

Understanding it logically, for practical ease

GST ANNUAL RETURN (FORM GSTR-9)



**Explained in
only 10 slides!**

PART I - BASIC DETAILS

- Financial Year
- GSTIN
- Legal name
- Trade Name

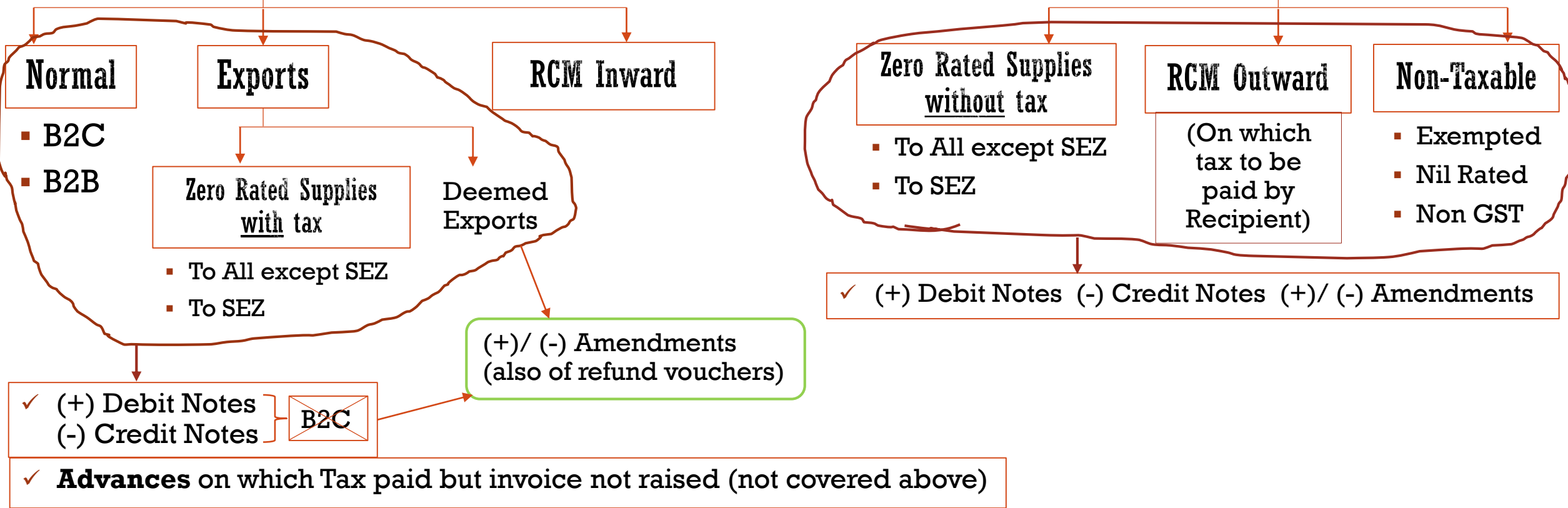
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PART II – OUTWARD AND INWARD RCM

Liabilities on Outward and RCM

Other Outward (With no Tax)



