## CASE STUDY FOR OUTWATD & INWARD SUPPLIES

# ANNUAL RETURN IN FORM GSTR-9


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# GENERAL INFORMATION

- Annual Return was Inserted vide Notification No. 39/2018-Central Taxes Dated 04.09.2018 which was supposed to be filled on the basis of data filed in the Returns only

- Thereafter Annual Return was Substituted vide Notification No. 74/2018-Central Tax Dated 31.12.2018 and now details are to be filled which are available in the Books of Accounts

- There are 19 Tables in 6 parts of Annual Returns

- Table No. 4 & 5 of Part II as well as Table No. 10 & 11 of Part V mainly consist of details of outward supplies which we are now discussing here for case study purposes

- Table No. 6, 7 & 8 of Part III deals with Input Tax Credit, which we are now discussing here for case study purposes

# GENERAL INFORMATION

- Table 9 shows Tax Payment in Cash as well as set off thru ITC of the Transactions shown in Table, 4, 6 & 7.
- Table 10, 11,12 & 13 for transactions related to 2017-18 but shown in 2018-19
- Table 14 shows tax payments in cash as well as set off thru ITC of the Transactions shown in Table 10,11,12 & 13
- Annual Return once filed can not be revised
- Each Registered dealer who are liable to file GSTR-1 & 3B are liable to file Annual Return, Even Nil Annual return is required to be filed.

# GENERAL INFORMATION

- <u>Instruction of GSTR-9</u>

- 3. Liability Can be discharge but ITC can not be claimed through Annual Return.

- 4. Annual Return to be filed on the basis of details filed in 3B if liability not yet discharged, still liability can be paid thru DRC-03 and declared it in the Annual Return.

- 7. Table 10,11,12 & 13 to be used for details pertains to 2017-18 but declared in 3B of 218-19(Extended up to March-19 return)

# CASE STUDY NO. 1

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 1,00,000/- | | 1,00,000/- | |
| TAX | 18,000/- | | 18,000/- | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE- 4 | 1,00,000/- | TABLE-9 | 18,000/- | NOTHING |
| | | | | |
| | | | | |

# CASE STUDY NO. 2

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | | 1,00,000/- | | 1,00,000/- |
| TAX | | 18,000/- | | 18,000/- |



| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE-10 | 1,00,000/- | TABLE-14 | 18,000/- | INSERT |
| | | | | |
| | | | | |

# CASE STUDY NO. 3

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 80,000/- | 20,000/- | 80,000/- | 20,000/- |
| TAX | 14,400/- | 3,600/- | 14,400/- | 3,600/- |



| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 80,000/- | TABLE-9 | 14,400/- | NOTHING |
| TABLE -10 | 20,000/- | TABLE-14 | 3,600/- | INSERT |
| | | | | |

# CASE STUDY NO. 4

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 80,000/- | | | |
| TAX | 14,400/- | | | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 1,00,000/- | TABLE-9 | 18,000/- | RECTIFY |
| | | | | |
| **Pay Rs. 3,600/- through DRC-03** | | | | |

# CASE STUDY NO. 5

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | | | | |
| TAX | | | | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 1,00,000/- | TABLE-9 | 18,000/- | RECTIFY |
| | | | | |
| **Pay Rs. 18,000/- through DRC-03** | | | | |

# CASE STUDY NO. 6

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 90,000/- | | 1,00,000/- | |
| TAX | 16,200/- | | 18,000/- | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 1,00,000/- | TABLE-9 | 18,000/- | RECTIFY |
| | | | | |
| **Pay Rs. 1,800/- through DRC-03** | | | | |

# CASE STUDY NO. 7

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 90,000/- | 10,000/- | 1,00,000/- | |
| TAX | 16,200/- | 1,800/- | 18,000/- | |



| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 90,000/- | TABLE -9 | 16,200/- | NOTHING |
| TABLE -10 | 10,000/- | TABLE -14 | 1,800/- | INSERT |
| | | | | |

# CASE STUDY NO. 8

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 1,00,000/- | | 1,10,000/- | |
| TAX | 18,000/- | | 19,800/- | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 1,00,000/- | TABLE -9 | 18,000/- | NOTHING |
| | | | | |
| | | | | |

# CASE STUDY NO. 9

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 1,00,000/- | | 1,00,000/- | |
| TAX | | | 18,000/- | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 1,00,000/- | TABLE -9 | 18,000/- | RECTIFY |
| | | | | |
| **Pay Rs. 18,000/- through DRC-03** | | | | |

