CASE STUDY FOR OUTWATD & INWARD SUPPLIES

ANNUAL RETURN IN FORM GSTR-9

CA SAIYYAM JAIN

MO. 8876033007

EMAIL : casaiyyamjain@gmail.com

GENERAL INFORMATION

- Annual Return was Inserted vide Notification No. 39/2018-Central Taxes Dated 04.09.2018 which was supposed to be filled on the basis of data filed in the Returns only

- Thereafter Annual Return was Substituted vide Notification No. 74/2018-Central Tax Dated 31.12.2018 and now details are to be filled which are available in the Books of Accounts

- There are 19 Tables in 6 parts of Annual Returns

- Table No. 4 & 5 of Part II as well as Table No. 10 & 11 of Part V mainly consist of details of outward supplies which we are now discussing here for case study purposes

- Table No. 6, 7 & 8 of Part III deals with Input Tax Credit, which we are now discussing here for case study purposes

GENERAL INFORMATION

- Table 9 shows Tax Payment in Cash as well as set off thru ITC of the Transactions shown in Table, 4, 6 & 7.
- Table 10, 11,12 & 13 for transactions related to 2017-18 but shown in 2018-19
- Table 14 shows tax payments in cash as well as set off thru ITC of the Transactions shown in Table 10,11,12 & 13
- 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.

GENERAL INFORMATION

- Instruction of GSTR-9

- 3. Liability Can be discharge but ITC can not be claimed through Annual Return.

- 4. Annual Return to be filed on the basis of details filed in 3B if liability not yet discharged, still liability can be paid thru DRC-03 and declared it in the Annual Return.

- 7. Table 10,11,12 & 13 to be used for details pertains to 2017-18 but declared in 3B of 218-19(Extended up to March-19 return)

CASE STUDY NO. 1

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,00,000/-		1,00,000/-	
TAX	18,000/-		18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE- 4	1,00,000/-	TABLE-9	18,000/-	NOTHING

CASE STUDY NO. 2

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER		1,00,000/-		1,00,000/-
TAX		18,000/-		18,000/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE-10	1,00,000/-	TABLE-14	18,000/-	INSERT

CASE STUDY NO. 3

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	80,000/-	20,000/-	80,000/-	20,000/-
TAX	14,400/-	3,600/-	14,400/-	3,600/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	80,000/-	TABLE-9	14,400/-	NOTHING
TABLE -10	20,000/-	TABLE-14	3,600/-	INSERT

CASE STUDY NO. 4

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	80,000/-			
TAX	14,400/-			

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE-9	18,000/-	RECTIFY
Pay Rs. 3,600/- through DRC-03				

CASE STUDY NO. 5

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER				
TAX				

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE-9	18,000/-	RECTIFY
Pay Rs. 18,000/- through DRC-03				

CASE STUDY NO. 6

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	90,000/-		1,00,000/-	
TAX	16,200/-		18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE-9	18,000/-	RECTIFY
Pay Rs. 1,800/- through DRC-03				

CASE STUDY NO. 7

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	90,000/-	10,000/-	1,00,000/-	
TAX	16,200/-	1,800/-	18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	90,000/-	TABLE -9	16,200/-	NOTHING
TABLE -10	10,000/-	TABLE -14	1,800/-	INSERT

CASE STUDY NO. 8

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,00,000/-		1,10,000/-	
TAX	18,000/-		19,800/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE -9	18,000/-	NOTHING

CASE STUDY NO. 9

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,00,000/-		1,00,000/-	
TAX			18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE -9	18,000/-	RECTIFY
Pay Rs. 18,000/- through DRC-03				

CASE STUDY NO. 10

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,10,000/-	-10,000/-	1,00,000/-	
TAX	19,800/-	-1,800/-	18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,10,000/-	TABLE -9	19,800/-	NOTHING
TABLE -11	(-)10,000/-	TABLE -14	(-)1,800/-	INSERT

CASE STUDY NO. 11

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	1,10,000/-		1,00,000/-	
TAX	19,800/-		18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	1,00,000/-	TABLE -9	18,000/-	RECTIFY

Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head "Excess tax erroneously deposited " File RFD-01 and give print out of table 4 & 9 of Annual Return.

