1	2	3	4	5	6
		5%	-		-		35
3124		12%					
		18%					100
		28%					
		3%					
		0.25%					
		0.10%					
		Interest					
		Late Fee					
		Penalty					
		Others		THE REPORT OF THE PARTY OF THE		CHARLES CONTRACTOR	
	TAB	LE 6		UN-RE	UN-RECONCILED TOTAL TURNOVER		
	TAB	LE-8		UN-REG	CONCILED	TAXABLE TUR	NOVER
	TAB	LE-10		UN REC	CONCILEDT	AX	
	тот	ΆΙ		ΡΔΥ ΤΗ	ROUGH DE	C-03	



			Hillian		CASE STU			
	Orig	ginal Repor	ting	Amend	Iments			
Cases	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9	Tax adjustments	
1	120,000	100,000	100,000	20,000	20,000	T4. 120,000	Table 9	
Year	18-19	18-19	18-19	18-19 Subsequently	18-19 Subsequently			
	120,000	100.000	100.000	20,000	20,000	T4 100 000	Table 9	
2	120,000	100,000	100,000	20,000	20,000	T4. 100,000	Table 9	
Year	18-19	18-19	18-19	19-20	19-20	PV.T10. 20,000	Table 14	
icai							100	
3	120,000	100,000	100,000			T4.120,000	Table 9	
Year	Jul-18	Jul-18	Jul-18				DRC-03 for 20,000	

	Orig	ginal Repor	ting	Amend	dments			
Cases	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9	Tax adjustments	
4	120,000	100,000	100,000	10,000	10,000	T4. 110,000	Table 9 & DRC-03 for 10,000	
Year	18-19	18-19	18-19	19-20	19-20	T.10. 10,000	Table 14	
							100	
5	120,000	100,000	120,000	20,000		T4. 120,000	Table 9	
Year	18-19	18-19	18-19	19-20				
6	120,000	120,000	100,000		20,000	T4. 100,000	Table 9	
Year	18-19	18-19	18-19		19-20	T.10. 20,000	Table 14	

CASES	PARTICULARS		18-19	
1	In ward supply liable to reverse charg	ge	400,000	
	Date		July 2018	
	Not shown in July 2018 3B			
	Shown in Mar 2019 3B		400,000	
	SOLUTION	TV	CGST	SGST
4G	INWARD REVERSE CHARGE	400,000	Tax on 4L	Tax on 4l
10	INWARD REVERSE CHARGE	Nil	Nil	Nil

***	Press release 3 rd july 2019		18-1	9	
2	In ward supply liable to reverse charge		400,0	000	
	Date		July 2	July 2018	
	Not shown in July 2018 3B				
	Rectified in April 2019 3B		400,0	000	
	SOLUTION	TV	CGST	SGST	
4G	INWARD REVERSE CHARGE	400,000	Nil	Nil	
10	INWARD REVERSE CHARGE	Nil	Tax	Tax	
Note	As per ICAI —Technical guide. It is important Turnover in Form 9C has been derived from Form 9C has been derived in Table 4C to be reported in T4 & T10 as the case may be	orm 9, Table able 4G, ther	5N + Table efore reve	10 which rse charge	

**	Press release 3 rd july 2019		18-1	9
3	In ward supply liable to reverse charge		400,0	000
	Date		July 2	2018
	Shown in July 2018 3B		100,0	000
	Rectified in April 2019 3B		400,0	000
	SOLUTION	TV	CGST	SGST
4G	INWARD REVERSE CHARGE	400,000	Tax on One Lakh	Tax on One Lakh
10	INWARD REVERSE CHARGE	Nil	Tax on Three Lakh	Tax on Three Lakh
Note	As per ICAI —Technical guide. It is important Turnover in Form 9C has been derived from Percludes reverse charge supplies reported in supplies turnover has to be reported in Table has to be reported in T4 & T10 as the case may	Form 9, Table ! Table 4G, there ! 4G and corre	5N + Table efore reve	10 which se charge

3rd July 2019 -PRESS RELEASE

Page 3 of 3 PARA-3

g) Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19: Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19. It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only.

Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19. If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (FORM GSTR-9C).

ADVANCE RECEIVED -CASE STUDY-I Invoice Raised GSTR-9C **Advance Received** GSTR-9 GSTR-9. 4F Tax adjustments Books GSTR-1 GSTR-1 3B Cases 3B 100,000 100,000 100,000 120,000 20,000 1 T.4 reporting July-18 July-18 July-18 Dec-18 Dec-18 Year Report in 100,000 100,000 100,000 T.5C & 51 1 T.4 4F July-18 July-18 July-18 Year Only advances existing at the close of financial year i.e. March 2019 would be reported. Any advances against which outward supplies are made and are adjusted before the said period would not be reported here as it would have already been reported in Table 4/Table 10

CASE STUDY I-CREDIT NOTES Original Invoice Credit Note SI. **Credit Note** Remarks pertaining to : Reported in: & No. Issued in : Disclosure in GSTR-9 FY 17-18 FY 17-18 FY 17-18 Table No. 4, SI No 4I 1 FY 17-18 2 FY 17-18 FY 18-19 Table No 11 FY 17-18 FY 18-19 3 FY 18-19 To be considered in Annual Return of FY 18-19. No Effect in Annual Return of FY 17-18.