# CASE STUDY NO. 10

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 1,10,000/- | -10,000/- | 1,00,000/- | |
| TAX | 19,800/- | -1,800/- | 18,000/- | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 1,10,000/- | TABLE -9 | 19,800/- | NOTHING |
| TABLE -11 | (-)10,000/- | TABLE -14 | (-)1,800/- | INSERT |
| | | | | |

# CASE STUDY NO. 11

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 1,10,000/- | | 1,00,000/- | |
| TAX | 19,800/- | | 18,000/- | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 1,00,000/- | TABLE -9 | 18,000/- | RECTIFY |

**Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head “Excess tax erroneously deposited ” File RFD-01 and give print out of table 4 & 9 of Annual Return.**

# CASE STUDY NO. 12

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 60,000/- | 50,000/- | 1,00,000/- | |
| TAX | 10,800/- | 9,000/- | 18,000/- | |



| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 50,000/- | TABLE -9 | 9,000/- | RECTIFY |
| TABLE -10 | 50,000/- | TABLE -14 | 9,000/- | INSERT |

**Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head “Excess tax erroneously deposited ” File RFD-01 and give print out of table 4 & 9 of Annual Return. (Option -1)**

# CASE STUDY NO. 13

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 60,000/- | 50,000/- | 1,00,000/- | |
| TAX | 10,800/- | 9,000/- | 18,000/- | |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 60,000/- | TABLE -9 | 10,800/- | NOTHING |
| TABLE -10 | 40,000/- | TABLE -14 | 7,200/- | INSERT |

**Since 19,800/- deposit in GSTR 3B and not corrected and hence Balance carry over can be taken in current month of 2019-20 and accordingly reconcile 2017-18, 2018-19 and 2019-20. or otherwise claimed Refund in 2018-19 and do not carry over in 2019-20. (Option -2)**

# CASE STUDY NO. 14

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 40,000/- | 50,000/- | 40,000/- | 50,000/- |
| TAX | 10,800/- | 9,000/- | 7,200/- | 9,000/- |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 50,000/- | TABLE -9 | 9,000/- | RECTIFY |
| TABLE -10 | 50,000/- | TABLE -14 | 9,000/- | INSERT |

**Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head "Excess tax erroneously deposited" File RFD-01 and give print out of table 4 & 9 of Annual Return.**

## CASE STUDY NO. 15

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 40,000/- | 50,000/- | 40,000/- | 50,000/- |
| TAX | 10,800/- | 7,200/- | 7,200/- | 9,000/- |

| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 50,000/- | TABLE -9 | 10,800/- | RECTIFY |
| TABLE -10 | 50,000/- | TABLE -14 | 7,200/- | INSERT |

**Turnover corrected in Table 4 & 10 AND Tax payable shown in 9 & 14 as above.**

# CASE STUDY NO. 16

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | |
|---|---|
| TURNOVER | TAX |
| 1,00,000/- | 18,000/- |
| | |

| | AS PER GSTR-3B | | AS PER GSTR-1 | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| TURNOVER | 50,000/- | 50,000/- | 50,000/- | 50,000/- |
| TAX | 9,000/- | 7,200/- | 9,000/- | 9,000/- |



| GSTR FORM-9 | TURNOVER | GSTR FORM-9 | TAX PAYABLE | REMARKS |
|---|---|---|---|---|
| TABLE -4 | 50,000/- | TABLE -9 | 9,000/- | NOTHING |
| TABLE -10 | 50,000/- | TABLE -14 | 7,200/- | INSERT |

**Deposit Rs. 1,800/-through DRC-03.**

# GENERAL INFORMATION

- 6A ⇨ ITC claimed during the year (Auto)
- 7H ⇨ Other Reversal
- 8A ⇨ ITC as per GSTR 2A (Auto)
- 8C ⇨ ITC of 17-18 claimed in 18-19
- 8E* ⇨ ITC available but not availed
- 8K ⇨ ITC lapsed from *8E
- 12 ⇨ ITC of 17-18 Reversed in 18-19
- 13 ⇨ ITC of 17-18 Availed in 18-19

# CASE STUDY NO. 1

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT | 2017-18 | 2018-19 |
| 1,00,000/- | 18,000/- | 18,000/- | NIL |
| ITC LESS TAKEN EARLIER BUT CORRECTED IN 2017-18 ITSELF | | | |

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A Rs. 18,000/- | Showing Both Earlier and subsequent ITC |
| | | |
| | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | CLAIM IN 6B Rs. 18,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES) | ALL TALLY |
| | | |
| | | |

