GSTR 9 ANNUAL RETURN ISSUES OF OUTWARD SUPPLY

By Shri S R Toshniwal

Issues of Outward Supplys & its Reporting in Annual Return

Particulars	FY 17-18		FY 18-19		Reporting in GSTR-9		
	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 4	18-19 Table 10/11	Payment
If Taxable supply of Rs. 10000 was made in 2017-18 but same is shown in GSTR1 and 3B in 2018-19	0	0	10000	10000	No reporting	Rs. 10000 would be shown in Table 10 and show payment details in Table 14	No additional payment

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	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 4	18-19 Table 10/11	Payment
The return was filed as "Nil" and books has outward taxable supplies of Rs. 100000/-	0	0	0	0	Outward supplies of Rs. 100000 would be shown in Table 4A/B	No reporting	Additional payment of tax to be made through DRC-03. Tax payable should be shown in Table 9.

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	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 5	18-19 Table 10/11	Payment
If Nil-rated outward supply has been excluded from both 3B and GSTR-1 of year 2017-18 of Rs.10000 and same is included in GSTR1 and 3B of 2018-19	0	0	10000	10000	Total of Rs. 10000 would be shown in Table 5	No reporting	No additional payment

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	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 4	18-19 Table 10/11	Payment
The outward supply of Rs. 10000/- was reported as outward supply of Rs. 7500 in both 3B & GSTR1 of 2017-18. The outward supply of balance Rs. 2500/- was shown in GSTR1 & 3B of 2018-19	7500	7500	2500	2500	Outward supplies of Rs. 7500 would be shown in Table 4A/B	Rs. 2500 would be shown in Table 10 and show payment details in Table 14	No additional payment

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	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 4	18-19 Table 10/11	Payment
The outward supply of Rs. 10000/- was reported as outward supply of Rs. 7500 in both 3B & GSTR1. The outward supply of balance Rs. 2500/- was in not shown in GSTR1 & 3B of 2018-19	7500	7500	0	0	Outward supplies of Rs. 10000 would be shown in Table 4A/B	No reporting	The shortfall between 'Tax Payable' and 'Tax paid' of Rs.2500/- needs to be discharged through DRC-03. Tax payable should be shown in Table 9.

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Particulars	FY 17-18		FY 18-19		Reporting in GSTR-9		
	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 4	18-19 Table 10/11	Payment
The outward supply of Rs. 10000/- was reported as outward supply of Rs. 7500 in both 3B & GSTR1. The outward supply of Rs. 1500/- was accounted in GSTR1 & 3B of 2018-19 and balance Rs.1000/- was not included even in 3B & GSTR1 of 2018-19.	7500	7500	1500	1500	Outward supplies of Rs. 7500+ Rs.1000 would be shown in Table 4A/B	Rs. 1500 would be shown in Table 10. The payment of such tax is to be shown in Table 14	The shortfall between 'Tax Payable' and 'Tax paid' of Rs.1000/- needs to be discharged through DRC-03. Tax payable should be shown in Table 9.

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	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 4	18-19 Table 10/11	Payment
The outward supply of Rs. 5000/- was reported as outward supply of Rs. 7500/- in both 3B & GSTR1. The reduction of such outward supply of Rs. 2500/- is made in 2018-19	7500	7500	(2500)	(2500)	Rs. 7500 would be auto-picked up in Table 4A/B.	Rs. 2500 to be shown in Table 11.	No additional payment

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	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 4	18-19 Table 10/11	Payment
The outward supply of Rs. 5000/- was reported as outward supply of Rs. 7500 in both 3B & GSTR1.	7500	7500	0	0	Rs. 5000 to be entered in Table 4A/B Modify auto-picked figure of Rs. 7500 to Rs. 5000	0	Refund can be claimed of excess tax paid.

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	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B	17-18 Table 4	18-19 Table 10/11	Payment
The outward B2B supply of Rs. 5000/- was correctly reported in GSTR-3B and reported as B2C in GSTR1. However such B2B supply was not amended in 2018-19	5000 (B2C)	5000	0	0	Rs. 5000 would auto-populate in Table 4A which should be modified and such Rs. 5000 would be manually added in Table 4B.No amendment can be made in GSTR-1	0	No additional payment