

GSTR 9

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Outward supply, RCM & advances

How to prepare data for table 4,5,9,10,11,14

Calculation

Turnover as per Audited Financial/Financials/Income tax return.	XXXX
Less: Figures not-liable for GST	(XXX)
Add: Figures not contained in Financials but liable for GST	XXX
Add: Advances at the end of the year	XXX
Less: Advance at the beginning of the year	(XXX)
Add: Financial Credit note	XXX
	XXXX

Partition of the data

Data Declared
within base period
In
Table-4 & 5

Data declared in
Extended Period
In
Table- 10 & 11

Data not
declared-
Liability-Paid via
DRC-03
Excess-Refund
claim via **RFD-
01A**

Fundamental principles of the Annual Return

1. GSTR-1 can be used for the data not captured by GSTR-3B, but in sync with actual data.
2. GSTR-3B is relevant to decide upon the payment of tax and ITC availed.

Resolution of Errors

Case study-1

Filed in GSTR-3B => Taxable Supply- 100, Tax paid- 18

Actual,

- Taxable Supply- 100, Tax paid- 28
 - 10 were adjusted in Next year via GSTR-38 = Table 10 & 14
 - 10 were not adjusted till date = Pay via DRC-03 and Table – 4 (Actual Amount)
- Taxable Supply- 100, Tax paid- 5
 - 13 were adjusted in Next year via GSTR-38 = Table 11 & 14
 - 13 were not adjusted till date = Refund via RFD-01A
- Taxable Supply- 200, Tax paid- 36
 - 18 were adjusted in Next year via GSTR-38 Table 10 & 14
 - 18 were not adjusted till date = Pay via DRC-03 and Table – 4 (Actual Amount)
- Taxable Supply- 200, Tax paid- 0
 - 18 were adjusted in Next year via GSTR-38 = Table 11 & 14
 - 18 were not adjusted till date = Refund via RFD-01A

Outward supply: GSTR 9

Table 4

Table 5

Table 9

Table 10

Table 11

How to prepare data

List of requirements from management:

1.	Turnover as per books. It will be for full year. Ask management for turnover as per books for 9 months
2.	Advances received but not adjusted during 9 months
3.	Freight and legal charges ledgers. (If any other RCM was applicable then that ledger too)
4.	Aging of creditors, or detail of creditors not paid within 180 days
5.	Reconciliation of figure of 9 month turnover in books and consolidated supply in 3b.
6.	Total eligible ITC availed during the year. Reconciliation with the ITC in GSTR 3b
7.	Details of supply/advance, missed ITC and ITC taken excess which is reversed or taken in next year
8.	Details of RCM paid in next year and also claimed in next year.
9.	Recon of 2A with 8 with 3b

Division of data (supply +advance +RCM)

‘A”

Declared during base period returns and paid tax on it (where required)

“B”

Declared during the extended period and tax paid.(Where required)

“C”

Not declared ever and tax payment may be required. (may not be required)

Know your supply tables

Table 4

Add tax bearing part of A & C and allocate for each row of this table.

Table 5

Add non tax part of A & C and allocate for each row of this table.

Table 9

Tax payable = tax on 4 + ITC adjusted via adding in OTL

DRC 03

Make payment of difference of Tax payable & tax paid

Table 10

Supply or tax declared in extended period

Table 11

Supply or tax reduced in extended period.

