

SALES, PURCHASE & RCM DATA FOR FILLING GSTR9 ANNUAL RETURN**SALES DETAILS**

Particulars	Row No.	Taxable Value	IGST	CGST	SGST	Rate	Shown in GSTR3B
Sales -- B2B	1	5,40,000	12,000	7,500	7,500	5.00%	YES
Sales -- B2B	2	1,11,111	5,000	7,500	7,500	18.00%	NO
Sales -- B2CS	3	2,50,000	10,000	10,000	10,000	12.00%	YES
Sales -- B2B	4	53,571	5,000	5,000	5,000	28.00%	YES
Gross Sales	5=1+2+3+4	9,54,682	32,000	30,000	30,000		
Sales Returns -- B2B	6	-36,000	-1,000	-400	-400	5.00%	NO
Sales Returns -- B2B	7	-12,222	-1,000	-600	-600	18.00%	YES
Net Sales	8=5-6-7	9,06,460	30,000	29,000	29,000		

Note :- If Shown in GSTR3B is YES, It means data is shown in Same Year in GSTR3B

Note :- If Shown in GSTR3B is NO, It means data is shown in Next Year in GSTR3B

PURCHASE DETAILS

Particulars	Row No.	Taxable Value	IGST	CGST	SGST	Rate	Shown in GSTR3B
Purchase -- Inputs	9	2,00,000	5,000	2,500	2,500	5.00%	YES
Purchase -- Capital Goods	10	1,25,000	7,500	7,500	7,500	18.00%	YES
Purchase -- Input Services	11	2,29,167	7,500	10,000	10,000	12.00%	YES
Purchase -- Input Services	12	53,571	5,000	5,000	5,000	28.00%	NO
Gross Purchases	13=9+10+11+12	6,07,738	25,000	25,000	25,000		
Purchase -- Input Services	14	-36,000	-1,000	-400	-400	5.00%	NO
Purchase -- Capital Goods	15	-12,222	-1,000	-600	-600	18.00%	YES
Net Purchases of Current Year	16=13-14-15	5,59,516	23,000	24,000	24,000		
Purchase of Previous Year	17	1,00,000	1,000	500	500		
Sales of Previous Year	18	1,50,000	1,500	-	-		

RCM Details

Particulars	Row No.	Taxable Value	IGST	CGST	SGST	Rate	Shown in GSTR3B
RCM Liability -- Input Services	19	1,00,000	-	2,500	2,500	5.00%	YES

FILLING OF GSTR9 ANNUAL RETURN

Filling of Sales Details in GSTR9 Annual Return

Particulars	Row No.	Taxable Value	IGST	CGST	SGST
Point No.4 B2B	1 & 4	5,93,571	17,000	12,500	12,500
Point No.4 B2CS	3	2,50,000	10,000	10,000	10,000
Point No.4 CN	7	-12,222	-1,000	-600	-600
Point No.4G -- RCM	19	1,00,000	-	2,500	2,500
Point No.10	2	1,11,111	5,000	7,500	7,500
Point No.11	6	-36,000	-1,000	-400	-400
Total As Per Books of Point No.10 to 13		9,06,460	30,000	29,000	29,000

Kindly check this total Match with Row No.8 Sales Tally Data Reflecting above.

Filling of Purchase Details in GSTR9 Annual Return

Particulars	Row No.	IGST	CGST	SGST
Point No.6A As Per GSTR3B	Autopopulate	20,000	22,400	22,400
Point No.6B -- Inputs	9	5,000	2,500	2,500
Point No.6B -- Capital Goods	10 & 15	6,500	6,900	6,900
Point No.6B -- Input Services	11	7,500	10,000	10,000
Point No.6C -- RCM Input Services	19	-	2,500	2,500
Point No.6J	Autopopulate	1,000	500	500
Point No.6M	17	1,000	500	500

Kindly Check Point No.6J & 6M must match related to Previous Year brought forward

Particulars	Row No.	IGST	CGST	SGST
Point No.8A -- As Per GSTR2A/2B	Autopopulate	23,500	24,500	24,500
Point No.8B	Point No.6B Total	19,000	19,400	19,400
Point No.8C	12 & 14	4,000	4,600	4,600
Point No.8D	D=A-B-C	500	500	500
Point No.8E -- Ineligible Credit in 2B	Point No.8D	500	500	500

Point No.9

Particulars	Liability	Cash Utilised	ITC Utilised	DRC-03	Row No.18	Net Payable
Remarks	Autopopulate--As Per GSTR3B					
IGST	26,000	4,500	20,000	-	1,500	-
CGST	24,400	2,000	22,400	-	-	-
SGST	24,400	2,000	22,400	-	-	-
Interest	150	150	-	-	-	-
Late Fees	50	50	-	-	-	-

Note -- Point No.9 will autopopulate Liability, Cash Utilised & ITC Utilised & You have to Prepare above working in Excel for your verification that Net Payable is Rs.0 or not, As I had Prepared Here.

If your liability is arising then file DRC-03 with Interest & fill the above details. DRC-03 is filed after payment of GST Challan of Liability Arising.

Point No.10 to 13

Particulars	Row No.	Taxable Value	IGST	CGST	SGST
Sales Shown in Next Year	2	1,11,111	5,000	7,500	7,500
Sales Returns Shown in Next Year	6	-36,000	-1,000	-400	-400
ITC Reversed in Next Year	14		-1,000	-400	-400
ITC Claimed in Next Year	12		5,000	5,000	5,000

Point No.17 HSN Codes Related to Sales

HSN Code	UQC	Description	Total Qty	Total Taxable Value	Rate of Tax	IGST	CGST	SGST	CESS
4501	KGS-Kilograms	Autopopulate	2000	5,04,000	5%	11,000	7,100	7,100	-
1501	BAG-Bags	Autopopulate	1000	2,50,000	12%	10,000	10,000	10,000	-
2501	BDL-Bundels	Autopopulate	3000	98,889	18%	4,000	6,900	6,900	-
3501	CAN-Cans	Autopopulate	4000	53,571	28%	5,000	5,000	5,000	-
Total Sales As Per Books				9,06,460		30,000	29,000	29,000	-

Point No.18 HSN Codes Related to Purchases

HSN Code	UQC	Description	Total Qty	Total Taxable Value	Rate of Tax	IGST	CGST	SGST	CESS
4501	KGS-Kilograms	Autopopulate	2000	1,64,000	5%	4,000	2,100	2,100	-
1501	BAG-Bags	Autopopulate	1000	2,29,167	12%	7,500	10,000	10,000	-
2501	BDL-Bundels	Autopopulate	3000	1,12,778	18%	6,500	6,900	6,900	-
3501	CAN-Cans	Autopopulate	4000	53,571	28%	5,000	5,000	5,000	-
Total Purchases As Per Books				5,59,516		23,000	24,000	24,000	-