GSTR-9 HELP MANUAL (FY 2017-18)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

4A. Supplies made to unregistered persons (B2C)-

1. Aggregate value of supplies made to consumers and unregistered persons (B2C supplies) on which tax has been paid shall be declared here. These will include details of supplies made to unregistered persons/consumers through E-Commerce operators, if any.

2. Details are to be declared as net of credit notes or debit notes issued during the Financial Year.

3. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details. This table shall be auto filled based on the outward supplies reported in GSTR-1.

4B. Supplies made to registered persons (B2B)-

1. Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here.

2. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis.

3. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.

4C. Zero rated supply (Export) on payment of tax (except supplies to SEZs)-

Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.

4D. Supply to SEZs on payment of tax-

Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.

4E. Deemed Exports-

Aggregate value of supplies which are in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.

4F. Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)-

Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.

4G. Inward supplies on which tax is to be paid on reverse charge basis-

1. Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e.by the person filing the annual return) on reverse charge basis.

2. This shall include supplies received from registered persons and unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.

4I. Credit Notes issued in respect of transactions specified in (B) to (E) above (-) –

Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4J. Debit Notes issued in respect of transactions specified in (B) to (E) above (+): -

Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4K & 4L. Supplies / tax declared through Amendments (Upward or Downward): -

Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

Table no. 4(A) to 4(G) and Table no. 4(I) to 4(L) of GSTR 9 shall be auto filled based on the supplies reported during the relevant financial year in GSTR-1. However, the auto filled details can be edited. If you have Edited/modified any auto filled value, then that value shall be considered as final.

<u>5. Details of Outward supplies made during the financial year on which tax is not payable.</u>

5A. Zero rated supply (Export) without payment of tax:-

Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here.

Table 6A of FORM GSTR-1 may be used for filling up these details.

5B. Supply to SEZs without payment of tax:-

Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here.

Table 6B of GSTR-1 may be used for filling up these details.

5C. Supplies on which tax is to be paid by recipient on reverse charge:-

Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately.

Table 4B of FORM GSTR-1 may be used for filling up these details.

5D, 5E & 5F. Exempted, Nil Rated and Non -GST Supply (includes 'no-supply'):-

Aggregate value of Exempted, Nil Rated and Non-GST supplies shall be declared here.

Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall also be declared here.

5H. Credit Notes issued in respect of transactions specified in A to C above (-):-

Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.

Table 9B of FORM GSTR-1 may be used for filling up these details.

5I. Debit Notes issued in respect of transactions specified in A to C above (+):-

Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.

Table 9B of FORM GSTR-1 may be used for filling up these details.

5J & 5K. Supplies declared through amendments (Upward or Downward):-

Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

Above details shall be auto filled based on the supplies reported GSTR-1s of relevant financial year. However, you may edit the auto filled details. If you have edited/modified any auto filled value, then that value shall be considered as final.

6. Details of ITC availed during the financial year.

6A. Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B):-

Total input tax credit availed in Table 4A of FORM GSTR-3B by the taxpayer would be auto-populated here. This field is Non-editable.

6B. Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs):-

Aggregate value of ITC availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.

Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H).

6C. Inward supplies received from unregistered persons liable to reverse charge (other than 6B above) on which tax is paid & ITC availed: -

Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.

Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

6D. Inward supplies received from registered persons liable to reverse charge (other than 6B above) on which tax is paid and ITC availed: -

Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.

Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

6E. Import of goods (including supplies from SEZ): -

Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods.

Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.

6F. Import of services (excluding inward supplies from SEZ): -

Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here.

Table 4(A)(2) of FORM GSTR3B may be used for filling up these details.

6G. Input Tax credit received from ISD: -

Aggregate value of input tax credit received from input service distributor shall be declared here.

Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.

6H. Amount of ITC reclaimed (other than 6B above) under the provisions of the Act: -

Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.

6J. Difference (I - A above): -

The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row 6B to 6H shall be declared here.

6K. Transition Credit through TRAN-1 (including revisions if any): -

Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of thereof (whether upwards or downwards), if any shall be declared here. This field shall be auto filled based on the credit availed through Tran 1. However, this field is allowed for edit.

6L. Transition Credit through TRAN-2: -

Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-2 shall be declared here. This field shall be auto filled based on the credit availed through Tran 2. However, this field is allowed for edit.

6M. Any other ITC availed but not specified above: -

Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.

