GSTR 9
ANNUAL RETURN

E-FILING PROCEDURE

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GST9 – WHO SHOULD FILE

All GST Registered Dealers → Same PAN Different Registration → File Separately for each registration → NIL Return Should also file

GSTR 9 FILING REQUIRMENTS

- 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

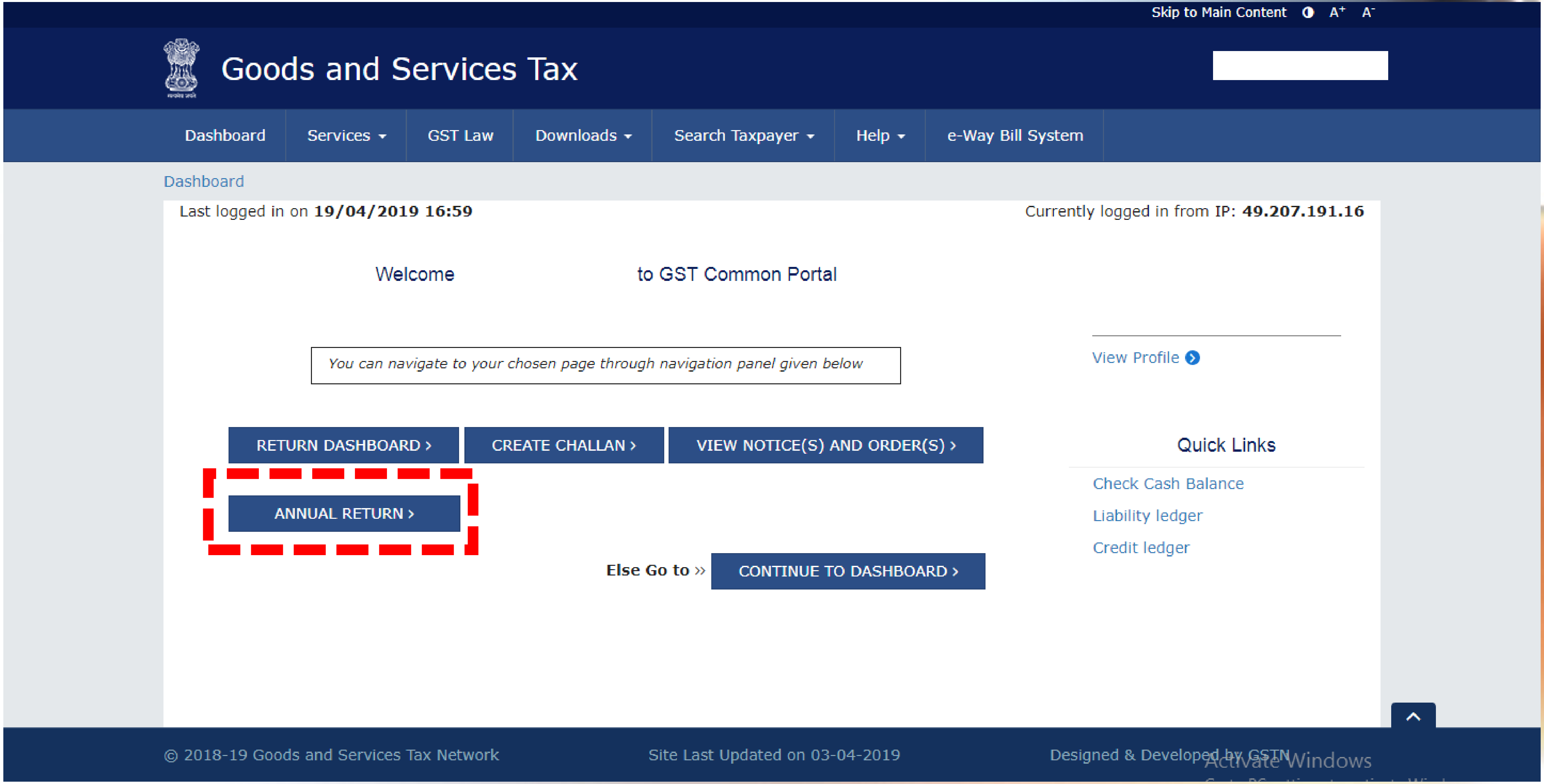
CONDITIONS FOR FILING NIL RETURN

- 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.

