



Webinar on

Removing Difficulties in Filing Annual Returns (in English)

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*Developed and Designed
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Agenda for the webinar

- Answering issues related to filing of Annual Returns Form GSTR 9/9A & 9C
- Technical problems reported and their resolution



I availed ITC in September 2017 in Form GSTR 3B and again by mistake in October 2017 (i.e. claimed ITC twice for the same inward supply). However I have reversed the same in Form GSTR-3B of November 2017. While filing Form GSTR 9 how can I correct the same. Whether Table 6B is to be filled for correction ?

- In Table 6B of GSTR-9, you have to enter ITC for inward supply only once.
- Since Table 8 B is auto populated from Table 6B and 6H, no further action is required from you.
- Alternatively, you can also reverse ITC by reporting it in GSTR-9 Table-7.



I could not claim ITC for FY 17-18 upto March 2019 in Form GSTR 3B returns. Can I claim it in Form GSTR-9 now?

- No, there is no provision to claim ITC through Form GSTR-9 return.
- Form GSTR-9 is merely a consolidated statement of all the Annual Returns and also provides you with an opportunity to discharge pending Tax liabilities.



ITC for goods or services received in the previous financial year could have been availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier. Where should I declare ITC & whether Table 4(A) of FORM GSTR-3B may be used for filling up these details?

- Yes, you can declare it in Table 13 of Form GSTR-9
- You can also use Table 4 (A) of GSTR-3 B for filing these details.
- ITC of 2017-18 if not claimed by due date of return of March, 2019 (extended from Sept. 18 to March, 19) cannot be claimed thereafter.
- Remember to include ITC in Form 3B before filing Annual Return in GSTR-9.





IF I HAVE OVERVALUED MY SALES FOR THE F.Y 17-18 AND AMENDED THOSE VALUES IN F.Y 18-19, WHERE CAN I ENTER THIS INFORMATION IN FORM GSTR-9?

- You can enter this information in Table 11 of Form GSTR-9.



What is the meaning of separately declaring inputs, input services & capital goods in Table-6 in Form GSTR-9?

You will have to segregate the ITC availed under following heads, depending upon the use of such inward goods/services:

- ITC on Inputs
- ITC on Capital goods; and
- ITC on Services

You are required to enter each type in table 6 of GSTR 9 separately.





How should a Taxpayer calculate interest amount while making entry in Table 14 of Form GSTR-9?

- As per section 50 of GST Law, the taxpayer is required to calculate interest separately under each Act i.e. IGST, CGST, SGST & Compensation Cess and enter the consolidated amount in Table-14 of Form GSTR-9.





In GSTR-9 for inward and out ward, is HSN wise summary mandatory or not and what is limit on turnover for such declaration?

- In Table 17 (Outward supplies) for turnover up to Rs 1.5 Cr, HSN wise summary is optional.
- For Turnover between Rs 1.5 Cr to 5 Cr. 2 digit HSN summary is mandatory.
- For turnover over Rs. 5 Cr. 4 digit HSN summary is mandatory.
- As per the extant instructions, HSN wise summary details in Table 18 (inward supplies) accounting for 10% or more independently in value terms is required to be furnished.





Can taxpayer edit details in GSTR-9 after clicking on compute liability

- Yes, the taxpayer can edit details at any time before filing of Form GSTR-9.



In GSTR-9 Data of GSTR-2A is not reflecting correctly. It is showing less Data as compared to GSTR2A. Why?

- Last auto-population of data from Form GSTR 2A in GSTR-9 was done on 1 May 2019. It is done at periodical intervals.
- Also the ITC applicable on inward supplies received on account of import of goods, import of services , tax paid on RCM basis is not reflected in Form GSTR-2A. However, the Taxpayer is entitled to avail ITC on these. Accordingly, it is to be calculated manually and entered in Form GSTR 9 by the Taxpayer.
- Difference can also occur due to Place of Supply issues.
- You should enter actual data, based on your books of accounts or returns filed during the F.Y.



How to treat ITC if I have claimed in Form GST-3B but Supplier did not submit it in Form GSTR 1 and it's not reflecting in Form GSTR-2A & Form GSTR-9 data.

- CBIC has already clarified the matter in their press release as follows:

“It may be noted that auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.”

- ITC claimed shall be settled by Tax Authorities as per the provisions of Section 16, 17 & 18 of the GST Law.



Exempted and Non- GST inward supplies' option is not available in GSTR-9/9A.

- There is no requirement to declare the inward supplies relating to exempted and non-GST supplies in Form GSTR-9/9A.
- However, if the total inward supply exceeds 10% of the value, HSN wise summary is to be provided in Table-18 of GSTR-9.





Taxpayer is unable to see tabs of Annual Return in Form GSTR-9/ 9A. What are the possible reasons?

- The tabs for GSTR-9/9A are only enabled on the portal if you have filed Form GSTR-1 & Form GSTR 3B / GSTR-4 for all the months of the relevant F.Y.
- There is no other reason for these tabs to not be enabled.





