CASE STUDY FOR INWARD SUPPLIES AND RCM

ANNUAL RETURN IN FORM GSTR-9

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GENERAL INFORMATION

- 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.
- Liability Can be discharge but ITC can not be claimed through Annual Return.
- Annual return to be filled on the basis of details filled in 3B. If liability not yet discharged, still it can be paid through DRC -03 and declare it in the Annual Return.
- The Input for Liability discharged through DRC -03 can not be claimed and shall lapse.

CASE STUDY - 1

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	5,000.00	-	5,000.00	-

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	5,000.00	-	NOTHING
TABLE 9	-	-	5,000.00	NOTHING
TABLE 6C/6D	-	-	5,000.00	INSERT

CASE STUDY - 2

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	5,000.00	-	-	5,000.00

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	5,000.00	-	NOTHING
TABLE 9	100,000.00	5,000.00	-	NOTHING
TABLE 13	-	-	5,000.00	INSERT

CASE STUDY - 3

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	-	5,000.00	-	5,000.00

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	-	-	INSERT
TABLE 10	-	-	5,000.00	INSERT
TABLE 13	-	-	5,000.00	INSERT

CASE STUDY - 4

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	-	-	-	-

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	5,000.00	-	INSERT
TABLE 10	-	-	-	NOTHING
TABLE 13	-	-	-	NOTHING

NOTE : ITC WILL LAPESE BECAUSE NOT CLAIMED WITHIN TIME, PAY THROUGH DRC 03

CASE STUDY - 5

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	2,500.00	2,500.00	2,500.00	2,500.00

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	2,500.00	-	MODIFY
TABLE 6C/6D	-	-	2,500.00	INSERT
TABLE 10	-	-	2,500.00	INSERT
TABLE 13	-	-	2,500.00	INSERT

CASE STUDY - 6

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	5,000.00	-	2,500.00	2,500.00

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	5,000.00	-	MODIFY
TABLE 6C/6D	-	-	2,500.00	INSERT
TABLE 13	-	-	2,500.00	INSERT

CASE STUDY - 7

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

INWARD SUPPLY IN JULY 2017 OF RS 100000/- TAX DEPOSITED AND ITC CLAIMED IN JULY 2017 RS.3000/- AND DIFFERENCE OF RS. 2000/- DEPOSITED AND ITC CLAIMED IN MARCH 2018

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	5,000.00	-	5,000.00	-

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	3,000.00	-	MODIFY
TABLE 4K	-	2,000.00	-	INSERT
TABLE 6C/6D	-	-	5,000.00	INSERT

CASE STUDY - 8

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

INWARD SUPPLY IN 2017 -18 OF RS 100000/- TAX DEPOSITED AND ITC CLAIMED IN 2017-18 RS.5000/- AND REVERSED RS. 5000/- IN MARCH 2018

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	5,000.00	-	5,000.00	-

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	5,000.00	-	MODIFY
TABLE 6C/6D	-	-	5,000.00	INSERT
TABLE 7E	-	-	5,000.00	INSERT

CASE STUDY - 9

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

INWARD SUPPLY IN 2017 -18 OF RS 100000/- TAX DEPOSITED AND ITC CLAIMED IN 2017-18 RS.5000/- AND REVERSED RS. 5000/- IN MARCH 2019

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	5,000.00	-	5,000.00	-

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	50,000.00	-	MODIFY
TABLE 6C/6D	-	-	5,000.00	INSERT
TABLE 12	-	-	5,000.00	INSERT

CASE STUDY - 10

AS PER BOOKS OF ACCOUNT 2017-18 (AUDITED BALANCE SHEET)	
INWARD SUPPLY LIABLE TO RCM	TAX (RCM)
100000/-	5000/-

INWARD SUPPLY IN 2017 -18 OF RS 100000/- TAX DEPOSITED AND ITC CLAIMED IN 2017-18 RS.5000/- AND REVERSED RS. 5000/- IN ANNUAL RETURN

	LIABILITY AS PER 3B		INPUT AS PER 3B	
	2017-18	2018-19	2017-18	2018-19
INWARD SUPPLY	100,000.00	-	-	-
TAX	5,000.00	-	5,000.00	-

GSTR 9	INWARD SUPPLY	RCM PAYABLE	INPUT/LIABILITY	REMARK
TABLE 4G	100,000.00	50,000.00	-	MODIFY
TABLE 6C/6D	-	-	5,000.00	INSERT
TABLE 7E	-	-	5,000.00	INSERT & PAY WITH DRC 03

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