Form GSTR 1					GSTR Form	Part	Table	Sub Column
1	GSTIN							
2	Name							
3	Turnover							
4	B2B (Includes UIN)	A	Remaining B2B (Other)		GSTR 9	II	4	B
		B	RCM Supplies		GSTR 9	II	5	C
		C	Made through ECO attracting TCS		GSTR 9	II	4	B
5	B2C (Interstate, Invoice >2.5 Lakh)	A	Remaining B2C (Other whose Invoice >2.5 Lakh)		GSTR 9	II	4	A
		B	Made through ECO attracting TCS		GSTR 9	II	4	A
6	Zero rated (SEZ Includes) & Deemed Exports	A	Exports		GSTR 9	II	4&5	4C, 5A
		B	To SEZ (Unit & Developer)		GSTR 9	II	4&5	4D, 5B
		C	Deemed Exports		GSTR 9	II	4	E
7	B2C (Interstate, Invoice Upto 2.5 Lakh & Intrastate (All)) [Net of Credit/Debit Notes]	A	Intrastate All	Amendments Not Found	GSTR 9	II	4	A
		B	Interstate Invoice upto 2.5 Lakh		GSTR 9	II	4	A
8	Nil Rated, Wholly Exempted, Non GST Supplies	A	Interstate B2B		GSTR 9	II	5	D,E,F
		B	Intrastate B2B		GSTR 9	II	5	D,E,F
		C	Interstate B2C		GSTR 9	II	5	D,E,F
		D	Intrastate B2C		GSTR 9	II	5	D,E,F
9	Amendments in Table No. 4. B2B (Includes UIN) 5. B2C (Interstate, Invoice >2.5 Lakh) 6. Zero rated & Deemed Exports of Earlier Tax Periods [Includes Credit/Debit Notes/Refund Vouchers]							
		A	Invoice/Shipping Bill 1.Whether Include Exports Cn/Dn? 2. Whether include Cn/Dn of Pre gst Supply ?	4. B2B (Includes UIN) 6A. Exports 6B. SEZ 6C. Deemed Expprts	GSTR 9	II,V	4,5 &10,11	4K & L 5J & K
				5. B2C (Interstate, Invoice >2.5 Lakh)	GSTR 9	II,V	4 &10,11	A
		B	Original Credit/Debit Notes/Refund Vouchers	Related to B2B (All) & B2C (All)	GSTR 9	II,V	4,5 & 10,11	4I & J, 5H & I
		C	Amendments in Credit/Debit Notes/Refund Vouchers	Cn/Dn Related to B2B (All) & B2C (All)	GSTR 9	II,V	4 & 10,11	K & L

Form GSTR 1					GSTR Form	Part	Table	Sub Column
10	Amendments in Table No. 7. B2C (Interstate, Invoice Upto 2.5 Lakh & Intrastate (All)) ~~[Net of Credit/Debit Notes]~~							
		A	B2C Intra State (All), Includes made through ECO attracting TCS	All Intra State	GSTR 9	II	4	A
		B	B2C Inter State, Includes made through ECO attracting TCS	For Inter Invoice upto 2.5 Lakh	GSTR 9	II	4	A
11	Advances **Received** Advances **Adjusted** in Current Tax Period **Amendment**							
	I. Information For current Tax period	A	Advance Received (Invoice Not Issued) [Intra & Inter]		GSTR 9	II	4	F
		B	Advance Adjusted (Invoice Issued) [Intra & Inter]					
	II. Amendment		Related to Earlier Tax Periods					
12	HSN Wise Summary of Outward Supplies				GSTR 9	VI	17	
13	Documents Issued							

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GSTR 2A			GSTR Form	Part	Table	Sub Column
	1	GSTIN				
	2a	Legal Name				
	2b	Trade Name, if any				
Part A	3	Inward Supplies B2B	GSTR 9	III	8	A
	4	Inward Supplies B2B under RCM				
	5	Debit/Credit Notes [Include Amendments]	GSTR 9	III	8	A
Part B	6	ISD Credit [Include Amendments]				
Part C	7	TDS & TCS Credit [Include Amendments]				

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GSTR 3B						GSTR Form	Part	Table	Sub Column		
3.1	Outward Supplies & Inward Supplies (RCM)	a	Other								
		b	Zero Rated								
		c	Nil Rated, Wholly Exempted								
		d	Inward Supplies (RCM)			GSTR 9	II	4	G		
		e	Non GST/ Non Taxable								
3.2	From 3.1 Interstate Supplies to	1	B2C Unregistered Person								
		2	Composition Dealer								
		3	UIN Holders								
4	Eligible ITC	A	ITC Available	1	Import of Goods Includes from SEZ	GSTR 9	III,V	6, 13	6A	6E	
