OUTPUT LIABILITY OF POINT 4, 10 & 11 of GST ANNUAL RETURN FY 2018-19

Sales Part Illustration

	Illustration -1			Illustration -2			Illustration -3		
Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Sales as per Books FY 18-19	42000	30000	30000	42000	30000	30000	42000	30000	30000
Sales Returns as per Books FY 18-19	2000	1000	1000	2000	1000	1000	2000	1000	1000
Point 10 as per GSTR9 FY 17-18	1000	2000	2000	0	0	0	0	0	0
Point 11 as per GSTR9 FY 17-18	0	0	0	3000	1000	1000	3000	1000	1000
Liability as per GSTR3B FY 18-19	37000	30000	30000	39000	31000	31000	34000	28000	28000
Liability shown in GSTR3B in FY 19-20 of FY 18-19	0	0	0	0	0	0	3000	3000	3000
Sales Returns shown in GSTR3B in FY 19-20 of FY 18-19	0	0	0	1000	500	500	0	0	0
DRC-03 Filed of GSTR9 of FY 2018-19	4000	1000	1000	0	0	0	0	0	0

Sales Part Solution

	Solution -1			Solution -2			Solution -3		
	Point -4			Point -4			Point -4		
Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
B2B & B2CS	42000	30000	30000	42000	30000	30000	39000	27000	27000
Credit Note	2000	1000	1000	1000	500	500	2000	1000	1000
Total Point -4	40000	29000	29000	41000	29500	29500	37000	26000	26000

	Point -10 & 11			Point -10 & 11			Point -10 & 11		
Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Point 10	0	0	0	0	0	0	3000	3000	3000
Point 11	0	0	0	1000	500	500	0	0	0
Total as per Books (Point 4 +Point 10 - Point 11)	40000	29000	29000	40000	29000	29000	40000	29000	29000

	Liability Working						
Particulars	Point -4	Point 10 17-18	Point 11 17-18	DRC-03	GSTR3B FY 18-19	Net	Status
Illustration -1 (IGST + CGST + SGST)	98000	5000	0	6000	97000	0	Zero
Illustration -2 (IGST + CGST + SGST)	100000	0	5000	0	101000	-6000	Refund
Illustration -3 (IGST + CGST + SGST)	89000	0	5000	0	90000	-6000	Refund

ITC CREDIT OF POINT 6, 8, 12 & POINT 13 FOR GST ANNUAL RETURN FY 2018-19

ITC Part Illustration	Illustration -1			Illustration -2			Illustration -3		
Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Net ITC as per Books FY 18-19	35000	25000	25000	35000	25000	25000	35000	25000	25000
ITC as per GSTR3B FY 18-19	30000	20000	20000	30000	20000	20000	40000	30000	30000
DRC-03 of GSTR9 of FY 18-19	0	0	0	0	0	0	5000	0	0
Point 13 in GSTR9 of FY 17-18	0	0	0	5000	2000	2000	0	3000	3000
Point 8A of GSTR9 of FY 18-19(GSTR2A)	34000	23000	23000	34000	23000	23000	34000	23000	23000
ITC Reversal of FY 18-19 in FY 19-20	0	0	0	0	0	0	0	2000	2000
ITC of FY 18-19 claimed in FY 19-20	5000	5000	5000	10000	7000	7000	0	0	0

ITC Part Point -6 Solution	Solution -1			Solution -2			Solution -3		
Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
A = FY 18-19 ITC + Point 13 FY 17-18	35000	25000	25000	40000	27000	27000	35000	28000	28000
B = ITC as per GSTR3B FY 18-19	30000	20000	20000	30000	20000	2000	40000	30000	30000
Point 6=Whichever is lower of A or B	30000	20000	20000	30000	20000	20000	35000	28000	28000

ITC Part Point -8 Solution	Solution -1			Solution -2			Solution -3		
Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Point No.8A	34000	23000	23000	34000	23000	23000	34000	23000	23000
Point No.8B = Point 6	30000	20000	20000	30000	20000	20000	35000	28000	28000
8C=((Point 13 fy 18-19)-(Point 13 fy 17-18))	5000	5000	5000	5000	5000	5000	0	-3000	-3000
Point No.8D = (8A - 8B - 8C)	-1000	-2000	-2000	-1000	-2000	-2000	-1000	-2000	-2000

Point 8D Working Prepared for Crossverification

Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
As per GSTR2A -Point 8A	34000	23000	23000	34000	23000	23000	34000	23000	23000
Net ITC As per Books	35000	25000	25000	35000	25000	25000	35000	25000	25000
Difference = Point 8D	-1000	-2000	-2000	-1000	-2000	-2000	-1000	-2000	-2000

ITC Part Point -12 & 13 Solution	Solution -1			Solution -2			Solution -3		
Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
FY 18-19 Point 12	0	0	0	0	0	0	0	2000	2000
FY 18-19 Point 13	5000	5000	5000	10000	7000	7000	0	0	0

Point 9 Working as per above Illustrations of GST Annual Return FY 18-19

Particulars	Head	Point -9 Liability	Cash Utilised	ITC Utilised	DRC-03	Point 10 FY 17-18	Net
Solution-1	IGST	40000	7000	30000	4000	-1000	0
	CGST	29000	10000	20000	1000	-2000	0
	SGST	29000	10000	20000	1000	-2000	0

Particulars	Head	Point -9 Liability	Cash Utilised	ITC Utilised	DRC-03	Point 11 FY 17-18	Net Refund
Solution-2	IGST	41000	9000	30000	0	3000	-1000
	CGST	29500	11000	20000	0	1000	-2500
	SGST	29500	11000	20000	0	1000	-2500

Particulars	Head	Point -9 Liability	Cash Utilised	ITC Utilised	DRC-03	Point 11 FY 17-18	Net Refund
Solution-3	IGST	42000	0	34000	5000	3000	0
	CGST	26000	0	28000	0	1000	-3000
	SGST	26000	0	28000	0	1000	-3000

Note :- Claim Refund by filling Refund Application & Reflect Details of Refund in Point No.15.