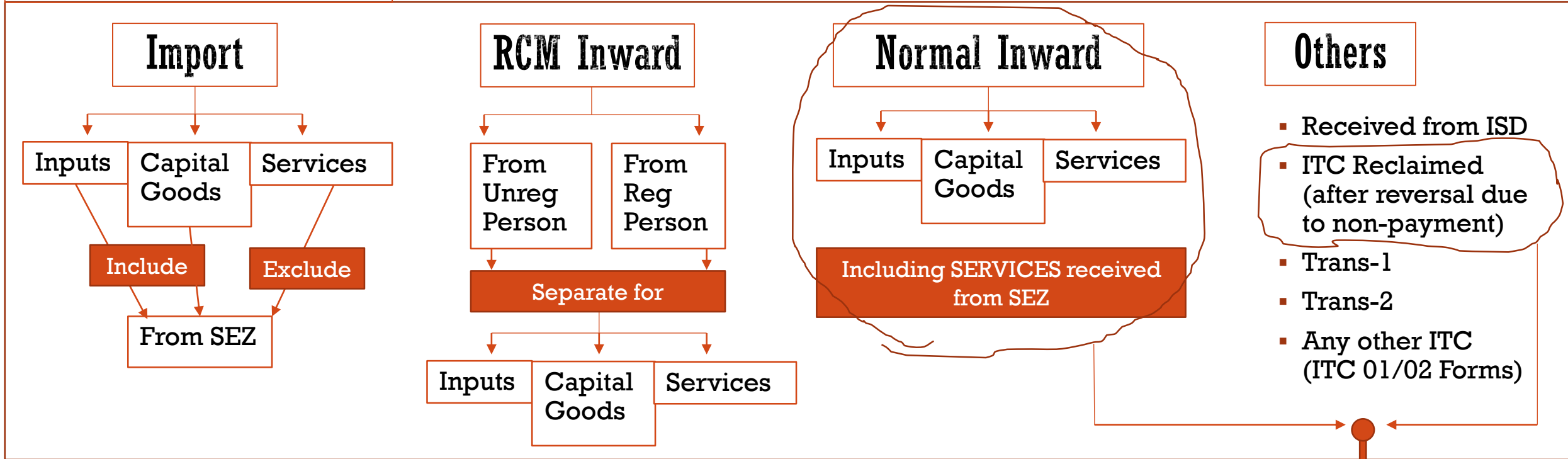
What We Got

- Supplies and advances on which **tax is to be paid**
- Turnover on which **tax is not to be paid**
- Total Turnover (incl. advances)



PART III – DETAILS OF ITC

ITC AVAILED during FY



Reversals

- Blocked Credit [Sec 17(5)]
- Non-Payment < 180D reversal (Rule 37)

- Apportionment Reversal Rule 42 and Rule 43
- Reversal by ISD (Rule 39)
- Reversal of Trans-1
- Reversal of Trans -2
- Other Reversals

Lapse ITC = A+B+C

- A. Available but ineligible
- B. Available but not availed
- C. IGST paid – IGST availed (on import of goods, including from SEZ)

Out of

ITC available as per GSTR-2A
 (-) Sum of the these two ITC
 (-) Above type ITC availed in Apr-September



PART IV – DETAILS OF TAX PAID (AS DECLARED)

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						



PART V – TRANSACTIONS DECLARED IN NEXT 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

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					



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			
R E F U N D	A	Total Refund <u>claimed</u>						
	B	Total Refund <u>sanctioned</u>						
	C	Total Refund <u>Rejected</u>						
	D	Total Refund <u>Pending</u>						
D E M A N D	E	Total <u>demand of taxes</u>						
	F	Total taxes <u>paid</u> in respect of E above						
	G	Total demands <u>pending</u> out of E above						

PART VI – OTHER INFORMATION

1. Demands and Refunds
2. Supplies from Composition dealers, JW Deemed Supply, and Goods sent on approval
3. HSN-wise Summary of Outward Supplies
4. HSN-wise Summary of Inward Supplies
5. Late Fees payable/ paid



RECEIPT FROM COMPOSITION, JW DEEMED SUPPLY AND GOODS SENT ON APPROVAL

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					

PART VI – OTHER INFORMATION (CONTD...)



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HSN-WISE SUMMARY OF OUTWARD SUPPLIES

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

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HSN-WISE SUMMARY OF INWARD SUPPLIES

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

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LATE FEES PAYABLE AND PAID

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

**PART VI –
OTHER
INFORMATION
(CONTD...)**



SOME OTHER POINTS


- For 2017-18 - The details for the period between July 2017 to March 2018 are to be provided in this return.
- HSN Summary –
 - Optional for taxpayers having annual turnover upto ₹ 1.50 Cr.
 - Mandatory 2 digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr
 - Mandatory 4 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.
- Late Fees is with respect to Annual Return.



END OF PRESENTATION !


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