

Returns Under GST

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Overview of topics covered

- ❖ Legal Provisions
- ❖ Why returns?
- ❖ Overview of Returns
- ❖ Who can file GST returns?
- ❖ Individual Returns
- ❖ Due dates of returns
- ❖ Action points for Tax officials
- ❖ Post (non) return filing action

Legal Provisions

- ❖ Chapter IX of the CGST Act, 2017 / Telangana GST Act, 2017
- ❖ Section 37 to Section 48
- ❖ Chapter VIII of the CGST Rules, 2017 / Telangana GST Rules, 2017
- ❖ Rule 59 to Rule 84
- ❖ Forms : FORM GSTR-1 to FORM GSTR-11

Why Returns

- ❖ Mode for transfer of information to tax administration
- ❖ To declare tax liability for a given period
- ❖ Furnish details about the taxes paid in accordance with that return
- ❖ Compliance verification program of tax administration
- ❖ Providing necessary inputs for taking policy decisions
- ❖ Management of audit and anti-evasion programs of tax administration

Overview of Returns

Sl No	Description	GST Form No.
1	FORM GSTR-1 [See Rule 59(1)]	Details of outwards supplies of goods or services
2	FORM GSTR-1A [See Rule 59(4)]	Details of auto drafted supplies (From GSTR 2, GSTR 4 or GSTR 6)
3	FORM GSTR-2 [See Rule 60(1)]	Details of inward supplies of goods or services
4	FORM GSTR-2A [See Rule 60(1)]	Details of auto drafted supplies (From GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-8)
5	FORM GSTR-3 [See Rule 61(1)]	Monthly return

Overview of Returns

Sl No	Description	GST Form No.
6	FORM GSTR-3A [See Rule 68]	Notice to return defaulter u/s 46 for not filing return
7	FORM GSTR-3B [See Rule 61(5)]	Present Monthly return
8	FORM GSTR-4 [See Rule 62]	Return for financial year of registered person who has opted for composition levy or availing benefit of notification no.02/2019 – Central Tax (Rate)
9	FORM GSTR-4A [See Rules 59(3) and 66(2)]	Auto drafted details for registered person opting for composition levy (Auto-drafted from GSTR1, GSTR-5 and GSTR-7)

Overview of Returns

Sl No	Description	GST Form No.
10	FORM GSTR-5 [See Rule 63]	Return for Non Resident Taxable Person
11	FORM GSTR-5A [See Rule 64]	Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India
12	FORM GSTR-6 [See Rule 65]	Return for input service distributor
13	FORM GSTR-6A [See Rule 59(3) & 65]	Details of supplies auto drafted form (Auto-drafted from GSTR-1)

Overview of Returns

Sl No	Description	GST Form No.
14	FORM GSTR-7 [See Rule 66(1)]	Return for Tax Deducted at Source
15	FORM GSTR-7A [See Rule 66(3)]	Tax Deduction at Source Certificate
16	FORM GSTR-8 [See Rule 67(1)]	Statement for tax collection at Source
17	FORM GSTR-9 [See Rule 80]	Annual Return
18	FORM GSTR-9A [See Rule 80]	Annual Return (For Composition Taxpayer)

Overview of Returns

Sl No	Description	GST Form No.
19	FORM GSTR-9B	Annual Statement by electronic commerce operator
20	FORM GSTR-9C [See Rule 80(3)]	Part A - Reconciliation Statement Part B - Certification
21	FORM GSTR-10 [See Rule 81]	Final Return
22	FORM GSTR-11 [See Rule 82]	Statement of inward supplies by persons having Unique Identification Number (UIN)

Who can file GST Returns?

Taxpayer

Tax Return Preparer

Where can I file my GST Returns?

GST Portal

www.gst.gov.in

**Through a
GSP**

GST Suvidha
Provider

**GST Offline
Utility Software**

What is a GSP?

