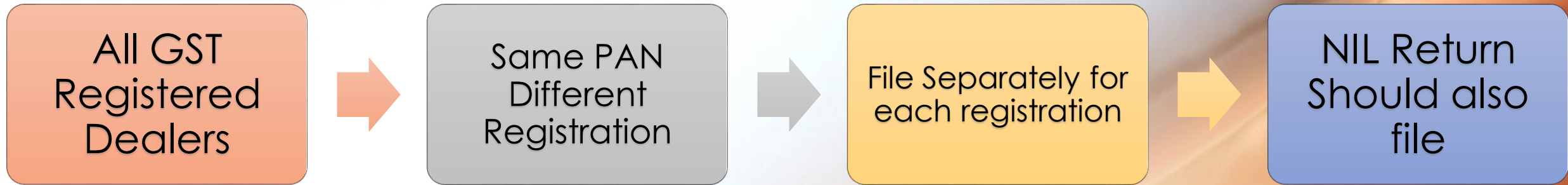


GSTR 9 ANNUAL RETURN E-FILING PROCEDURE

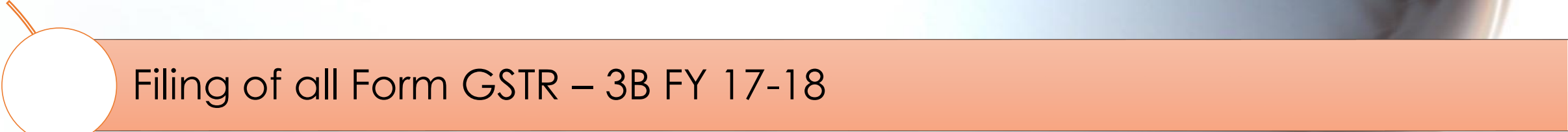
CA. VINODH KOTHARI
Chartered Accountant
Chennai
Ph. 9566105599
svinodhkothari@gmail.com



GST9 – WHO SHOULD FILE



GSTR 9 FILING REQUIREMENTS



Filing of all Form GSTR – 3B FY 17-18



Filing of all Form GSTR – 1 FY 17-18

Be Careful !!!

**GSTR 9 once Filed
CANNOT be
REVISED**

CONDITIONS FOR FILING NIL RETURN

Sales = NIL



Purchases = NIL



There is No other liability in report



No Credit has been claimed



No Refund has been claimed



No order creating demand has been served



There is no late fee to be paid.



AUTO POPULATED DATA IN GSTR 9 – CANNOT BE MODIFIED

TABLE NO 6A

- Total amount of ITC availed through Form GSTR 3B
- Sum total of Table 4A of Form GSTR 3B

TABLE NO 8A

- Input Tax Credit as per GSTR 2A (Table 3 & 5 thereof)
- Data in Table No 8A updated periodically

TABLE NO 9

- Details of tax paid as declared in returns filed
- Except tax payable column

ANNUAL RETURN LINK

[Skip to Main Content](#)  [A+](#) [A-](#)



Goods and Services Tax

[Dashboard](#) [Services ▾](#) [GST Law](#) [Downloads ▾](#) [Search Taxpayer ▾](#) [Help ▾](#) [e-Way Bill System](#)

Dashboard

Last logged in on **19/04/2019 16:59**

Currently logged in from IP: **49.207.191.16**

Welcome

to GST Common Portal

You can navigate to your chosen page through navigation panel given below

[RETURN DASHBOARD >](#)

[ANNUAL RETURN >](#)

[CREATE CHALLAN >](#)

[VIEW NOTICE\(S\) AND ORDER\(S\) >](#)

Else Go to >>

[CONTINUE TO DASHBOARD >](#)

[View Profile >](#)

Quick Links

[Check Cash Balance](#)

[Liability ledger](#)

[Credit ledger](#)

