

UNDERSTANDING THE BASICS OF GST ANNUAL RETURN

(GSTR-9)

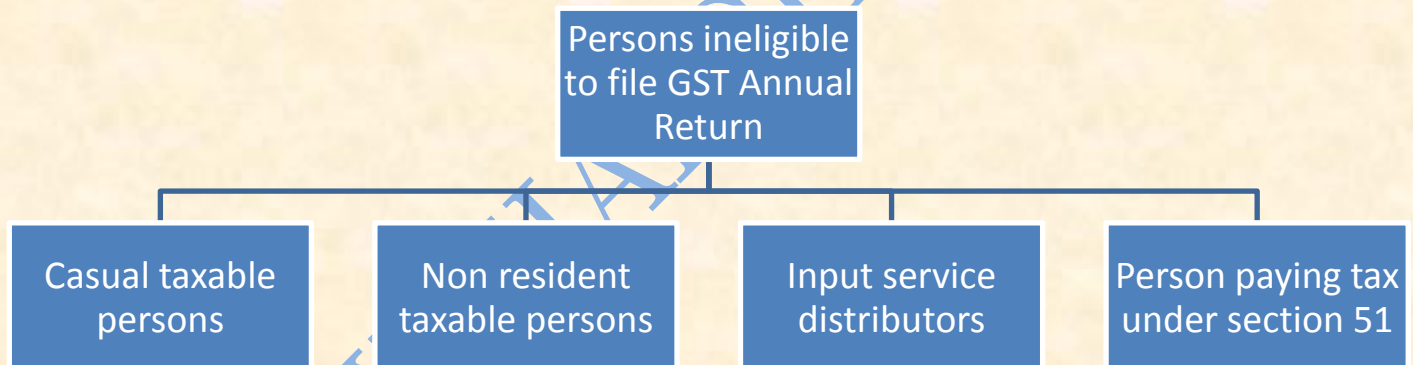
Introduction

Section 44(1) read with Rule 80(1) stipulates every regular taxable person to file the Annual Returns under GST within the due date specified under the Act. In the present case for FY 2017-18, the date which has been notified is 30th June 2019 to file the GSTR 9 for the Registered Taxable Persons registered under the Act during the Financial Period.

Persons ineligible to file the Annual Return

As per the Act, the following persons are ineligible to file the Annual returns:-

- Casual Taxable Persons
- Input Service Distributors
- Non Resident Taxable Persons
- Person paying tax under Section 51



Due date of filing GST Annual Return

The stipulated date in the Act for the filing of GST Annual Return is 31st December following the end of the relevant financial year. However, the said date has been extended two times. Firstly, the date has been extended vide Central Goods and Services Tax (Removal of Difficulties) Order, 2018 – Order No. 1/2018-Central Tax dated 11th December 2018 to 31st March 2019 and secondly, further extended to 30th June 2019 vide Central Goods and Services Tax (Third Removal of Difficulties) Order, 2019 – Order No. 3/2018-Central Tax dated 31st December 2018.

Late fee applicable on late filing of GSTR 9

The late fee on filing of GSTR 9 after the stipulated date is:-

- Rs. 200/- for every day during which the failure to file the Annual return continues
- Subject to the maximum of 0.25% of the turnover in the State or Union Territory

Pre Conditions to file the GST Annual Return

The pre conditions for filing the GST Annual Return are as follows:-

- Having the GST number during the relevant financial year, even for a single day.
- Have filed all the GSTR 1 and GSTR 3B pertaining to the relevant financial year.

Schema of the GST Annual Return (GSTR 9)

The schema of the GST Annual Return has been divided into six parts comprising 19 tables.