7. Details of ITC Reversed and Ineligible ITC for the financial year.

Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST/SGST Rules, 2017 shall be declared here.

This column should also contain details of any input tax credit reversed under section 17(5) of the CGST/SGST Act, 2017 and details of ineligible transition credit claimed through FORM GST TRAN-1 or FORM GST TRAN-2 and then subsequently reversed.

Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM GST ITC -03 shall be declared in 7H.

Table-7A: As per Rule-37.
As per proviso to section 16(2) of CGST Act read with Rule 37 of CGST Rules, Amount of ITC reversed on **non-payment** of value of supply along with tax within a period of 180 days from date of invoice is to be reported.

Table-7B: As per Rule-39.
Rule 39 deals with the procedure for **distribution of input tax credit by Input Service Distributor (ISD)**. If any supplier gives credit note to the ISD then input tax credit is required to be reduced and shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed.

Table-7C: As per Rule-42
Rule 42 of CGST Rules describes manner of determination of input tax credit in respect **of inputs or input services** and reversal thereof. If Input and Input service is used partly for business purpose and party for non-business purpose or such input and input service is used for effecting taxable supply and exempt supply, then ITC reversal is required as per Rule-42. ITC reversed as per Rule-42 is to be reported in Table-7C. 10

Table-7D: As per Rule-43
On similar lines of Rule 42, Reversal of input tax credit **of capital goods** is required when capital goods are used partly for business purpose and partly for non-business purpose or such capital goods are used for effecting taxable as well as exempt supply. ITC reversed on capital goods as per Rule-43 is to be reported in Table-7D.

8. Other ITC related information.

8A. ITC as per GSTR-2A (Table no. 3 & 5 thereof): -

The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during the relevant Financial Year and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table.

This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1.

This field shall be auto-filled based on your GSTR-2A and the same is not allowed for Edit.

8B. ITC as per sum total of 6(B) and 6(H) above

The input tax credit as declared in Table 6B and 6H shall be auto-populated here and the same shall not be allowed to be edited. If you want to make any changes then you need to do it in table no. 6B and 6H.

8C. ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September 2018.

Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the relevant Financial Year but credit on which was availed between April to September, of the next financial year shall be declared here.

Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

8E & 8F. ITC available but not availed & ITC available but ineligible : -

The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here.

You can't enter negative value in this table.

8G. IGST paid on import of goods (including supplies from SEZ): -

Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.

8H. IGST credit availed on import of goods (as per 6(E) above): -

The input tax credit as declared in Table 6E shall be auto-populated here and the same is not allowed for edit.

8K. Total ITC to be lapsed in current financial year (E + F + J): -

The total input tax credit which shall lapse for the current financial year shall be computed (auto filled) in this row.

<u>9. Details of tax paid as declared in returns filed during the financial year.</u>

Actual tax (including Interest, Late fee, Penalty, Others) paid through cash or ITC during the financial year shall be declared year.

Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.

Paid through Cash and Paid through ITC columns shall be auto filled based on table no 6.1 of GSTR -3B and the same is non-editable.

Particulars for the previous FY transactions declared in returns of April to September of next FY or upto date of filing of Annual Return for 2017-18, whichever is earlier.

Transactions related to the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier.

<u>10 & 11. Supplies / tax declared through Amendments (+) (net of debit notes) & Supplies / tax reduced through Amendments (-) (net of credit notes): -</u>

Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

12. Reversal of ITC availed during previous financial year: -

Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here.

Table 4(B) of FORM GSTR-3B may be used for filling up these details.

13. ITC availed for the previous financial year: -

Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier, shall be declared here.

Table 4(A) of FORM GSTR-3B may be used for filling up these details.

14. Particulars for the previous FY transactions declared in returns of April to September of next FY or up to date of filing of Annual Return for 2017-18, whichever is earlier.

Differential tax (including Interest) paid on account of transactions related to the previous financial year but declared in the returns of April to September of current FY, shall be reported in this table.

15. Particulars of Demands and Refunds: -

15A to 15D. Total Refund Claimed, Sanctioned, Rejected and Pending.

Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here.

Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing

Refund sanctioned means the aggregate value of all refund sanction orders.

Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.

15E. Total demand of taxes.

15F. Total taxes paid in respect of E above.

15G. Total demands pending in respect of E above.

