



## Assessment & Adjudication

- GSTR-9:- Annual Return
- GSTR-9A:- Annual return for composition dealers



## Annual Return

What are different types of annual returns?

There are 4 types of annual returns :

**GSTR 9:** GSTR 9 should be filed by the regular taxpayers filing GSTR 1, and GSTR 3B.

**GSTR 9A:** GSTR 9A should be filed by the persons registered under composition scheme under GST.

**GSTR 9B:** GSTR 9B should be filed by the e-commerce operators who have filed GSTR 8 during the financial year.

**GSTR 9C:** GSTR 9C should be filed by the taxpayers whose annual turnover exceeds Rs 2 crores during the financial year. All such taxpayers are also required to get their accounts audited and file a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts along with GSTR 9C.



## GSTR-9 Annual Return

**Who should file GSTR 9 annual return?**

All the registered taxable persons under GST must file GSTR 9 form. However, the following persons are not required to file GSTR 9:-

- 1) Taxpayers opting Composition scheme as they must file GSTR-9A
- 2) Casual Taxable Person
- 3) Input service distributors
- 4) Non-resident taxable persons
- 5) Persons paying TDS under section 51 of GST Act

S.no	Parts of GSTR-9	Information required
1	Part-I	Basic details of the taxpayer. This detail will be auto-populated.
2	Part-II	Details of Outward and Inward supplies declared during the financial year(FY). This detail must be picked up by consolidating summary from all GST returns filed in previous FY.
3	Part-III	Details of ITC declared in returns filed during the FY. This will be summarised values picked up from all the GST returns filed in previous FY.
4	Part-IV	Details of tax paid as declared in returns filed during the FY.
5	Part-V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to the date of filing of annual returns of previous FY whichever is earlier. Usually, the summary of amendment or omission entries belonging to previous FY but reported in Current FY would be segregated and declared here.
6	Part-VI	<p>Other Information comprising details of:-</p> <ol style="list-style-type: none"> <li>1) GST Demands and refunds;</li> <li>2) HSN wise summary information of the quantity of goods supplied and received with its corresponding Tax details against each HSN code;</li> <li>3) Segregation of inward supplies received from different categories of taxpayers like Composition dealers, deemed supply and goods supplied on approval basis; &amp;</li> <li>4) Late fees payable and paid details.</li> </ol>



## GSTR-9 Annual Return- (Part-1)

S.no	Particulars	Pre-filled
1	Financial Year	Yes, after initial Selection from the drop down
2	GSTIN	Yes
3A	Legal Name	yes
3B	Trade Name (if any)	Yes

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
4A	Supplies made to un-registered persons (B2C)	Yes	Table 5:- B2CL(2017-18) Table 7 :- B2C(Others)(2017-18) Table 9A:- Ammended of B2CL(2017-18) Table 9B:-Credit note/Debit note of unregistered(2017-18) Table 9C:-Ammended Credit note/Debit note of unregistered(2017-18) Table 10:- Ammended B2C (Other)(2017-18)	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and able 10 of FORM GSTR-1 may be used for filling up these details.
4B	Supplies made to registered persons (B2B)	Yes	Table 4 of GSTR-1(B2B)  <b>It doesn't Include:-</b> Deemed exports, Reverse Charge, Supplies to SEZ with/without payment	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
4C	Zero rated supply (Export) on payment of tax (except \supplies to SEZs)	yes	Table 6A:- Export with payment It does'nt Include:- Export without payment	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Supply to SEZs on payment of tax	Yes	Table 6B:- Supplies made to Sez(B2B) with payment It does'nt Include:- SEZ without payment	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Deemed Exports	Yes	Table 6C:- Supplies made to Deemed Exports (B2B)	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Yes	Table 11:- Advance amount received Table 11:-Advance amount Adjusted Amendment of Advance amount Adjusted	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
4G	Inward supplies on which tax is to be paid on reverse charge basis	yes	Table 3.1(d) of GSTR-3b	Aggregate value of all inward supplies on which tax is to be paid by the recipient on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Yes	Table 9B:- Credit notes of Registered persons Table 9B:- Credit notes of Unregistered persons	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Yes	Table 9B:- Debit notes of Registered persons Table 9B:- Debit notes of Unregistered persons	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.