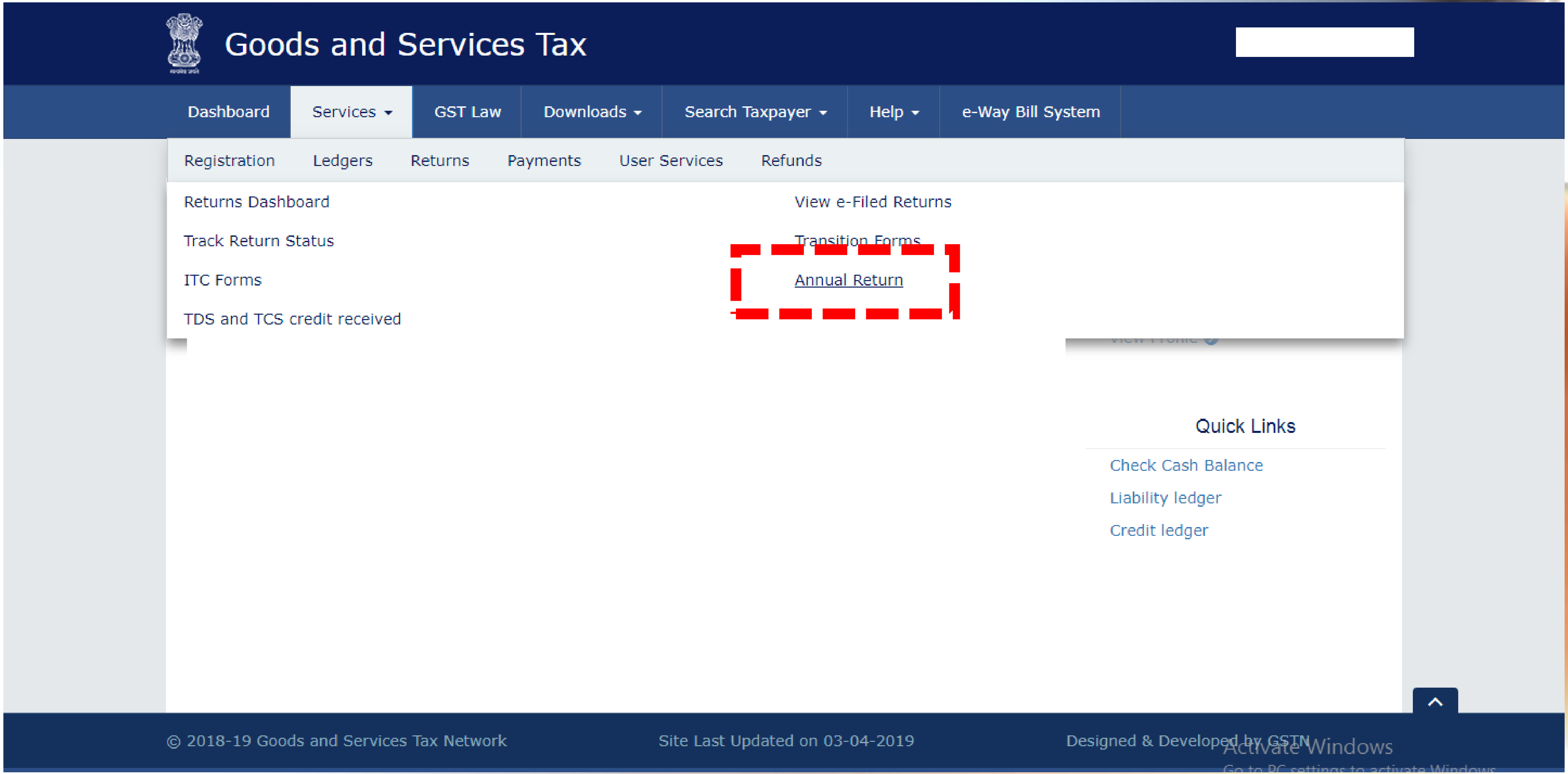
AUTO POPULATED DATA IN GSTR 9 – CANNOT BE MODIFIED

TABLE NO 6A	TABLE NO 8A	TABLE NO 9
• Total amount of ITC availed through Form GSTR 3B • Sum total of Table 4A of Form GSTR 3B	• Input Tax Credit as per GSTR 2A (Table 3 & 5 thereof) • Data in Table No 8A updated periodically	• Details of tax paid as declared in returns filed • Except tax payable column

