

DECODING GSTR 9A

Introduction

Section 44 read with proviso to Rule 80(1) stipulates that a person paying tax under the composition scheme is required to file the Annual Return in Form GSTR 9A within the due date specified under the Act. Initially, the date which has been specified in the Act is 31st December for the filing of GSTR 9A which has been extended firstly to 31st March 2019 vide Order No. 1/2018 – Central tax dated 11th December 2018 and further extended to 30th June 2019 vide Order No. 3/2018 – Central tax dated 31st December 2018.

Whether Composition supplier requires to get his Accounts audited under the GST Act?

No, as per the provisions of Section 10(1), the person can avail the Composition scheme only when the turnover did not exceed Rs. 1.5 Crores in the preceding FY and the provisions of audit are applicable to the suppliers whose turnover exceed Rs. 2 Crores. Hence, the Audit provisions do not apply to the Composition suppliers.

Whether a NIL return can be filed?

Yes, a NIL return can be filed if the Composition supplier has:-

- Not made any composite supply
- Not received any inward supply
- No late fee payable

Whether Annual return to be filed when registered as Normal tax able person during the relevant FY

Even if the taxable person is registered for a single day as composition dealer, the dealer is required to file GSTR 9A.

For instance – Mr. X is registered as normal taxable person from 1st July 2017 to 31st December 2017 and afterwards, he opts for the composition scheme. In this case, Mr. X has to file the GSTR 9 for the period 1st July 2017 to 31st December 2017 and GSTR 9A for the period 1st January 2018 to 31st March 2018.

Analysis of Form GSTR 9A

Form GSTR 9A has been divided into 5 parts and 17 tables. Let's analyse the form part wise.

Part I – Basic details

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	<Auto>
3B	Trade Name (if any)	<Auto>
4	Period of composition scheme during the year (From ---- To ----)	
5	Aggregate Turnover of Previous Financial Year	

- In the Form, the term “Financial year” covers the period from July 2017 to March 2018.
- The period of composition means the time for which the composition scheme has been availed by the supplier.

Part II – Details of outward and inward supplies made during the financial year

Table 6 – Details of outward supplies made during the financial year

	Description	Turnover	Rate of tax	Central Tax	State Tax	Integrated tax	Cess
6	1	2	3	4	5	6	7
Details of outward supplies made during the financial year							
A	Taxable						
B	Exempted						
C	Total						

- In the previous form, it has been stated that the outward supplies declared in the GSTR 4 is to be shown in the tables which means only the figures that were provided in the Form GSTR 4 is to be given in the Annual return. Thus, making no scope for the suppliers in case they have missed to show any income for the said FY.
- Hence, to provide the ease in filing the Annual return and to correctly report the taxable turnover for the said financial year, the form has been amended vide Notification no. 74/2018-central tax dated 31st December 2018 in which the word “declared” has been substituted with the word “made”. Therefore, providing the scope to the suppliers to provide the outward supplies details made during the FY and providing the opportunity to the suppliers to report the correct turnover during the period.
- Table 6A deals with the aggregate turnover of the supplier being made during the financial year. The said turnover then further to be bifurcated into rate of taxes. It is linked with table 6 & 7 of the GSTR 4.
- The figure should be net of credit notes.
- The figure shall be net of advance. It is pertinent to note that the composition suppliers are required to pay the tax on the advances as there is no exemption to composition suppliers vide notification no. 66/2017 – central tax dated 15/11/2017.
- Table 6B deals with the aggregate turnover during the FY which is exempt from GST. It is pertinent to note that in this table, the exempt supply includes supply of any goods/services which attract nil rate of tax or wholly exempt from tax and also covers the goods which do not fall under the ambit of GST.

Table 7 – Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year

7	Description	Taxable value	Central tax	State tax / UT tax	Integrated tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered person					
B	Inward supplies liable to reverse charge received from unregistered person					
C	Import of services					
D	Net tax payable on (A), (B) and (C)					

above					
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As section 10 reads “Notwithstanding anything contained in the provisions of the Act but it is subjected to provisions of section 9(3) and 9(4)”. Thus, the provisions of reverse charge mechanism are applicable to the composition suppliers.

Table 7A – Inward supplies liable to RCM received from registered person

- Deals with the aggregate value of inward supplies received from registered persons on which RCM is payable.
- The table is linked with table 4B, 5 and 8A of GSTR 4.
- The aforesaid details shall include advances and net of debit / credit notes.
- The figure should also contain the advances and even amendments in the previous invoices received by the composition supplier.
- The services which are mentioned in section 9(3) are covered in this table.

Table 7B – Inward supplies liable to RCM received from unregistered person

- Deals with the aggregate value of inward supplies received from unregistered person which are liable to RCM.
- The figure shall be net of debit/credit notes.
- The tables of GSTR 4 which are linked to table 7B are as follows:-
 - Table 4C of GSTR 4 – This table pertains to the inward supplies from the unregistered persons
 - Purchase from unregistered persons upto Rs. 5,000/- are exempt from tax till 30-09-2019.
 - Table 5 of GSTR 4 – covers amendments made in that invoices issued in the previous tax period.
 - Table 8 of GSTR 4 – covers the advance amount paid for inward supplies.

