What is Annual Return (GSTR 9)

- GSTR 9 is an annual return to be filed yearly by taxpayers registered under GST
- Basically, it is a consolidation of all the monthly/quarterly returns i.e. GSTR-1, GSTR-2A, GSTR-3B filed in that year.
- It is little bit complex but it helps in extensive reconciliation of data for transparent disclosures.

Who should file the annual return

All taxpayers registered under GST must file their GSTR 9. **Except**

- Taxpayers opting composition scheme (They must file GSTR-9A)
- Casual Taxable Person (CTP)
- Input service distributors (ISD)
- Non-resident taxable persons (NRTP)
- Persons paying TDS under section 51 of CGST Act.

Types of annual returns

There are 4 types of annual returns:

GSTR 9:	GSTR 9 should be filed by the regular taxpayers who are filing GSTR 1, and GSTR 3B
GSTR 9A	GSTR 9A should be filed by the persons registered under the composition scheme of GST
GSTR 9B	GSTR 9B should be filed by the e-commerce operators who have filed GSTR 8during the financial year.
GSTR 9C	Registered person whose aggregate turnover during a financial year exceeds 2 crores rupees would need to get his accounts audited.

Due Dates:

Generally GSTR-9 is to be filed on or before the 31st of December of the subsequent financial year. However for FY 2017-18 the due date for filing GSTR-9, GSTR-9A, and GSTR-9C has been extended till 31 August 2019. (Official notification can be made anytime soon)

Penalty for the late filing of GSTR-9

The late fees for not filing within the due date is lower of the following

- Rs 100 SGST and Rs.100 CGST (Effectively Rs.200 per day)

- 2.5% of the turnover in the relevant state or union territory

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Details required to be filled in the GSTR-9

The GSTR-9 Consist of 6 parts and 19 sections as discussed below

Part I (Table 1-3)	This is for **basic details** such as financial year, GSTIN of the taxpayer, legal and trade names. (These details are auto-populated).
Part II (Table 4-5)	Here, the taxpayers have to provide details of **outward and inward supplies** declared in GSTR-1's and GSTR-3Bs filed in that year.
Part III (Table 6-8)	This section deals with the **Input Tax Credit (ITC)** as declared in returns filed during the FY. Details of the ITC reversed and ineligible ITC as declared in individual returns has to be entered in the section as well. A few of these details will be picked up from the GST returns already filed. For example – Information available in GSTR-2A as on 01.05.2019 will be auto-populated in Table 8A of GSTR-9.
Part IV (Table 9)	In this section, details of relevant **taxes already paid** and declared in returns filed during the FY has to be entered.
Part V (Table 10-14)	This part asks for details of the **transaction that are related to the relevant FY**, declared in the returns of the **next financial year** i.e. transaction of FY 2017-18 declared in FY 2018-19 Additional or omitted entries belonging to the previous year, but reported in the current year should be declared here as well.
Part VI (Table 15-19)	All other information has to be reported here. This could include ➢ GST demand and refund details ➢ Late fees paid/payable ➢ HSN-wise summary of outward and inward supplies ➢ Supplies received from composition taxpayers ➢ Deemed supply goods sent on approval basis

The source of data for preparing GSTR-9 will be GSTR-1 and GSTR-3B that are already filed. Also, the data as per the books of accounts matters.
Therefore, all information must be cross-checked with the books of accounts before it is declared in the annual return.

Important: The information declared in the annual returns has multiple implications. Any incorrect information can attract notices, tax demands, interest and penalties and much more. Please check the details filled in before filing as **GST Annual return once filed, cannot be revised**.

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Some important point to be kept in mind

1. The Ministry of Finance has clarified that the auto-population of data is for easy filing. However, the taxpayers have to report the data as per their books of accounts or GST returns filed during the financial year.
2. Any payments made through FORM DRC-03 for any supplies relating to FY 2017-18 will not be accounted for in FORM GSTR-9 but shall be reported during reconciliation in FORM GSTR-9C.
3. The annual return needs to be filed even if the taxpayer has got his registration canceled during the said financial year.
4. You must reconcile GSTR-2A for FY 2017-18 data with the ITC accounted in your books of accounts till March 2019 pertaining to FY 2017-18 data before filing GSTR-9.