S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
4K	Supplies / tax declared through Amendments (+)	Yes	Table 9A:- Ammended B2B invoices Table 9A:- Ammended Exp invoices Table 9C:- Ammended Credit/Debit note ( Registered ) Table 9C:- Ammended Credit/Debit note ( unregistered )	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
4L	Supplies / tax declared through Amendments (-)	Yes	Table 9A:- Ammended B2B invoices Table 9A:- Ammended Exp invoices of with Payment Table 9C:- Ammended Credit/Debit note ( Registered ) Table 9C:- Ammended Credit/Debit note ( unregistered )	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
4K	Supplies / tax declared through Amendments (+)	Yes	Table 9A:- Ammended B2B invoices Table 9A:- Ammended Exp invoices Table 9C:- Ammended Credit/Debit note ( Registered ) Table 9C:- Ammended Credit/Debit note ( unregistered )	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
4L	Supplies / tax declared through Amendments (-)	Yes	Table 9A:- Ammended B2B invoices Table 9A:- Ammended Exp invoices of with Payment Table 9C:- Ammended Credit/Debit note ( Registered ) Table 9C:- Ammended Credit/Debit note ( unregistered )	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
5A	Zero rated supply (Export) without payment of tax	Yes	Table 6A of Exports without payment It doesn't include:- <b>Exports with Payment</b>	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Supply to SEZs without payment of tax	Yes	Table 6B of SEZ without payment It doesn't include:- <b>Supply to SEZ with Payment</b>	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis	Yes	Table 4B of outward Supply attracting reverse charge	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D	Exempted	Yes	Table 8 of exempted Supplies shall be auto populated	Aggregate value of exempted shall be declared here.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
5E	Nil Rated	Yes	Table 8 of Nil Supplies shall be auto populated	Aggregate value of Nil Rated shall be declared here.
5F	Non-GST supply (includes "no supply")	Yes	Table 8 of Non-GST Supplies shall be auto populated	Aggregate value of Non-GST supplies shall be declared here. The value of "no supply" shall be declared under Non-GST supply (5F).
5H	Credit Notes issued in respect of transactions specified in (A) to (F) above (-)	Yes	Table 9B:- Credit notes of Registered persons Table 9B:- Credit notes of Unregistered persons	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Debit Notes issued in respect of transactions specified in (A) to (F) above (+)	Yes	Table 9B:- Debit notes of Registered persons Table 9B:- Debit notes of Unregistered persons	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
5J	Supplies / tax declared through Amendments (+)	Yes	<p>Table 9A:- Ammended B2B invoices ( Supply to SEZ without Payment )</p> <p>Table 9A:- Ammended Exp invoices without Payment</p> <p>Table 9C:- Ammended Credit/Debit note ( Registered )</p> <p>Table 9C:- Ammended Credit/Debit note ( unregistered )</p> <p>Upward Ammendment in GSTR-2A with respect to Inward suplies on with reverse charge</p>	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5k	Supplies / tax reduced through Amendments (-)	Yes	<p>Table 9A:- Ammended B2B invoices ( Supply to SEZ without Payment )</p> <p>Table 9A:- Ammended Exp invoices without Payment</p> <p>Table 9C:- Ammended Credit/Debit note ( Registered )( Supply to SEZ without Payment )</p> <p>Table 9C:- Ammended Credit/Debit note ( unregistered )(Exp invoices without Payment)</p> <p>downward Ammendment in GSTR-2A with respect to Inward suplies on with reverse charge</p>	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
6A	Total amount of input tax credit availed through FORM GSTR-3B	Yes	Auto-Filled based on Table 4A(1) to Table 4A(5) on the basis of GSTR-3B	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	No		Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
6C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	No	Auto-Filled based on Table 4A(1) to Table 4A(5) on the basis of GSTR-3B	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here.
6D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	No		Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here.
6E	Import of goods (including supplies from SEZs)	No		
6F	Import of services (excluding inward supplies from SEZs)	No		Aggregate value of input tax credit received from input service distributor shall be declared here.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
6G	Input Tax credit received from ISD	Yes	Auto-Filled based on Table 4A(4)	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	No		Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6K	Transition Credit through TRAN-I (including revisions if any)	Yes	Auto-filled from the Trans-1 including revision	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Transition Credit through TRAN-II	Yes	Auto-filled from the Trans-2	Details of transition credit received in the credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Any other ITC availed but not specified above	No		Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC- 01 and FORM ITC-02 in the financial year shall be declared here.



