GSTR 9

GST ANNUAL RETURN

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WHAT IS GSTR 9?

GSTR 9 is an annual return to be furnished by all registered tax payers under GST including taxpayers who are registered under the composition scheme.

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EXEMPTIONS TO FILE GSTR 9

- CASUAL TAXABLE PERSON
- INPUT SERVICE DISTRIBUTORS
- NON RESIDENT TAXABLE PERSONS
- PERSONS PAYING TDS

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DUE DATE TO FILE GSTR9

On or before 31ST December of the subsequent financial year.

TYPES OF GSTR 9 FORMS

GSTR 9 – to be filed by regular tax payers who are filing GSTR1, GSTR 2 and GSTR 3

GSTR 9A – to be filed by persons registered under the composition scheme

GSTR 9B – to be filed by e-commerce operators who have filed GSTR 8 during the financial year

GSTR 9C – to be filed by all taxpayers whose annual turnover exceeds Rs 2 Crores

Penalty for late filing GSTR9

CGST – 100 per day

200 per day

SGST – 100 per day

IGST - NIL

Details required in GSTR 9

Part I	Basic Details of Tax payer. These will be auto-populated
Part II	Details of Inward and Outward Supplies during the financial year.
Part III	Details of ITC declared in returns filed during the year.
Part IV	Details of tax paid during the year.
Part V	Particulars of transactions of the previous FY declared in returns of April to September of current FY or upto the date of filing of returns, whichever is earlier.
Part VI	Other Information such as 1. GST Demand and Refunds 2. HSN wise summary information of the quantity of goods supplied and received with its corresponding tax details against each HSN code. 3. Late Fees payable & paid details 4. Segregation of Inward supplies received from various taxpayers like Composition dealers, deemed supply and goods supplied on approval basis.

Thank you

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