

Detailed Index of Annual Return - GSTR – 9

Part II	Details of Outward and inward supplies made during the financial year
Table 4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year
A	Supplies made to un-registered persons (B2C)
B	Supplies made to registered persons (B2B)
C	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
H	Sub-total (A to G above)
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)
K	Supplies / tax declared through Amendments (+)
L	Supplies / tax reduced through Amendments (-)
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 during the financial year
A	Zero rated supply (Export) without payment of tax
B	Supply to SEZs without payment of tax
C	Supplies on which tax is to be paid by the recipient on reverse charge basis
D	Exempted
E	Nil Rated
F	Non-GST supply
G	Sub-total (A to F above)
H	Credit Notes issued in respect of transactions specified in A to F above (-)

I	Debit Notes issued in respect of transactions specified in A to F above (+)
J	Supplies declared through Amendments (+)
K	Supplies reduced through Amendments (-)
L	Sub-Total (H to K above)
M	Turnover on which tax is not to be paid (G + L above)
N	Total Turnover (including advances) (4N + 5M - 4G above)
Part III	Details of ITC for the financial year
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A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed
E	Import of goods (including supplies from SEZs)
F	Import of services (excluding inward supplies from SEZs)
G	Input Tax credit received from ISD
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act
I	Sub-total (B to H above)
J	Difference (I - A above)
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
N	Sub-total (K to M above)
O	Total ITC availed (I + N above)
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