

SIRC OF ICAI – KOTTAYAM BRANCH

IMPORTANT ASPECTS

GSTR 9 & 9C

FY 18-19

CA. VINODH KOTHARI
Chartered Accountant
Chennai
Ph. 9566105599
svinodhkothari@gmail.com



GSTR9 – WHO SHOULD FILE



Normal Due Date GSTR 9 / 9C
31st Dec Following End of Such FY

Aggregate Turnover More than Rs. 5 Crores

GSTR 9C Annual Return Audit

Certified by Chartered / Cost Accountant

Due Date FY 18-19
30th Sep 2020

Notification No 41/2020 Dt 5/5/20

NOTIFICATION NO 16 / 2020

AGGREGATE TO FY 18-19

- Upto 2 Crores
- > Rs. 2 Crores < Rs. 5 Crores
- > Rs.5 Crores

GSTR 9

- Optional
- Mandatory
- Mandatory

GSTR 9C

- NA
- Not Applicable
- Mandatory

GSTR9 – WHO IS NOT REQUIRED TO FILE

TDS / TCS Collector Sec 51/52 (E Com U/s.9(5) Required to File)

Input Service Distributor

Non-Resident Taxable Person

Casual Taxable Person

Composition Taxable Person - Sec 10

OIDAR (Notf. No. 30/2019)

Sec 35(5) – CG, SG, LA – Subject to Audit by CAG

GSTR9 – OTHER POINTS & PENALTY



Aggregate Turnover Less than Rs. 2 Crores – Deemed to be Filed if Not Filed before Due Date of GSTR 9

Penalty for
Not Filing
GSTR 9

Rs.100 Per
Day
(100 +100)

Maximum
0.25% of
Turnover in
State / UT

GSTR 9 FILING CHECKLIST

- Filing of all Form GSTR – 3B FY 18-19
- Filing of all Form GSTR – 1 FY 18-19
- Monthly Summary – GSTR 3B – Books with Returns
- Monthly Summary – GSTR 1 – Books with Returns
- GSTR 2A Comparison Report with ITC Claimed
- ITC Ineligible / Reversed to be done in GSTR 9
- Turnover Reconciliation Statement

GSTR 9 FILING CHECKLIST

- Audited Financial Statements of Entity
- Branch Wise Financial Statement
- Income Tax Returns with Form 26AS
- Books of Accounts / Accounting Software Access
- GST Portal User ID & Password
- FY 17-18 Annual Returns with Workings
- Electronic Ledgers

QUICK 20 CHECK POINTS TO CONDUCT GST AUDIT

Reconciliation
GST Returns &
Book TO

RCM
Import Services
RCM

Allowable ITC on
Expenses
Classification

Sec 17(5) Block
ITC Credits / ITC
Reversal

Creditors
Outstanding
more than 180
Days

Refund Applied /
Rejected /
Received

GST Rates on
Supply
HSN / SAC

Service Providers
Reconciliation of
Advance Received
/ Adjusted /
Unadjusted

Reconciliation GST
Closing Balance as
per Books &
Electronic Ledgers

Export / SEZ
Supply With /
Without LUT

Check Credit Side
Entries in Expenses

GST
Documentation
Tax Invoice / Bill
of Supply Etc..

Sch I Supply
without
Consideration

2A Reconciliation

GST on Sale of
Fixed Assets

Delay Payment of
GST Interest
Payment

If GST Cancelled
Final Return GSTR
10 Filed or Not.