Aggregate value of demands of taxes for which an order has been issued by the adjudicating authority shall be declared here.

Aggregate value of taxes paid out of the total value of demand as declared in 15E above shall be declared here.

Aggregate value of demands pending recovery out of 15E above shall be declared here.

16. Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis.

16A. Supplies received from Composition taxpayers: -

Aggregate value of supplies received from composition taxpayers shall be declared here.

Table 5 of FORM GSTR-3B may be used for filling up these details.

16B. Deemed supply under Section 143: -

Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.

16C. Goods sent on approval basis but not returned: -

Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one hundred eighty days of such supply shall be declared here.

FAQs > GSTR-9

1. What is Form GSTR-9?

Form GSTR-9 is an annual return to be filed once, for each financial year, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers. The taxpayers are required to furnish details of purchases, sales, input tax credit or refund claimed or demand created etc in this return. In the Annual Return for F.Y 2017-18, the details pertaining to the period from July 2017 to March 2018 are to be reported. In case, the taxpayer is registered after 1st July 2017, in such case, details for the period from the effective date of registration till 31st March, 2018 is to be provided in Annual Return.

2. Who need to file Annual Return in Form GSTR-9?

Form GSTR-9 is to be filed by a person who is registered as a normal taxpayer, including SEZ unit or SEZ developer and the taxpayers who have withdrawn from the composition scheme to normal taxpayer any time during the year.
Note:

- Composition taxpayers are required to file Annual Return in Form GSTR-9A.
- Annual Return is not required to be filed by casual taxpayer / Non Resident taxpayer / ISD.

3. What is the difference between Form GSTR-9 and Form GSTR-9C?

Form GSTR-9 is required to be filed by every person registered as normal taxpayer irrespective of their turnover. Form GSTR-9C is required to be filed by every registered person whose turnover has been more than Rs. 2 crores during the financial year. Such taxpayers are required to get their accounts audited by Chartered Accountant or Cost Accountant and need to submit a copy of audited annual accounts and reconciliation statement as specified under section 44(2) of CGST Act.

4. Is it mandatory to file Form GSTR-9?

Yes, it's mandatory to file Form GSTR-9 for normal taxpayers.

5. I am a regular / normal taxpayer for part period and composition taxpayer for part period during the financial year. Do I need to file Form GSTR-9 or Form GSTR-9A?

You are required to file both Form GSTR-9 and Form GSTR-9A for the respective period.

The period during which the taxpayer remained as composition taxpayer, Form GSTR-9A is required to be filed. And, for period for which the taxpayer is registered as normal taxpayer, Form GSTR-9 is required to be filed.
For example: If the taxpayer had opted for Composition scheme from 1st July 2017 to 31st Dec 2017, then Form GSTR-9A is required to be filed for such period. And, if the taxpayer had opted out of composition scheme and registered as a normal taxpayer during period say 1st Jan 2018 to 31st Mar 2018, then for such period Form GSTR-9 is required to be filed.
Both Form GSTR-9 and Form GSTR-9A for the respective period are required to be filed for FY 2017-18, in such cases.

6. I got my registration cancelled in the financial year. Can I file Form GSTR-9?

Yes, the annual return needs to be filed even if the taxpayer has got his registration cancelled during the said financial year.

7. I have opted for composition scheme in the financial year. Do I need to file Form GSTR-9?

Taxpayers who have opted for the composition scheme need to file Form GSTR-9 for the period during which they were registered as a normal taxpayer.

8. I opted out of composition scheme in the financial year. Do I need to file Form GSTR-9?

Taxpayer who have opted out from the composition scheme during the relevant financial year is required to file Form GSTR-9 for the period they paid the tax at normal rates.

9. What are the pre-conditions for filing Form GSTR-9?

Pre-conditions for filing of Form GSTR-9 are:

- Taxpayer must have active GSTIN during the relevant financial year as a normal/regular taxpayer even for a single day.
- Taxpayer has filed all applicable returns i.e. Form GSTR-1 and Form GSTR-3B of the relevant financial year before filing the Annual Return.

10. Can I file nil Form GSTR-9?

Nil Form GSTR-9 can be filed for the Financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received any goods/services (commonly known as purchase); AND
- NO other liability to report; AND
- NOT claimed any credit; AND
- NOT claimed any refund; AND
- NOT received any order creating demand; AND
- There is no late fee to be paid etc.

