

## **RELAXATIONS NOT AVAILABLE FOR FY 2019-20 AND ONWARDS IN FILING GSTR 9 AND 9C**

### **Furnishing of Annual Return by Small Supplier**

Registered Person had the option to not to file the Annual Return GSTR 9 provided the Aggregate Turnover does not exceed Rs. 2 crore vide Notification No- 47/2019 Central Tax dated 9<sup>th</sup> October 2019.

FY 2019-20 and Onward- Every Registered Person irrespective of the turnover has to file GSTR 9

### **GSTR 9 (Annual Return)**

- ✓ Table 4- Details of Outward Supplies can be reported with net off Credit Notes in GSTR 9 for FY 2017-18 and FY 2018-19.
- ✓ Table 4- Details of Outward Supplies can be reported with net off Debit Notes in GSTR 9 for FY 2017-18 and FY 2018-19.
- ✓ Credit of Input Tax on Inputs, Input Services and Capital Goods had the option to report the amount in consolidated manner under head Inputs
- ✓ Table 7H- Registered Person had the option to report reversal under various heads in consolidated manner under Table 7H
- ✓ Table 8 GSTR 2A- Reporting in Table 8 was optional subject to conditions
- ✓ Table 15 Report of Refunds and Demands was optional
- ✓ Table 16- Information about the supplies from composition taxpayers was optional
- ✓ Table 17- Reporting of HSN Wise Outward was optional
- ✓ Table 18- Reporting of HSN Wise Inward Supplies was Optional

Summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.

### **GSTR 9C (Reconciliation Statement)**

- ✓ Table 14 of GSTR 9C- Reporting of Expense wise credit of input tax is optional