Rule 42 / 43 – ITC
Reversal

Depreciation on
Asset Value / Tax
Value

Stock Records

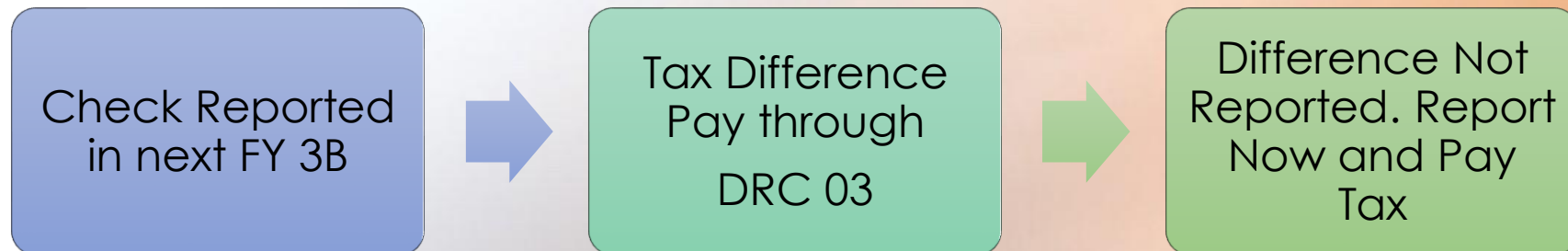
AGGREGATE TURNOVER – SEC 2(6)

All India Basis Turnover

Particulars	Amount
All Taxable Supplies	XXXX
Exempt Supplies <ul style="list-style-type: none">• NIL Rated• Wholly Exempt• Non Taxable Supply	XXXX
Zero Rated Supply – Export / SEZ – With / Without LUT	XXXX
Distinct Person Supply <ul style="list-style-type: none">• Inter State Branch Transfer• Same PAN Different GST Number	XXXX
Supply made on behalf of Principal	XXXX
Excludes :	
CGST / SGST /IGST / UTGST / Cess	(XXXX)
Inward Supply on which Tax Payable under RCM	(XXXX)
Supply of after Completion of Job Work by Registered Job Worker – Not Included in Job Worker Turnover.	(XXXX)
Net Aggregate Turnover	XXXX

OUTWARD SUPPLY – RECONCILIATION WITH FINANCIALS

S.No	Particulars	Amount Rs.
1)	Turnover as per P & L / Audited Financials	XXX
2)	Add/Less : Income Liable to be Taxed under GST & Other Adjustments (Interstate Branch Transfer, Deemed Supply etc....)	XXX
3)	Turnover as per Books (1+2)	XXX
4)	Turnover as per GSTR 3B	XXX
5)	Difference (3-4)	XXX



AUTO POPULATED DATA IN GSTR 9 – CANNOT BE MODIFIED

TABLE NO 6A

- Total amount of ITC availed through Form GSTR 3B
- Sum total of Table 4A of Form GSTR 3B

TABLE NO 8A

- Input Tax Credit as per GSTR 2A (Table 3 & 5 thereof)
- Data in Table No 8A updated periodically

TABLE NO 9

- Details of tax paid as declared in returns filed
- Except tax payable column

OFFLINE UTILITY – GSTR 9

The screenshot displays the GST portal interface. At the top left is the Government of India emblem and the text 'Goods and Services Tax'. On the top right, the user is logged in as 'V K ENTERPRISES'. The main navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The 'Downloads' menu is expanded, showing sub-categories: 'Offline Tools', 'Accounting and Billing Software', and 'Proposed Return documents'. Under 'Offline Tools', a list of various tools is shown, including 'Returns Offline Tool', 'Tran-2 Offline Tools', 'ITC01 Offline Tool', 'ITC04 Offline Tool', 'GSTR 4 Offline Tool', 'GSTR 11 Offline Tool', 'GSTR8 Offline Tool', 'GSTR-9 Offline Tool', and 'GSTR-9C Offline Tool'. A yellow callout bubble points to 'GSTR-9 Offline Tool' with the text 'Download the Excel Utility'. At the bottom right, there is a 'Activate Windows' watermark.

OFFLINE UTILITY – GSTR 9



Goods and Services Tax

Dashboard

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help ▾

e-Way Bill System

Offline Tools

Accounting and Billing Software

Proposed Return documents

Offline Upload and Download for GSTR9

Help ? ↻

Upload

Download

! No offline transaction for the given return period

data upload. Submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system if found OK.