Table 14

Tax on net in table 10/11, minus figure can also be there

Input Tax Credit

Input Tax Credit: GSTR 9

Table 6

Table 7

Table 12

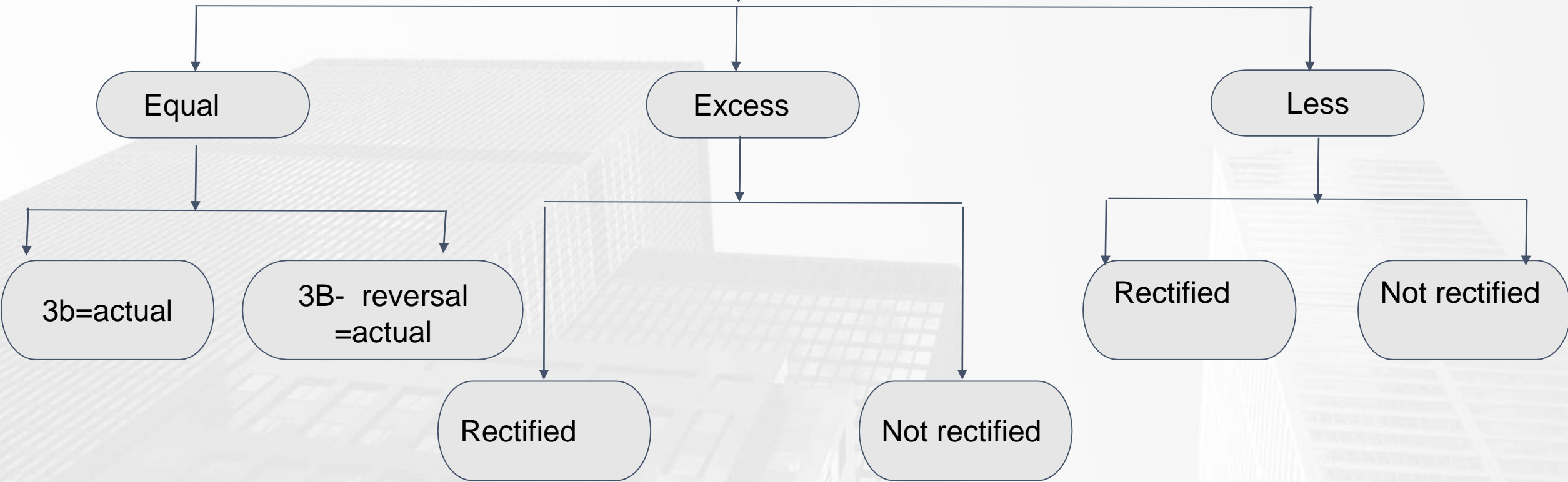
Table 13

Table 9/14/ DRC 03

Basic Assumptions

- The liability for payment can be declared via annual return but any claim of ITC can't be taken.
- Liability to pay arises as soon as you do supply.
- Eligibility of ITC needs fulfillment of conditions.
- It should be eligible ITC as well as it was claimed via GSTR 3b of last year or an extended period of 1st April 2018 to 31st March 2019.
- Any ITC not fulfilling the above criteria will not be eligible. If it is taken then it will be reversed.

