

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

Sales Part Illustration

Particulars	Illustration -1			Illustration -2			Illustration -3		
	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

Particulars	Solution -1			Solution -2			Solution -3		
	Point -4			Point -4			Point -4		
Particulars	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
	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

Particulars	Point -10 & 11			Point -10 & 11			Point -10 & 11		
	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

Particulars	Liability Working						
	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**

Particulars	Illustration -1			Illustration -2			Illustration -3		
	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

Particulars	Solution -1			Solution -2			Solution -3		
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
Point 6A As per GSTR3B	30000	20000	20000	30000	20000	20000	40000	30000	30000
Point 6B to 6H	30000	20000	20000	25000	18000	18000	35000	25000	25000
Point 6J	0	0	0	0	0	0	5000	2000	2000
Point 6M = ITC Claimed in FY 18-19 of FY 17-18	0	0	0	5000	2000	2000	0	3000	3000

ITC Part Point -8 Solution

Particulars	Solution -1			Solution -2			Solution -3		
	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 6B to Point 6H	30000	20000	20000	25000	18000	18000	35000	25000	25000
8C= ITC Claimed in FY 19-20 of FY 18-19	5000	5000	5000	10000	7000	7000	0	0	0
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

Particulars	Solution -1			Solution -2			Solution -3		
	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.