

GSTR 9

ANNUAL RETURN UNDER GST

What is the Annual return?

Consolidation of information furnished in the forms **GSTR 1** , **GSTR 2** , **GSTR 3** & **GSTR 3B**

Details of Outward Supplies made and Inward Supplies received , categorized into different tax heads:

- **IGST**
- **CGST**
- **SGST**

Types of GSTR 9 Forms

There are 4 types of Annual Returns under GST:

1. **GSTR 9** : This is to be filed by **regular taxpayers** filing GSTR1, GSTR2, GSTR3, GSTR3B
2. **GSTR 9A** : This is to be filed by taxpayers registered under **Composition Scheme**
3. **GSTR 9B** : This is to be filed by **e-commerce operators** who have filed GSTR 8 during the financial year
4. **GSTR 9C** : This is to be filed by tax payers required to get their **accounts audited** under GST

GSTR 9

All the taxable persons/entities registered under GST and filing monthly/quarterly returns, except the following:

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

Types of GSTR-9 Forms

1. GSTR 9

Part I : Basic details of the taxpayer

Part II : Details of Outward and Inward supplies declared during the Financial Year

Part III : Details of Input Tax Credit (ITC) declared in returns during the Financial Year

Part IV : Details of taxes paid under various heads during the Financial Year

Part V : Details of amendment or omission entries for returns filed upto the month of September

Types of GSTR-9 Forms

Part VI : Other information comprising details of :

- GST demands and refunds.
- HSN wise summary of the quantity of goods supplied and received with its corresponding Tax details.
- Late fees payable and paid, if any.
- Bifurcation of inward supplies received from different categories of Taxpayer – Composition dealers , deemed supply and goods on approval basis

Types of GSTR-9 Forms

1. GSTR 9A

- To be filed by taxpayers registered under composition scheme filing GSTR 4A during the financial year.
- The form is divided into 5 parts with 17 tables including basic details , details of outward and inward supplies declared , details of taxes paid.

Types of GSTR-9 Forms

2. GSTR 9B

- To be filed by e-commerce operators filing GSTR 8 during the financial year.

Types of GSTR-9 Forms

3. GSTR 9C

- To be filed by taxpayers whose turnover exceeding two crores during the financial year and are required to get their accounts audited by a Chartered Accountant or Cost Accountant
- The form is divided into 2 parts:
 - Reconciliation Statement
 - Certification

GSTR 9C – Reconciliation Statement

The Reconciliation statement is divided into 5 parts:

Part I : Basic Details

Part II : Details of Outward and Inward supplies declared during the financial year