Table 7C – Import of services

- Deals with the aggregate value of import of services being received by the composition supplier.
- The figure should be net of debit / credit notes
- The tables of GSTR 4 which are linked to table 7C are as follows:-
 - Table 4D of GSTR 4 – It covers the import of services for the FY
 - Table 5 of GSTR 4 – covers the amendments being made in the invoices raised in the previous tax periods.

Table 8 – Details of other inward supplies for the financial year

Description		Taxable value	Central tax	State tax	Integrated tax	Cess
A	Inward supplies from registered persons (other than 7A above)					
B	Import of goods					

- Deals with the aggregate value of the inward supplies received from the normal taxable persons.
- Linked with table 4A and table 5 of GSTR 4.
- Table 7B includes the figure of goods imported during the FY.

- In this table, the normal inward supplies have to be given transaction value wise and the tax upon them, not by the rate of tax.

Part III – Details of tax paid as declared in returns filed during the financial year

Table 9 – Details of taxes paid

Description	Total tax payable	Paid
Integrated tax		
Central tax		
State / UT tax		
Cess		
Interest		
Late fee		
Penalty		

- This table deals with the taxes payable and paid during the financial year based on the figures declared in the GSTR 4 filed during the FY
- It is pertinent to note that the table depicts the taxes payable and paid during the financial year. Even if the supplier has declared the outward supplies that has escaped to be reported in the GSTR 4 of the FY, even then, this table only asks for the taxes payable and paid. Thus, giving no scope for the differential tax to be determined and paid in this table.

Part IV – 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

	Description	Turnover	Central tax	State / UT tax	Integrated tax	Cess
	1	2	3	4	5	6
10	Supplies / tax (outward) declared through amendments (+) (net of debit notes)					
11	Inward supplies liable to reverse charge declared through amendments (+) (net of debit notes)					
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)					

- Table 10 deals with the figures of supplies shown in the GSTR 4 from the period April 2018 to September 2018.

- It is linked with table 7 of GSTR 4 of April 2018 to September 2018.
- The figures shown here should be net of debit notes.
- Table 11 deals with the details of addition or amendment to any of the supplies already declared in the returns of the previous FY.
- However, such amendments should be implemented in the returns from April 2018 to September 2018.
- The figures should be net of debit notes.
- Table 12 deals with the amendments to any of the supplies results in reducing the figures declared during the FY.
- In this table, the effect of the entries have been given to table 7 of GSTR 4 related to the period April 2018 to September 2018.
- Table 13 deals with the amendments to the inward supplies resulting in reduction of the figures declared in the relevant FY.
- Linked with table 5 of GSTR 4 from April 2018 to September 2018.
- Should be net of credit notes.

Table 14 – Differential tax paid on account of declaration made in 10,11,12 and 13 above

Description	Payable	Paid
1	2	3
Integrated tax		
Central tax		
State / UT tax		
Cess		
Interest		

- Deals with the differential taxes payable on the declaration made in the Tables 10,11,12 and 13 of above and subsequently taxes paid by the supplier.

Part V – Other information

Table 15 – Particulars of Demands and Refunds

	Description	Central Tax	State / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee / other
	1	2	3	4	5	6	7	8
A	Total refund claimed							
B	Total refund sanctioned							
C	Total refund rejected							
D	Total refund pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							

G	Total demands pending out of E above							
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Table 15A – deals with the refunds claimed in the financial year. This table is linked with the RFD form.

Table 15B – deals with the refunds sanctioned during the financial year. This table is linked with the RFD form.

Table 15C – deals with the refunds rejected during the financial year. This table is linked with RFD 06 form.

Table 15D – deals with the refunds pending during the financial year. This table is linked with RFD 02 form.

Table 15E – deals with the demand for which the order from the respective authority has been issued.

Table 15F – shows the taxes paid out of the total demand as declared in the table 15E.

Table 15G – shows the demand which is pending for recovery by the Department.

Table 16 – Details of the credit reversed or availed

	Description	Central tax	State / UT tax	Integrated tax	Cess
	1	2	3	4	5
A	Credit reversed on opting in the composition scheme (-)				
B	Credit availed on opting out of the composition scheme (+)				

Table 16A – This table deals with the ITC reversed while opting for the composition scheme. For this, the supplier has to file the Form CMP 02 before the commencement of the FY in which the scheme is to be opted and Form ITC 03 is to be filed by the person when the stock lying in the stock on which the ITC has been claimed has to be reversed within 60 days of the commencement of the FY.

Table 16B – deals with the credit to be availed when opting out of the composition scheme. The supplier has to file Form CMP 04 within 7 days of the occurrence of the event of opting out of the composition scheme and Form ITC 01 within 30 days of opting out of the composition scheme.

Table 17 – Late fee payable and paid

	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

- Deals with the late fee payable / paid on the late filing of the Annual return.

- The late fee as stipulated in the Act is Rs. 200/- per day subject to 0.25% of the turnover in the state or union territory.

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