Choose File No file chosen

BACK TO FILE RETURNS

Download Json file to Import into Excel Utility

Excel Utility Updated & Convert to Json & Upload

Activate Windows
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OFFLINE UTILITY – GSTR 9

Goods and Services Tax

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

Dashboard > Annual Return > GSTR-9

English

Offline Upload and Download for GSTR9

Help ? ↻

Upload | **Download**

You have downloaded the file last on 18/05/2019 at 12:53:55. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again. ✕

Download filed GSTR-9 data

GENERATE JSON FILE TO DOWNLOAD

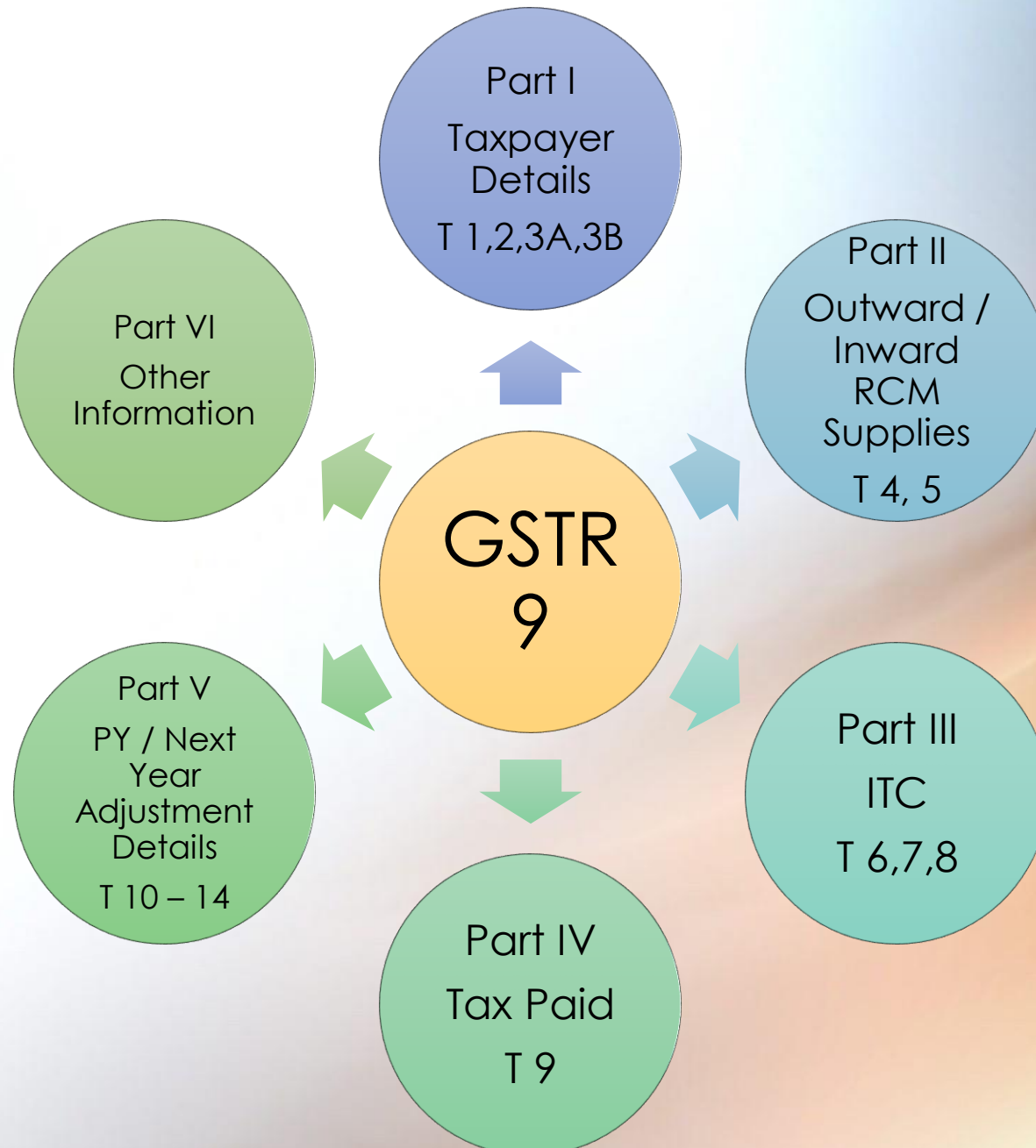
[Click here to download - File 1](#)