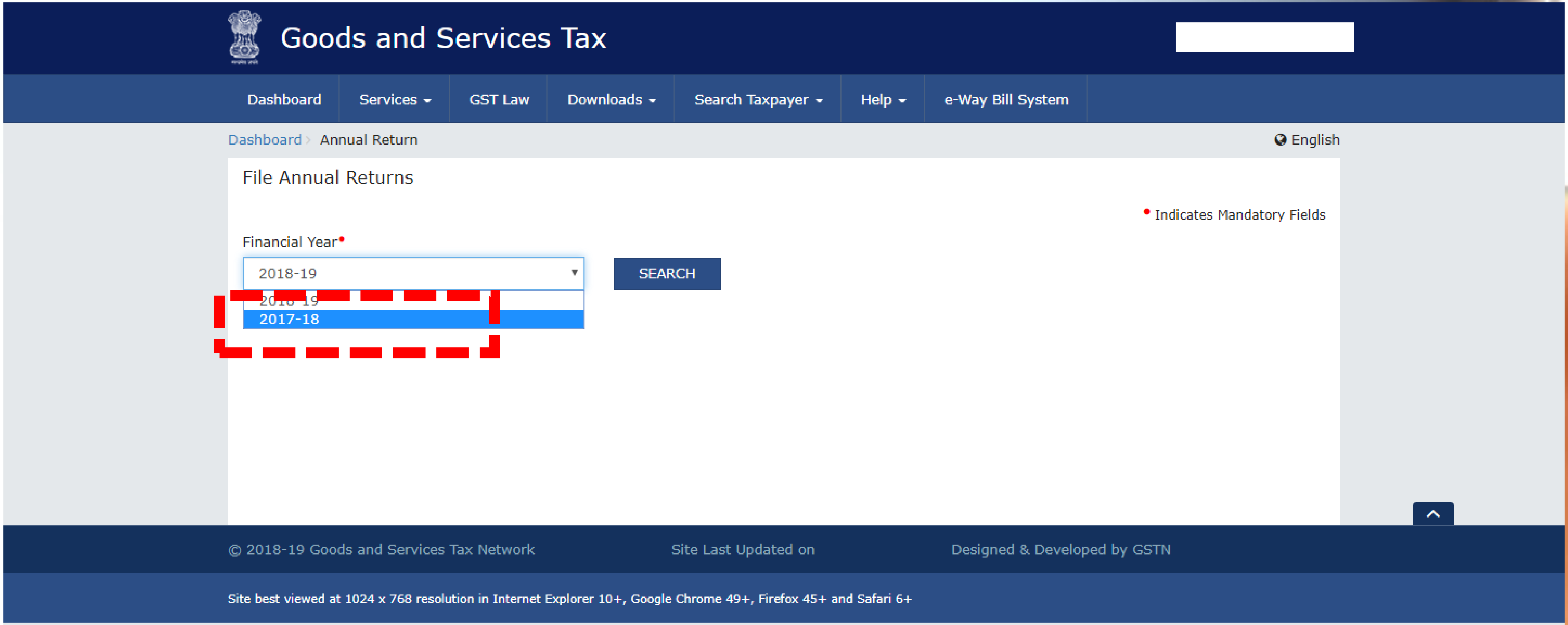
ANNUAL RETURN LINK



ANNUAL RETURN LINK



ANNUAL RETURN – YEAR SELECTION



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

Important Message

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
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use
- 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 form. Such liability can be paid only through cash.

Prepare Offline:-

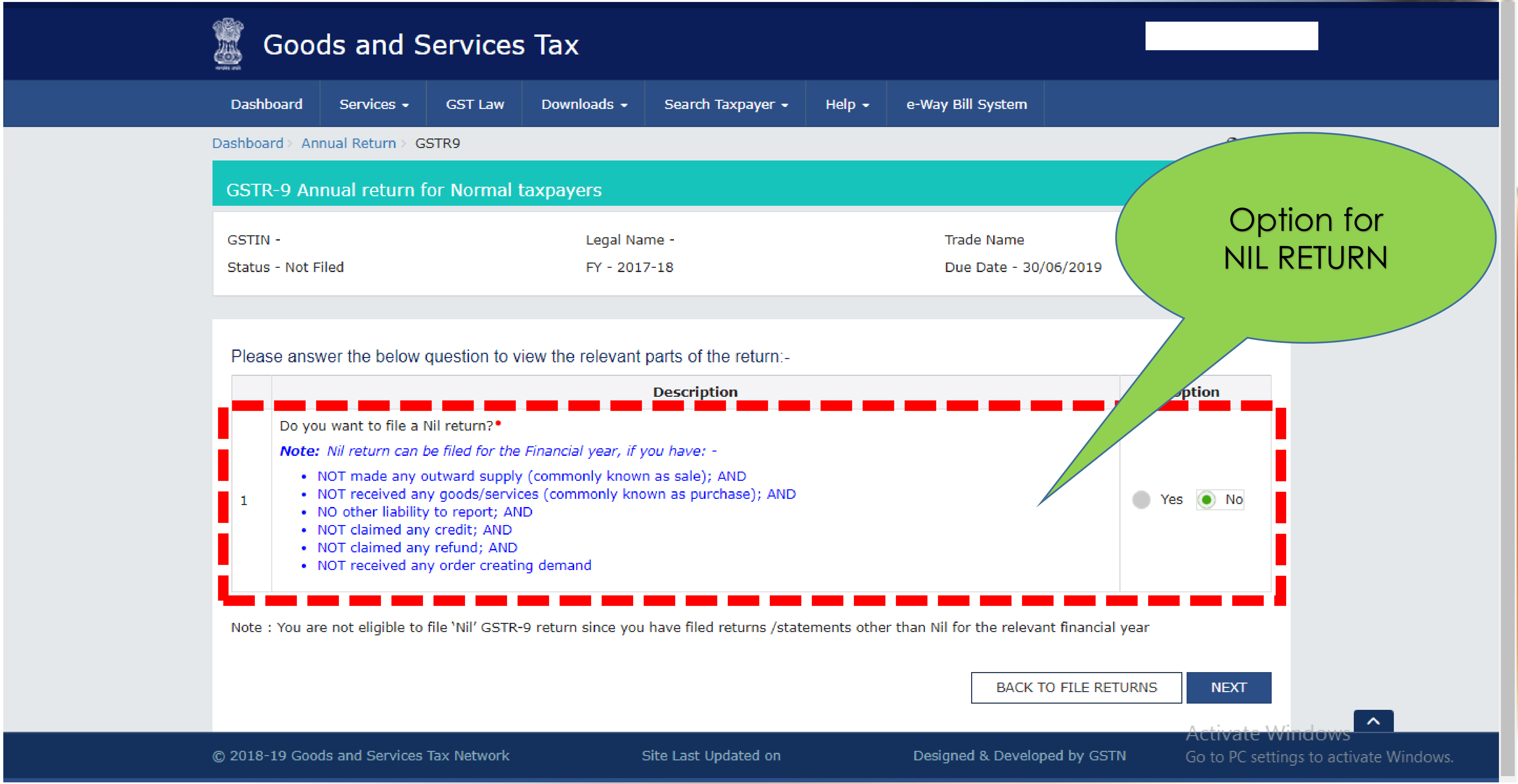
If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare the offline utility only and the same can be subsequently uploaded on Common Portal.