© 2018-19 Goods and Services Tax Network

Site Last Updated on 03-04-2019

Designed & Developed by GSTN

CA. VINODH KOTHARI

ANNUAL RETURN LINK

The screenshot displays the GST portal interface. At the top, the header includes the Government of India emblem and the text 'Goods and Services Tax'. A navigation bar contains links for 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The 'Services' dropdown menu is open, showing options like 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'Returns' sub-menu is further expanded, listing 'Returns Dashboard', 'Track Return Status', 'ITC Forms', and 'TDS and TCS credit received'. The 'Annual Return' link is highlighted with a red dashed box. To the right, a 'Quick Links' section lists 'Check Cash Balance', 'Liability ledger', and 'Credit ledger'. The footer contains copyright information, the site update date (03-04-2019), and credits to GSTN for design and development.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Registration Ledgers Returns Payments User Services Refunds

Returns Dashboard
Track Return Status
ITC Forms
TDS and TCS credit received

View e-Filed Returns
Transition Forms
Annual Return

Quick Links

Check Cash Balance
Liability ledger
Credit ledger

© 2018-19 Goods and Services Tax Network Site Last Updated on 03-04-2019 Designed & Developed by GSTN

ANNUAL RETURN – YEAR SELECTION



Goods and Services Tax

[Dashboard](#) | [Services ▾](#) | [GST Law](#) | [Downloads ▾](#) | [Search Taxpayer ▾](#) | [Help ▾](#) | [e-Way Bill System](#)

Dashboard > Annual Return English

File Annual Returns

Financial Year*

2018-19 ▾

2018-19

2017-18

SEARCH

* Indicates Mandatory Fields

↑

© 2018-19 Goods and Services Tax Network

Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

ANNUAL RETURN – ONLINE PREPARATION

1. Annual return in Form GSTR-9 once filed cannot be revised.
2. Computation of ITC based on GSTR-2A was auto-populated by the System based on GSTR-1 filed by your corresponding suppliers upto 28/02/2019. Next update of ITC based on GSTR-2A will happen soon. If you have some missing credits in GSTR-2A, you may like to wait till next update.

Annual Return GSTR9

Due Date - 30/06/2019

PREPARE-ONLINE

PREPARE OFFLINE

Reconciliation Statement GSTR 9C

Due Date - 30/06/2019

INITIATE-FILING

PREPARE OFFLINE

**Table 17 / 18
More than 500
Items Only
Offline Filing**

Prepare Online:-

Steps to be taken:

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from the portal;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use the offline utility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the portal. Such liability can be paid only through cash.

Prepare Offline:-

If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return using the offline utility only and the same can be subsequently uploaded on Common Portal.

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

**Offline Utility will
be available
shortly**

Activate Windows

Go to PC settings to activate Windows.

ANNUAL RETURN – NIL RETURN



Goods and Services Tax

[Dashboard](#) [Services](#) [GST Law](#) [Downloads](#) [Search Taxpayer](#) [Help](#) [e-Way Bill System](#)

[Dashboard](#) > [Annual Return](#) > [GSTR9](#)

GSTR-9 Annual return for Normal taxpayers

GSTIN -	Legal Name -	Trade Name
Status - Not Filed	FY - 2017-18	Due Date - 30/06/2019

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	Do you want to file a Nil return? * Note: Nil return 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	☐ Yes ☒ No

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

[BACK TO FILE RETURNS](#) [NEXT](#)

Option for NIL RETURN

© 2018-19 Goods and Services Tax Network

Site Last Updated on

Designed & Developed by GSTN

Activate Windows
Go to PC settings to activate Windows.

ANNUAL RETURN – SUMMARY DOWNLOAD

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

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

Taxable value	Integrated Tax
₹68,00,888.66	₹11,94,946.02
Central Tax	State/UT Tax
₹14,063.71	₹14,063.71
CESS	
₹0.00	

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

Value
₹0.00

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

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

Integrated Tax	Central Tax
₹-	₹-
State/UT Tax	CESS
₹-	₹-

8. Other ITC related information

Integrated Tax	Central Tax
₹7,167.69	₹2,16,092.34
State/UT Tax	CESS
₹2,16,092.34	₹0.00

9.Details of tax paid as declared in returns filed during the financial year

Tax payable	Paid through Cash
₹12,23,074.00	₹7,86,106.00
Paid through ITC	
₹4,36,968.00	

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Taxable value	Integrated Tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹-	₹-

15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹-	₹-
Refund pending	Demand of taxes
₹-	₹-