Part I	Basic Details	Analysis
1	Financial Year	The details of the FY for which the annual return is being filled is required to be mentioned here. For the first year of GST details would be punched from July 1, 2017 to March 31, 2018.
2	GSTIN	Since, the annual return is to be filled separately for all the registrations under same PAN, the GSTIN of the specific unit is to be provided.
3A	Legal Name	The legal name under which the business activities are being carried out.
3B	Trade Name (if any)	The trade name may differ from the legal.

Part II	Details of Outward and inward supplies made during the financial year
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable
A	Supplies made to un-registered persons (B2C)

- In this row the sum total of outward which are liable to GST (net of credit and debit notes issued in respect of such supplies during the FY 2017-18) made to unregistered person (both B2C small and B2C Large) is required to be disclosed
- Credit and debit notes issued in respect of such supplies in FY 2018-19 will not be reduced from here and will be reflected in Part V of the FORM GSTR 9

B	Supplies made to registered persons (B2B)

- In this row the sum total of outward supply (which are liable to GST) which are liable to GST made to registered person is required to be disclosed.
- The credit/ debit notes issued and reported within the FY 2017-18 would be disclosed in table 4I and 4J respectively
- Amendments made in the details furnished **within the FY 2017-18** will NOT be disclosed here and will be shown in table 4K or 4L.
- Credit notes, debit notes and other **amendments** relating to FY 17-18, made or **disclosed in FY 18-19** would be disclosed in part V of GSTR 9.

C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)

Only exports (Goods as well as services) **with payment of tax** is to be disclosed here.
Zero-rated supplies without payment of tax under LUT or bond will be disclosed in table 5

D	Supply to SEZs on payment of tax

- Supply of goods as well as services **with payment** of tax to the SEZ unit or developer is to be disclosed here.
- Supplies made to SEZ units or developer **without payment** of tax will be disclosed in **table 5.**

E	Deemed Exports

- Table 6C of **FORM GSTR-1** may be used for filling up these details.

- Deemed Export:
  1. Supply of goods against advance authorization
  2. Supply of capital goods against EPCG authorization
  3. Supply of goods to EOU (export-oriented undertakings) (
  4. Supply of gold by bank/PSU specified in Notification no. 50/2017-Customs dated 30th June 2017.

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)

- For supplier of **goods**
  - turnover up to INR 1.5 crores, only those advances which were received till October 13, 2017 on which tax has been paid, but in respect of which the invoice has not been issued till March 31, 2018

- turnover EXCEEDING INR 1.5 crores, only those advances which were received till November 10, 2017 on which tax has been paid, but in respect of which the invoice has not been issued till March 31, 2018

– For supplier of services, reporting is required for those advances which remain unadjusted till March 31, 2018.

G	Inward supplies on which tax is to be paid on reverse charge basis

– Reverse charge was leviable under **section 9(4**) of CGST Act, 2017 / Section 5(4) of the IGST Act, 2017, till October 13, 2017

– Inward supplies of goods or services notified under **section 9(3)** of CGST Act, 2017 / section 5(3) of IGST Act, 2017

Taxes paid on import of goods shall not be reported here as the same is not paid under reverse charge basis.

H	Sub-total (A to G above)	Auto-populated

I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)

– Credit notes issued (only if bearing any GST impact) during the FY 17-18 and disclosed in GSTR 1 till march 2018, will be reported here, and

– Credit notes **issued during the FY 17-18** but **reported in FY 18-19**, will be reported in part V.

– **Credit notes issued during the FY 18-19 for supplies relating to FY 17-18, two views are there:**
  1. **Report it in part V of GSTR 9 and the corresponding impact will be in table 5E of GSTR 9C, or**
  2. **Do not disclose at all in GSTR 9 of the FY 2017-18 and disclose in the annual return of FY 18-19 only.**

J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)

Same as credit notes

K	Supplies / tax declared through Amendments (+)

– Amendments made during the FY 17-18, in respect of supplies made with payment of tax, which increase the output liability will be shown here

– Amendments made in 2018-19 in relation to supplies made in 17-18 will be disclosed in part V.

L	Supplies / tax reduced through Amendments (-)

Same as above “K”

M	Sub-total (I to L above)	Auto-populated
N	Supplies and advances on which tax is to be paid (H + M) above	Auto-populated

5	Details of Outward supplies made during the financial year on which tax is not payable

A	Zero rated supply (Export) without payment of tax under bond or LUT (except supplies to SEZs)

- The Credit note or debit note issued during the FY 17-18 are not to be adjusted here and would be disclosed in table 5H and 5I respectively
- Amendments made to the details reported in GSTR 1, during the FY 17-18 would be reported in table 5J or 5K.
- Amendments made in FY 18-19 in respect of export supplies reported in 17-18 would be disclosed in part V.

