



Assessment & Adjudication

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



GSTR-9A Annual Return

Who should file GSTR 9A annual return?

All the Composition 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**
- 6) Regular taxpayers**



GSTR-9A Annual Return

What is the penalty for the late filing of GSTR-9A?

Under CGST	Under SGST	Total
100 per day of Default	100 per day of Default	200 per day of Default

S.no	Parts of GSTR-9A	Information required
1	Part-I	Basic Details such as GSTIN, Legal Name, Trade Name of the taxpayer that is auto-populated
2	Part-II	Details of outward and inward supplies declared in GSTR-4 filed during the financial year. This input consists of summary from all quarterly returns filed during the FY.
3	Part-III	Details of tax paid as declared in returns filed during the financial year. Tax paid under different heads such as IGST, CGST, SGST, Cess, Interest, Late Fee, Penalty has to be mentioned here.
4	Part-IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return whichever is earlier. This section consists of summary of amendments or corrections relating to entries of previous FY. It may be additions or omissions.
5	Part-V	<p>Other Information comprising details of:-</p> <ol style="list-style-type: none"> 1) GST Demands and refunds; Here, details of any demands for tax from the tax department, tax paid on the demand raised, any balance to be paid shall be mentioned. Also, details of Refund claimed, refund received out of the claim, pending refund shall be mentioned. 2) Details of credit reversed or availed - If a taxpayer switches from regular to composition scheme or vice versa, ITC shall be reversed or added respectively. Such details pertaining to ITC shall be entered here. 3) Late fee payable and paid - Late fee on account of late payment of tax or late filing of returns shall be mentioned in this section.



GSTR-9A 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
4	Period of Composition Scheme During the year	Yes
5	Aggregate Turnover of Previous Financial Year	No



GSTR-9A- Details of Outward supplies made during the financial year- (Part-2)

S.no	Particulars	Pre-filled	
6A	Taxable	Yes	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Exempted, Nil-rated	Yes	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.



Details of inward supplies on which tax is payable on reverse charge basis for the financial year- (Part-2)

S.no	Particulars	Pre-filled	
7A	Inward supplies liable to reverse charge received from registered persons	Yes	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Inward supplies liable to reverse charge received from unregistered persons	Yes	Aggregate value of 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. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Import of Service	Yes	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.



Details of other inward supplies for the financial year- (Part-2)

S.no	Particulars	Pre-filled	
8A	Inward supplies from registered persons (other than 7A above)	Yes	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Import of Goods	No	Aggregate value of all goods imported during the financial year shall be declared here.



Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier (Part-4)

S.no	Particulars	Pre-filled	Instructions
10	Supplies / tax (outward) 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 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)	No	
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)		
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)		
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above		



Other Information- (Part-5)

S.no	Particulars	Pre-filled	
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 has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand 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	



Other Information- (Part-5)

S.no	Particulars	Pre-filled	
16A	Credit reversed on opting in the composition scheme (-)	No	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Credit availed on opting out of the composition scheme (+)	No	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Total Refund Rejected	No	Late fee will be payable if annual return is filed after the due date.