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

ANNUAL RETURN – NIL RETURN



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
₹-	₹-

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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)

Table 6 Mandatory to provide value Manually

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 finan... 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
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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
₹-	₹-

Before Filing Ensure Comparing with Books and Updating Values

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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

BACK TO GSTR-9 DASHBOARD SAVE

Don't Forget to Save after Updating

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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

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	₹0.0
(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 (6O - 7I)	₹0.00	₹0.00	₹0.00	₹0.00

Multiple Additions can be made

BACK TO GSTR-9 DASHBOARD SAVE

ANNUAL RETURN – TABLE 8 – OTHER ITC RELATED INFORMATION

ITC Availed in Next FY

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

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BACK TO GSTR-9 DASHBOARD

SAVE

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

9. Details of tax paid as declared in returns filed 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.

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	[illegible]	₹1,725.00		₹7,661.00	
Cess	₹0.00	₹0.0				₹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

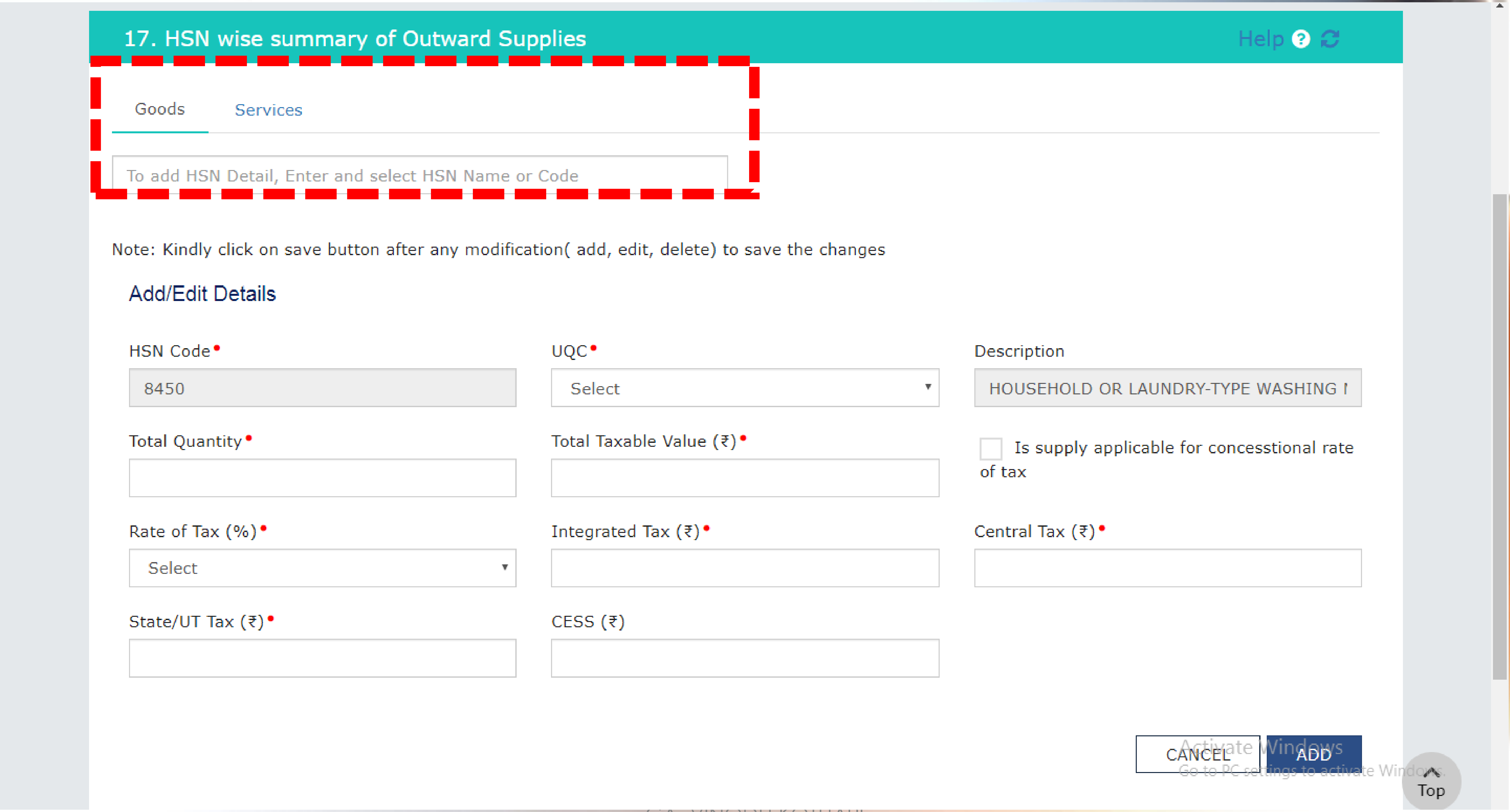
16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Help