- ❖ GST Suvidha Provider (GSP) is an additional mechanism available for taxpayers to facilitate uploading invoices as well as filing returns & act as a single stop shop for GST related services.
- ❖ Currently there are many approved GSPs (including companies like Tally, TCS, Deloitte)
- ❖ Taxpayers can choose services of one or multiple GSP based on their requirement & offerings of the GSP.
- ❖ GSP can create their own unique products like Mobile apps, User interface, ERP solutions to help their clients be GST compliant.
- ❖ GSPs will communicate data directly to GST Core system (& not through GST website available for all taxpayers).

FORM GSTR-1

- ❖ Basic details – GSTIN, Name, period, Turnover in last financial year – mostly auto-populated
- ❖ Invoice level details
- ❖ B2B supplies, inter-state and intra-state, inter-state B2C supplies more than Rs. 2.5 lakh
 - GSTIN of recipient
 - Invoice details – Number, date, Value, HSN/SAC, Taxable value
 - Tax – IGST, CGST, SGST – Rate and Tax amount
 - Place of Supply (relevant for inter-state supplies)

FORM GSTR-1

- ❖ Details of supplies to customers - B2C
 - HSN/SAC
 - Place of Supply
 - Aggregate value
 - Tax – IGST, CGST, SGST – Rate and tax amount
- ❖ Credit and Debit Notes – linkage to original invoice
 - Document number
 - Original Invoice Number

FORM GSTR-1

- ❖ Reverse Charge
- ❖ Details of exports – with and without payment of tax
 - Invoice details, Shipping Bill/Bill of Export, tax details
- ❖ Details of exempt, Nil rated and Non-GST supplies
 - Inter-state and Intra-state B2B and B2C supplies
- ❖ Tax paid on advances and adjustment of advances
- ❖ Amendment of any of the above details filed in previous months

FORM GSTR-1

- A Supplier Taxpayer is required to prepare GSTR 1 wherein they will report invoice level information.
- GSTR 1 needs to be filed even if there is no business activity (i.e. Nil Return) during the period of return.
- Supplier Taxpayer will file return in electronic form only.
- POS is a mandatory field in the inter-state invoice.
- Bulk upload facilities are available for suppliers who have above specified entries per month.

GSTR 2A: Details of auto-drafted supplies

- ❖ GSTR 2A contains an auto populated list of all invoices received from all Suppliers' corresponding returns for the given tax period;
- ❖ Inward supplies received from registered persons (other than RCM)
- ❖ Inward supplies received from registered persons which attract RCM
- ❖ Debit notes/ credit notes
- ❖ ISD credit
- ❖ TDS/TCS credit

FORM GSTR-3B

- ❖ Basic details – GSTIN, Legal name of the registered person,
- ❖ Details of outward supplies and inward supplies liable to reverse charge
- ❖ Eligible ITC
- ❖ Value of exempt, nil-rated and non-GST inward supplies
- ❖ Payment of Tax
- ❖ TDS/TCS credit

FORM GSTR-3B

- ❖ Details of outward supplies and inward supplies liable to reverse charge
 - (a) Outward taxable supplies (other than zero rated, nil rated and exempted)
 - (b) Outward taxable supplies (zero rated)
 - (c) Other outward supplies (Nil rated, exempted)
 - (d) Inward supplies (liable to reverse charge)
 - (e) Non-GST outward supplies

FORM GSTR-3B

- ❖ Value of Taxable Supplies =
 - Value of invoices
 - + value of Debit Notes
 - value of credit notes
 - + value of advances received for which invoices have not been issued in the same month
 - value of advances adjusted against invoices

FORM GSTR-3B

4A - ITC Available (whether in full or part)

1. Import of goods
2. Import of services
3. Inward supplies liable to reverse charge (other than 1 & 2 above)
4. Inward supplies from ISD
5. All other ITC

4B - ITC Reversed

1. As per rules 42 & 43 of CGST Rules
2. Others

FORM GSTR-3B

4C - Net ITC Available = 4A - 4B

4D - Ineligible ITC

1. As per section 17(5)
2. Others

FORM GSTR-3B

6.1 – Payment of Tax

- Tax payable
- Paid through ITC
- Tax / cess paid in cash
- Interest
- Late fee

FORM GSTR-3B

- ❖ Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- ❖ Amendment in any details to be adjusted and not shown separately.