S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
6G	Input Tax credit received from ISD	Yes	Auto-Filled based on Table 4A(4)	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	No		Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6K	Transition Credit through TRAN-I (including revisions if any)	Yes	Auto-filled from the Trans-1 including revision	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Transition Credit through TRAN-II	Yes	Auto-filled from the Trans-2	Details of transition credit received in the credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Any other ITC availed but not specified above	No		Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC- 01 and FORM ITC-02 in the financial year shall be declared here.

S.no	Particulars	Pre-filled	Auto-filled from the tables	Instructions
7A	As per Rule 37	No		Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here.
7B	As per Rule 39	No		
7C	As per Rule 42	No		
7D	As per Rule 43	No		
7E	As per section 17(5)	No		This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.
7F	Reversal of TRAN-I credit	No		
7G	Reversal of TRAN-II credit	No		
7H	Other reversals (pl. specify)	No		

S.no	Particulars	Pre-filled	Auto-filled	Instructions
8A	ITC as per GSTR-2A	yes	Table 3 & Table 5 from GSTR-2A shall be auto-populated	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 and reflected in GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their GSTR-1.
8B	ITC as per total of 6(B) & 6(H)	Yes	Auto sum of 6B & 6H	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	ITC on inward supplies received during 2017-18 but availed during April to September, 2018	No		Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details
8D	Difference [A-(B+C)]	No		Aggregate value of the input tax credit which was available in FORM GSTR- 2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A. In such cases, the value in row 8D shall be negative

S.no	Particulars	Pre-filled	Auto-filled	Instructions
8E	ITC available but not availed	No	-	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8F	ITC available but ineligible	No	-	
8G	IGST paid on import of goods (including supplies from SEZ)	No		Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	IGST credit availed on import of goods (as per 6(E) above)	No		The input tax credit as declared in Table 6E shall be auto-populated here.
8J	ITC available but not availed on import of goods	Yes	Auto-sum of (G-H)= I row	
8K	Total ITC to be lapsed in current financial year (E + F + J)			The total input tax credit which shall lapse for the current financial year shall be computed in this row

S.no	Particulars	Pre-filled	Instructions
10	Supplies / tax declared through Amendments (+) (net of debit notes)	No	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	No	
12	Reversal of ITC availed during previous financial year	No	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	ITC availed for the previous financial year	No	Details of ITC for goods or services received in the previous financial year but ITC for the same was 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 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.

S.no	Particulars	Pre-filled	Instructions
15A	Total Refund claimed	No	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15B	Total Refund sanctioned	No	
15C	Total Refund Rejected	No	
15D	Total Refund Pending	No	
15E	Total demand of taxes	No	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
15F	Total taxes paid in respect of E above	No	
15G	Total demands pending out of E above	No	



S.no	Particulars	Pre-filled	Instructions
16A	Supplies received from Composition taxpayers	No	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Deemed supply under Section 143	No	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Goods sent on approval basis but not returned	No	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.

S.no	Particulars	Pre-filled	Instructions
17	HSN Wise Summary of outward supplies	No	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be andatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods.
18	HSN Wise Summary of Inward supplies	No	Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17. It may be noted that this 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.
19	Late fee payable and paid	No	Late fee will be payable if annual return is filed after the due date.