				2	Import of Services Includes from SEZ	GSTR 9	III,V	6, 13	6A	6F	
				3	Inward Supplies (RCM)	GSTR 9	III,V	6, 13	6A	6C	
				4	Inward Supplies from ISD	GSTR 9	III,V	6, 13	6A	6G	
				5	Other ITC	GSTR 9	III,V	6,8, 13	6A	6B	8C,E,F
		B	ITC Reversed	1	Rule 42 & 43	GSTR 9	V	12			
				2	Other Reasons	GSTR 9	V	12			
		C	Net ITC Available [A-B]								
		D	Ineligible ITC	1	17(5) Blocked Credit						
				2	Others						
5	Inward Supplies - Exempt Nil Rated Non GST (Non Taxable)	1	Composition Scheme Exempt Nil Rated			GSTR 9	VI	16	16A		
		2	Non GST/ Non Taxable			GSTR 9	VI	16	16A		
5.1	Interest & Late fee										
6.1	Payment of Tax	A	Other-Net Output Tax			GSTR 9	IV	9			
		B	RCM								
6.2	TDS/TCS										
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GSTR 9					GSTR Form	Table & Description
Part I	1	Financial Year				
	2	GSTIN				
	3A	Legal Name				
	3B	Trade Name (If Any)				
Part II		Outward & Inward (RCM) Supplies Made				
	4	Tax is **Payable** on 1. Advances 2. Inward (RCM) 3. Outward Supplies	A	B2C 1. It Includes Supplies made through ECO 2. It Includes Credit & Debit Notes of Such B2C(All)	GSTR 1	5. B2C (Interstate, Invoice >2.5 Lakh) 7. B2C (Interstate, Invoice Upto 2.5 Lakh & Intrastate (All)) ~~[Net of Credit/Debit Notes]~~ 9. (5.) B2C (Interstate, Invoice >2.5 Lakh) 10. (7.) B2C (Interstate, Invoice Upto 2.5 Lakh & Intrastate (All)) ~~[Net of Credit/Debit Notes]~~
			B	B2B (Includes UIN) 1. Supplies made through ECO 2. Not Include Supplies liable to RCM 3. Credit/Debit Notes Mention Seperately	GSTR 1	4A. Remaining B2B (Other) 4C. Made through ECO attracting TCS
			C	Zero Rated-Export (Except to SEZ)-On Payment of Tax	GSTR 1	6A. Exports
			D	SEZ -On Payment of Tax	GSTR 1	6B. To SEZ (Unit & Developer)
			E	Deemed Exports	GSTR 1	6C. Deemed Exports
			F	Advances Received (Invoice not Issued)	GSTR 1	11A. Advance Received (Invoice Not Issued) [Intra & Inter]
			G	Inward Supplies (Tax Paid on RCM) 1. Net of Credit/Debit Notes related to RCM 2. Supplies Received from Registered & Unregistered Person & tax paid on RCM 3. It Include Import of Service	GSTR 3B	3.1 (d.) Inward Supplies (RCM)
			H	Subtotal A to G		
			I	- Credit Notes of B2B from B to E	GSTR 1	9B. Original Credit/Debit Notes/Refund Vouchers [Related to B2B (All)]
			J	+ Debit Notes of B2B from B to E	GSTR 1	9B. Original Credit/Debit Notes/Refund Vouchers [Related to B2B (All)]
			K & L	+- Amendments to 4B. B2B (Includes UIN) 1. Supplies made through ECO 2. Not Include Supplies liable to RCM 3. Credit/Debit Notes Mention Seperately 4C. Zero Rated-Export (Except to SEZ)-On Payment of Tax 4D. SEZ -On Payment of Tax 4E. Deemed Exports 4I. '- Credit Notes from B to E 4J. '+ Debit Notes from B to E Refund Vouchers	GSTR 1	9A. Invoice/Shipping Bill 4. B2B (Includes UIN) 6B. SEZ 6C. Deemed Expprts 9C. Amendments in Credit/Debit Notes/Refund Vouchers [Cn/Dn Related to B2B (All) & B2C (All)]
			M	Subtotal I to L		
			N	**Total H+M**		
	5	Tax is **Not Payable**	A	Zero Rated-Export (Except to SEZ)-Without Payment of Tax	GSTR 1	6A. Exports
			B	SEZ -Without Payment of Tax	GSTR 1	6B. To SEZ (Unit & Developer)
			C	Supplies on which Tax is Paid by Recipient on RCM 1. Detail of Credit/Debit Notes mention Seperately	GSTR 1	4B. RCM Supplies