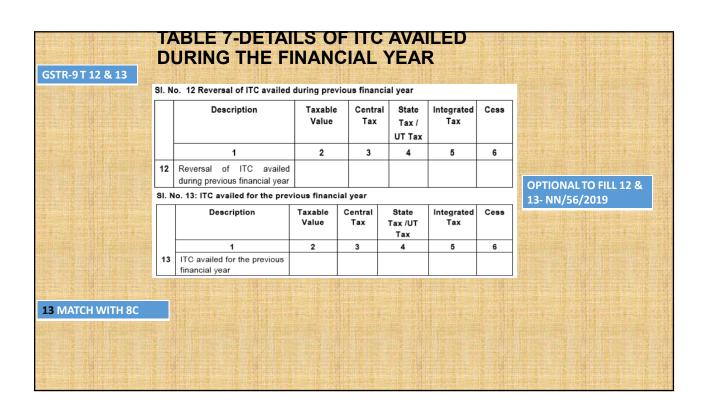
		18-19		19-	-20			
Cases	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9	Tax adjustments	
1	10,000	10,000	10,000			T4. 10,000 if it is BTC AND 4I IF IT IS BTB	Table 9	
	10,000		10,000	10,000		T4. 10,000 if it is BTC AND 4I IF IT IS BTB	Table 0	
3	10,000	10,000			10,000	T11	Table 14	

	Orig	ginal Repor	ting	Amend	lments			
Cases	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9	Tax Adj.	
1	11,000	11,000	11,000			T4. 11,000	Table 9	
Year	18-19	18-19	18-19					
2	11,000	10,000	10,000	1,000	1,000	T4. 11,000	Table 9	
Year	18-19	18-19	18-19	18-19	18-19			
3	11,000	11,000	10,000		1,000	T.4 10,000	Table 9	
Year	18-19	18-19	18-19		19-20	T.11. 1,000	Table 14	
4	11,000	10,000	11,000	1000		T.4 11,000	Table 9	
Year	18-19	18-19	18-19	19-20				

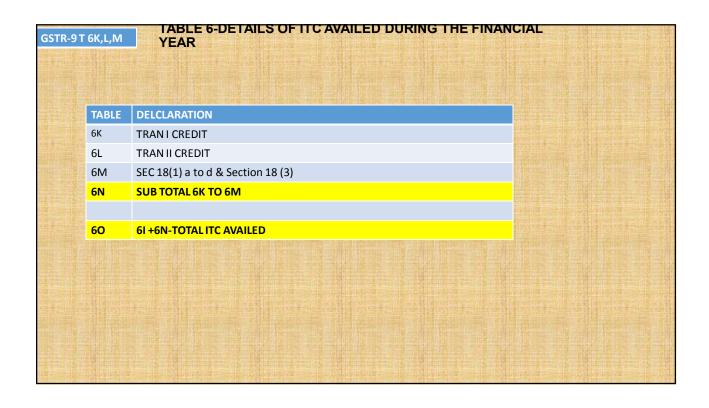
GSTR-9 T 6	6	Details of IT	C availed during	the finar	icial year	11	100	
	A	Total amount of input tax credit FORM GSTR-3B (sum total FORM GSTR-31	t availed through of Table 4A of	<auto< th=""><th><auto< th=""><th><auto></auto></th><th><auto< th=""><th></th></auto<></th></auto<></th></auto<>	<auto< th=""><th><auto></auto></th><th><auto< th=""><th></th></auto<></th></auto<>	<auto></auto>	<auto< th=""><th></th></auto<>	
		Inward supplies (other than imports and inward supplies	Inputs Capital Goods					
	В	liable to reverse charge but includes services received from SEZs)	Input Services					
		Inward supplies received from	Inputs Capital Goods					NO BIFURCATION
	С	unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Input Services					REQUIRED . ALL INPUTS UNDER 'INPUTS-NN- 56/2019
		Inward supplies received from	Inputs					
	D	registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Capital Goods Input Services					
	Е	Import of goods (including supplies from SEZs)	Inputs Capital Goods		5			
	F	Import of services (excluding in from SEZs)	ward supplies					
	G	Input Tax credit received from l	ISD					
	Н	Amount of ITC reclaimed (othe under the provisions of the Act	r than B above)					
	I	Sub-total (B to H above)						