# CASE STUDY NO. 2

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT | 2017-18 | 2018-19 |
| 1,00,000/- | 18,000/- | 10,000/- | 8,000/- |
| ITC LESS TAKEN EARLIER BUT CORRECTED IN 2018-19 | | | |

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A<br>Rs. 10,000/- | As Claimed in 3B of 2017-18 |
| | | |
| | | |



| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | CLAIM IN 6B Rs. 10,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES) | AS SHOWN IN 2017-18 |
| 2 | Now show in Table 13 Rs. 8,000/- | ITC 2017-18 Availed in 2018-19 |
| 3 | Now show in 8C Rs. 8,000/- | ITC 2017-18 Claimed in 2018-19 |

# CASE STUDY NO. 3

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT | 2017-18 | 2018-19 |
| 1,00,000/- | 18,000/- | NIL | NIL |
| ITC NOT TAKEN IN RETURNS | | | |

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A<br>Rs. NIL | As Not Claimed in 3B of 2017-18 or 2018-19 |
| | | |
| | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | Now show in Table 8E Rs. 18,000/- and will Automatically lapsed in 8K | Because Auto Populated DATA is coming in 8A |
| 2 | Column 8E = ITC Available but not Availed | |
| | | |

# CASE STUDY NO. 4

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT | 2017-18 | 2018-19 |
| 1,00,000/- | 18,000/- | = 20,000/- (-) 2000/- | NIL |

ITC CLAIMED EXCESS IN 2017-18 AND RECTIFIED SUBSIQUENTLY IN 2017-18 ITSELF

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A | As Claimed in 3B of 2017-18 |
| | | |
| | | |



| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES) | As Claimed in 3B of 2017-18 |
| 2 | Now show Rs. 2,000/- in 7H | Other Reversal 2017-18 |
| | | |

# CASE STUDY NO. 5

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT | 2017-18 | 2018-19 |
| 1,00,000/- | 18,000/- | 20,000/- | (-) 2,000/- |
| ITC CLAIMED EXCESS IN 2017-18 AND RECTIFIED SUBSIQUENTLY IN 2018-19 | | | |

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A | As Claimed in 3B of 2017-18 |
| | | |
| | | |



| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES) | As Claimed in 3B of 2017-18 |
| 2 | Now show Rs. 2,000/- in Table 12 | ITC 2017-18 Reversed in 2018-19 |
| | | |

# CASE STUDY NO. 6

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT | 2017-18 | 2018-19 |
| 1,00,000/- | 18,000/- | 20,000/- | NIL |
| ITC CLAIMED EXCESS IN 2017-18 BUT NOT CORRECTED LATER ON | | | |

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A Rs. 20,000/- | As Claimed in 3B of 2017-18 |
| | | |
| | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES) | As Claimed in 3B of 2017-18 |
| 2 | Now show Rs. 2,000/- in 7H | Reversal of 2017-18 |
| 3 | Pay through DRC-03 | NOW PAY TAXES WITH INTEREST |

# CASE STUDY NO. 7

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT (SGST+CGST) | 2017-18 (IGST) | 2018-19 |
| 1,00,000/- | 18,000/- | 18,000/- | NIL |

IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT LATER ON CORRECTED IN SUBSEQUENT MONTH OF 2017-18 ITSELF

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A IGST Rs. 18,000/- | As Claimed in 3B of 2017-18 |
| 2 | Auto Populated Data in 6A SGST + CGST Rs. 18,000/- | As Claimed in 3B of 2017-18 |
| | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | CLAIM IN 6B Rs. 20,000/- SGST+ CGST (INPUT / CAPITAL GOODS/INPUT SERVICES) | As Claimed in 3B of 2017-18 |
| 1 | CLAIM IN 6B Rs. 20,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES) | As Claimed in 3B of 2017-18 |
| 3 | Now show Rs. (-)18,000/- in IGST in 7H | Reversal of 2017-18 |

# CASE STUDY NO. 8

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT (SGST+CGST) | 2017-18 | 2018-19 |
| 1,00,000/- | 18,000/- | IGST 18,000/- | (-) IGST 18,000/-<br>(+) SGST & CGST Rs. 18,000/- |

IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT LATER ON CORRECTED IN SUBSEQUENT YEAR 2018-19