B	Supply to SEZs without payment of tax under bond or LUT

Same as above 5A

C	Supplies on which tax is to be paid by the recipient on reverse charge basis

- The supplies of goods or services notified under section 9(3) of the CGST Act, 2017 and section 5(3) of the IGST Act, 2017 are to be reported here.
- Outward supplies notified for RCM but which remains exempt by virtue of NN 12/ 2017-CT(R) {such as services by arbitral tribunal, firm of advocates or senior advocates to non-business entities etc.}, will not be reported here. These would be reported in Table 5D.

D	Exempted

As discussed above

E	Nil Rated

Supplies which contains 0% tax rate in the tariff NN 1/ 2017-CT(R) for goods and NN 11/2017- CT(R) for services, will be reported here. (I.e. taxable supplies taxed @ 0%)

F	Non-GST Supply

5 petroleum products and alcoholic liquor for human consumption will be reported here.
A transaction which is not regarded as supply by virtue of schedule III, will be reported here.

G	Sub-total (A to F above)	Auto-populated

H	Credit Notes issued in respect of transactions specified in A to F above (-)

As discussed in 4I

I	Debit Notes issued in respect of transactions specified in A to F above (+)

As discussed in 4J

J	Supplies declared through Amendments (+)

Details of amendments made during the FY 17-18, which increases the value of supply will be shown here
Amendments made in 2018-19 in relation to supplies made in 17-18 will be disclosed in part V

K	Supplies reduced through Amendments (-)

Details of amendments made during the FY 17-18, which reduces the value of supply will be shown here
Amendments made in 2018-19 in relation to supplies made in 17-18 will be disclosed in part V

L	Sub-Total (H to K above)2	Auto-populated

M	Turnover on which tax is not to be paid (G + L above)	Auto-populated

N	Total Turnover (including advances) (4N + 5M – 4G above)

- Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here (Including advance on which tax is paid but invoices have not been issued in the current year.)
- This Table shall not include the aggregate value of inward supplies on which tax is paid on reverse charge basis.

Part III	Details of ITC for the financial year

6	Details of ITC availed during the financial year

A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)

- The amount of ITC already availed in GSTR 3B up to March 2018 will be ***Auto-populated*** here
- ITC received from ISD will we reported here
- The transitional credit will be reported in table 6 K and 6L
- This is a non-editable field

B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)

Inputs + Capital Goods + Input Services
The figures of ITC as per Input Tax Credit Register maintained by the registered person based on which ITC had been availed in the monthly GSTR-3B to be reported here.
The figures are required to be bifurcated into the ITC availed on – Inputs, Input Services, Capital Goods. Such bifurcation was not required to be reported in GSTR 3B, but the same is required in GSTR 9

If the Registered Person has disclosed **gross total ITC in Table 4A** of GSTR 3B and **reduced the ineligible ITC in Table 4B (2)** of GSTR 3B, then he should disclose the gross total ITC in Table 6B of GSTR 9 and the ineligible ITC u/s 17(5) would be disclosed in Table 7E of GSTR 9

In this Table there is no scope for revision / addition of data which is available in books of accounts but not disclosed in GSTR 3B for July 2017 to March 2018

Exclusions: Following nature of ITC not to be covered in this column:
• ITC availed on tax paid under RCM.
• Import of goods and services
• ISD Credit
• ITC reclaimed which was reversed on account of non-payment to the vendor within 180 days

There could be difference between ITC availed in GSTR-3B and ITC as per books of account. Such difference would form part of reconciliation statement in GSTR-9C

C	Inward supplies received from **unregistered persons** liable to RCM (other than B above) on which tax is paid & ITC availed

Inputs + Capital Goods + Input Services

Tax is paid under RCM basis and whose ITC is availed up to March 2018, is to be reported
Supplies on which ITC is availed in FY 2018-19, will be reported in Part V.

In case the ITC is not availed, reporting in not required.

D	Inward supplies received from **registered persons** liable to RCM u/s 9(3) (other than B above) on which tax is paid and ITC availed

Inputs + Capital Goods + Input Services
The details of inward supplies on which tax is paid under reverse charge basis and whose ITC is availed up to March 2018, is to be reported.

Supplies on which ITC is availed in FY 2018-19, will be reported in Part V.