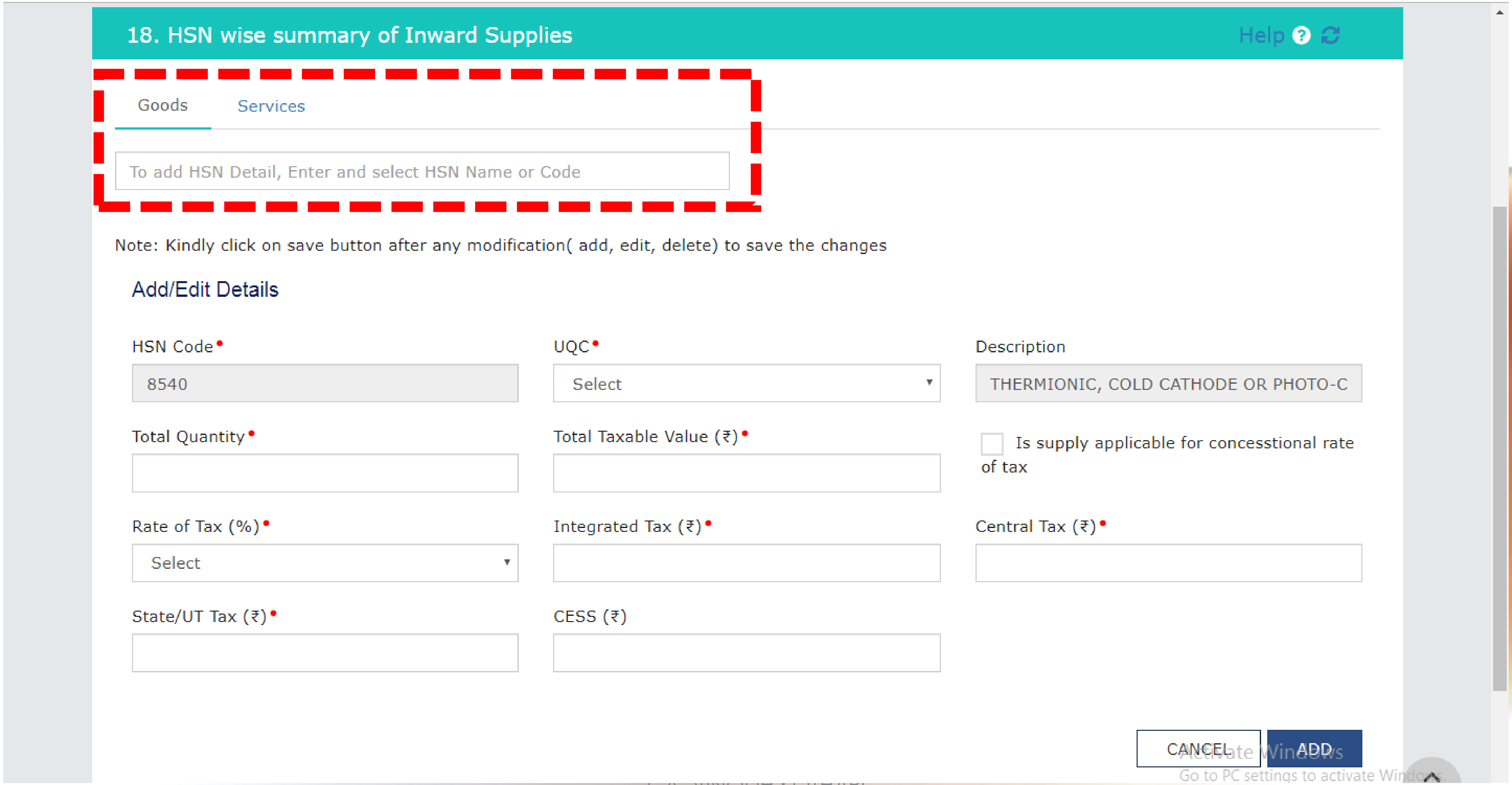
Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	₹0.00				
(B) Deemed supply under section 143	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(C) Goods sent on approval basis but not returned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD SAVE