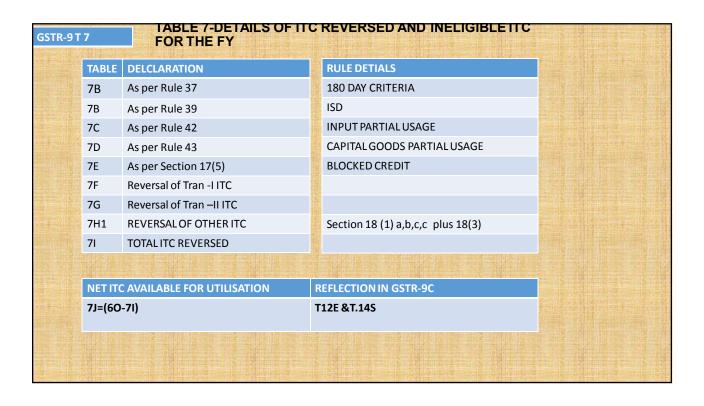
GSTR-9 T 6K & 6L		ETAILS OF ITC AVAILED DU ANCIAL YEAR	JRING TH	E	
	K	Transition Credit through TRAN-I (including revisions if any) Transition Credit through TRAN-II			
GSTR-9 M , N, O	M N	Any other ITC availed but not specified above Sub-total (K to M above)			
	0	Total ITC availed (I + N above)			

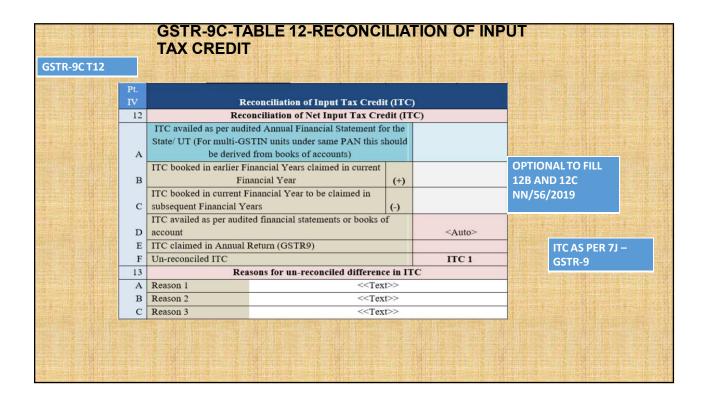
7	Details of ITC Reversed and Ineligible ITC for the financial ye	ear
A	As per Rule 37	
В	As per Rule 39	
C	As per Rule 42	
D	As per Rule 43	
E	As per section 17(5)	
F	Reversal of TRAN-I credit	
G	Reversal of TRAN-II credit	
H	Other reversals (pl. specify)	
I	Total ITC Reversed (Sum of A to H above)	7J MATCH WITH 12E 8
J	Net ITC Available for Utilization (6O - 7I)	14S GSTR-9C



GSTR-9 T	6	TABLE 6-DETAILS OF ITC AVAILED DURING THE FINAN
	TABLE	DELCLARATION
	6A	AUTO POPULATED FROM 4A OF GSTR -3B FOR 18-19
	6B	INWARD SUPPLIES INCLUDING SERVICES FROM SEZ OTHER THAN IMPORTS OTHER THAN LIABLE TO REVERSE CHARGE [4A5 OF GSTR-3B] ITC CLAIMED REVERSED AND RECLAIMED 180 DAYS TO BE REPORTED IN 6H
	6C	INPUT ON UNREGISTERED RCM OTHER THAN 6B [4A5 OF GSTR-3B] [VALUE REPORTED IN 4G]
	6D	INPUT ON REGISTERED RCM OTHER THAN 6B [4A5 OF GSTR-3B] [VALUE REPORTED IN 4G]
	6E	IMPORT OF GOODS INCLUDING SUPPLIES FROM SEZ [REFER 6B]
	6F	IMPORT OF SERVICES EXCLUDING SUPPLY FROM SEZ [REFER 6B]
	6G	INPUT FROM ISD
	6H	ITC RECLAIMED OTHER THAN 6B
	6 I	SUB TOTAL OF B TO H
	6J	6I-6A







GSTR-9C T14	14	Reconciliation of ITC d expenses as per audi				
		Description	Value	Amount of Total ITC	Amount of eligible ITC availed	
		1	2	3	4	
	A	Purchases				
	В	Freight / Carriage				
	C	Power and Fuel				
	D	Imported goods (Including received from SEZs)				OPTIONALTO FILL TABLE 14 NN56/2019
	Е	Rent and Insurance				141430/2013
	F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples				
	G	Royalties				
	н	Employees' Cost (Salaries, wages,				