ITC



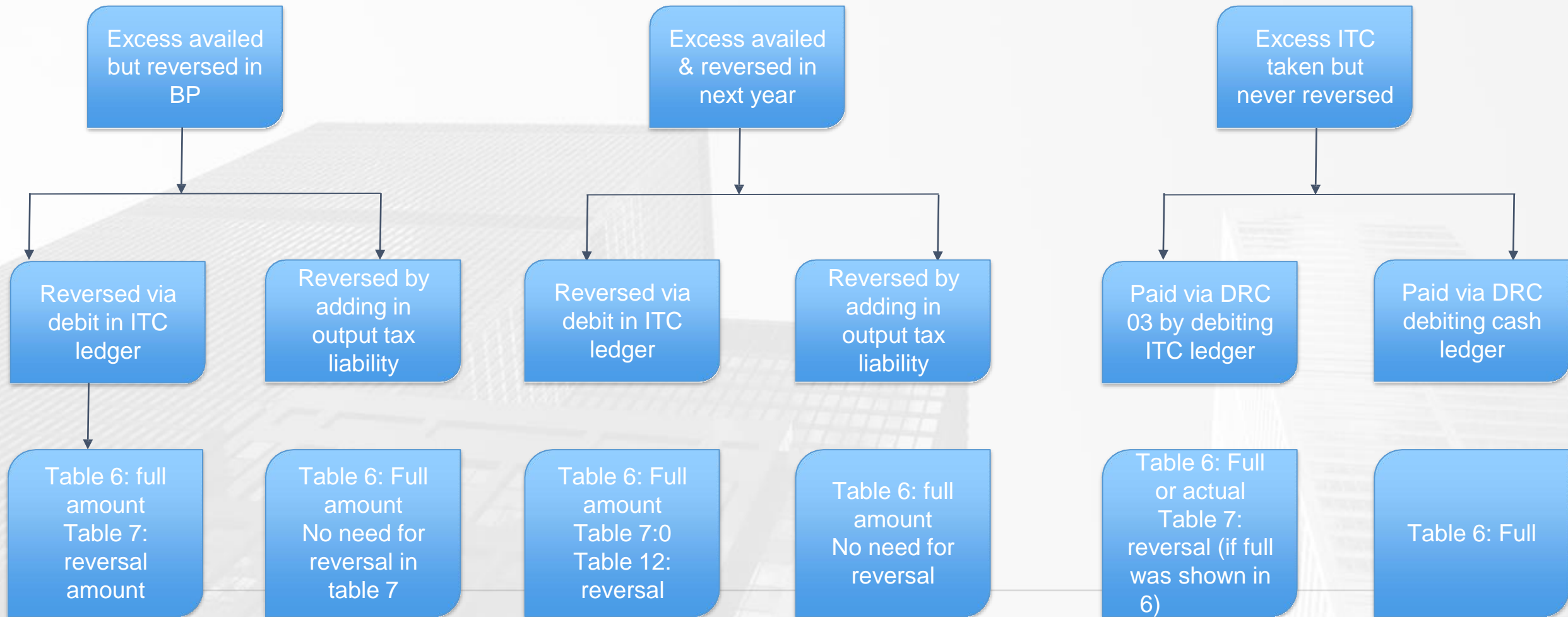
How to prepare data

	Total input tax credit	100
Less:	Not eligible due to section 17	10
	Net eligible input	90
	Availed upto March 31st 2018 returns	60
	Availed in April 2018 to March 2019 returns	10
	Not availed	20
	Net eligible ITC for FY 2017-18	60
	ITC eligible in 2018-19(pertaining to PY)	10
	ITC lost for PY 2017-18	20

How to reflect this data: Table 6

Description	Type	(Amount in ₹ in all tables)				
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		60			0.00
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	20	0.00	0.00	0.00
		Capital Goods	40	0.00	0.00	0.00
		Input Services	0.00	0.00	0.00	0.00

ITC taken in excess



Excess ITC availed but reversed in BP

Case1: ITC was taken in excess but not utilized

Base period	
Eligible ITC	Rs. 100
ITC taken	Rs.110
Output liability	Rs. 90
ITC Utilized	Rs. 90
ITC to be reversed	Rs. 10

Rectification in GSTR 3B: It was reversed via reversal in table 4.

Treatment in annual return:

Table 6 will auto populate correct consolidated figure of ITC. The reversal will be shown

GSTR 3B

Table 4b
(2)

Reversed during the base period

GSTR 9

Table 6

Full ITC availed will be auto reflected

Table 7

7H Enter ITC reversed during the
year

4. Eligible ITC

Help ?

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules				
(2) Others				
(C) Net ITC Available (A) - (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

6.Details of ITC availed during the financial year

Help  

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)					₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs		₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00

(F) Import of services (excluding inward supplies from SEZ)	₹0.00			₹0.00
(G) Input Tax credit received from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act	₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹0.00	₹0.00	₹0.00
(J) Difference (I - A above)				₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)			₹0.00	
(L) Transition Credit through TRAN-II			₹0.00	
(M) Any other ITC availed but not specified above	₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)	₹0.00		₹0.00	₹0.00
(O) Total ITC availed (I + N above)			₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC for the financial year

Help ⓘ ↻

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C)As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D)As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) wrongly taken	₹10,000.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹10,000.00	₹0.00	₹0.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹21,24,000.00	₹4,86,363.62	₹0.00	₹0.00

Case 2: ITC was taken in excess and utilized

Base Period	
Eligible ITC	100
ITC Taken	150
Output tax liability	150
ITC Utilized	150
Excess ITC utilized	50

Option 1: Lesser ITC was taken in next month.