ANNUAL RETURN – TABLE 17 – HSN WISE OUTWARD SUPPLIES



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



ANNUAL RETURN – COMPUTATION OF LIABILITY

Late fee payable	Late fee paid
₹-	₹-

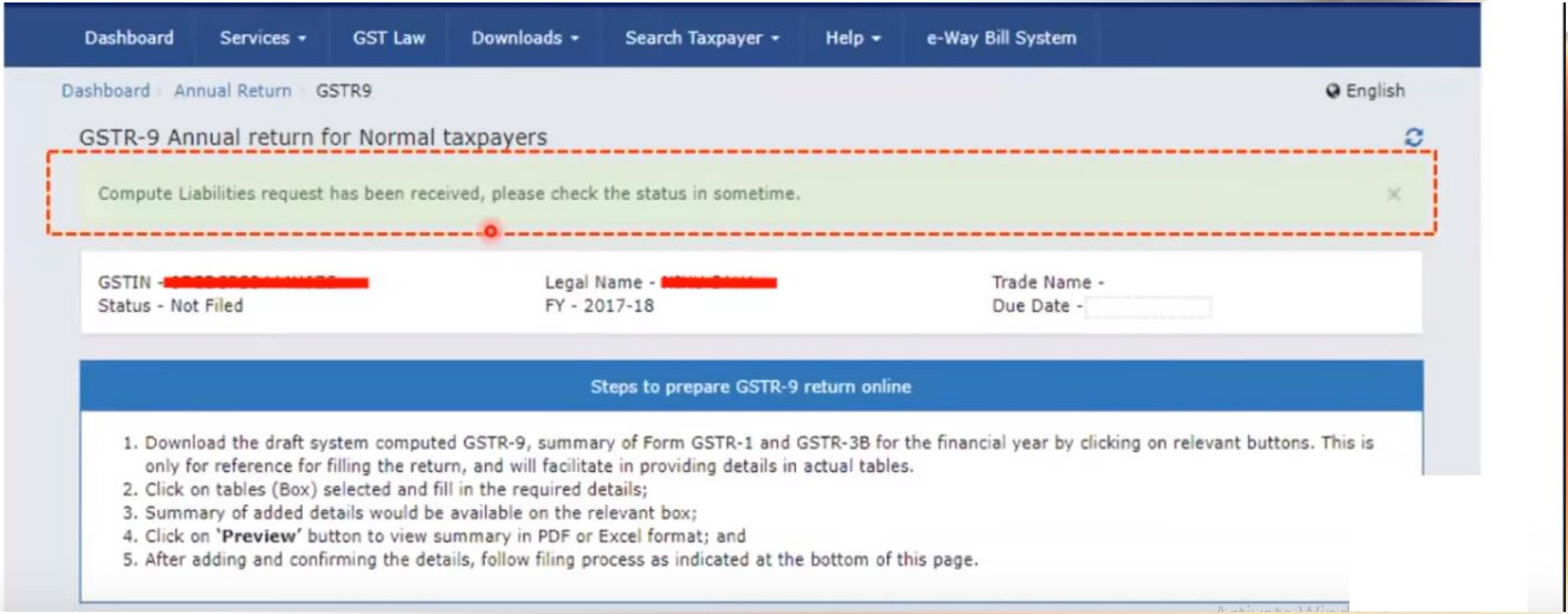
Steps to file your GSTR-9 return

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)'.**

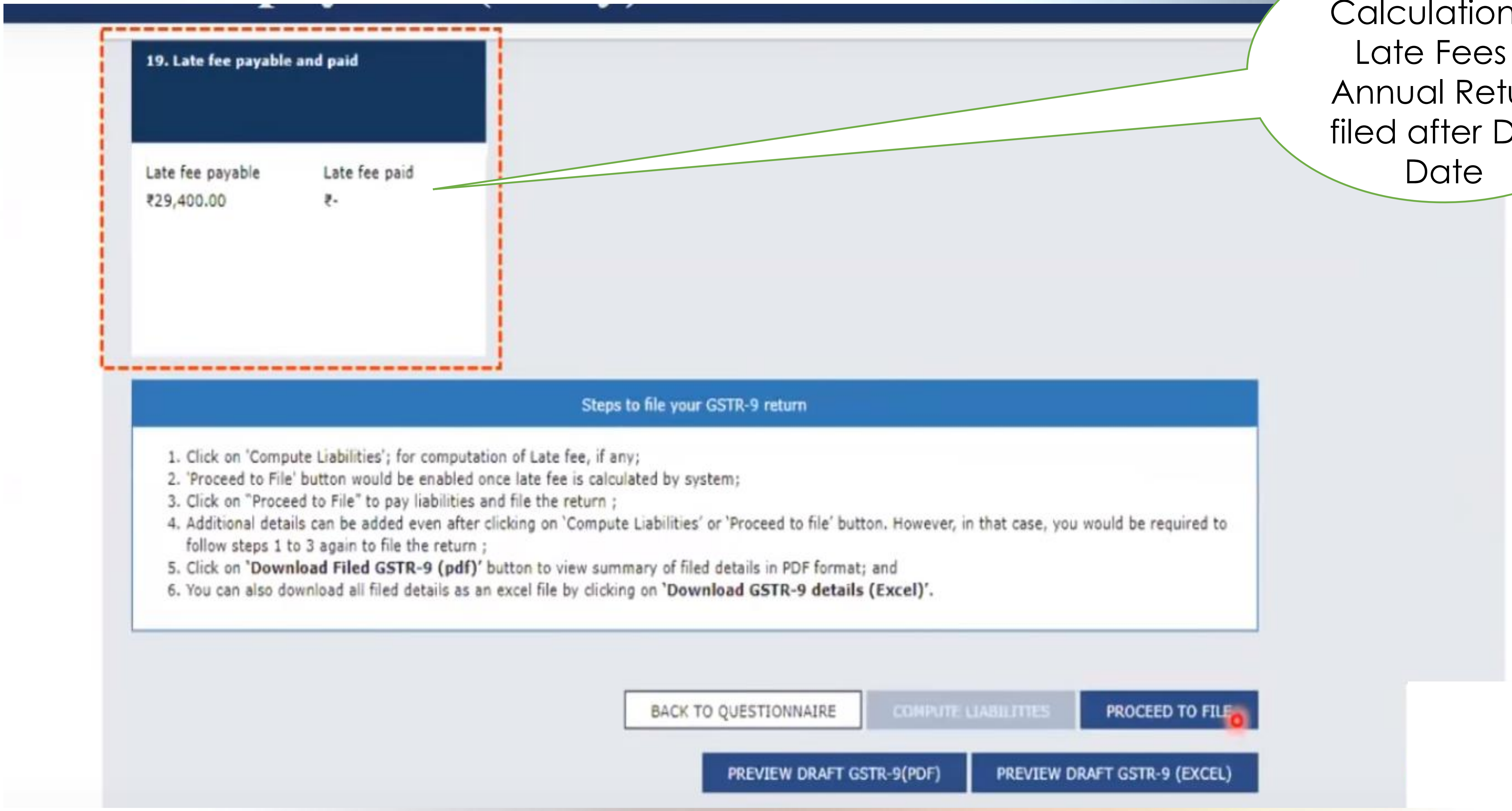
BACK TO QUESTIONNAIRE | COMPUTE LIABILITIES | PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF) | PREVIEW DRAFT GSTR-9 (EXCEL)