Part III : Details of ITC as declared in returns filed during the financial year

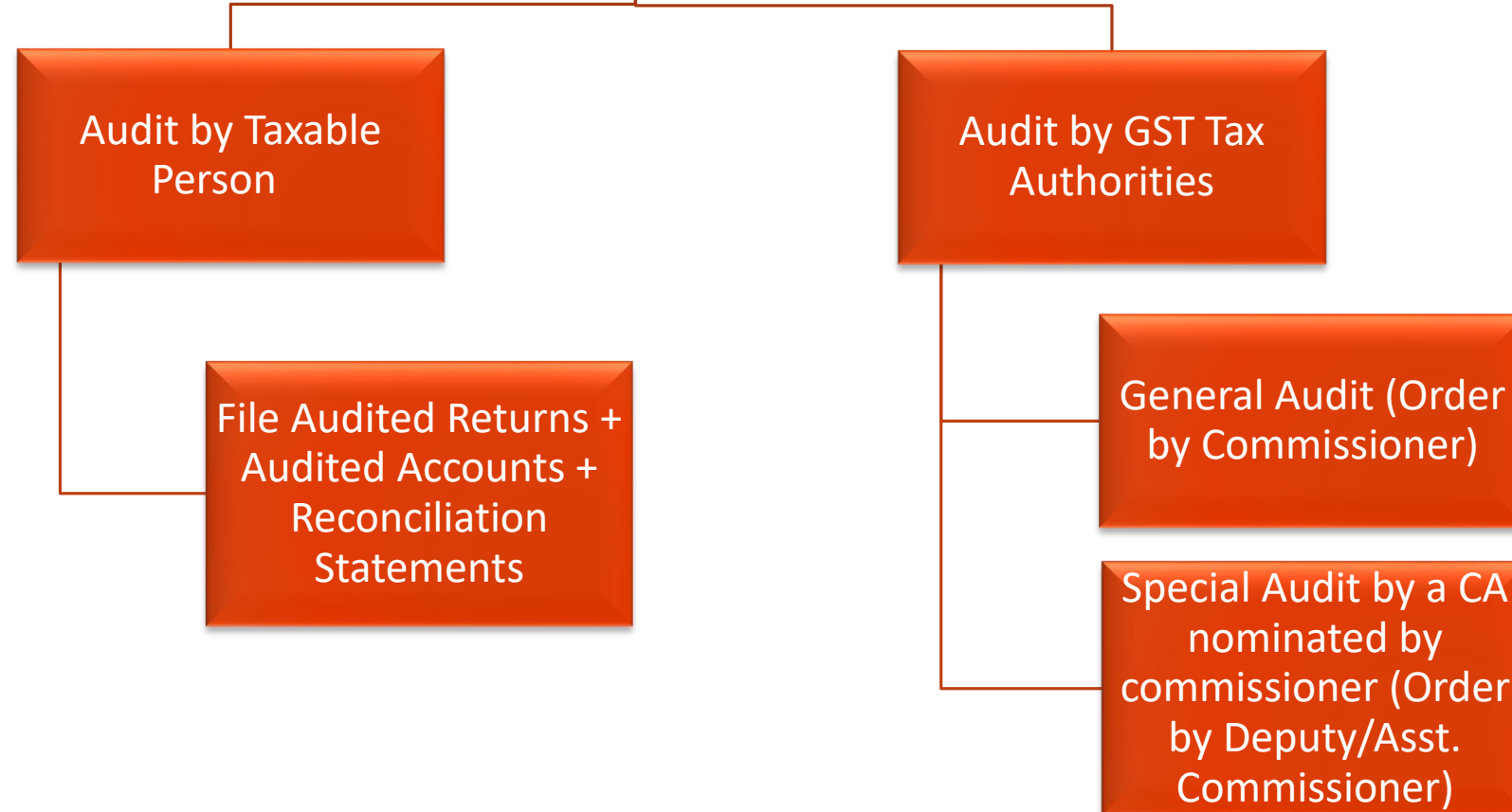
Part IV : Details of tax paid as declared in returns filed during the financial year

Part V : Particulars of transactions for the previous FY declared in returns of April to September of current Financial Year

GSTR 9C - Certification

- The form GSTR 9C can be certified by same Chartered Accountant/Cost Accountant (CA) who conducted the GST Audit or by any other CA who did not conduct the GST Audit.
- In case the CA certifying the form GSTR 9C did not conduct the GST audit , the CA certifying the form must have based an opinion on the books of accounts audited by the auditor CA.
- The format of Certification report will thus vary depending on who the certifier of the form is.

Audit under GST



Due Dates for Filing GSTR 9 forms

The due date of filing the GSTR 9 form is the 31st December of the subsequent financial Year.

For instance, the GSTR 9 forms as applicable for financial year 2017-18 ended 31st March 2018 is 31st December 2018.

Consequence of Not Filing of GSTR 9 form:

Late fee payable @ ₹ 100 per day per act for CGST & SGST up to a maximum of 0.25% of the turnover of taxpayer. No Late fee is payable on IGST

THANK YOU

PREPARED BY:
MUDIT VASAN
RUCHI ANAND & ASSOCIATES