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A IGST Rs. 18,000/- | As Claimed in 3B of 2017-18 |
| | | |
| | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | CLAIM IN 6B Rs. 18,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES) | As Claimed in 3B of 2017-18 |
| 2 | Now show Rs. (-)18,000/- in IGST in Table 12 | ITC 2017-18 Reversal in 2018-19 |
| 3 | Now show Rs. 18,000/- in SGST + CGST in Table 13 & 8C | As shown in GSTR-3B OF 2018-19 ITC CLAIMED 2017-18 AVAILED IN 2018-19 |

# CASE STUDY NO. 9

| AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET) | | | |
|---|---|---|---|
| PURCHASES | INPUT (SGST+CGST) | 2017-18 | 2018-19 |
| 1,00,000/- | 18,000/- | IGST 18,000/- | |
| IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT NOT CORRECTED | | | |

| NO | ALREADY DATA AVAILABLE ON PORTAL | REMARKS |
|---|---|---|
| 1 | Auto Populated Data in 6A IGST Rs. 18,000/- | As Claimed in 3B of 2017-18 |
| | | |
| | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | CLAIM IN 6B Rs. 18,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES) | As Claimed in 3B of 2017-18 |
| 2 | Now show IGST Rs. (-) 18,000/- in Table 7H and Deposit through DRC-03 | Other Reversal |
| 3 | Now Cannot claimed SGST + CGST as Time barred | |

# GENERAL INFORMATION

- Reconciliation of ITC as claimed in GSTR-3B as well as shown in 2A on the basis of suppliers returns.

# CASE STUDY NO. 1

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| INPUT | 18,000/- | NIL | 18,000/- | NIL |
| | | | | |

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | AUTO POPULATED FIGURES | | AUTO POPULATED FIGURES | |
| 2017-18 | TABLE 6A | 18,000/- | TABLE 8A | 18,000/- |
| | | | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | NO TREATMENT | -------- |
| | | |
| | | |

# CASE STUDY NO. 2

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| INPUT | 10,000/- | 8,000/- | 18,000/- | NIL |
| | | | | |

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | AUTO POPULATED FIGURES | | AUTO POPULATED FIGURES | |
| 2017-18 | TABLE 6A | 10,000/- | TABLE 8A | 18,000/- |
| | | | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | Now Show Rs. 8,000/- in Table 13 and 8C | ITC of 2017-18 availed in 2018-19 |
| | | |
| | | |

# CASE STUDY NO. 3

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| INPUT | 20,000/- | NIL | 18,000/- | NIL |
| | | | | |

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | AUTO POPULATED FIGURES | | AUTO POPULATED FIGURES | |
| 2017-18 | TABLE 6A | 20,000/- | TABLE 8A | 18,000/- |
| | | | | |



| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | Now Reduced reversal Rs. 2,000/- in 7H | Other Reversal |
| 2 | Pay Rs. 2,000/- Through DRC-03 | Pay Tax with Interest |
| | | |

# CASE STUDY NO. 4

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| INPUT | 18,000/- | NIL | NIL | NIL |
| | | | | |

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | AUTO POPULATED FIGURES | | AUTO POPULATED FIGURES | |
| 2017-18 | TABLE 6A | 18,000/- | TABLE 8A | NIL |
| | | | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | No Treatment | If Section 16(2) Satisfied |
| | | |
| | | |

# CASE STUDY NO. 5

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| INPUT | 10,000/- | 8,000/- | NIL | NIL |
| | | | | |

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | AUTO POPULATED FIGURES | | AUTO POPULATED FIGURES | |
| 2017-18 | TABLE 6A | 10,000/- | TABLE 8A | NIL |
| | | | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | Show Rs. 8,000/- in Table 13 and 8C | ITC of 2017-18 Claimed in 2018-19 |
| 2 | Eligible if claimed up to Sep-2018 other wise must appear in 2A, otherwise not allowed if not in 2A. | |
| | | |

# CASE STUDY NO. 6

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | 2017-18 | 2018-19 | 2017-18 | 2018-19 |
| INPUT | NIL | NIL | 18,000/- | NIL |
| | | | | |

| | AS PER GSTR-3B | | AS PER GSTR-2A | |
|---|---|---|---|---|
| | AUTO POPULATED FIGURES | | AUTO POPULATED FIGURES | |
| 2017-18 | TABLE 6A | NIL | TABLE 8A | 18,000/- |
| | | | | |

| NO | NOW FILL UP IN GSTR 9 | REMARKS |
|---|---|---|
| 1 | Show Rs. 18,000/- in 8E | ITC Available But Not Availed |
| 2 | Ultimately it will lapsed in 8K | Lapsed ITC |
| | | |


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