E	Import of goods (including supplies from SEZs)

Inputs + Capital Goods

Inward supplies of goods from SEZ or Import would be reported here

Customs duty i.e. BCD, social welfare surcharge will **not** be reported

ITC availed in 2018-19 in respect of bill of entry pertaining to FY 2017-18 will be reported in Part V

Note: The Government has clarified vide press release dated 4.6.2019 that import of goods on which ITC have been availed (whether in 2017-18 or 2018-19) to be disclosed here.

F	Import of services (excluding inward supplies from SEZs)

- The details of ITC availed on import of services would be available in the table 4(A)(2) of GSTR-3B
- In case of services provided by SEZ to DTA, the tax is charged by the SEZ itself and hence such supplies do not get covered in the RCM

G	ITC received from ISD

- Only eligible portion received from ISD is to be reported here (which would be available in the table 4(A)(4) of GSTR-3B)

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– The figures should be reported after considering the effect of ISD credit notes

H	Amount of ITC reclaimed (other than B above) under the provisions of the Act

The situation could arise where ITC, which was earlier reversed pursuant to section 16(2) r/w rule 37, on account of non-payment of ITC to the vendor, is reclaimed

ITC reversed in 2017-18 but reclaimed in 18-19 will be reported in part V

• Ex:
– Total **ITC availed** during the period is Rs.1, 00,000/-
– Less: The ITC **reversed** due to non-payment of value including tax to the supplier is Rs.20, 000/-
– Add: The ITC **reclaimed** after payment made to the supplier is Rs.8, 000/-
In this ex; the ITC to be disclosed in
– Table 6B is Rs.92, 000/-
– Table 6H is Rs.8, 000/-
– Table 7A is Rs.12, 000/- [20,000-8,000]

I	Sub-Total (B to H above)	Auto-populated

J	Difference (I – A above)

This should be 'zero'.

In case the difference is in negative, the registered person has to **identify the reason** of such differences. If the difference is on account of excess availment of ITC, it may have to be paid through DRC-03.

K	Transition Credit through TRAN-I (including revisions if any)

In case the TRAN-1 was not filled in FY 18 due to **technical reason**, and has been filled in FY 19 up to March 31, 2019 then such credit would **not** be reported here.

L	Transition Credit through TRAN-II

In case the TRAN -2 credit is reflected in Electronic credit ledger in 2018-19 or up to April 30, 2019 then the same would **not** be reported here

M	Any other ITC availed but not specified above

Ex: the credit transferred by the transferor company to transferee company under Form ITC-02 or the ITC availed by the composition scheme when he is opted out from the composition scheme to regular.

(*It should be on account of specific reasons and not a residuary basis)*

N	Sub-total (K to M above)	Auto-populated

O	Total ITC availed (I + N above)	Auto-populated

7	Details of ITC Reversed and Ineligible ITC for the financial year

A	As per Rule 37

ITC reversed on account of non-payment to the vendor for a period beyond 180 days of the invoice date.

B	As per Rule 39

ITC reversed on account of ISD credit notes received

C & D	As per Rule 42/43

ITC reversed on account of **common inward** supplies being used partly for business purposes and partly for non-business purposes, or partly used for making taxable supplies, including zero-rated supplies and partly for making exempt supplies.

This column should contain only such ITC which has been reversed in the monthly return and not on annual basis

COMMON POINTS FOR A, B, C, D above

ITC reversed and reported in **table 4B (not table 4A)** of GSTR 3B during the period July 2017 to March 2018, would be reported here

Where ITC reversed less than required to be reversed then here is no specific column for reversal of such ITC in the GSTR-9. In the absence of the same, there could be **two approach** to deal with the same

1. The ITC may be shown net of ineligible ITC. This would result in difference as per GSTR-3B *viz a viz* final ITC to be taken in GSTR-9 which may have to be explained by the auditor in GSTR-9C.

2. Such excess credit may be reversed by disclosing it in the Table 7H of the GSTR-9.

In both the cases, the differential credit may be paid through DRC-03

E	As per section 17(5)

Taxes paid on the inward supplies listed in **section 17(5**) and availed the same in table 4A of GSTR 3B, would be reported here

F & G	Reversal of TRAN-I / TRAN-II credit

Transitional credit availed, as reported in table 6K and 6L above, and reversed would be reported here

H	Other reversals (pl. specify)

Any other amount of ineligible credit may also be reversed here and tax paid through DRC-03.

