

I'm not robot!

FORM GSTR-9 (See rule 40) Annual Return							
Part I Basic Details							
1	Financial Year						
2	GSTIN						
3A	Legal Name						
3B	Trade Name (if any)						
Part II Details of Outward and inward supplies declared during the financial year (Amount in ₹ in all tables)							
Sl. No.	Description	Taxable Value	Central Tax		State Tax / UT Tax		Cess
1		2	3	4	5	6	7
4 Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year							
A	Supplies made to unregistered persons (B2C)						
B	Supplies made to registered persons (B2B)						
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)						
D	Supply to SEZs on payment of tax						
E	Deemed supplies						
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)						
G	Inward supplies on which tax is to be paid on reverse charge basis						
H	Subtotal (A to G above)						
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (i)						
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (ii)						
K	Supplies / tax declared through Amendments (i)						
L	Supplies / tax reduced through Amendments (ii)						
M	Subtotal (I to L above)						
N	Supplies and advances on which tax is to be paid (H - M) above						
5 Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year							
A	Zero rated supply (Export) without payment of tax						
B	Supply to SEZs without payment of tax						
C	Supplies on which tax is to be paid by the recipient on reverse charge						

1.	Advance received in respect of services for which the supply has not been made as on 31 st March 2018	Revenue not recognized in books, but offered to tax for GST
2.	Advance received for Goods before 15 th Nov 2017 and the supply of goods not complete as on 31 st March 2018	Revenue not recognized in books, but offered to tax for GST

Do NOT include for Adjustment

Sl. No.	Particular's	Reason
1.	Advance received for EXEMTED services as on 31 st March 2018	GST is not applicable
2.	Advance received for Goods after 15 th Nov 2017	GST is not applicable
3.	Financial Advances received which are not adjustable against any services	NOT a GST Transaction

Q 21. Provide illustration of transactions to be reported in Sl. No.5D of Form GSTR-9C (Deemed Supply under Schedule I)?

Ans. The illustrations of transactions to be reported in Sl. No.5D of Form GSTR-9C are as follows

- Transfer of machinery from Agra Branch to Bengaluru Branch without consideration for indefinite usage in production activity is a supply although there is no consideration involved.
- An Architect located in New Jersey, USA may provide architect services to say, his brother who is a Builder in India and is a taxable person.
- Foreign branch supplying manpower to Head Office located at Hyderabad.
- Cloud servers and data storage facilities are commonly shared by the group of entities. Each region is allocated its share of cost. In such instances, it is possible that due to difference in financial year closure in various other branches, the relevant cost of the Indian entity may not be recorded. The

(Amount in ₹ in all tables)

Part III Details of outward and inward supplies declared in returns filed during the financial year								
Sl. No.	Description	Turnover	Rate of Tax	Central Tax		State Tax / UT Tax		Cess
1		2	3	4	5	6	7	8
6 Details of Outward supplies on which tax is payable as declared in returns filed during the financial year								
A	Taxable							
B	Exempted, Nil-rated							
C	Total							
7 Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year								
Sl. No.	Description	Taxable Value	Central Tax		State Tax / UT Tax		Cess	
1		2	3	4	5	6	7	
A	Inward supplies liable to reverse charge received from registered persons							
B	Inward supplies liable to reverse charge received from unregistered persons							
C	Import of services							
D	Net Tax Payable on (A), (B) and (C) above							
8 Details of other inward supplies as declared in returns filed during the financial year								
A	Inward supplies from registered persons (other than 'A' above)							
B	Import of Goods							

Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
	Description	Value	To be paid through Cash			
Central tax			State tax / UT tax	Integrated tax	Cess, if applicable	
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (PL specify)					