Activate Windows
Go to PC settings to activate Windows

Top

ANNUAL RETURN – TABLE 4 TO 19

**Default Value
is Auto
Populated**

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)		DOWNLOAD GSTR-1 SUMMARY (PDF)		DOWNLOAD GSTR-3B SUMMARY (PDF)	
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		6.Details of ITC availed during the financial year.	
Taxable value	Integrated Tax	Value		Integrated Tax	Central Tax
₹68,00,888.66	₹11,94,946.02	₹0.00		₹0.00	₹0.00
Central Tax	State/UT Tax			State/UT Tax	CESS
₹14,063.71	₹14,063.71			₹0.00	₹0.00
CESS					
₹0.00					
7.Details of ITC Reversed and Ineligible ITC for the financial year		8. Other ITC related information		9.Details of tax paid as declared in returns filed during the financial year	
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Tax payable	Paid through Cash
₹-	₹-	₹7,167.69	₹2,16,092.34	₹12,23,074.00	₹7,86,106.00
State/UT Tax	CESS	State/UT Tax	CESS	Paid through ITC	
₹-	₹-	₹2,16,092.34	₹0.00	₹4,36,968.00	
10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year		14. Differential tax paid on account of declaration in table no. 10 & 11		15. Particulars of Demands and Refunds	
Taxable value	Integrated Tax	Taxable value	Tax Paid	Refund claimed	Refund sectioned
₹-	₹-	₹-	₹-	₹-	₹-
Central Tax	State/UT Tax			Refund pending	Demand of taxes
₹-	₹-			₹-	₹-

**Table 6
Mandatory to
provide value
Manually**

**Before Filing
Ensure
Comparing
with Books
and
Updating
Values**

SUMMARY OF GSTR 9 TABLE – PART B

Table 4	• Advance, Outward, Inward Supplies on which Tax is Payable
Table 5	• Outward Supplies on which Tax is not Payable
Table 6	• ITC Availed During the year
Table 7	• ITC Reversed / Ineligible
Table 8	• Other ITC Related Information
Table 9	• Tax Declared and Paid in Return

SUMMARY OF GSTR 9 TABLE – PART B

Table 10 - 13

- Previous FY's Transaction reported in Next FY

Table 14

- Differential tax paid on account of declaration in Table 10 & 11

Table 15

- Particulars of Demands & Refund

Table 16

- Supplies from Composition Dealer / Deemed Supply by Job Worker and Goods Sent on Approval

Table 17

- HSN Wise Summary of Outward Supplies

Table 18

- HSN Wise Summary of Inward Supplies

Table 19

- Late Fees Paid / Payable

ANNUAL RETURN – TABLE 4 – INWARD / OUTWARD SUPPLIES TAXABLE

Common Mistake
Inward Supplies
RCM Liability

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

Help ⓘ ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹41,119.61	₹0.00	₹3,700.76	₹3,700.76	₹0.00
(B) Supplies made to registered person (B2B)	₹67,59,769.05	₹11,94,946.02	₹10,362.95	₹10,362.95	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00
(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(H) Sub total (A to G above)	₹68,00,888.66	₹11,94,946.02	₹14,063.71	₹14,063.71	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹68,00,888.66	₹11,94,946.02	₹14,063.71	₹14,063.71	₹0.00

Don't Forget
to Save after
Updating

BACK TO GSTR-9 DASHBOARD

SAVE

Activate Windows
Go to PC settings to activate Windows.

Top

ANNUAL RETURN – TABLE 5 – OUTWARD SUPPLIES – NO TAX PAYABLE

Status - Not Filed

FY - 2017-18

Due Date - 30/06/2019

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

[Help](#) 

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)	₹0.00				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹0.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹68,00,888.66	₹11,94,946.02	₹14,063.71	₹14,063.71	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)

[SAVE](#)

Activate Windows 



What about
Bank / FD
Interest

Non Filing of these details will lead to Tax Liability

ANNUAL RETURN TABLE 6 ITC AVAILED

If you have ITC Credit this should not be **ZERO**

6.Details of ITC availed during the financial year

Help ?