BACK

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© 2018-19 Goods and Services Tax Network | Site Last Updated on | Designed & Developed by GSTN

Click to
generate JSON



ANNUAL RETURN – SUMMARY DOWNLOAD

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹68,00,888.66	₹11,94,946.02
Central Tax	State/UT Tax
₹14,063.71	₹14,063.71
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value
₹0.00

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated Tax	Central Tax
₹-	₹-
State/UT Tax	CESS
₹-	₹-

8. Other ITC related information

Integrated Tax	Central Tax
₹7,167.69	₹2,16,092.34
State/UT Tax	CESS
₹2,16,092.34	₹0.00

9.Details of tax paid as declared in returns filed during the financial year

Tax payable	Paid through Cash
₹12,23,074.00	₹7,86,106.00
Paid through ITC	
₹4,36,968.00	

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹-	₹-

15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹-	₹-
Refund pending	Demand of taxes
₹-	₹-

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ANNUAL RETURN – TABLE 4 TO 19

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

**Default Value
is Auto
Populated**

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹68,00,888.66	₹11,94,946.02
Central Tax	State/UT Tax
₹14,063.71	₹14,063.71
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value
₹0.00

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated Tax	Central Tax
₹-	₹-
State/UT Tax	CESS
₹-	₹-

8. Other ITC related information

Integrated Tax	Central Tax
₹7,167.69	₹2,16,092.34
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₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹-	₹-

15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹-	₹-
Refund pending	Demand of taxes
₹-	₹-

**Before Filing
Ensure
Comparing
with Books
and
Updating
Values**

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Top

SUMMARY OF GSTR 9 TABLE – PART B

Table 4	<ul style="list-style-type: none">• Advance, Outward, Inward Supplies on which Tax is Payable
Table 5	<ul style="list-style-type: none">• Outward Supplies on which Tax is not Payable
Table 6	<ul style="list-style-type: none">• ITC Availed During the year
Table 7	<ul style="list-style-type: none">• ITC Reversed / Ineligible
Table 8	<ul style="list-style-type: none">• Other ITC Related Information
Table 9	<ul style="list-style-type: none">• Tax Declared and Paid in Return

SUMMARY OF GSTR 9 TABLE – PART B

Table 10 - 13

- Previous FY's Transaction reported in Next FY

Table 14

- Differential tax paid on account of declaration in Table 10 & 11

Table 15

- Particulars of Demands & Refund

Table 16

- Supplies from Composition Dealer / Deemed Supply by Job Worker and Goods Sent on Approval

Table 17

- HSN Wise Summary of Outward Supplies

Table 18

- HSN Wise Summary of Inward Supplies

Table 19

- Late Fees Paid / Payable

ANNUAL RETURN – TABLE 4 – INWARD / OUTWARD SUPPLIES TAXABLE

Rectification done after March 19 Fill in Part V

Net of Cr./Dr. Note & Amendment till Mar 19

Including Supplies through Ecom (TCS)

Common Mistake
Inward Supplies RCM Liability

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable Help ? ↻					
<small>Note : The fields, where the system computed values would be modified by more/less than 20%, shall be in red for reference and attention.</small>					
Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹41,119.61	₹0.00	₹3,700.76	₹3,700.76	₹0.00
(B) Supplies made to registered person (B2B)	₹67,59,769.05	₹11,94,946.02	₹10,362.95	₹10,362.95	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			
(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(H) Sub total (A to G above)	₹68,00,888.66	₹11,94,946.02	₹14,063.71	₹14,063.71	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹68,00,888.66	₹11,94,946.02	₹14,063.71	₹14,063.71	₹0.00

Data as per 3B + Rectification to match with Books

Rectification more than 20% will be in Red

Unadjusted – Services (Invoice Issued T-4A above)