CBIC PRESS Release on Annual Return





Clarifications on filing of Annual Return (FORM GSTR-9)

- The last date for filing of Annual return in **FORM GSTR-9** is 30th June 2019.
- Information contained in **FORM GSTR-2A** as on 01.05.2019 shall be auto-populated in Table 8A of **FORM GSTR-9**.
- Input tax credit on inward supplies shall be declared from April 2018 to March 2019 in Table 8C of **FORM GSTR-9**.
- Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V(Table 10 to Table 13) of **FORM GSTR-9**. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of **FORM GSTR-1**.



Clarifications on filing of Annual Return (FORM GSTR-9) (Contd.)

- It may be noted that irrespective of when the supply was declared in **FORM GSTR-1**, the principle of declaring a supply in Pt. II (Table 4) or Pt. V (Table 10) is essentially driven by when was tax paid through **FORM GSTR-3B** in respect of such supplies. If the tax on such supply was paid through **FORM GSTR-3B** between July 2017 to March 2018 then such supply shall be declared in Pt. II and if the tax was paid through **FORM GSTR-3B** between April 2018 to March 2019 then such supply shall be declared in Pt. V of **FORM GSTR-9**.



Clarifications on filing of Annual Return (FORM GSTR-9) (Contd.)

- Any additional outward supply which was not declared by the registered person in **FORM GSTR-1** and **FORM GSTR-3B** shall be declared in Pt. II (Table 4) of the **FORM GSTR-9**. Such additional liability shall be computed in Pt. IV (Table 9) and the gap between the “tax payable” and “Paid through cash” column of **FORM GSTR-9** shall be paid through **FORM DRC-03**.



Clarifications on filing of Annual Return (FORM GSTR-9) (Contd.)

- Many taxpayers have reported a mismatch between auto-populated data and the actual entry in their books of accounts or returns. One common challenge reported by taxpayer is in Table 4 of **FORM GSTR-9** where details may have been missed in **FORM GSTR-1** but tax was already paid in **FORM GSTR-3B** and therefore taxpayers see a mismatch between auto-populated data and data in **FORM GSTR-3B**. It may be noted that auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.



Clarifications on filing of Annual Return (FORM GSTR-9) (Contd.)

- Many taxpayers have represented that Table 8 has no row to fill in credit of IGST paid at the time of import of goods but availed in the return of April 2018 to March 2019. Due to this, there are apprehensions that credit which was availed between April 2018 to March 2019 but not reported in the annual return may lapse. For this particular entry, taxpayers are advised to fill in their entire credit availed on import of goods from July 2017 to March 2019 in Table 6(E) of **FORM GSTR-9** itself.





Clarifications on filing of Annual Return (FORM GSTR-9) (Contd.)

- Payments made through **FORM DRC-03** for any supplies relating to period between July 2017 to March 2018 will not be accounted for in **FORM GSTR-9** but shall be reported during reconciliation in **FORM GSTR-9C**.



GSTR 9C issues



The Turnover of Rs 2 Cr. is to be calculated from 1-4-2017 or 1-7-2017

- Turnover of Rs 2 crore will be counted for the period from 1/4/2017 to 31/3/2018.
- As per the details furnished in Table 5G of Form GSTR-9C, turnover from 1/4/2017 to 30/6/2017 will be deducted from the total turnover.





If I have a NIL Turnover reported in Form GSTR 9, do I need to file Form GSTR 9C?

- No, Form GSTR-9C is required to be filed by only those Taxpayers whose turnover exceeds Rs 2 Cr. in a F.Y.



GSTR 9A Issues





Under which table Exempt (nil rated) inward supplies and supply received from unregistered dealer received after 13/10/2017 i.e. date on which RCM on purchases from Unregistered Persons was suspended U/s 9 (4) of GST Law are to be reported?

- There is no provision to file exempted inward supplies as well as inward supplies from unregistered persons received after 13/10/2017 in Form GSTR-9A.



Whether we have to enter purchase details or whether we have to accept whatever the portal shows as purchase details ?

- The portal does not provide/ display any such details.
- In Form GSTR-9A, purchase details are to be entered by the Taxpayer.



Is it mandatory to declare purchase details in Form GSTR-9A

- Yes, the purchase details are mandatory in case of inward supplies liable to RCM received from Registered and Unregistered persons (in Table 7A, 7B respectively), inward supplies from Registered persons, other than those liable to RCM (in Table 8A).
- The Taxpayer can utilize information furnished in Table-4A,4B, 4C, 5 & 8A of Form GSTR-4 for providing these details.





In continuation of above question, can one declare Inward supply on which RCM payable is negative

- In Form GSTR-9A, details of inward supplies on which tax is payable on RCM basis net of debit/ credit notes are to be provided in Table 7.



After due date what is late fee for filing of Annual Return?

- Fee for late filing of Form GSTR 9 and Form GSTR 9A is Rs 100 (under SGST Act) and Rs 100 (under CGST Act) per day, subject to a maximum of an amount calculated at a quarter percent of his /her turnover in the state or U.T.
- No late fee is payable on Nil Annual Returns.