GSTR-4

Annual Return for Composition suppliers

- ❖ No ITC Available
- ❖ Inward supplies including supplies on which tax is to be paid on reverse charge basis
- ❖ Summary of self-assessed liability as per FORM GST CMP-08
- ❖ Tax rate wise details of outward supplies/inward supplies attracting reverse charge during the year
- ❖ TDS/TCS credit received

GSTR-5

Return for Non-resident tax payers

- ❖ Backed by advance tax
- ❖ They can take credit of IGST on import and pass on credit on all supplies
- ❖ Details of taxable outward supplies made to registered and unregistered persons
 - Similar to GSTR-1
- ❖ Amendments, total tax liability, tax payable and paid
- ❖ Interest, late fee etc

GSTR-6 - Return for ISD

- ❖ ITC received for distribution
- ❖ Details of credit distributed
 - GSTIN of recipient
 - Invoice details
 - Credit distributed – IGST, CGST, SGST
- ❖ ITC account
 - ITC received
 - ITC distributed

GSTR-7 - Return for TDS

- ❖ Details of tax deducted at source
 - GSTIN of deductee
 - Amount paid to deductee on which tax is deducted
 - Amount of tax deducted at source - IGST, CGST, SGST
- ❖ Amendments to details of TDS of any earlier periods
- ❖ Amount of tax deducted and amount paid
- ❖ Interest, late fee payable and paid

GSTR-8 - Return for TCS

- ❖ Details of supplies made through e-commerce operator
 - GSTIN of the supplier
 - Details of supplies made which attract TCS
 - Amount of tax collected at source - IGST, CGST, SGST
- ❖ Amendments to details of TCS of any earlier periods
- ❖ Tax payable and paid
- ❖ Interest payable and paid

Correction in returns

- No Revision of returns
- All changes through amendments in subsequent returns
- If an invoice has been left out in GSTR-1 – can be uploaded in subsequent returns
- Post transaction changes to be done through debit or credit notes
- Other details like B2C supplies can be amended in subsequent returns
- Delayed uploading coupled with payment of interest

Due Dates of returns in GST

Format	Description	Due date
GSTR-1	Statement of Outward Supplies	10 th of next month
GSTR-3B	Monthly Return	20 th of next month
CMP-08	Quarterly return	18 th of next quarter
GSTR-4	Annual Return for Composition TPs / Noti. No. 02/2019	30 th of April in next Financial Year

Due Dates of returns in GST

Format	Description	Due date
GSTR-5	Return for Non-resident suppliers	20 th of next month
GSTR-6	Return for ISD	13 th of next month
GSTR-7	Return for TDS Deductors	10 th of next month
GSTR-8	Return for TCS Collectors	10 th of next month

Monthly Returns

GSTR 1 Statement of Outward Supplies

GSTR 2 Statement of Inward Supplies

GSTR 2A Auto-Drafted details

GSTR 3 Monthly GST Return

GSTR 3B Monthly GST Return

GSTR 5 Non-resident taxable persons

Monthly Returns

GSTR 6 Input Service Distributor (ISD) Return

GSTR 7 Tax Deduction at Source (TDS) return

GSTR 8 Tax Collection at Source (TCS) Return

GSTR 11 Inward Supplies for Government
Bodies

Quarterly Returns

**FORM GST CMP-o8 – Quarterly return for
Composition Tax payers**

First Return

Outward Supplies

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graph TD; A[Outward Supplies] --> B[Date on which liability to register arose]; A --> C[Date on which registration is granted];
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Date on which liability to register arose

Date on which registration is granted

Final Return

GSTR 10:

- ❖ Final return after cancellation,
- ❖ within three months of
 - date of cancellation or
 - date or order of cancellation,Whichever is later

Annual Returns

GSTR 9 - Annual GST Return

GSTR 9A/ GSTR 4 - Annual return for
Composition tax payer

GSTR 9B - Annual Statement for TCS u/s.52

GSTR 9C - Reconciliation Statement

ANNUAL RETURN- INTRODUCTION

- GST Annual Return is to be filed by all registered taxpayers (Sec 44 (1) &(2)).
- Annual return is a consolidation of periodical returns and reconciliation with books of accounts.
- The last date for filing : 31-01-2020 for the financial year 2017-18.
- (Last date has been extended by the orders of Ministry of Finance vide Order No. 10/2019-Central Tax dt: 26-12-2019, under proviso to Section 44, for annual return for the period July 17 to March 18.)

Types of GST Annual Returns & Who need to file

Annual Return Form	Sec	Rule	Who need to file
GSTR 9	44(1)	80(1)	Every Regd Person / regular taxpayers (filing GSTR 1 & GSTR 3 B)
GSTR 9A	44(1)	Proviso to 80(1)	Regd Person paying tax under Sec 10 (Composition Scheme) , filing GSTR4.
GSTR 9B	52(5)	80(2)	TCS tax payers (<i>e-Commerce Operators</i>) , filing <i>GSTR 8</i>
GSTR 9C	44(2) / 35(5)	80(3)	Regd Persons <i>exceeding</i> aggregate <i>turnover Rs 2 crores</i> during the financial year. And also to file a copy of audited annual accounts along with GSTR 9.

Who need not file Annual Return

Persons **not** required to file Annual Return (Sec 44(1) R/w Rule 80(1)).

- Input Service Distributors
- TDS Deductors (Sec 51).
- TCS Collectors (Sec 52) (Note: Required to file Annual statement in GSTR 9B u/s 52(5))
- Casual Taxable Person.
- Non Resident Taxable Person.

Late filing of Annual Return

- The due date is 31-01-2020 for the FY 2017-18.
- Filing after due date attracts late fee and penalty.
- Late fee is of Rs.200 (Rs.100 U/CGST + Rs.100 U/SGST) per day subject to a maximum of Rs.0.50% (0.25% + 0.25%) of turn over in the state. (Sec 47(2))
- Penalty may extend to Rs.50,000 (Rs.25,000 + Rs.25,000) (Sec 125)