BACK TO GSTR-9 DASHBOARD

SAVE

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Top

ANNUAL RETURN – TABLE 5 – OUTWARD SUPPLIES – NO TAX PAYABLE

Status - Not Filed FY - 2017-18 Due Date - 30/06/2019

5. Details of Outward supplies made during the financial year on which tax is not payable [Help](#)

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)	₹0.00				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹0.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹68,00,888.66	₹11,94,946.02	₹14,063.71	₹14,063.71	₹0.00



Option to Fill Separately or Consolidated

[BACK TO GSTR-9 DASHBOARD](#) [SAVE](#)

CASE STUDY – OUTWARD SUPPLY

Type	Date	GSTR-1	GSTR 3B	Amendment GSTR1
Invoice	14/09/18	Oct 18	Amended Jun 19	June - 19
Invoice	20/11/18	Dec 18	Dec 18	Jan 19
Invoice	15/06/18	-	-	-
Credit Note	25/10/18	May 19	May 19	NA

T-4 (K) / (L)
Amendment +
T-10

T-4

T-4
DRC 03

T-11

CASE STUDY – OUTWARD SUPPLY

Type	Date	GSTR-1	GSTR 3B	Amendment GSTR1
Invoice	14/09/18	Oct 18	Oct 18	Jun 19
Invoice	20/11/18	Dec 18	Dec 18	Jan 19

T-4

T-4

GSTR 3B PREVAILS OVER GSTR 1

CASE STUDY – OUTWARD SUPPLY

	FY 18-19		FY 19-20	
Books	GSTR 3B	GSTR-1	GSTR 3B	GSTR 1
15000	15000	15000	NIL	NIL
15000	10000	10000	5000	5000
15000	10000	10000	NIL	NIL

T-4

T-4 – 10000
T- 10 – 5000

T-4 - 15000
DRC 03

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹6,750.00	₹2,18,466.17	₹2,18,466.17	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00	₹0.00	₹0.00	₹0.00
(G) Input Tax credit received from ISD		₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹0.00	₹0.00	₹0.00	₹0.00
(J) Difference (I - A above)		-₹6,750.00	-₹2,18,466.17	-₹2,18,466.17	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)			₹0.00	₹0.00	
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) Any other ITC availed but not specified above		₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)		₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)		₹0.00	₹0.00	₹0.00	₹0.00

Provided Details of ITC Claimed from Apr 18 to Mar 19

FY 17-18 Value Included in this

ANNUAL RETURN TABLE 6 ITC AVAILED

ITC 01, ITC 02...

Option Either to fill Breakup or All Details in Inputs

GSTR 3B Amendment After Mar 19 not to form part of T 6,7

ANNUAL RETURN – TABLE 7 – ITC REVERSAL / INELIGIBLE

7.Details of ITC Reversed and Ineligible ITC for the financial year

Help  

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C) As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D) As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(F) Reversal of ITC credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹0.00	₹0.00	₹0.00	₹0.00

180 Days Non Payment

ISD REVERSAL

Taxable / Exempted
Proportionate Reversal

Ineligible ITC

Option to Fill
Breakup or
Consolidated
Value

BACK TO GSTR-9 DASHBOARD

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ANNUAL RETURN – TABLE 8 – OTHER ITC RELATED INFORMATION

8. Other ITC related information

Help ? ↻

Option to Upload PDF for T-8A to 8D Signed along with GSTTR 9C

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per sum total of table 3 & 4 thereon	₹7,167.69	₹2,16,092.34	₹2,16,092.34	₹0.00
(B) ITC as per sum total of table number 6(B) and 6(H) above	₹0.00	₹0.00	₹0.00	₹0.00
(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	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹7,167.69	₹2,16,092.34	₹2,16,092.34	₹0.00
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00
(G) IGST paid on ports on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

PY ITC Availed
CY & CY ITC in
Next FY

BACK TO GSTR-9 DASHBOARD

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ANNUAL RETURN – TABLE 9 – TAX PAID & DECLARED IN RETURNS

9. Details of tax paid as declared in returns filed during the financial year

Help ? ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹11,94,946.00	₹7,74,812.00	₹3,300.00	₹2,09,386.00	₹2,07,448.00	
Central Tax	₹14,064.00	₹6,616.00	₹1,725.00	₹5,723.00		
State/UT Tax	₹14,064.00	₹1,725.00	₹1,725.00		₹7,661.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹0.00	₹0.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