11. From where can I as a taxpayer file Form GSTR-9?

Navigate to **Services > Returns > Annual Return** to file Form GSTR-9.

12. Is there any Offline Tool for filing Form GSTR-9?

Currently, Form GSTR-9 return can be filed through online mode only. However, offline tool for Form GSTR-9 will be released shortly.

13. By when do I need to file Form GSTR-9?

The due date for filing Form GSTR-9 for a particular financial year is 31st December of subsequent financial year or as extended by Government through notification from time to time.

14. Can the date of filing of Form GSTR-9 be extended?

Yes, date of filing of Form GSTR-9 can be extended by Government through notification.

15. Form GSTR-9 return is required to be filed at entity level or GSTIN level?

Form GSTR-9 return is required to be filed at GSTIN level i.e. for each registration. If taxpayer has obtained multiple GST registrations, under the same PAN, whether in the same State or different States, he/she is required to file annual return for each registrations separately, where the GSTIN was registered as a normal taxpayer for some time during the financial year or for the whole of the financial year.

16. I have not filed all my applicable return(s)/ statement(s) during the financial year. Still, can I file Annual return without filing of those applicable return(s)/ statement(s)?

No. You cannot file return in Form GSTR-9 without filing Form GSTR-1 and Form GSTR-3B for all applicable periods during the relevant financial year.

17. In which tables of Form GSTR-9, the details are required to be provided?

Details are required to be provided in Form GSTR-9 in the following tables:
1. **4.Details of advances, inward and outward supplies made during the financial year on which tax is payable**: To enter/ view the summary of outward/ inward supplies made during the financial year
2. **5.Details of Outward supplies made during the financial year on which tax is not payable**: To enter/ view the summary of non-taxable outward supplies made during the financial year
3. **6.Details of ITC availed during the financial year**: To enter/ view the summary of ITC availed during the financial year
4. **7.Details of ITC reversed and Ineligible ITC for the financial year**: To enter/ view the summary of ITC reversed or ineligible for the financial year
5. **8. Other ITC related information**: To enter/ view the ITC availed during the financial year
6. **9.Details of tax paid as declared in returns filed during the financial year**: To enter/ view the tax (including Interest, Late Fee, Penalty & Others) paid during the financial year

7. **10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year**: To enter/ view the summary of transactions reported in next financial year
8. **14. Differential tax paid on account of declaration in table no. 10 & 11**: To enter/ view the total tax paid on transactions reported in next financial year
9. **15. Particulars of Demands and Refunds**: To enter/ view particulars of demands and refunds during the financial year
10. **16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis**: To enter/ view the summary of supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis
11. **17. HSN wise summary of Outward Supplies**: To enter/ view HSN wise summary of outward supplies made during the financial year
12. **18. HSN wise summary of Inward Supplies**: To enter/ view HSN wise summary of inward supplies received during the financial year

18. Do I need to provide/ update details in all the tables in Form GSTR-9 before filing?

You are required to provide/ update details only in those tables which are relevant to your business.

19. Which tables in Form GSTR-9 has auto-populated data from filed Form GSTR-1 and Form GSTR-3B?

Below tables in Form GSTR-9 has auto-populated data, from already filed Form GSTR-1 and Form GSTR-3B of the relevant financial year:

- 4. Details of advances, inward and outward supplies made during the financial year on which tax is payable
- 5. Details of Outward supplies made during the financial year on which tax is not payable
- 6A Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
- 6G- Input Tax credit received from ISD
- 6K- Transition Credit through TRAN-I (including revisions if any)
- 6L- Transition Credit through TRAN-II
- 9. Details of tax paid as declared in returns filed during the financial year

20. Which table in Form GSTR-9 has auto-populated data from Form GSTR-2A?

Below table in Form GSTR-9 has auto-populated data, from Form GSTR-2A of the relevant financial year:

- Table no. 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)

21. Can I edit auto-populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9?

Yes, you can edit auto-populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9, except data in below mentioned tables:

- Table no. 6A: Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
- Table no. 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)
- Table no. 9: Details of tax paid as declared in returns filed for the financial year (Except tax payable column)

22. Can I download system computed values of Form GSTR-9?

Yes, taxpayer can download the system computed values for Form GSTR-9 in PDF format. This will help the taxpayer to use it for reference while filling Form GSTR-9.