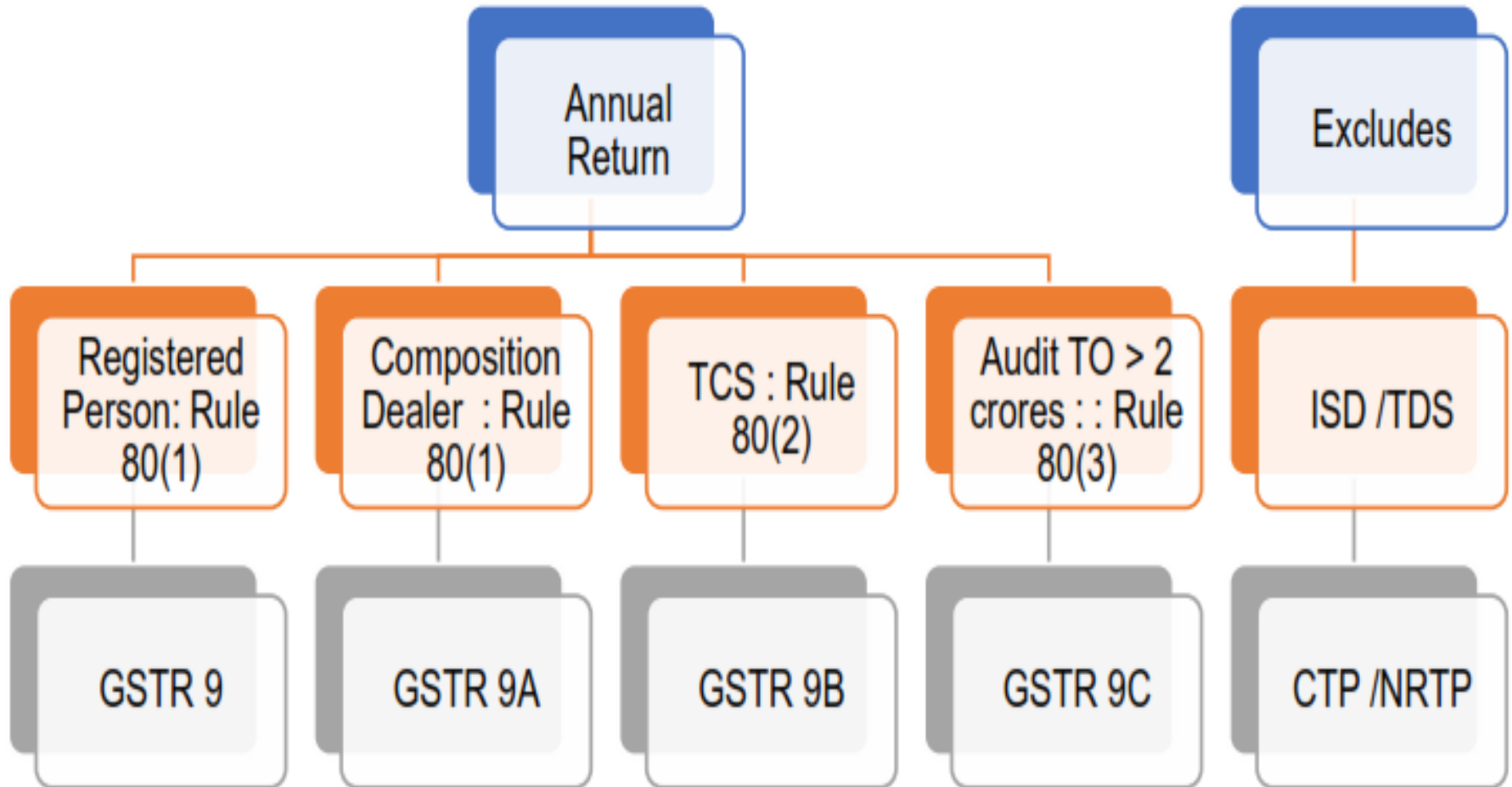
GSTR 9 - Points to be noted

- It is mandatory to file all the GSTR 1 & 3B forms for the FY 2017-18 before filing Annual Return in Form GSTR-9.
- Details for the period between July 2017 to March 2018 are to be provided in GSTR-9.
- Additional liability for the FY 2017-18 not declared in Form GSTR-1 & 3B to be declared in this return(GSTR-9).
- Tax payers cannot claim unclaimed input tax credit through GSTR-9
- In GSTR-9, an option to pay any additional liability declared in this form is provided through Form DRC-03 (select “Annual Return” in drop down box)