To Match with Table 4 (Actual Liability of FY 18-19)

BACK TO GSTR-9 DASHBOARD

SAVE

ANNUAL RETURN – TABLE 10 – 13 – PY DETAILS IN NEXT FY

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Help ? ↻

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)	₹68,00,888.66	₹11,94,946.02	₹14,063.71	₹14,063.71	₹0.00

BACK TO GSTR-9 DASHBOARD

SAVE

ANNUAL RETURN – TABLE 14 – DIFFERENTIAL TAX PAID

Status - Not Filed

FY - 2017-18

Due Date - 30/06/2019

14. Differential tax paid on account of declaration in table no. 10 & 11

Help ? ↻

Description	Payable (₹)	Paid (₹)
Integrated Tax	₹0.00	₹0.00
Central Tax	₹0.00	₹0.00
State/UT Tax	₹0.00	₹0.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD

SAVE

ANNUAL RETURN – TABLE 15 – DEMAND AND REFUND

15. Particulars of Demands and Refunds

Help ? ↻

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Optional - EXPORTS
SEZ
OTHER REFUNDS

BACK TO GSTR-9 DASHBOARD

SAVE

ANNUAL RETURN – TABLE 16 – SUPPLIES FROM COMPOSITION TAXPAYERS, DEEMED SUPPLY BY JOB WORKERS AND GOODS SENT ON APPROVAL

Status - Not Filed

FY - 2017-18

Due Date - 30/06/2019

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

[Help](#) 

Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	<input type="text" value="₹0.00"/>				
(B) Deemed supply under section 143	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(C) Goods sent on approval basis but not returned	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

OPTIONAL

[BACK TO GSTR-9 DASHBOARD](#)

[SAVE](#)

ANNUAL RETURN – TABLE 17 – HSN WISE OUTWARD SUPPLIES

17. HSN wise summary of Outward Supplies

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code *

8450

UQC *

Select

Description

HOUSEHOLD OR LAUNDRY-TYPE WASHING I

Total Quantity *

Total Taxable Value (₹) *

Is supply applicable for concessional rate of tax

Rate of Tax (%) *

Select

Integrated Tax (₹) *

Central Tax (₹) *

State/UT Tax (₹) *

CESS (₹)

OPTIONAL

Turnover
Upto 1.5 Crs - Options
1.5 Crs to 5 Crs – 2 Digit
Above 5 Crs – 4 Digit

CANCEL ADD

Activate Windows
Go to PC settings to activate Windows

Top

ANNUAL RETURN – TABLE 18 – HSN WISE SUMMARY OF INWARD SUPPLIES

18. HSN wise summary of Inward Supplies

Help ? ↻

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code *

8540

UQC *

Select

Description

THERMIONIC, COLD CATHODE OR PHOTO-C

Total Quantity *

Total Taxable Value (₹) *

Is supply applicable for concessional rate of tax

Rate of Tax (%) *

Select

Integrated Tax (₹) *

Central Tax (₹) *

OPTIONAL

CESS (₹)

CANCEL ADD

Go to PC settings to activate Windows

ANNUAL RETURN – COMPUTATION OF LIABILITY

Late fee payable

₹-

Late fee paid

₹-

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

LATE FEES COMPUTATION BY SYSTEM

The screenshot shows the GST e-filing portal interface. At the top, there is a navigation bar with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below this, the breadcrumb trail reads 'Dashboard > Annual Return > GSTR9'. A language selector is set to 'English'. The main heading is 'GSTR-9 Annual return for Normal taxpayers'. A green message box, highlighted with a red dashed border, contains the text: 'Compute Liabilities request has been received, please check the status in sometime.' Below the message, a white box displays taxpayer details: GSTIN (redacted), Status - Not Filed, Legal Name (redacted), FY - 2017-18, Trade Name (redacted), and Due Date (input field). A blue section titled 'Steps to prepare GSTR-9 return online' contains a five-step instruction list.