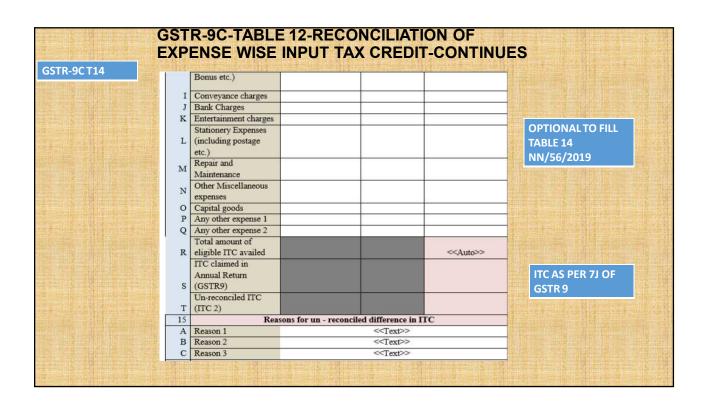


		TABLE 12-RECONCILIATION OF WISE INPUT TAX CREDIT-CONTINU
STR-9CT14		
16	Tax payable	on un-reconciled difference in ITC (due to reasons specified in and 15 above)
	Description	Amount Payable
	Central Tax	
	State/UT Tax	
	Integrated	
	Tax	
	Cess	
	Interest	
	Penalty	
		volské kad Rojské sa vybletě kad kad
TABLE	13	UN-RECONCILED TOTAL INPUT TAX CREDIT
TABLE	E-14	UN-RECONCILED INPUT TAX BASED ON ELIGIBILITY

TV Pt.						
V	Auditor's re	commendation	on additiona	Liability d	lue to non-recon	ciliation
				To be pai	d through Cash	
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18% 28%					
with the same	3%		_	-		
	0.25%					
	0.10%					
	Input Tax Credit					
A STATE OF THE PARTY OF THE PAR	Interest					
	Late Fee					
	Penalty Any other					
	amount paid					
	for supplies					
	not included					
	in Annual					
	Return (GSTR 9)					
	Erroneous		~	<u> </u>		
	refund to be					
	paid back					
	Outstanding					
	demands to be settled					

C PT-V	RECOMMENDATION RECONCILIATION	DUE TO NON	
	TABLE 6	UN-RECONCILED TOTAL TURNOVER	
	TABLE-8	UN-RECONCILED TAXABLE TURNOVER	
	TABLE-10	UN RECONCILED TAX	
	TABLE 13	UN-RECONCILED TOTAL INPUT TAX CREDIT	
	TABLE-14	UN-RECONCILED INPUT TAX BASED ON ELIGIBILITY	
	OTHERS-INTEREST PENALTY ETC		
	TOTAL	PAY THROUGH DRC-03	

R-9 T 8	8	Other ITC related information					
	A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<auto< th=""><th><auto< th=""><th><auto></auto></th><th><auto< th=""></auto<></th></auto<></th></auto<>	<auto< th=""><th><auto></auto></th><th><auto< th=""></auto<></th></auto<>	<auto></auto>	<auto< th=""></auto<>	
	В	ITC as per sum total of 6(B) and 6(H) above	<auto< td=""><td></td><td></td><td></td></auto<>				
	С	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					
	F	ITC available but ineligible		į.			
	G	IGST paid on import of goods (including supplies from SEZ)					
	Н	IGST credit availed on import of goods (as per 6(E) above)	<auto< td=""><td></td><td></td><td></td></auto<>				
	I	Difference (G-H)					
	J	ITC available but not availed on import of goods (Equal to I)		6			
	K	Total ITC to be lapsed in current financial year $(E+F+J)$	<auto< td=""><td><auto< td=""><td><auto></auto></td><td><auto< td=""></auto<></td></auto<></td></auto<>	<auto< td=""><td><auto></auto></td><td><auto< td=""></auto<></td></auto<>	<auto></auto>	<auto< td=""></auto<>	

PRESS RELEASE 2A IS NOT A DECIDING FACTOR FOR INPUTS

PRESS RELEASE 18.10.2018

• 4. It is clarified that the furnishing of outward details in FORM GSTR-1 by the corresponding supplier(s) and the facility to view the same in FORM GSTR-2A by the recipient is in the nature of taxpayer facilitation and does not impact the ability of the taxpayer to avail ITC on self-assessment basis in consonance with the provisions of section 16 of the Act. The apprehension that ITC can be availed only on the basis of reconciliation between FORM GSTR-2A and FORM GSTR-3B conducted before the due date for filing of return in FORM GSTR-3B for the month of September, 2018 is unfounded as the same exercise can be done thereafter also.