23. Will consolidated summary of Form GSTR-1 be made available for the returns filed during the financial year?

Yes. Consolidated summary of all filed Form GSTR-1 statement for the relevant financial year is available for download in PDF format.
Navigate to **Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD GSTR-1 SUMMARY (PDF)** option.

24. Will consolidated summary of Form GSTR-3B be made available for the returns filed during the financial year?

Yes. Consolidated summary of all returns filed in Form GSTR-3B for the relevant financial year is available for download in PDF format.
Navigate to **Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD GSTR-3B SUMMARY (PDF)** option.

25. Can I change the details after clicking on 'Proceed to File" button?

Yes. You can change/edit the details before filing of Form GSTR-9 return. However, the auto-populated data will not be editable in the following fields.
• Table no. 6A: Total amount of input tax credit availed through Form GSTR-3B (sum total of Table 4A of Form GSTR-3B)
• Table no. 8A: ITC as per Form GSTR-2A (Table 3 & 5 thereof).
• Table no. 9 (Except tax payable column)

26. What happens after COMPUTE LIABILITIES button is clicked?

After **COMPUTE LIABILITIES** button is clicked, details provided in various tables are processed on the GST Portal at the back end and Late fee liabilities, if any, are computed. Late fee is calculated, if there is delay in filing of annual return beyond due date.

27. Is there any late fee for late filing of Form GSTR-9?

Yes, there is a late fee for filing of Form GSTR-9 beyond the due date.

28. When "Late fee payable and paid" tile in Form GSTR-9 gets enabled?

Once the status of Form GSTR-9 is Ready to File and liabilities are calculated, **19. Late fee payable and paid** tile gets enabled for filing of Form GSTR-9 by the taxpayer.

29. Can I file Form GSTR-9 return without paying late fee (if applicable)?

No. You can't file Form GSTR-9 without payment of late fee for Form GSTR-9, if same is filed after the due date.

30. Is there any option to make payment other than late fee (if applicable) in Form GSTR-9?

After filing of your return in Form GSTR-9, you will get a link to navigate to Form GST DRC-03 to pay tax, if any. Any additional payment can be made using Form GST DRC-3 functionality only through utilisation from Electronic Cash Ledger.

31. In Form GSTR-9, can additional liability not reported earlier in Form GSTR-3B be declared?

Yes, additional liability not reported earlier at the time of filing Form GSTR-3B can be declared in Form GSTR-9. The additional liability so declared in Form GSTR-3B are required to be paid through Form GST DRC-03.

32. Can I claim or report any unclaimed ITC through Annual Return?

No. You cannot claim ITC through Form GSTR-9.

33. What do I need to do if available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities?

Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the **CREATE CHALLAN** button.

34. What are the modes of signing Form GSTR-9?

You can file Form GSTR-9 using DSC or EVC.

(a) Digital Signature Certificate (DSC)
Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.
The GST Portal accepts only PAN based Class II and III DSC.

To obtain a DSC, please contact any one of the authorised DSC-issuing Certifying Authorities: http://www.cca.gov.in/cca/?q=licensed_ca.html

(b) Electronic Verification Code (EVC)
The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

35. I am getting a warning message that records are under processing or processed with error while filing Form GSTR-9. What do I do?

In case, records (or data as submitted while filing Form GSTR-9) are processed with error or are under processing at the back end, a warning message is displayed. If records are still under processing, wait for processing to be completed at the back end. For records which are processed with error, go back to Form GSTR-9 and take action on those records for making corrections.

36. Can I preview Form GSTR-9 before filing?

Yes, you can view/download the preview of Form GSTR-9 in PDF and Excel format by clicking on 'PREVIEW DRAFT GSTR-9 (PDF)' and 'PREVIEW DRAFT GSTR-9 (EXCEL)' button before filing Form GSTR-9 on the GST Portal.

37. Can I revise Form GSTR-9 return after filing?

No, you cannot revise Form GSTR-9 return after filing.

38. What happens after Form GSTR-9 is filed?

After Form GSTR-9 is filed:

- ARN is generated on successful filing of the return in Form GSTR-9.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities (Late fee only).
- Filed form GSTR-9 will be available for view/download in PDF and Excel format.