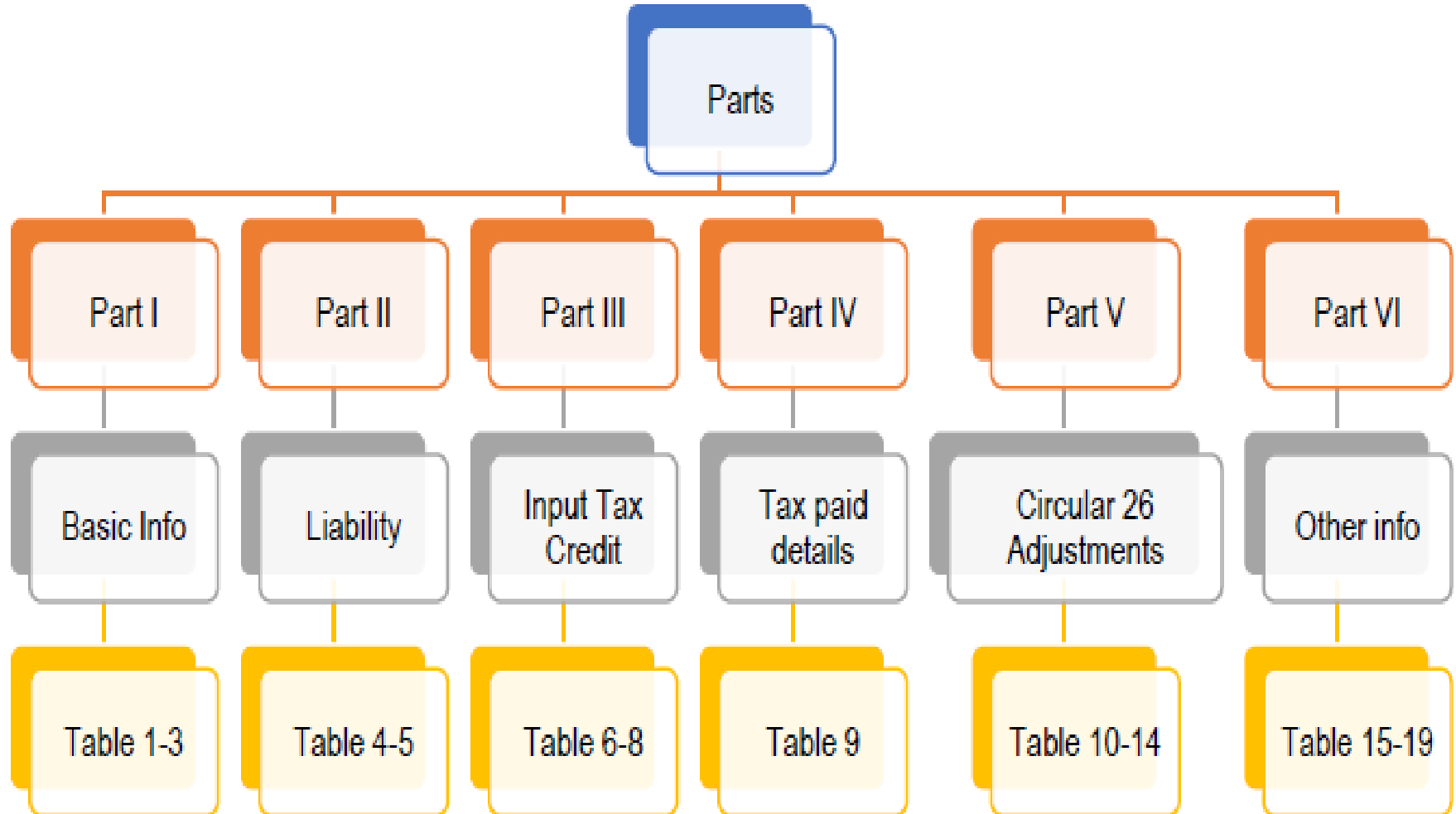
GSTR 9- Points to be noted

- Regd Person having No Transactions shall file NIL Annual Return .
- A Regd Person who has got his Registration cancelled during the year, is also required to file the Respective Annual Return.
- A Regd Person who has opted-in or opted-out of Composition Scheme is required to file both GSTR 9 & GSTR 9A for the relevant periods.
- System generates consolidated 3B, R1 & R4 and draft GSTR 9/GSTR 9A

Overview of Annual Return



Overview of Annual Return



Overview of Annual Return

- ❖ Parts – I to VI
- ❖ Tables – 1 to 19
- ❖ Instructions – 1 to 7
- Total Liability = Table 4 + Table 10 – Table 11
- Total Tax Payment = Table 9 + Table 14
- Input Tax Credit = Table 6 - Table 7 + Table 13 - Table 12