			D	Exempted	GSTR 1	8. Nil Rated, Wholly Exempted, Non GST Supplies
			E	Nil Rated	GSTR 1	8. Nil Rated, Wholly Exempted, Non GST Supplies
			F	Non GST/ Non Taxable	GSTR 1	8. Nil Rated, Wholly Exempted, Non GST Supplies
			G	Subtotal A to F		
			H	- Credit Notes from A to F	GSTR 1	9B. Original Credit/Debit Notes/Refund Vouchers [Related to B2B (All) & B2C (All)]

GSTR 9					GSTR Form	Table & Description
			I	+ Debit Notes from A to F	GSTR 1	9B. Original Credit/Debit Notes/Refund Vouchers [Related to B2B (All) & B2C (All)]
			J & K	+-Amendments 5A. Zero Rated-Export (Except to SEZ)-Without Payment of Tax 5B. SEZ -Without Payment of Tax	GSTR 1	9A. Invoice/Shipping Bill 4. B2B (Includes UIN) 6B. SEZ 6C. Deemed Expprts 9C. Amendments in Credit/Debit Notes/Refund Vouchers [Cn/Dn Related to B2B (All) & B2C (All)]
			L	Subtotal H to K		
			M	**Total G+L**		
			N	**Total Turnover 4N - 4G + 5M**		
Part III		ITC Declared in Returns				
	6	ITC Availed in GSTR 3B	A	ITC Availed in GSTR 3B	GSTR 3B	4A. ITC Available 1. Import of Goods Includes from SEZ 2. Import of Services Includes from SEZ 3. Inward Supplies (RCM) 4. Inward Supplies ISD 5. Other ITC
			B	Remaining Inward Supplies include *Import of Service from SEZ* Except 1. Import of Goods includes Goods from SEZ 2. Import of Services 3. Inward Supplies liable to RCM [C2B &B2B] 4. ITC Availed, Reversed & Reclaimed	GSTR 3B	4A (5). Other ITC Include Service from SEZ
			C	Inward Supplies (C2B) liable to RCM 1. Inputs 2. Input Services 3. Capital Goods, Tax Paid & ITC Availed	GSTR 3B	4A (3). Inward Supplies C2B (RCM)
			D	Inward Supplies (B2B) liable to RCM 1. Inputs 2. Input Services 3. Capital Goods, Tax Paid & ITC Availed	GSTR 3B	4A (3). Inward Supplies B2B (RCM)
			E	Import of **Goods** includes Goods from SEZ 1. Inputs 2. Capital Goods, Tax Paid & ITC Availed	GSTR 3B	4A (1). Import of Goods Includes from SEZ
			F	Import of **Services** *Excludes from SEZ*	GSTR 3B	4A (2). Import of Services *Exclude from SEZ*
			G	ITC from ISD	GSTR 3B	4A (4). Inward Supplies from ISD
			H	ITC Availed, Reversed & Reclaimed		
			I	Subtotal B to H		
			J	Difference A-I		
			K	TRAN I [Pre GST ITC], Including Revision of TRAN 1(Upward or Downward)		
			L	TRAN II [GST Stock at the end of the Month]		
			M	Other ITC, Eg. ITC 01, 02		
			N	Subtotal K to M		
			O	**Total I+N**		
	7	ITC Reversed & Ineligible	A	Rule 37 Non Payment within 180 Days of Invoice		
			B	Rule 39 ISD		
			C	Rule 42 Inputs		
			D	Rule 43 Capital Goods		
			E	Section 17(5) Blocked Credit		
			F	Reversal of / Ineligible in TRAN I [Pre GST ITC]		
			G	Reversal of / Ineligible in TRAN II [GST Stock at the end of the Month]		
			H	Other Reversals Eg. ITC 03		

GSTR 9					GSTR Form	Table & Description
			D	Subtotal A to H		
			J	**Net ITC 6O-7I**		
	8	Other ITC Related Information Auto Populated	A	ITC includes *Import of Service from SEZ [Such ITC mention in GSTR 1 of Supplier]* Excludes 1. Imports of Goods includes from SEZ 2. Imports of Services Excludes from SEZ 3. Inward Supplies liable to RCM [C2B &B2B]	GSTR 2A	3. Inward Supplies B2B 5. Debit/Credit Notes [Include Amendments]
		Auto Populated	-B	ITC Sum of 6B. Remaining Inward Supplies include Import of Service from SEZ Except 1. Import of Goods includes Goods from SEZ 2. Import of Services 3. Inward Supplies liable to RCM [C2B &B2B] 4. ITC Availed, Reversed & Reclaimed 6H. ITC Availed, Reversed & Reclaimed		