Such as reversal of ITC on cancellation of registration under section 29(5) r/w rule 44

I	Total ITC Reversed (A to H above)	Auto-populated

J	Net ITC Available for Utilization (6O – 7I)	Auto-populated

8	Other ITC related information

A	ITC as per GSTR-2A (Table 3 & 5 thereof)

Table seeks at the comparison of ITC being reflected in GSTR 2A and the ITC availed in GSTR 3B
– Table 3 of GSTR-2A: for normal inward supply where vendor has reported invoice in GSTR-1
– Table 5 of GSTR-2A: Credit Note/Debit Note issued by the supplier against original supply

ITC on import of services and on supplies under RCM is not considered here.
Note: There is no breakup available for the information auto populated in this table. The taxpayer is required to download GSTR-2A from common portal to examine the details as per Table 3 and 5 of GSTR-2A so that the break up can be compared with the ITC availed in GSTR-3B

B	ITC as per sum total of 6(B) and 6(H) above	• Auto-populated

C	ITC on inward supplies (other than imports and RCM, but includes **services** received from SEZs) received during 2017-18 but availed during April to September, 2018

The ITC booked in 17-18 is availed in GSTR 3B in 18-19, will be reported here

D	Difference [A-(B+C)]

This indicates the difference between the ITC in GSTR 2A and the ITC availed in books

Reasons for positive figures: (short availment of ITC in GSTR 3B)

1. Inward supplies attracting section 17(5), or
2. Inward supplies not belonging to the registered person, or
3. ITC not availed.
4. Double reporting of the invoices by the supplier.

The above reason for differences is also required to be reported in table 8E and table 8F.

Reasons for positive figures: (excess availment of ITC in GSTR 3B)

1. Invoices not reported by the vendor in its GSTR 1.
2. Excess availment of ITC.

The appearance of negative figures would be matter of concern.

E	ITC available but not availed

F	ITC available but ineligible

Explanation for E & F

The positive difference (in table 8D needs to be distinguished between table 8E and table 8F.

• 8E indicates those cases where ITC is legally available to the taxpayers but it could not be availed in the GSTR-3B and hence it gets **lapsed**.

• Table 8F covers instances of ineligible credits [e.g. supplies covered under section 17 (5)]

G	IGST paid on import of goods (including supplies from SEZ)

• IGST paid on the import of goods would be reported here. There is no cross referencing of the information from the GST portal

• Further, the purchase made from SEZ unit is also covered in this as it is treated as import of goods in the India and credit is taken based on the bill of entry.

H	IGST credit availed on import of goods (as per 6(E) above)

• ITC on imports of goods availed in FY 17-18 would be reported here. Further, as per the recent clarifications by CBIC, **ITC** on imports made in 17-18, **availed in 18-19** would also be reported here.

I	Difference (G-H)	Auto-populated

J	ITC available but not availed on import of goods (Equal to I)

• That part of ITC which is **not availed up to GSTR 3B of March 2019**, would be reported here.

K	Total ITC to be lapsed in current financial year (E + F + J)	Auto-populated.

Part IV	**Details of tax paid as declared in returns filed during the financial year**

9	**Description**	**Tax Payable**	**Paid through cash**	**Paid through ITC**			
				CGST	**SGST**	**IGST**	**CESS**
	Integrated Tax	– The **actual tax payable** (as per table 4 above) should be disclosed here. –Differential liability, if any, should be paid via **Challan DRC-03**.	– The actual liability **paid through CASH up to GSTR 3B of March 2018**, would be reported here. • This could be obtained from GSTR 3B for the 9 months.	– The actual liability **paid through ITC on self-assessment basis, up to GSTR 3B of March 2018**, would be reported here. (System generated GSTR-9 is computing this amount based GSTR-3B)			
	Central Tax						
	State Tax/UT Tax						
	Cess						
	Interest						
	Late Fee						
	Penalty						
	Other						

Part V	**Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY whichever is earlier**

Part V comprises of table 10 to table 14 and is one of the most significant part of GSTR 9. All those transactions which pertains to the FY 17-18 but is reported in the returns of FY 18-19, shall be reported in part V of GSTR 9.