HOW TO FILE FORM GSTR-9

Annual Return

PART – I Basic Details

1	Financial Year	2017-18 (01-07-2017 to 31-03-2018)
2	GST IN	07-AT XYZ-4420-P1TT
3A	Legal Name	Amalgamated Bean Coffee Company
3B	Trade Name(if any)	Café Coffee Day

Part II

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graph TD; A[Part II] --> B[Transactions having Tax Implications]; A --> C[Transactions not having tax implications]; B --> D[Table 4]; C --> E[Table 5];
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Transactions having
Tax Implications

Table 4

Transactions not
having tax implications

Table 5

HOW TO FILE FORM GSTR-9

Pt.IV Details of tax paid as declared in returns filed during the financial year							
9	Description	TAX Payable	Paid through cash	Central Tax	paid through ITC		
					State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	penalty						
	Other						

HOW TO FILE FORM GSTR-9

PART-V: 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 of previous FY whichever is earlier

TABLE NO.	DESCRIPTION
10	Supplies/ tax declared through Amendments (+) (net of debit notes)
11	Supplies/ tax reduced through Amendments (-) (net of credit notes)
12	Reversal of ITC availed during previous FY
13	ITC availed for the previous FY

HOW TO FILE FORM GSTR-9

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/ UT Tax		
	Cess		
	Interest		



To segregate manually from Table 6.1 of GSTR-3B

Input or source for GSTR 9

PART of GSTR 9	GSTR1 data to be used in GSTR 9 Table	GSTR2A data to be used in GSTR 9 Table	GSTR 3B data to be used in GSTR 9 Table	TRAN-I data to be used in GSTR 9 Table	TRAN-II data to be Used in GSTR 9 Table
Part II	Table 4A to 4L except 4G Table 5A to 5K	NA	Table 4G	NA	NA
Part III	NA	Table 8A (auto populated) 8D	Table 6A to 6G,6J Table 7A to 7H & Table 8C to 8F	Table 6K& Table 7A to 7H	Table 6L & Table 7A to 7H
Part IV	NA	NA	3B may be used	NA	NA
Part V	Table 10 & 11 (GSTR1 of Apr to Sep 18)	NA	Table 12 & 13 (3B of Apr to Sep 18)	NA	NA
Part VI	Table 17	NA	Table 16A	NA	NA

GSTR 9 - Conclusion

- Offline tool is made available to download and prepare GSTR9.
- Auto-populated GSTR-9 (*System computed json*) is made available to be downloaded from the portal before filling up values.
- Provision for consolidated GSTR₁ & GSTR 3B is made available in PDF format
- **Revision facility is not there**, therefore, GSTR 9 should be filed after reconciling the information provided in the returns (GSTR 1, GSTR 3B & Tran-I / II, Form ITC 01 & ITC 02 and Annual financial statements).

GSTR 9 - Conclusion

- Additional liability , if any, shall be discharged through GST DRC-03.
- Unclaimed ITC cannot be claimed through GSTR-9

GSTR 9C – Reconciliation Statement

- GSTR 9C is a reconciliation statement to be filed by all regd. taxpayers having turnover above 2 crores. (Sec 35(5), 44(2) & Rule 80(3)).
- **It is mandatory to file GSTR1, 3B & 9 of FY 17-18, before filing GSTR-9C**
- It consists of two parts – Part A & Part B
- Part A is reconciliation of the annual turnover, taxes paid and ITC declared in the audited Annual Financial Statement with the turnover, taxes paid and ITC as declared in the Annual Return furnished in Form GSTR-9

GSTR 9C – Reconciliation Statement

- Part B is certification by CA or Cost Accountant.
- The GSTR 9C reconciles turnover, input tax credits and tax payments.
- Liability on reconciliation if any to be discharged by the taxpayer in DRC-03

GSTR 9C – Brief description of Part A

- Part-I : Basic Details : FY, GSTIN, Legal Name, Trade Name: Table 1-4.
- Part-II :Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9) : Table 5-8.
- Part-III : Reconciliation of tax paid : Table 9-11.
- Part-IV : Reconciliation of ITC : Table 12-16.