LATE FEES COMPUTATION BY SYSTEM



LATE FEES PAYABLE IF ANY



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

LATE FEES PAYABLE & PAID

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

Dashboard > Annual Return > GSTR9 English

19. Late fee payable and paid

Help

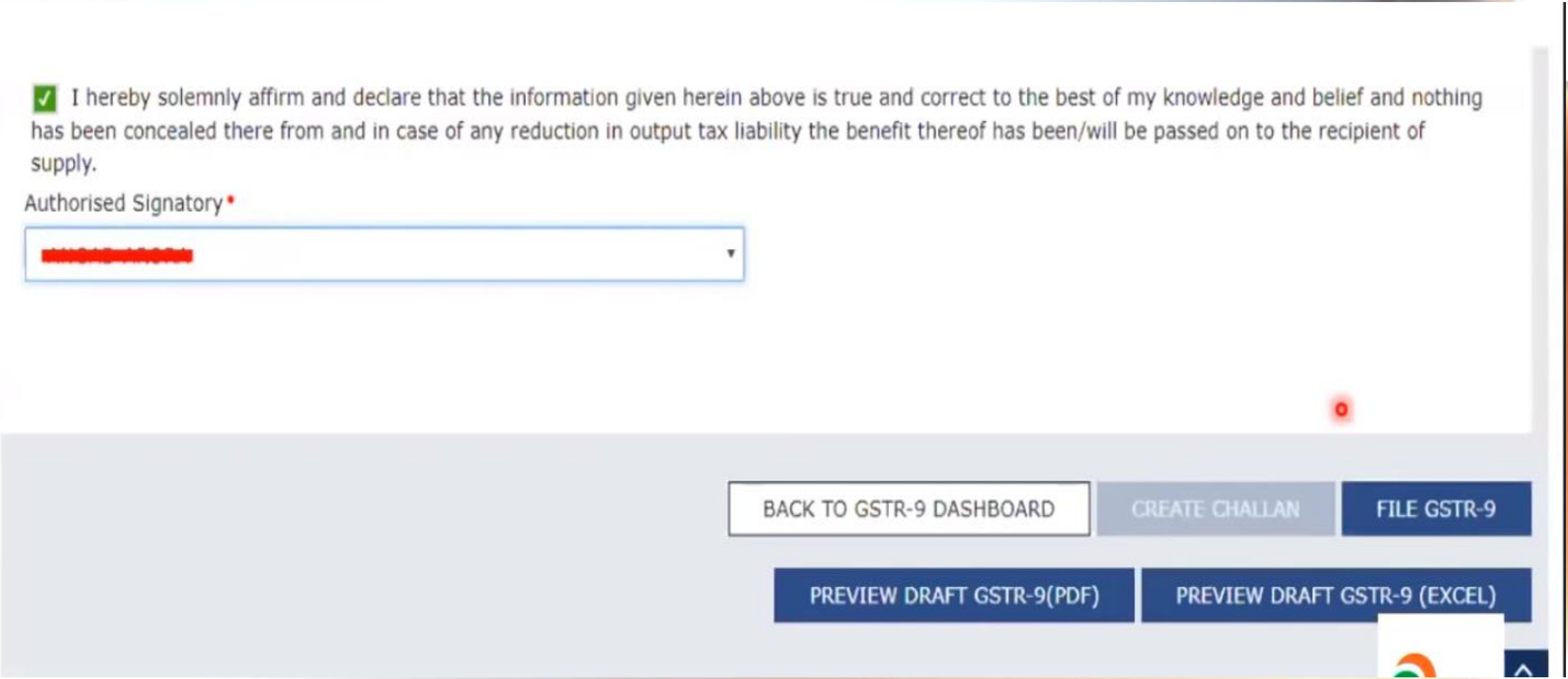
Cash Ledger Balance

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

FINAL FILING OF ANNUAL RETURN