Option 2: ITC was added in output tax liability of next month

Treatment in annual return:

Option I: Consolidate figure of table 6 will be correct as ITC was reduced during the base period.

Option II: In this case tax paid will be more than liability. This can be added to table 4. Once we pay the ITC adding it into output tax liability we own it and there is no need for reversal.

GSTR 3B

GSTR 9

Table 7b
(2)

Adjusted during the base period

Table 6

Full ITC availed will be auto reflected

GSTR-3B (Added in the Output tax liability)

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Help ?

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

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GSTR-3B (Reduced in the Input Tax Credit)

4. Eligible ITC

Help ?

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules				
(2) Others				
(C) Net ITC Available (A) - (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

6.Details of ITC availed during the financial year

Help 

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)					₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs		₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00

Excess ITC availed but
reversed in allowed
extended period

Case2: ITC was taken in excess but not utilized

In period I:

Eligible ITC : Rs. 100

ITC taken: Rs. 110

Output liability: 500

ITC utilized : Rs 110

In period II: From 1st April 2018 to 31st march 2019 It was reversed from ITC ledger.

Treatment in annual return:

In this case it will be reflected in reversal of table 12 of annual return. Full ITC will be shown in table 6 including the excess taken.

GSTR 3B

Table 7b
(2)

Adjusted during the extended period

GSTR 9

Table 6

Full ITC availed will be auto reflected

Table 12

Data will be added in the table for such adjustments

GSTR-3B (Reversed the Input Tax Credit in extended Period)

4. Eligible ITC

Help ?

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per Rule 42 & 43 of CGST/SGST rules				
(2) Others				
(C) Net ITC Available (A) - (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

GSTR-9 (Reflected in Table 12)

10,11,12&13 Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 till March, 2019.

Help  

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)					

BACK TO GSTR-9 DASHBOARD

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Excess availed and utilized

In this scenario the only option will be to pay it by adding in output tax. Where there was no option to reverse the ITC, it was adjusted by adding into output tax liability.

e.g.

In period I:

Eligible ITC : Rs. 100

ITC taken: Rs. 110

Output liability: 500

ITC utilized : Rs 110

Option I: This ITC was reversed in next year or ITC for sub sequent periods was taken less but in next year.

Option II: it was added into the output tax liability of next year.

Treatment in annual return:

GSTR 3B

Table 7b
(2)

Adjusted during the base period

GSTR 9

Table 6

Full ITC availed will be auto reflected

Table 10

Data will be added in the table for such adjustments

GSTR-3B (Added in the Output tax liability in extended Period)

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Help ?

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

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GSTR-9 (Reflected in Table 12)

10,11,12&13 Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 till March, 2019.

Help  

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)					

BACK TO GSTR-9 DASHBOARD

SAVE

Excess ITC availed but
reversed in allowed
extended period

Excess availed & reversed in next year

ITC reversed by debiting the ITC ledger In GSTR 3B:
Either ITC of next month was claimed less.

ITC reversed by adding it into output tax liability
In GSTR 3B:

GSTR 3B

Table 7
(2)

Adjusted after the extended period

GSTR 9

Table 6

No reflection of such ITC

DRC 03

The tax will be liable to be paid using
the form DRC 03

GSTR-3B (Added in the Output tax liability in extended Period)

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Help ?

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

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GSTR-9 (Reflected in Table 12)

10,11,12&13 Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 till March, 2019.

Help  

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)					

BACK TO GSTR-9 DASHBOARD

SAVE

Excess ITC taken but never reversed

Pay it via ITC 03 by debiting ITC

Pay it via DRC 03 by debiting the cash ledger

GSTR 3B

Table 7
(2)

Adjusted after the extended period

GSTR 9

Table 6

No reflection of such ITC

DRC 03

The tax will be liable to be paid using
the form DRC 03

GSTR-3B (Added in the Output tax liability in extended Period)

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Help ?

Nature of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

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GSTR-9 (Reflected in Table 12)

10,11,12&13 Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 till March, 2019.

Help  

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)					

BACK TO GSTR-9 DASHBOARD

SAVE