Reconciliation of Turnover – Table 5

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		GSTIN wise turnover as per Audited financial Statements. It Includes Export Turnover
B	Unbilled revenue at the beginning of Financial Year		
C	Unadjusted advances at the end of the Financial Year	(+)	All advances on which GST has been paid but revenue has not been recognised
D	Deemed Supply under Schedule I	(+)	Any deemed supply already a part of turnover as per Audited FS need not be included
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	Issued after 31 st march for supply accounted in CY. But reflected in GSTR-9
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	Trade discounts on which GST was leviable (being not permissible)

Reconciliation of Turnover – Table 5

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover	
G	Turnover from April 2017 to June 2017	(-)
H	Unbilled revenue at the end of Financial Year	(-) Closing unbilled revenue on which GST was not payable
I	Unadjusted Advances at the beginning of the Financial Year	(-) Advances for which GST not been paid but same has been recognised as revenue (Pre- GST advances)
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+) Not admissible under sec 34 of the CGST Act
K	Adjustments on account of supply of goods by SEZ units to DTA units	(-)
L	Turnover for the period under composition scheme	(-) In case of Registered persons who have opted out of Composition scheme in the financial year. The Turnover for which Tax paid under composition is to be disclosed separately

GSTR 9C – Tax payment advise by the auditor

- Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer
 - due to un-reconciled turnover or
 - un-reconciled input tax credit.
 - any other amount to be paid for supplies not included in the Annual Return.

GSTR 9C – Tax payment advise by the auditor

- Any refund which has been erroneously taken, shall be paid back to the Government
- Any other outstanding demands which are recommended to be settled by the auditor shall be declared in this Table.

GSTR 9C-Issues

- All sources of information to be taken into consideration-
GSTR 3B, R1, 2A, E waybill
- Annual return is GSTIN wise, not PAN wise
- ITC reversals on annual basis
- ITC for non business purposes
- For ITC purposes its not only filing of R1 but also 3B by the supplier - can be verified from the common portal with out logging in
- Reconciliation by the auditor – should reveal all inconsistencies

Action points for Tax Officers

- Identification and categorization of RPs who need to file Annual Return
- Sensitizing RPs to file Annual Returns correctly and in time
- Conducting awareness meetings for GST practitioners and RPs
- Identification of RPs with reference to ITC issues leading to IGST settlement and guiding them properly

Post (Non)Return Filing Action

- System based notice in case of failure to file return – FORM GSTR-3A
- Late fee – Rs. 100 per day subject to a maximum of Rs.5000
- Non-filer assessment
- Scrutiny of Returns
- System based scrutiny
- Compliance verification

Conclusion

- ❖ Legal Provisions
- ❖ Why returns?
- ❖ Overview of Returns
- ❖ Who can file GST returns?
- ❖ Individual Returns
- ❖ Due dates of returns
- ❖ Action points for Tax officials
- ❖ Post (non) return filing action

Questions

- Questions???



Thank you

Quick Evaluation

1. FORM GSTR-3A is the notice to be issued in case of return defaulter (True / False).
2. Monthly tax payment will be made by the tax payers in which return? GSTR-1 or GSTR-3B?
3. GSTR-9C can be filed even without filing GSTR-9 (True / False).
4. The due date for filing Annual return for FY 2017-18 is _____
5. Can tax payers claim unclaimed input tax credit through annual return? (Yes/No)

Quick Evaluation

6. Additional liability declared in annual return can be discharged only through electronic cash ledger (True/false)
7. Is there a facility of filing revised returns in GST? (Yes/No)
8. GSTR 1 needs to be filed even if there is no business activity (i.e. Nil Return) during the period of return (True/False)
9. GSTR 9C is applicable only for such registered persons whose aggregate turnover during a Financial year exceeds Rs.2 crores (True/false)
10. It is not mandatory to file all GSTR 1s and GSTR-3Bs before filing GSTR-9 (True/false)