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Dear Collages, Good morning to all of you. I am coming with my notes on the below important subject before all of you after long time and recovery from Covid-19. I think my notes is useful to all of you in your day to day professional work.

Notes on "How to present some of omissions, wrong claims, short payment and excess payments as per GSTR-3B and compare with Books of accounts and filed GSTR-9/9c for the year 2017-18 and such mistakes how to present in the current year (2018-19) annual return GSTR-9. So, kindly send your suggestions on my above subject to my mail i.d. sitapathirao@yahoo.co.in or my what's app number 9848099490.

Topic on Short claim of Input Tax Credit in GSTR-3 B of Financial Year 2017-18 and 2018-19 but both are not claimed in 3 B of 2018-19-LAPSED. Here with I giving with example for your better understanding.

Illustration-2.

"A" Tax Payer purchased inward supply of goods worth of Rs.1,00,000/- as per books. The rate of GST is @12% for the year 2017-18. He was filed GSTR-3B and mentioned inward supply of goods by mistake worth of Rs.90000/- and claimed Input Tax credit of Rs.10800/- only for the year 2017-18.

In the year of 2018-19 he was purchased inward supply of goods worth of Rs.1,50,000/- as per books and the GST rate is @12% as per books and he was filed GSTR-3 B and mentioned in GSTR-3B inward supply of goods worth of Rs.1,40,000/- and claimed Input tax credit of Rs.16,800/- as per GSTR-3B. Now we have to prepare a statement for how much he has to show Input tax credit in GSTR-9 and impact of GSTR-9c for the year 2018-19.

Ans: 2017-18 & 2018-19:

Year	Table	Description	Amount in Rs.
2017-18		As per books of accounts eligible for ITC	12000-00
		As per GSTR-3B claimed ITC on inward supply	10800-00

GSTR-9 17-18 presentation:

Table-6	Detailed of Input tax credit availed during the F.Y	10,800-00
Table -7	Details of Input Tax Credit Reversed and Ineligible ITC for the financial year	NIL
Table-12	Reversal of Input Tax Credit availed during previous financial year	NIL
Table-13	Input Tax Credit availed for the previous F.Y	1,200/-

2018-19: Presentation:

Year	Table	Description	Amount in Rs.
2018-19		As per books of accounts eligible for ITC	18,000-00
		As per GSTR-3B claimed ITC on inward supply	16,800-00

GSTR-9 of 2018-19.

Table-6	Details of Input Tax Credit availed during the Financial year	16,800-00
Table-7F	Reversal of TRAN-1 credit	Nil
Table -8D	Difference (A-(B+C)	1,200-00
Table 8E	Input Tax Credit available but not availed (out of D)	2,400-00
Table-12	Reversal of Input Tax Credit availed during previous F.Y	NIL
Table -13	Input Tax Credit availed for the previous F.Y	NIL

> ➤ Total 2017-18 plus 2018-19 years as per books Input Tax Credit of Rs.30,000-00,
> ➤ As per 3B + Short Credit/Lapse Credit Rs.27,600-00,
> ➤ GSTR-9+ Short Credit/Lapse Credit   Rs.27,600-00.

How to show the above short of Input Tax Credit Claim F.Y 2017-18 in GSTR-9C for the F.Y 2018-19 and what is the impact on GSTR-9C of F.Y.2018-19.

Form GSTR-9C relevant Colum's: 2018-19.

Table -12 A	Input Tax Credit as per Audited Financial Statement for the State/Union Territory as per books of accounts of PAN Holder all over India	30,000-00
Table-12B	Input Tax Credit booked in earlier financial years claimed in current financial year	1200-00
Table-12C	Input Tax Credit booked in current financial year to be claimed in subsequent financial years	Nil
Table-12D	Input Tax Credit availed as per audited financial statements or books of account	31,200-00
Table-12E	Input Tax Credit claimed in annual return GSTR-9 (2018-19)	27,600-00
Table-12F	Un-reconciled Input Tax Credit i.e. Input tax credit booked in books but not claimed in GSTR-3B of F.Y.2018-19.	3,600-00

Dear Colleagues, I have provided Illustration-2 on Short claim of Input Tax Credit in GSTR-3 B of Financial Year 2017-18 and 2018-19 and not claimed in GSTR-3B of Financial 2018-19- So, LAPSED. Kindly refer and send your feed back for better presentation in future.