ANNUAL RETURN IN FORM GSTR-9

Basic Details and Documents required for filling GSTR 9

Related to outward supply:

- Details of **total** outward supplies **made** during the year 2017-18 and taxes paid and payable thereon.
- Details of total outward supplies **declared** during the year 2017-18 and taxes paid and payable thereon.
- Details of outward supplies related to 2017-18 declared in return filled for the year 2018-19 and taxes paid and payable thereon along with reconciliation sheet for the same.
- Details of outward supplies related to 2017-18 and taxes paid and payable thereon, which has been not declared in any return filled for year 2017-18 and 2018-19 along with reconciliation sheet.

Related to Inward supply (RCM Applicable):

- Details of inward supplies liable to reverse charges received during the year2017-18 and the amount of reverse charges paid and payable thereon.
- Details of inward supplies liable to reverse charges declared during the year2017-18 and the amount of reverse charges paid and payable thereon.
- Details of inward supplies liable to reverse charges related to 2017-18 declared in return filled for the year 2018-19 and taxes paid and payable thereon along with reconciliation sheet for the same.

CA Lokesh Jalan, Churu - Rajasthan

Mo. 9024496013, Email: calokeshjalan@gmail.com

- Details of inward supplies liable to reverse charges related to 2017-18 not declared in return filled for the year 2017-18 and 2018-19 and taxes paid and payable thereon along with reconciliation sheet for the same.

Related to Input Tax Credit:

- Details of total ITC Available for the year 2017-18.
- Bifurcation of ITC in ITC on Inputs, Capital Goods and on Input Services.
- Details of ITC Claimed in 3B filled for the year 2017-18.
- Details of the ITC related to year 2017-18 and claimed in 3B filled for the year 2018-19.
- Details of the ITC related to year 2017-18, which is not claimed in any 3B filled for the year 2017-18 and 2018-19.
- Details of ineligible ITC availed for the year and reversal of the same for the year 2017-18.
- Reconciliation of ITC Available with ITC Claimed and ITC as per Table 8A of GSTR 9.
- Details of Invoices on which input credit has been taken and payment is not made within 180 days. Input of such invoices is to be reversed and can be claimed after payment of such invoices.
- If any excess input is claimed and reversal is not made in any return filled for the year 2017-18 and 2018-19 then reversal is to be done in annual return and amount equal to such excess input is to be paid through DRC 03

ANNUAL RETURN IN FORM GSTR-9

Related to HSN Summary:

- Detail of Outward and Inward HSN Summary is optional for taxpayers having turnover below 1.5 Cr.
- Detail of Outward and Inward HSN Summary in 2 Digit is mandatory to submit by the taxpayers having turnover between 1.5 Cr – 5.00 Cr.
- Detail of Outward and Inward HSN Summary in 4 Digit is mandatory to submit by the taxpayers having turnover above 5.00 Cr.

Special Notes:

- If any unpaid liability is identified for the year 2017-18 at the time of filling of GSTR 9, then such liability can be paid through DRC - 03.
- If any excess credited which has been taken but not reversed in the return filled for the year 2017-18 and 2018-19, amount equal to such excess credit taken is required to be deposited through DRC -03 along with interest payable if any.
- If any missed credit is identified which is not claimed in the returns filled for the year 2017-18 and 2018-19, cannot be claimed through filling of annual return GSTR 9, such credit will lapse.
- GSTR 9 is required to file by all the taxpayer having GST registration as regular taxpayer.
- GSTR 9 once file cannot be revised.

CA Lokesh Jalan, Churu - Rajasthan

Mo. 9024496013, Email: calokeshjalan@gmail.com