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹6,750.00	₹2,18,466.17	₹2,18,466.17	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00			₹0.00
	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00			₹0.00
(G) Input Tax credit received from ISD		₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹0.00	₹0.00	₹0.00	₹0.00
(J) Difference (I - A above)		-₹6,750.00	-₹2,18,466.17	-₹2,18,466.17	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)			₹0.00	₹0.00	
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) Any other ITC availed but not specified above		₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)		₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)		₹0.00	₹0.00	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD

SAVE

ANNUAL RETURN – TABLE 7 – ITC REVERSAL / INELIGIBLE

180 Days Non Payment

ISD REVERSAL

Taxable / Exempted
Proportionate Reversal

Ineligible ITC

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

Help ? ↺

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	
(C) As per Rule 42	₹0.00	₹0.00	₹0.00	
(D) As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹0.00	₹0.00	₹0.00	₹0.00

Multiple Additions can be made

BACK TO GSTR-9 DASHBOARD

SAVE

Activate Windows
Go to PC settings to activate Windows.

ANNUAL RETURN – TABLE 8 – OTHER ITC RELATED INFORMATION

8. Other ITC related information

Help ? ↺

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹7,167.69	₹2,16,092.34	₹2,16,092.34	₹0.00
(B) ITC as per sum total of table number 6(B) and 6(H) above	₹0.00	₹0.00	₹0.00	₹0.00
(C) 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	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹7,167.69	₹2,16,092.34	₹2,16,092.34	₹0.00
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00
(G) IGST paid on ports on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

CAUTION

ITC
Availed in
Next FY

BACK TO GSTR-9 DASHBOARD

SAVE

Activate Windows
Go to PC settings to activate Windows.

↑
Top

ANNUAL RETURN – TABLE 9 – TAX PAID & DECLARED IN RETURNS

9. Details of tax paid as declared in returns filed during the financial year

[Help ?](#) [Refresh](#)

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹11,94,946.00	₹7,74,812.00	₹3,300.00	₹2,09,386.00	₹2,07,448.00	
Central Tax	₹14,064.00	₹6,616.00	₹1,725.00	₹5,723.00		
State/UT Tax	₹14,064.00	₹1,000.00	₹1,725.00		₹7,661.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹0.00	₹0.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

Any
Change
in Tax
Payable
to be
updated

[BACK TO GSTR-9 DASHBOARD](#)

[SAVE](#)

ANNUAL RETURN – TABLE 10 – 13 – PY DETAILS IN NEXT FY

GSTIN -

Legal Name -

Trade Name

Status - Not Filed

FY - 2017-18

Due Date - 30/06/2019

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

[Help](#)  

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)	₹68,00,888.66	₹11,94,946.02	₹14,063.71	₹14,063.71	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)

[SAVE](#)

ANNUAL RETURN – TABLE 14 – DIFFERENTIAL TAX PAID

Status - Not Filed

FY - 2017-18

Due Date - 30/06/2019

14. Differential tax paid on account of declaration in table no. 10 & 11

Help ? ↺

Description	Payable (₹)	Paid (₹)
Integrated Tax	₹0.00	₹0.00
Central Tax	₹0.00	₹0.00
State/UT Tax	₹0.00	₹0.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD

SAVE

ANNUAL RETURN – TABLE 15 – DEMAND AND REFUND

15. Particulars of Demands and Refunds

Help ? ↺

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

EXPORTS
SEZ
OTHER REFUNDS

BACK TO GSTR-9 DASHBOARD

SAVE

ANNUAL RETURN – TABLE 16 – SUPPLIES FROM COMPOSITION TAXPAYERS, DEEMED SUPPLY BY JOB WORKERS AND GOODS SENT ON APPROVAL

Status - Not Filed

FY - 2017-18

Due Date - 30/06/2019

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

[Help](#)  

Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	₹0.00				
(B) Deemed supply under section 143	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(C) Goods sent on approval basis but not returned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)

[SAVE](#)

ANNUAL RETURN – TABLE 17 – HSN WISE OUTWARD SUPPLIES

17. HSN wise summary of Outward Supplies

Help ? ↺

Goods

Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code •

8450

UQC •

Select ▼

Description

HOUSEHOLD OR LAUNDRY-TYPE WASHING I

Total Quantity •

Total Taxable Value (₹) •

☐ Is supply applicable for concessional rate of tax

Rate of Tax (%) •

Select ▼

Integrated Tax (₹) •

Central Tax (₹) •

State/UT Tax (₹) •

CESS (₹)