			-C	ITC Received in 2017-18 But **Availed** in April to Sep 2018 Includes Import of Service from SEZ Excludes 1. Import of Goods includes Goods from SEZ 2. Import of Services 3. Inward Supplies liable to RCM [C2B &B2B]	GSTR 3B	4A (5). Other ITC Include Service from SEZ
			D	Difference A-(B+C)		
			E	ITC Not Availed in GSTR 3B	GSTR 2A	3. Inward Supplies B2B 5. Debit/Credit Notes [Include Amendments]
			F	ITC Ineligible	GSTR 2A	3. Inward Supplies B2B 5. Debit/Credit Notes [Include Amendments]
			G	Import of Goods includes Goods from SEZ IGST Paid		
		Auto Populated	H	Import of Goods includes Goods from SEZ IGST Availed under 6E. Import of Goods includes Goods from SEZ 1. Inputs 2. Capital Goods, Tax Paid & ITC Availed		
			I	Difference G-H		
			J	ITC Available but Not Availed [I. Difference G-H]		
		Auto Populated	K	ITC Lapsed E+F+J		
Part IV		Actual Tax Paid		1. Tax Payable 2. ITC Adjusted 3. Cash Paid	GSTR 3B	6.1 Payment of Tax A. Other-Net Output Tax B. RCM
Part V	10	April to (Sep 2018 or AR-9 Filing) wichever is Earlier 1. + Amendments of FY2017-18 2. Net of Debit Notes			GSTR 1 Doubtful in GSTR 3B	9A. Invoice/Shipping Bill 4. B2B (Includes UIN) 6A. Exports 6B. SEZ 6C. Deemed Expprts 9B. Original Credit/Debit Notes/Refund Vouchers [Related to B2B (All) & B2C (All)] 9C. Amendments in Credit/Debit Notes/Refund Vouchers [Cn/Dn Related to B2B (All) & B2C (All)]

GSTR 9					GSTR Form	Table & Description
	11	April to (Sep 2018 or AR-9 Filing) wichever is Earlier 1. - Amendments 2. Net of Credit Notes			GSTR 1	9A. Invoice/Shipping Bill 4. B2B (Includes UIN) 6A. Exports 6B. SEZ 6C. Deemed Expprts 9B. Original Credit/Debit Notes/Refund Vouchers [Related to B2B (All) & B2C (All)] 9C. Amendments in Credit/Debit Notes/Refund Vouchers [Cn/Dn Related to B2B (All) & B2C (All)]
	12	Reversal of ITC Availed in 2017-18			GSTR 3B	4B. ITC Reversed 1. Rule 42 & 43 2. Other Reasons
	13	ITC Availed in 2018-19 ITC Received in 2017-18			GSTR 3B	4A. ITC Available 1. Import of Goods Includes from SEZ 2. Import of Services Includes from SEZ 3. Inward Supplies (RCM) 4. Inward Supplies ISD 5. Other ITC
	14	Differential Tax paid of 10 & 11				
Part VI	15	Other Information	A	Refund Claimed		
			B	Refund Sanctioned [Sanctioned Orders]		
			C	Refund Rejected		
			D	Refund Pending *Includes Application for which Acknowledgement Received* <u>Excludes</u> 1. Provisional Refunds 2. Non GST Refunds		
			E	Demand [Order Issued by Adjudicating Authority]		
			F	Demand Paid		
			G	Demand Pending Recovery		
	16	Supplies Received from 1. Composition Tax Payers 2. Deemed Supply u/s 143 Job Worker 3. Goods Sent on Approval Basis but not returned	A	Supply from Composition Tax Payers	GSTR 3B	5. Inward Supplies 1. Exempt 2. Nil Rated 3. Non GST (Non Taxable)
			B	Deemed Supply u/s 143 (3) & (4) to Job Worker		
			C	Goods Sent on Approval Basis but Not Returned within 180 Days		
	17	HSN Wise Summary of Outward Supplies 1. UQC for Goods only 2. Quialtity is Net of Returns			GSTR 1	12. HSN Wise Summary of Outward Supplies
	18	HSN Wise Summary of Inward Supplies				
	19	Late fee payable and paid [If GSTR 9 Filed after Due Date]				
					Prepared By :	Hitesh Batra