

Facing issue regarding ITC details in GSTR-9 : Practical Question with Worksheet of Calculation

Purchase Bill No.	BILLS : 2017-18			GSTR 3B : 2017-18			GSTR 2A : 2017-18			Issue/Mismatch in GST Returns
	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	
1	-	5	5	-	5	5	-	5	5	No Issue
2	20	-	-	20	-	-	-	-	-	Bill not in GSTR 2A due to any reason like : (1) Party did not filed GSTR 1 yet (2) Filed GSTR 1 with our Bill shown in B2C (3) Filed GSTR 1 with our Bill shown with GSTN of other party (4) In GSTR 1 party wrongly clicked Composition tick on our Bill (5) Party filed GSTR 1 without our Bill etc
3	-	15	15	-	-	-	-	15	15	Bill not in GSTR 3B in FY 2017-18 in correct month, But shown next month in FY 2017-18
Rectify 3B FY 17-18	-	-	-	-	15	15	-	-	-	Rectification of above mistake in next 3B in FY 2017-18
4	-	20	20	-	-	-	-	20	20	Bill not in GSTR 3B in FY 2017-18, but shown in GSTR 3B of FY 2018-19
5	-	25	25	-	-	-	-	25	25	Bill not in GSTR 3B in FY 2017-18 & not even in GSTR 3B of FY 2018-19
6	-	-	-	60	-	-	-	-	-	Wrongly shown in GSTR 3B , Rectified in next month in FY 2017-18
Rectify 3B FY 17-18	-	-	-	(60)	-	-	-	-	-	Rectification of above mistake by Netting of in next 3B in FY 2017-18
7	-	-	-	70	-	-	-	-	-	Wrongly shown in GSTR 3B but rectified in FY 2018-19
8	-	-	-	80	-	-	-	-	-	Wrongly shown in GSTR 3B but never rectified

Purchase Bill No.	BILLS : 2017-18			GSTR 3B : 2017-18			GSTR 2A : 2017-18			Issue/Mismatch in GST Returns
	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	
9	-	45	45	-	-	-	-	-	-	Bill not in GSTR 3B in FY 2017-18, But shown in GSTR 3B of FY 2018-19 & Bill not in GSTR 2A
10	-	50	50	-	-	-	-	-	-	Bill not in GSTR 3B in FY 2017-18 & not even in GSTR 3B of FY 2018-19 & Bill not in GSTR 2A
11	-	-	-	-	-	-	110	-	-	Excess ITC not related to our company, wrongly shown by someone in GSTR 2A
12	-	-	-	-	-	-	120	-	-	ITC is ineligible / blocked credit u/s. 17(5) in GSTR 2A
13	-	65	65	130	-	-	-	65	65	CGST - SGST wrongly shown as IGST in 3B, never rectified
14	-	70	70	140	-	-	-	70	70	CGST - SGST wrongly shown as IGST in 3B, but rectified within FY 2017-18
Rectify 3B FY 17-18	-	-	-	(140)	70	70	-	-	-	Rectification of above mistake in next 3B in FY 2017-18
15	-	75	75	150	-	-	-	75	75	CGST - SGST wrongly shown as IGST in 3B, but rectified in FY 2018-19
Total	20	370	370	450	90	90	230	275	275	
	Total of Bills			Auto Populated in Point 6A in GSTR 9			Auto Populated in Point 8A in GSTR 9			

Solution : Calculation Worksheet for Preparation of GSTR 9 of FY 2017-18

Purchase Bill No.	GSTR 9 - Point 6B			GSTR 9 - Point 8C & 13			Any other Point in GSTR 9			Remarks
	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	
1	-	5	5	-	-	-	-	-	-	Bill correctly reported in GSTR 3B
2	20	-	-	-	-	-	-	-	-	Bill even if not in GSTR 2A, but have to claim in GSTR 3B & correctly claimed
3	-	15	15	-	-	-	-	-	-	Rectification in 3B in same FY 2017-18
4	-	-	-	-	20	20	-	-	-	Rectification in 3B in next FY 2018-19
5	-	-	-	-	-	-	-	Table 8E 25	Table 8E 25	Report under Point 8E - ITC available but not availed, hence it will lapse
6	-	-	-	-	-	-	-	-	-	There is no actual Bill & same was already rectified in 3B in FY 2017-18
7	-	-	-	-	-	-	Table 12 70	-	-	Show in Table 12 of GSTR 9 – ITC Reversed In FY 18-19
8	-	-	-	-	-	-	-	-	-	There is no actual Bill & But ITC was wrongly availed. Hence need to pay now Rs.80
9	-	-	-	-	45	45	-	-	-	Rectification in 3B in next FY 2018-19
10	-	-	-	-	-	-	-	Table 8E 50	Table 8E 50	Report under Point 8E - ITC available but not availed, hence it will lapse
11	-	-	-	-	-	-	Table 8F 110	-	-	Report under Point 8F - ITC available but ineligible
12	-	-	-	-	-	-	Table 8F 120	-	-	Report under Point 8F - ITC available but ineligible
13	-	-	-	-	-	-	-	Table 8E 65	Table 8E 65	Report under Point 8E - ITC available but not availed, hence CGST-SGST will lapse. IGST Rs.130 wrong availment of ITC to pay now.
14	-	70	70	-	-	-	-	-	-	Rectification in 3B in same FY 2017-18
15	-	-	-	-	75	75	Table 12 150	-		Rectification in 3B in next FY 2018-19 – ITC Availed & Show in Table 12 of GSTR 9 – ITC Reversed in FY 18-19
Total	20	90	90	-	140	140	--	--	--	

Information extracted for GSTR 9 from above Tables

Table	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	Value derived from
6A - ITC of 3B	450	90	90	Table of Question
6B - Correct ITC of 3B	20	90	90	Table of Solution
6J (Auto Difference)	430	0	0	Table of Question 70+80+130+150 (Bill 7 + 8 + 13 +15) - ITC wrongly availed in 3B
8A - ITC of 2A	230	275	275	Table of Question
8B - Correct ITC of 3B	20	90	90	Auto fetch from 6B
8C – ITC of 17-18 claimed in 18-19	0	140	140	Table of Solution
8D - Difference	210	45	45	Auto fetch (Reason is 8E+8F + Difference of 8D-8E-8F)
8E - ITC not availed	0	140	140	Table of Solution Rs. 25+50+65 (Bill 5,10 & 13)
8F- ITC not eligible	230	0	0	Table of Solution Rs. 110+120 (Bill 11 & 12)
8D Minus 8E Minus 8F i.e. Not in GSTR 2A	-20	-95	-95	IGST Rs.20 Bill No.2 and CGST/SGST Rs.45+50 Bill 9 & Bill 10 not in GSTR 2A
Table 12 – ITC Reversed in FY 2018-19	220	0	0	IGST Rs.70+150 (Bill 7 & 15)
Table 13 – ITC Claimed in FY 2018-19	0	140	140	Equals to Table 8C
ITC as per Bills	20	370	370	8B + 8C + 8E
Payment to be done for Un-rectified ITC availment (DRC 03)	210	0	0	Rs.80 Bill No. 8 + Rs. 130 Bill No.13

Please refer all the relevant section, rules, notifications and amendments as applicable. The Author is not responsible for any losses incurred. Content is merely for sharing knowledge & Educational Purpose only.

*For General Queries relating to GSTR-9 , refer to my earlier Article ‘**Solution to GSTR 9 Queries (GST Annual Return)**’*

Author can be reached at casagargambhir@gmail.com for any queries, issues & recommendations