CANCEL

ADD

ANNUAL RETURN – TABLE 18 – HSN WISE SUMMARY OF INWARD SUPPLIES

18. HSN wise summary of Inward Supplies

Help ? ↺

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code •	UQC •	Description
8540	Select ▼	THERMIONIC, COLD CATHODE OR PHOTO-C
Total Quantity •	Total Taxable Value (₹) •	☐ Is supply applicable for concessional rate of tax
Rate of Tax (%) •	Integrated Tax (₹) •	Central Tax (₹) •
Select ▼		
State/UT Tax (₹) •	CESS (₹)	

CANCEL

ADD

ANNUAL RETURN – COMPUTATION OF LIABILITY

Late fee payable

₹-

Late fee paid

₹-

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

LATE FEES COMPUTATION BY SYSTEM

[Dashboard](#) [Services ▾](#) [GST Law](#) [Downloads ▾](#) [Search Taxpayer ▾](#) [Help ▾](#) [e-Way Bill System](#)

[Dashboard](#) [Annual Return](#) [GSTR9](#) English

GSTR-9 Annual return for Normal taxpayers ↻

Compute Liabilities request has been received, please check the status in sometime. ×

GSTIN - XXXXXXXXXX
Status - Not Filed

Legal Name - XXXXXXXXXX
FY - 2017-18

Trade Name -
Due Date -

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on '**Preview**' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

LATE FEES PAYABLE IF ANY

Auto
Calculation of
Late Fees if
Annual Return
filed after Due
Date

19. Late fee payable and paid

Late fee payable	Late fee paid
₹29,400.00	₹-

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

LATE FEES PAYABLE & PAID

DashboardServices ▾GST LawDownloads ▾Search Taxpayer ▾Help ▾e-Way Bill System

DashboardAnnual ReturnGSTR9English

19. Late fee payable and paidHelp ⓘ ↻

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	89,663.00	89,664.00	99,309.00	99,511.00	3,78,147.00
Interest	54,686.00	54,686.00	8,546.00	45,478.00	1,63,396.00
Late Fees	98,625.00	98,625.00	1,00,000.00	1,00,000.00	3,97,250.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	14,800.00	14,800.00	₹0.00
B. State/UT tax	14,800.00	14,800.00	₹0.00

Activate Windows
Go to PC settings to activate Windows.

Powered by Zoom

Play (k)

FINAL FILING OF ANNUAL RETURN

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Authorised Signatory *

BACK TO GSTR-9 DASHBOARD

CREATE CHALLAN

FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)



ALERT IN GST SYSTEM

ALERT IN DIFFERENCE IN VALUE MORE / LESS THAN 20%

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

[Help](#)

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹6,73,70,12.11				
(B) Supply to SEZ without payment of tax	₹4,79,38,073.1				

ALERT IN GST SYSTEM

ALERT IN DIFFERENCE IN VALUE MORE / LESS THAN 20%



Confirmation

You have field(s), highlighted in red, where the value entered is more/less than 20% of the system computed value. Are you sure you want to proceed?

NO

YES



PAYMENT OF ADDITIONAL TAX LIABILITY (IF ANY)

Additional Liability not reported earlier at the time of filing Form 3B can be declared in GSTR

Payment can be made through Form GST DRC 03

After Filing of GSTR 9 link to Form GST DRC-03

Payment only through Utilization of Cash from Electronic Cash Ledger

AVAILABLE DOWNLOADS

GSTR 9 Draft
PDF & Excel

GSTR 1
Consolidated
Summary

GSTR 3B
Consolidated
Summary

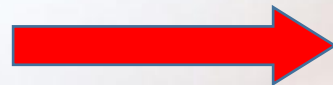
OFFLINE UTILITY GSTR 9



Will be
available
shortly

If Number of
Record in
Table 17, 18
exceed 500
Records only
Offline Utility

NO REVISION



GSTR 9
Once filed
cannot be
Revised

**ENSURE
CORRECTNESS
BEFORE
FILING !!!**

QUESTIONS



CA. VINODH KOTHARI

Thank you!

- **CA. VINODH KOTHARI**
- Chartered Accountant
- Chennai
- Ph. 9566105599
- svinodhkothari@gmail.com



CA. VINODH KOTHARI