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

Dashboard > Annual Return > GSTR9 English

GSTR-9 Annual return for Normal taxpayers

Compute Liabilities request has been received, please check the status in sometime.

GSTIN - [REDACTED] Legal Name - [REDACTED] Trade Name - [REDACTED]
Status - Not Filed FY - 2017-18 Due Date - [REDACTED]

Steps to prepare GSTR-9 return online

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

LATE FEES PAYABLE IF ANY

Auto
Calculation of
Late Fees if
Annual Return
filed after Due
Date

19. Late fee payable and paid

Late fee payable	Late fee paid
₹29,400.00	₹-

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

LATE FEES PAYABLE & PAID

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

Dashboard Annual Return GSTR9 English

19. Late fee payable and paid Help ⓘ ↻

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	89,663.00	89,664.00	99,309.00	99,511.00	3,78,147.00
Interest	54,686.00	54,686.00	8,546.00	45,478.00	1,63,396.00
Late Fees	98,625.00	98,625.00	1,00,000.00	1,00,000.00	3,97,250.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	14,800.00	14,800.00	₹0.00
B. State/UT tax	14,800.00	14,800.00	₹0.00

Play (k)

Activate Windows
Go to PC settings to activate Windows.
Powered by Zoom

FINAL FILING OF ANNUAL RETURN

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.

Authorised Signatory *

[BACK TO GSTR-9 DASHBOARD](#)

[CREATE CHALLAN](#)

[FILE GSTR-9](#)

[PREVIEW DRAFT GSTR-9\(PDF\)](#)

[PREVIEW DRAFT GSTR-9 \(EXCEL\)](#)

ALERT IN GST SYSTEM

ALERT IN DIFFERENCE IN VALUE MORE / LESS THAN 20%

5. Details of Outward supplies made during the financial year on which tax is not payable [Help](#)

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹6,73,70,12.11				
(B) Supply to SEZ without payment of tax	₹4,79,38,073.1				

ALERT IN GST SYSTEM

ALERT IN DIFFERENCE IN VALUE MORE / LESS THAN 20%



Confirmation

You have field(s), highlighted in red, where the value entered is more/less than 20% of the system computed value. Are you sure you want to proceed?

NO

YES



ALERT – IMPORTANT POINTS TO BE NOTED

No link for Tax Payable in T4 & T9

ITC Off Set Summary in T9 cannot be changed

No Link for ITC Lapsed vs ITC not claimed in T8

System does not calculated the differential payment

PAYMENT OF ADDITIONAL TAX LIABILITY (IF ANY)

Additional Liability not reported earlier at the time of filing Form 3B can be declared in GSTR

Payment can be made through Form GST DRC 03

After Filing of GSTR 9 link to Form GST DRC-03

Payment only through Utilization of Cash from Electronic Cash Ledger

AVAILABLE DOWNLOADS

GSTR 9 Draft
PDF & Excel

GSTR 1
Consolidated
Summary

GSTR 3B
Consolidated
Summary

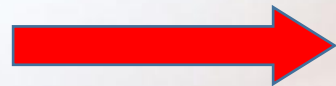
OFFLINE UTILITY GSTR 9



Will be available shortly

If Number of Record in Table 17, 18 exceed 500 Records only Offline Utility

NO REVISION



GSTR 9
Once filed cannot be Revised

ENSURE CORRECTNESS BEFORE FILING !!!

12 Magical Entries to Track ITC

RCM Liability

CGST Input A/c Dr
SGST Input A/c Dr
IGST Input A/c Dr

To CGST RCM Payable
To SGST RCM Payable
To IGST RCM Payable

GST Liability

CGST Output A/c Dr
SGST Output A/c Dr
IGST Output A/c Dr

To CGST Input A/c
To SGST Input A/c
To IGST Input A/c
To GST Payable / C.Fwd

GST Carried Forward

CGST Output A/c Dr
SGST Output A/c Dr
IGST Output A/c Dr
GST Payable / C.Fwd

To CGST Input A/c
To SGST Input A/c
To IGST Input A/c

Entry should be passed on
last day of the month



The values of these entries
should be as per GSTR 3B



If there is any balance
appearing after passing
this entry in Input / Output
Ledger verify what is entry
missed in returns.