Part	Description	Table	Description
I	Basic Details	1	Financial Year
		2	GSTIN
		3A	Legal Name
		3B	Trade Name, if any
II	Details of outward and inward supplies made during the Financial Year	4	Details of advances, inward and outward supplies made during the Financial Year on which tax is payable
		5	Details of Outward supplies made during the financial year on which tax is not payable
III	Details of ITC for the financial year	6	Details of ITC availed during the Financial Year
		7	Details of ITC reversed and ineligible ITC for the Financial Year
		8	Other ITC related information
IV	Details of tax paid as declared in returns filed during the financial year	9	Details of tax paid as declared in returns filed during the financial year
V	Particulars of the transactions for the Previous Financial Year declared in returns of April to September of current FY or upto	10	Supplies / tax declared through amendments (+) (net of debit notes)
		11	Supplies / tax reduced through amendments (-) (net

	the date of filing of annual return of previous FY whichever is earlier		of credit notes)
		12	Reversal of ITC availed during previous financial year
		13	ITC claimed for the previous financial year
		14	Differential tax paid on account of declaration in 10 & 11 above
VI	Other Information	15	Particulars of Demands and Refunds
		16	Information on supplies received from Composition taxpayers, deemed supply under section 143 and goods sent on approval basis
		17	HSN wise summary of Outward supplies
		18	HSN wise summary of Inward supplies
		19	Late fee payable and paid

Auto populated fields in the GSTR 9

The auto populated fields in the GSTR 9 are as follows:-

Table 4 - Details of advances, inward and outward supplies made during the Financial Year on which tax is payable

Table 5 - Details of Outward supplies made during the financial year on which tax is not payable

Table 6A – Total amount of input tax credit availed through Form GSTR 3B (sum total of Table 4A of Form GSTR 3B)

Table 6G – Input tax credit received from ISD

Table 6K – Transition credit through TRAN – I (including revisions if any)

Table 6L – Transition credit through TRAN-II

Table 9 – Details of tax paid as declared in returns filed during the financial year

Can the details furnished in GSTR 1 and GSTR 3B be rectified in GSTR 9

The basis of the figures of GSTR 9 is the figures punched in GSTR 3B and GSTR 1 pertaining to the relevant financial year. Hence, each and every figure punched in the GSTR 1 and GSTR 3B should be carefully analysed and punched into the portal and should be cross checked before filing the GSTR 9. Although, upon the introduction of the Form GSTR 9, there was a question popping in everybody's mind whether the GSTR 9 can be rectified or not in respect of any corrections in GSTR 3B and GSTR 1.

To resolve this issue, the form has been revised vide Notification no. 74/2018-Central Tax dated 31st December 2018 in which it has been specified in the instructions to the Form that :-

In respect of liability – Additional liability arising on account of GSTR 3B and GSTR 1 for the FY 2017-18 can be declared in GSTR 9

In respect of Input tax credit – Input tax credit arising on account of GSTR 3B for the FY 2017-18 cannot be declared in GSTR 9

Mode of payment for additional liability declared in GSTR 9

The additional liability declared in GSTR 9 can be paid through Form DRC 03 after the filing of Form GSTR 9. It is pertinent to note that the same can be *paid only through Electronic cash ledger and not through Electronic Credit Ledger.*

Penalty for late filing of GSTR 9

Although in the act, the late fee for delay in filing the GSTR 9 has been specified. Hence, prima facie, any penal provision for late filing of GSTR 9 should not be attracted.

However, in cases where notice has been issued in GSTR 3A for non filing of GSTR 9, the penalty can be levied under Section 125 of the Act.

Is Taxable person whose registration has been cancelled during the FY 2017-18 required to file the GSTR 9

Section 44(1) clearly states that every registered person shall file the Annual return. However, in respect of the taxable person whose registration has been cancelled need to file final return in GSTR 10 as they ceases to exist as registered taxable person. However, it has been mentioned in the FAQs on GSTR 9 available on www.gst.gov.in that even though the registration has been cancelled, still the taxable person needs to file the Annual return in GSTR 9 for the said financial year.

Can the Annual Return be revised

No, the Annual Return can not be revised as there is no specific provision depicting the revision of the GST Annual return. Hence, while filing the GST Annual return, utmost care should be taken while filing the GST Annual return.

Conclusion – The GST Annual return should be filed with utmost care as all the figures are based on the GSTR 1 and GSTR 3B and any inconsistency can lead to a notice from the GST department.



CA Saurabh Khullar

Founder, Taxcharcha.com

TAXCHARCHA.COM