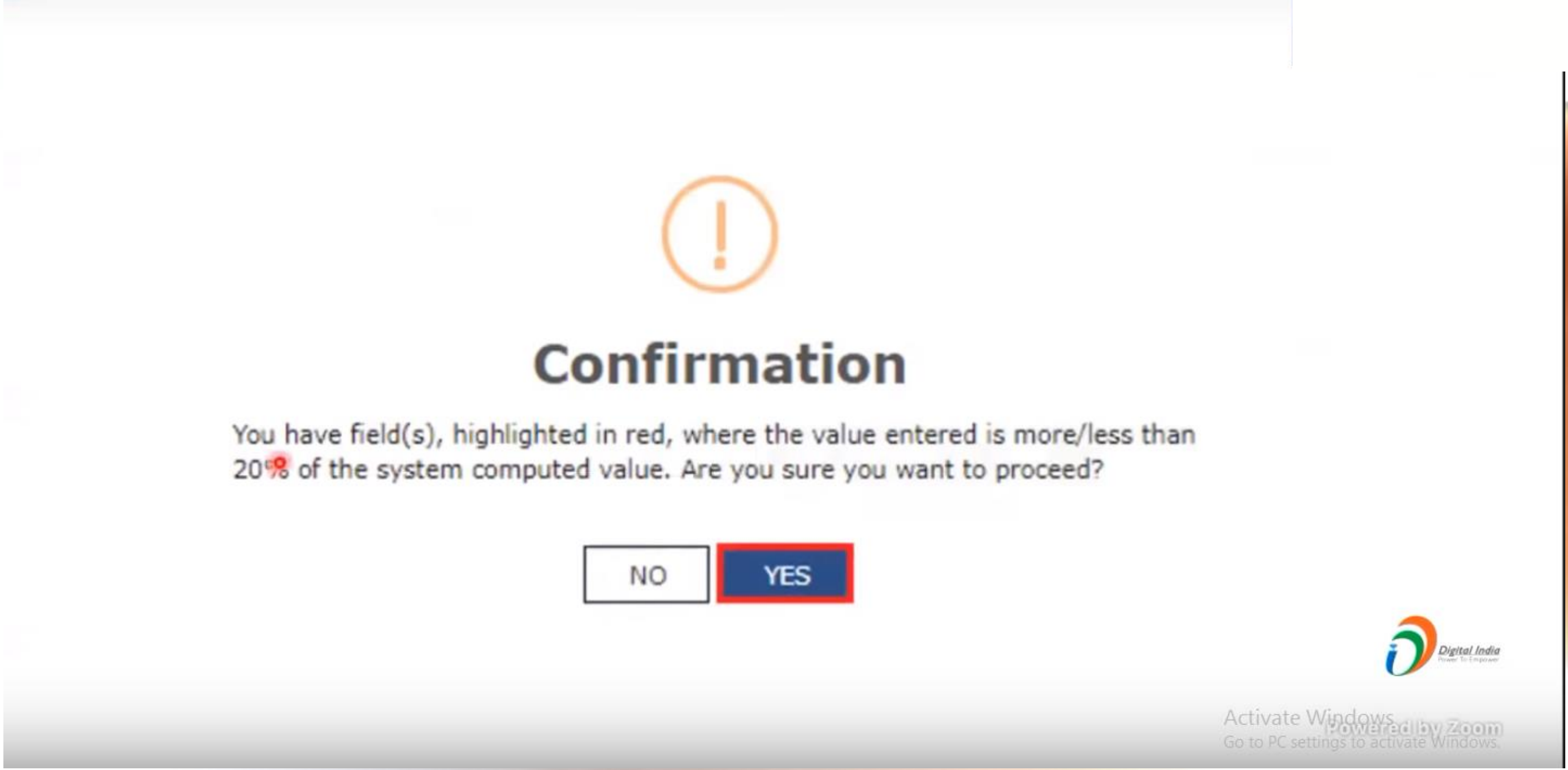
ALERT IN GST SYSTEM
ALERT IN DIFFERENCE IN VALUE MORE / LESS THAN 20%

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	₹6,73,70,12,1				
(B) Supply to SEZ without payment of tax	₹4,79,38,073.				

ALERT IN GST SYSTEM
ALERT IN DIFFERENCE IN VALUE MORE / LESS THAN 20%



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

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