IMPACT OF CLOSING ENTRIES

Without Passing Monthly Closing Entry			
Monthly Summary – ITC INPUT			
Monthly	Debit	Credit	Balance
April	200,326.24		200326.24 Dr
May	224,521.04		424847.28 Dr
June	444,886.77	2,312.07	867421.98 Dr
July	189,846.21	180,846.21	876421.98 Dr
August	243,978.38	5,621.24	1114779.12 Dr
September	306,732.96	1,453.83	1420058.25 Dr
October	200,326.24		1620384.49 Dr
November	224,521.04		1844905.53 Dr
December	444,886.77	2,312.07	2287480.23 Dr
January	675,047.41	1,035.80	2961491.84 Dr
February	444,256.51		3405748.35 Dr
March	370,631.85	2,683.27	3773696.93 Dr
Grand Total	3,969,961.42	196,264.49	3773696.93 Dr

After Passing Monthly Closing Entry			
Monthly Summary – ITC INPUT			
Monthly	Debit	Credit	Balance
April	200,326.24	200,326.24	0.00 Dr
May	224,521.04	224,521.04	0.00 Dr
June	444,886.77	444,886.77	0.00 Dr
July	189,846.21	189,846.21	0.00 Dr
August	243,978.38	243,978.38	0.00 Dr
September	306,732.96	306,732.96	0.00 Dr
October	200,326.24	200,326.24	0.00 Dr
November	224,521.04	224,521.04	0.00 Dr
December	444,886.77	444,886.77	0.00 Dr
January	675,047.41	675,047.41	0.00 Dr
February	444,256.51	444,256.51	0.00 Dr
March	370,631.85	370,631.85	0.00 Dr
Grand Total	3,969,961.42	3,969,961.42	0.00 Dr

Tracking Unclaimed ITC			
Monthly Summary – ITC INPUT			
Monthly	Debit	Credit	Balance
April	200,326.24	176,847.24	23479.00 Dr
May	224,521.04	224,521.04	23479.00 Dr
June	444,886.77	444,886.77	23479.00 Dr
July	189,846.21	189,846.21	23479.00 Dr
August	243,978.38	243,978.38	23479.00 Dr
September	306,732.96	330,211.96	0.00 Dr
October	200,326.24	200,326.24	0.00 Dr
November	224,521.04	224,521.04	0.00 Dr
December	444,886.77	444,886.77	0.00 Dr
January	675,047.41	675,047.41	0.00 Dr
February	444,256.51	444,256.51	0.00 Dr
March	370,631.85	346,631.85	24000.00 Dr
Grand Total	3,969,961.42	3,945,961.42	24000.00 Dr

Tracking Excess ITC			
Monthly Summary			
Monthly	Debit	Credit	Balance
April	200,326.24	176,847.24	23479.00 Dr
May	224,521.04	224,521.04	23479.00 Dr
June	444,886.77	444,886.77	23479.00 Dr
July	189,846.21	189,846.21	23479.00 Dr
August	243,978.38	243,978.38	23479.00 Dr
September	306,732.96	330,211.96	0.00 Dr
October	200,326.24	200,326.24	0.00 Dr
November	224,521.04	254,921.04	30400.00 Cr
December	444,886.77	444,886.77	30400.00 Cr
January	675,047.41	675,047.41	30400.00 Cr
February	444,256.51	444,256.51	30400.00 Cr
March	370,631.85	346,631.85	6400.00 Cr
Grand Total	3,969,961.42	3,976,361.42	6400.00 Cr

QUESTIONS



CA. VINODH KOTHARI

Thank you!

- **CA. VINODH KOTHARI**
- Chartered Accountant
- Chennai
- Ph. 9566105599
- svinodhkothari@gmail.com



CA. VINODH KOTHARI