CASE STUDY NO. 12

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	60,000/-	50,000/-	1,00,000/-	
TAX	10,800/-	9,000/-	18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	50,000/-	TABLE -9	9,000/-	RECTIFY
TABLE -10	50,000/-	TABLE -14	9,000/-	INSERT

Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head “Excess tax erroneously deposited ” File RFD-01 and give print out of table 4 & 9 of Annual Return. (Option -1)

CASE STUDY NO. 13

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	60,000/-	50,000/-	1,00,000/-	
TAX	10,800/-	9,000/-	18,000/-	

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	60,000/-	TABLE -9	10,800/-	NOTHING
TABLE -10	40,000/-	TABLE -14	7,200/-	INSERT

Since 19,800/- deposit in GSTR 3B and not corrected and hence Balance carry over can be taken in current month of 2019-20 and accordingly reconcile 2017-18, 2018-19 and 2019-20. or otherwise claimed Refund in 2018-19 and do not carry over in 2019-20. (Option -2)

CASE STUDY NO. 14

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	40,000/-	50,000/-	40,000/-	50,000/-
TAX	10,800/-	9,000/-	7,200/-	9,000/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	50,000/-	TABLE -9	9,000/-	RECTIFY
TABLE -10	50,000/-	TABLE -14	9,000/-	INSERT

Since 19,800/- deposit in GSTR 3B and not corrected and hence Refund of Rs. 1,800/- to be claimed under the head "Excess tax erroneously deposited " File RFD-01 and give print out of table 4 & 9 of Annual Return.

CASE STUDY NO. 15

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	40,000/-	50,000/-	40,000/-	50,000/-
TAX	10,800/-	7,200/-	7,200/-	9,000/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	50,000/-	TABLE -9	10,800/-	RECTIFY
TABLE -10	50,000/-	TABLE -14	7,200/-	INSERT
Turnover corrected in Table 4 & 10 AND Tax payable shown in 9 & 14 as above.				

CASE STUDY NO. 16

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)	
TURNOVER	TAX
1,00,000/-	18,000/-

	AS PER GSTR-3B		AS PER GSTR-1	
	2017-18	2018-19	2017-18	2018-19
TURNOVER	50,000/-	50,000/-	50,000/-	50,000/-
TAX	9,000/-	7,200/-	9,000/-	9,000/-

GSTR FORM-9	TURNOVER	GSTR FORM-9	TAX PAYABLE	REMARKS
TABLE -4	50,000/-	TABLE -9	9,000/-	NOTHING
TABLE -10	50,000/-	TABLE -14	7,200/-	INSERT
Deposit Rs. 1,800/-through DRC-03.				

GENERAL INFORMATION

- 6A ⇨ ITC claimed during the year (Auto)
- 7H ⇨ Other Reversal
- 8A ITC as per GSTR2A (Auto)
- 8C ITC of FY 17-18 claimed in FY 18-19
- 8E ITC available but not availed
- 8K ⇨ ITC lapsed from *8E
- 12 ⇨ ITC of 17-18 Reversed in 18-19
- 13 ⇨ ITC of 17-18 Availed in 18-19

CASE STUDY NO. 1

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	18,000/-	NIL
ITC LESS TAKEN EARLIER BUT CORRECTED IN 2017-18 ITSELF			

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A Rs. 18,000/-	Showing Both Earlier and subsequent ITC

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 18,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	ALL TALLY

CASE STUDY NO. 2

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	10,000/-	8,000/-

ITC LESS TAKEN EARLIER BUT CORRECTED IN 2018-19

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A Rs. 10,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 10,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	AS SHOWN IN 2017-18
2	Now show in Table 13 Rs. 8,000/-	ITC 2017-18 Availed in 2018-19
3	Now show in 8C Rs. 8,000/-	ITC 2017-18 Claimed in 2018-19

CASE STUDY NO. 3

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	NIL	NIL
ITC NOT TAKEN IN RETURNS			

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A Rs. NIL	As Not Claimed in 3B of 2017-18 or 2018-19

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Now show in Table 8E Rs. 18,000/- and will Automatically lapsed in 8K	Because Auto Populated DATA is coming in 8A
2	Column 8E = ITC Available but not Availed	

CASE STUDY NO. 4

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	= 20,000/- (-) 2000/-	NIL
ITC CLAIMED EXCESS IN 2017-18 AND RECTIFIED SUBSIQUENTLY IN 2017-18 ITSELF			

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show Rs. 2,000/- in 7H	Other Reversal 2017-18

CASE STUDY NO. 5

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	20,000/-	(-) 2,000/-
ITC CLAIMED EXCESS IN 2017-18 AND RECTIFIED SUBSIQUENTLY IN 2018-19			

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show Rs. 2,000/- in Table 12	ITC 2017-18 Reversed in 2018-19

CASE STUDY NO. 6

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT	2017-18	2018-19
1,00,000/-	18,000/-	20,000/-	NIL
ITC CLAIMED EXCESS IN 2017-18 BUT NOT CORRECTED LATER ON			

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A Rs. 20,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 20,000/- (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show Rs. 2,000/- in 7H	Reversal of 2017-18
3	Pay through DRC-03	NOW PAY TAXES WITH INTEREST