While filling GSTR-9 and 9A portal is not accepting "0" turnover if taxpayer did not do any business in 2017-18

- When you navigate to file return on portal, you are asked whether you want to file NIL return.
- If you choose to file NIL return, select option 'Yes'. You are not required to enter '0' turnover anywhere.
- Please note that Nil annual return can be filed by you for a particular financial year, if you have:
 - NOT made any outward supply (commonly known as sale); AND
 - NOT received any goods/services (commonly known as purchase); AND
 - NO other liability to report; AND
 - NOT claimed any credit; AND
 - NOT claimed any refund; AND
 - NOT received any order creating demand
 - There is no late fee to be paid etc.



Technical Issues



While filing GSTR 9 the DSC and EVC filing tab is disabled. How to proceed further?

- First you have to complete data entry in Table 4 to Table 18, then click on 'Compute Liability' button.
- The PROCEED TO FILE button will be activated.
- First the late fee is to be paid.
- After it, you can file using either DSC or EVC.





To File GSTR-9 Annual Return, status shows "Ready to file` but `Proceed to file tab` is not enabled to the end user. How to proceed further?

- Please note that late fee is levied if filing Return after due date.
- After clicking on “Compute Liability” button and paying the late fee only the ‘Proceed to File’ tab will be enabled.



Resolved Technical Issues

- While filing the GSTR-9 getting the error “To file your annual return, filing of all applicable returns/statements (GSTR-1, GSTR-3B and GSTR-4) are mandatory, please file your application returns/statements and try again” while our returns have already been filed.
- Taxpayers are not able to file GSTR9, after clicking on Compute Liabilities Showing error RET 00009.
- GSTR-9 and GSTR-9A is not highlighted for the Taxpayers who were in both Composition and Regular in FY 2017-18



Resolved Technical Issues (Contd.)

- Save request is under process. (GSTR-9)
- Unable to save 2 digit HSN code in GSTR-9
- While end users are filing GSTR-9, they are getting message as "Error GSTN-EXEC1003"
- While end users are trying to submit GSTR-9/ GSTR-9A, it is not getting open. They are receiving error "System computed summary is in progress"



Resolved Technical Issues (Contd.)

- While filling GSTR-9 and 9A data is not reflecting correctly which tax has been paid
- While clicking on Proceed to File button to file GSTR-9, system is prompting an error : Return already under process.
- While selecting annual return GSTR-9 to file it, system is prompting an error :
- Annual Return GSTR-9 is not getting open, profile gets auto logout





Social Media Channels of GSTN

FACEBOOK



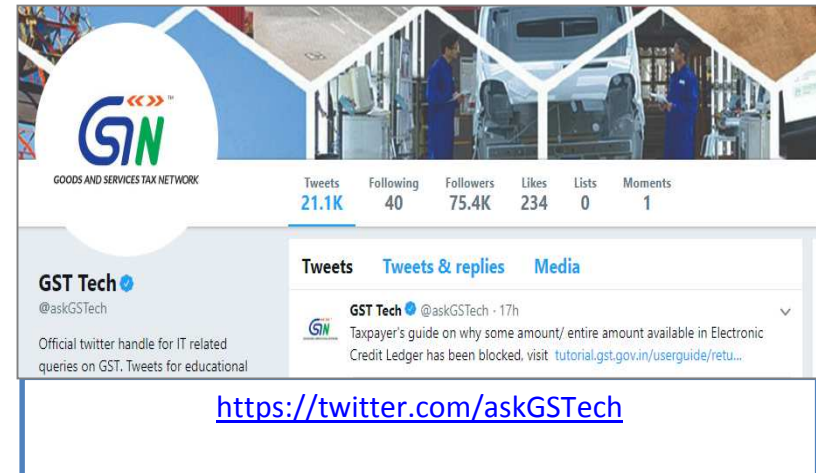
The image shows the Facebook profile for Goods and Services Tax Network. The profile picture is a collage of industrial and technology-related images. The cover photo is a collage of similar images. The profile name is "Goods and Services Tax Network" with the handle "@gstsystemsindia". Below the profile information, the URL <https://www.facebook.com/gstsystemsindia/> is displayed.

YOUTUBE



The image shows the YouTube channel page for Goods and Services Tax Network. The channel name is "Goods and Services Tax Network" with 8,724 subscribers. The URL https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bQQ/about is displayed below the channel information.

TWITTER



The image shows the Twitter profile for GST Tech. The profile name is "GST Tech" with the handle "@askGSTech". The profile bio states: "Official twitter handle for IT related queries on GST. Tweets for educational". The profile statistics are: Tweets 21.1K, Following 40, Followers 75.4K, Likes 234, Lists 0, and Moments 1. A tweet is visible with the text: "Taxpayer's guide on why some amount/ entire amount available in Electronic Credit Ledger has been blocked, visit tutorial.gst.gov.in/userguide/retu...". The URL <https://twitter.com/askGSTech> is displayed below the profile information.





Thank You!

