GSTR 9 ANNUAL RETURN ISSUES OF INWARD SUPPLY

By Shri S R Toshniwal

Issues of Inward Supplys & ITC in Annual Return

Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7	FY 18-19 Table 8/12/13
ITC of inward supplies in books amounts to Rs.1,00,000/-. The ITC of Rs. 1,00,000/- was not availed in 3B of 2017-18 and it was later availed in 2018-19	0	1,00,000	0	The ITC of Rs. 1,00,000 to be shown in Table 8 Row C and Table 13

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Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7	FY 18-19 Table 8/12/13
ITC of inward supplies in books amounts to Rs.50,000/-. The ITC of Rs. 50,000/- was not availed in 3B of 2017-18 and in 3B of 2018-19	0	0	0	No additional ITC can be availed in GSTR-9

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Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7	FY 18-19 Table 8/12/13
ITC of inward supplies in books amounts to Rs.1,00,000/-. The ITC of Rs. 50,000/- was availed in 3B of 2017-18 and Rs. 50,000/- was later availed in 2018-19	50,000	50,000	Rs. 50,000 would auto-populate in Table 6A and in Table 8B.	Rs. 50,000 to be entered in Table 8 Row C and Table 13

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Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7	FY 18-19 Table 8/12/13
ITC of inward supplies in books amounts to Rs.10000/-. The ITC of Rs. 11000/- was availed in 3B of 2017-18 which was not reversed in 2017-18 and 2018-19	11000	0	Rs. 11000 would auto-populate in Table 6Aand in Table 8B. ITC of Rs. 1000 is to be reversed in Table 7H and if additional liability arises it should be paid through DRC-03	0

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Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7	FY 18-19 Table 8/12/13
ITC of inward supplies in books amounts to Rs.1,00,000/-. The ITC of Rs. 1,10,000/- was availed in 3B of 2017-18 ITC of Rs. 10,000/- was reversed in 2018-19	1,10,000	10,000 (Reversal)	Rs. 1,10,000 would auto-populate in Table 6A and in Table 8B.	Reversal of ITC of Rs. 10,000 is to be shown in Table 12

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Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7	FY 18-19 Table 8/12/13
ITC for inward supplies as filed in 3B of 17-18 is Rs. 20,000/- while ITC in 2A was Rs. 25,000. Rs. 5,000 ITC is available which was claimed in FY 2018-19.	20,000	5,000	Rs. 20,000 would auto-populate in Table 6A and in Table 8B. In Table 8A Rs. 25,000 will be auto-populated.	The ITC of Rs. 5,000/- should be shown in Table 8C and Table 13

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Issues of Inward Supplys & ITC in Annual Return

Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7/8	FY 18-19 Table 12/13
The asset was capitalized in books and ITC of the same of Rs. 1,00,000/ - was not taken in 3B of 2017-18 & 2018-19. But ITC of Rs. 1,00,000/- of such asset is appearing in 2A.	0	0	ITC of Rs. 1,00,000 would auto-populate in Table 8A. The ITC of Rs. 1,00,000 is to be shown in Table 8E ie ITC available but not availed.	0

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Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7	FY 18-19 Table 10/11/12/13/14
RCM of Rs. 5,000/- was not paid and no ITC of the same was taken in 3B of 2017-18. It was paid and claimed in 3B of 2018-19.	0	5,000	0	It should be shown in Table 10 and it's tax payment in Table 14. ITC can't be availed in 2017-18 as it is availed in 2018-19 which is to be shown in Table 13.

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Issues of Inward Supplys & ITC in Annual Return

Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7/9	FY 18-19 Table 8/12/13
RCM of Rs. 50,000/- was not paid and no ITC of the same was taken in 3B of 2017-18 and 2018-19.	0	0	It should be shown in Table 4G ie Inward Supplies on which tax is payable under RCM and ITC can't be availed in 2017-18. The tax payable should be shown in Table 9 and payment should be made with DRC-03.	0

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Issues of Inward Supplys & ITC in Annual Return

Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7	FY 18-19 Table 8/12/13
RCM liability of Rs. 1,50,000/- is appearing in GSTR-2A but it is not shown in 3B of 2017-18 and 2018-19.	0	0	It should be shown in Table 4G ie Inward Supplies on which tax is payable under RCM and ITC can't be availed in 2017-18 as well as in annual return. The tax payable should be shown in Table 9 and payment should be made with DRC-03.	0

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Issues of Inward Supplys & ITC in Annual Return

Particulars	FY 17-18	FY 18-19	Reporting in GSTR-9	
	GSTR-3B	GSTR-3B	FY 17-18 Table 6/7/8	FY 18-19 Table 12/13
ITC for inward supplies as filed in 3B of 17-18 is Rs. 20,000/- while ITC in 2A was Rs. 15,000/-	20,000	0	Rs. 20,000 would auto-populate in Table 6A. In Table 8A Rs. 15,000 will be auto-populated. Rs. 20,000 will be auto-populated in Table 8B. Difference of Rs. 5,000 would appear in Table 8D. The same difference need not be paid subject to availability of ITC as per law and it is also not reflected in Table 14 for payment.	0

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Entitlement of Input Tax Credit – subject to cumulative satisfaction of prescribed conditions Section 16(2) says that in spite of anything contained in section 16, but subject to the provisions of section 36, no registered taxable person shall be entitled to the credit of any input tax in respect of any supply of goods and/or services to him unless –

- **He is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other taxpaying document(s) as may be prescribed,**
- **He has received the goods and/or services,**
- **The tax charged in respect of such supply has been actually paid to the account of the appropriate Government, either in cash or through utilization of input tax credit admissible in respect of the said supply, and**
- **He has furnished the return under section 34**

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