CASE STUDY NO. 7

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT (SGST+CGST)	2017-18 (IGST)	2018-19
1,00,000/-	18,000/-	18,000/-	NIL
IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT LATER ON CORRECTED IN SUBSEQUENT MONTH OF 2017-18 ITSELF			

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A IGST Rs. 18,000/-	As Claimed in 3B of 2017-18
2	Auto Populated Data in 6A SGST + CGST Rs. 18,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 20,000/- SGST+ CGST (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
1	CLAIM IN 6B Rs. 20,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
3	Now show Rs. (-)18,000/- in IGST in 7H	Reversal of 2017-18

CASE STUDY NO. 8

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT (SGST+CGST)	2017-18	2018-19
1,00,000/-	18,000/-	IGST 18,000/-	(-) IGST 18,000/- (+) SGST & CGST Rs. 18,000/-

IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT LATER ON CORRECTED IN SUBSEQUENT YEAR 2018-19

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A IGST Rs. 18,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 18,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show Rs. (-)18,000/- in IGST in Table 12	ITC 2017-18 Reversal in 2018-19
3	Now show Rs. 18,000/- in SGST + CGST in Table 13 & 8C	As shown in GSTR-3B OF 2018-19 ITC CLAIMED 2017-18 AVAILED IN 2018-19

CASE STUDY NO. 9

AS PER BOOKS OF ACCOUNTS 2017-18 (AUDITED BALANCE SHEET)			
PURCHASES	INPUT (SGST+CGST)	2017-18	2018-19
1,00,000/-	18,000/-	IGST 18,000/-	
IN 2017-18 SGST+ CGST OF Rs. 18,000/- WRONGLY CLAIMED AS IGST BUT NOT CORRECTED			

NO	ALREADY DATA AVAILABLE ON PORTAL	REMARKS
1	Auto Populated Data in 6A IGST Rs. 18,000/-	As Claimed in 3B of 2017-18

NO	NOW FILL UP IN GSTR 9	REMARKS
1	CLAIM IN 6B Rs. 18,000/- IGST (INPUT / CAPITAL GOODS/INPUT SERVICES)	As Claimed in 3B of 2017-18
2	Now show IGST Rs. (-) 18,000/- in Table 7H and Deposit through DRC-03	Other Reversal
3	Now Cannot claimed SGST + CGST as Time barred	

GENERAL INFORMATION

- Reconciliation of ITC as claimed in GSTR-3B as well as shown in 2A on the basis of suppliers

CASE STUDY NO. 1

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	18,000/-	NIL	18,000/-	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	18,000/-	TABLE 8A	18,000/-

NO	NOW FILL UP IN GSTR 9	REMARKS
1	NO TREATMENT	--------

CASE STUDY NO. 2

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	10,000/-	8,000/-	18,000/-	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	10,000/-	TABLE 8A	18,000/-

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Now Show Rs. 8,000/- in Table 13 and 8C	ITC of 2017-18 availed in 2018-19

CASE STUDY NO. 3

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	20,000/-	NIL	18,000/-	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	20,000/-	TABLE 8A	18,000/-

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Now Reduced reversal Rs. 2,000/- in 7H	Other Reversal
2	Pay Rs. 2,000/- Through DRC-03	Pay Tax with Interest

CASE STUDY NO. 4

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	18,000/-	NIL	NIL	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	18,000/-	TABLE 8A	NIL

NO	NOW FILL UP IN GSTR 9	REMARKS
1	No Treatment	If Section 16(2) Satisfied

CASE STUDY NO. 5

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	10,000/-	8,000/-	NIL	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	10,000/-	TABLE 8A	NIL

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Show Rs. 8,000/- in Table 13 and 8C	ITC of 2017-18 Claimed in 2018-19
2	Eligible if claimed up to Sep-2018 other wise must appear in 2A, otherwise not allowed if not in 2A.	

CASE STUDY NO. 6

	AS PER GSTR-3B		AS PER GSTR-2A	
	2017-18	2018-19	2017-18	2018-19
INPUT	NIL	NIL	18,000/-	NIL

	AS PER GSTR-3B		AS PER GSTR-2A	
	AUTO POPULATED FIGURES		AUTO POPULATED FIGURES	
2017-18	TABLE 6A	NIL	TABLE 8A	18,000/-

NO	NOW FILL UP IN GSTR 9	REMARKS
1	Show Rs. 18,000/- in 8E	ITC Available But Not Availed
2	Ultimately it will lapsed in 8K	Lapsed ITC

CA SAIYYAM JAIN

GUWAHATI

MOBILEN0. 8876033007

EMAIL: CASAIYYAMJAIN@GMAIL.COM