Such transactions could be in the form of:
1. Supply (or Amendments) of FY 17-18 omitted to be reported in the returns of FY 17-18, reported in the returns of FY 18-19.
2. Availment of ITC in the returns of FY 18-19 which was omitted to be availed in the returns of FY 17-18.
3. Reversal of ITC in FY 18-19, which was availed in the returns of FY 17-18.
4. Amendments made to the details of credit note/ debit notes issued and reported in 2017-18.
5. Reporting the Credit notes/ debit notes issued in the FY 17-18, but reported in the returns of FY 18-19.

It should be noted that the credit/ debit notes issued in the FY 18-19, in respect of the supplies of FY 17-18, the same would not become part of GSTR 9 as these are not the transactions of the FY 17-18, these are the transactions of FY 18-19

10	Supplies / tax declared through Amendments (+) (net of debit notes)

- Supply of FY 17-18 omitted to be reported in the returns of FY 17-18, reported in the returns of FY 18-19.
- Debit notes issued in FY 17-18 omitted in 2017-18 and reported in the returns for the months of April 2018 to March 2019.
- **Amendments to invoices related to 2017-18 and reported (with errors) in the GSTR 3B for 2017-18 but now reported (duly rectified) in the returns for the months of April 2018 to March 2019**.

The figure reported here will be considered at the time preparing GSTR 9C.

11	Supplies / tax reduced through Amendments (-) (net of credit notes)

- Credit notes issued in 2017-18 and reported in the returns of 2018-19.
- Amendments to invoices related to 2017-18 and reported (with errors) in the GSTR1 for 2017-18 but now reported (duly rectified) in the returns i.e. 3B for the months April 2018 to March 2019

The figure reported here will be considered at the time preparing GSTR 9C.

12	Reversal of ITC availed during previous financial year

ITC availed in during the period July 2017 to March 2018, which has been reversed during the FY 18-19. (Ex: ITC on motor vehicle wrongly availed in 17-18 now reversed in FY 18-19.)

The figure reported here will **not be** considered at the time preparing GSTR 9C and are here **merely for disclosure purposes**

13	ITC availed for the previous financial year

ITC pertaining to the FY 17-18 not availed in 17-18, now availed in FY 18-19.The same would also be reported in the table 8C above.

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The figure reported here will **not be** considered at the time preparing GSTR 9C and are here **merely for disclosure purposes**

14	Differential tax paid on account of declaration in 10 & 11 above

The additional liability created on account of declaration in table 10 & 11 above will be reported here and needs to be discharged via form DRC- 03.

Excess payment has to be claimed as refund.

Part VI	**Other Information**

15	Particulars of Demands and Refunds

A	Total Refund claimed	Details of refund claimed and sanctioned during the FY 17-18 needs to be reported here
B	Total Refund Sanctioned	
C	Total Refund Rejected	
D	Total Refund pending	

E	Total Demand of Taxes	• The proceedings which has resulted in demand notices (including notices received for E-way bill issues) is required to be reported here. • The amount paid against these notices would also be reported here, with the pendency thereof.
F	Total taxes paid in respect of E above	
G	Total demands pending out of E above	

16	Information on supplies received from **composition taxpayers**/ **deemed supply** / **goods sent on approval basis**

A	Supplies received from **Composition taxpayers**

-Sum total of inward supplies received from composition taxpayers need to be disclosed.

(This would be a tedious task for the tax payers to identify the status of vendors)

B	**Deemed supply** under Section 143

-Means any inputs/capital goods sent for job work has not been received back with the specified time limit because of which, such supplies are considered as deemed supply in the hands of the person who had sent the goods.

Note: For the annual return of 2017-18, this column may not be filled because the inputs/capital goods sent for job work during July 2017 will still within the time limit of 1/3 years respectively.

C	Goods sent on approval basis **but not returned**

The details of deemed supply with respect to goods sent on approval but not has been approved within the period of six months is required to be reported here.
-The reporting is **merely disclosure** in this column and the actual transaction which have been shown in table 4 above.

17	HSN wise Summary of **outward supply**

-The outward supply made by the registered person during July 2017 to March 2018 need to be reported HSN wise in this section *(Table 12 of GSTR-1)*.

18	HSN wise Summary of **inward supply**

-The inward supplies received during the period July 2017 to March 2018 needs to be reported at HSN level.
-It may be noted that this **summary details are required** to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.
-It is important to prepare this detail from the accounting software as this data would not be available from any of the returns filed

19	Late fee payable and paid on Annual Return

-The late fee is Rs.100 per day and maximum of 0.25% of the turnover in the state or union territory.
-This figure would be auto-populated in case of delayed filing on Annual return.