



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Refresher Course on GST

Organised By: GST & Indirect Taxes Committee

Hosted By- Tinsukia Branch of ICAI

Topic: GST Annual Return [GSTR-9]

Date: 10<sup>th</sup> Oct, 2020

By CA Tarun Arora

GST & Indirect Taxes Committee, ICAI

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## Who is required to file Annual Return and Audit?

Sec 44 of the CGST Act read with Rule 80

### All Registered persons except-

- **Input Service Distributor**
- **Tax deductor**
- **Tax collector** 52(5)
- **Casual taxable person**
- **Non-resident taxable person**



### Plus -

- Person supplying OIDAR service from Place outside India [Notification No 30/2019 Central Tax Non Rate]

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## OPTIONAL FILING OF ANNUAL RETURN

**Notification**  
47/2019 CGST [NR]

In exercise of the powers conferred by [section 148](#) of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies -

- those **registered persons** whose **aggregate turnover in a financial year does not exceed two crore rupees** and
- who have **not furnished the annual return** under sub-section (1) of [section 44](#) of the said Act read with sub-rule (1) of [rule 80](#) of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date,
- as the class of registered persons who shall, in **respect of financial years 2017-18 and 2018-19**,
- follow the special procedure such that the said persons **shall have the option to furnish the annual return** under sub-section (1) of [044](#) of the said Act read with sub-rule (1) of [rule 80](#) of the said rules:

Aggregate turnover  
[PAN Turnover]

Annual return should not have  
be furnished

Applicable for 17-18 and 18-19

Option to furnish

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## OPTIONAL FILING OF ANNUAL RETURN

**Notification**  
47/2019 CGST [NR]

What is the status if Annual Return by specified registered person is not filed or is filed after the due date?



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## OPTIONAL FILING OF ANNUAL RETURN

**Notification**  
47/2019 CGST [NR]

### Extract from Notification

**Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.**



After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9 for the said period.

[Circular 124/43/2019]

Accordingly, it is clarified that if any registered tax payer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible avilment of input tax credit, he may pay the same through FORM GST DRC-03.

[Circular 124/43/2019]

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## What are the consequences of delay in filing of annual return?

Sec 47 of the CGST Act



**Ans. Late fees shall be payable**

**@ Rs 200 per day** (Rs 100 CGST and Rs 100 SGST)

**subject to maximum of**

**0.50% of turnover in a state** (.25% each in CSGT and SGST)

[Sec 47]

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## Overview of Form GSTR-9

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## Two basic principles of Annual Return i.e. Form GSTR-9

Additional liability can be declared through GSTR-9

Unclaimed ITC cannot be claimed through GSTR-9

## Basis to feed data in GSTR-9

GSTR - 3B

VS

GSTR - 1

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## Basis to feed data in GSTR-9

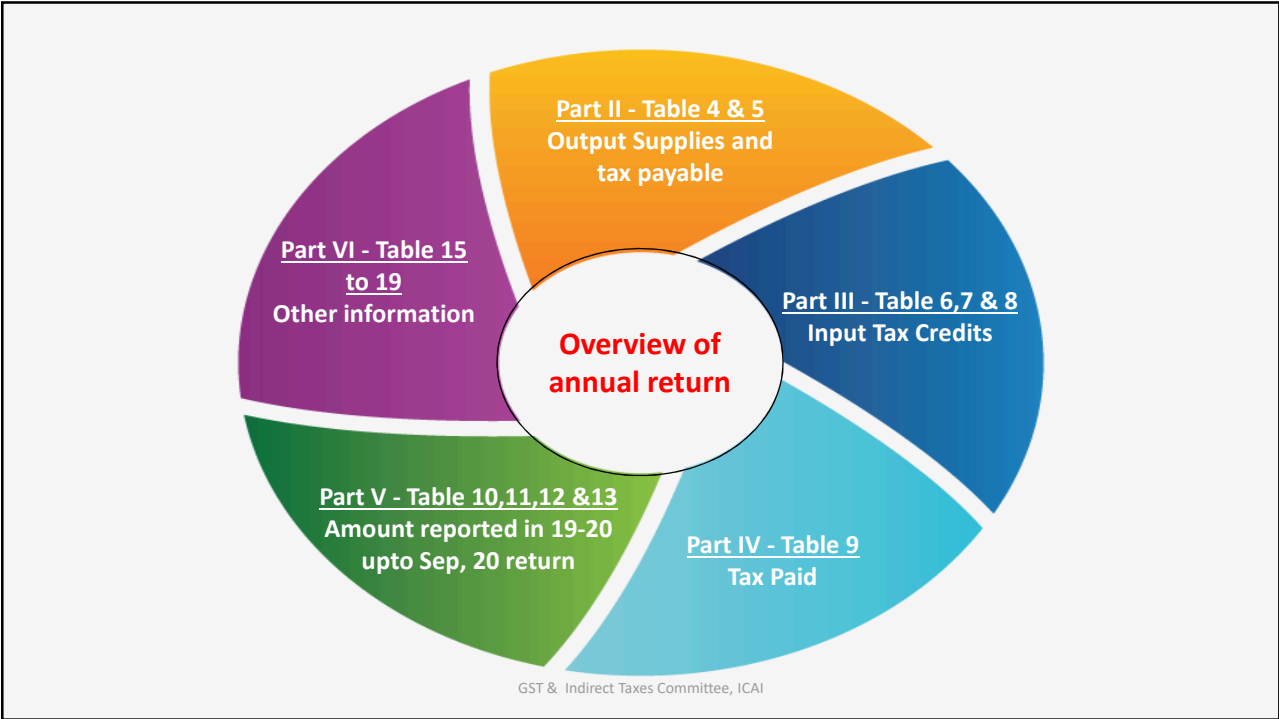
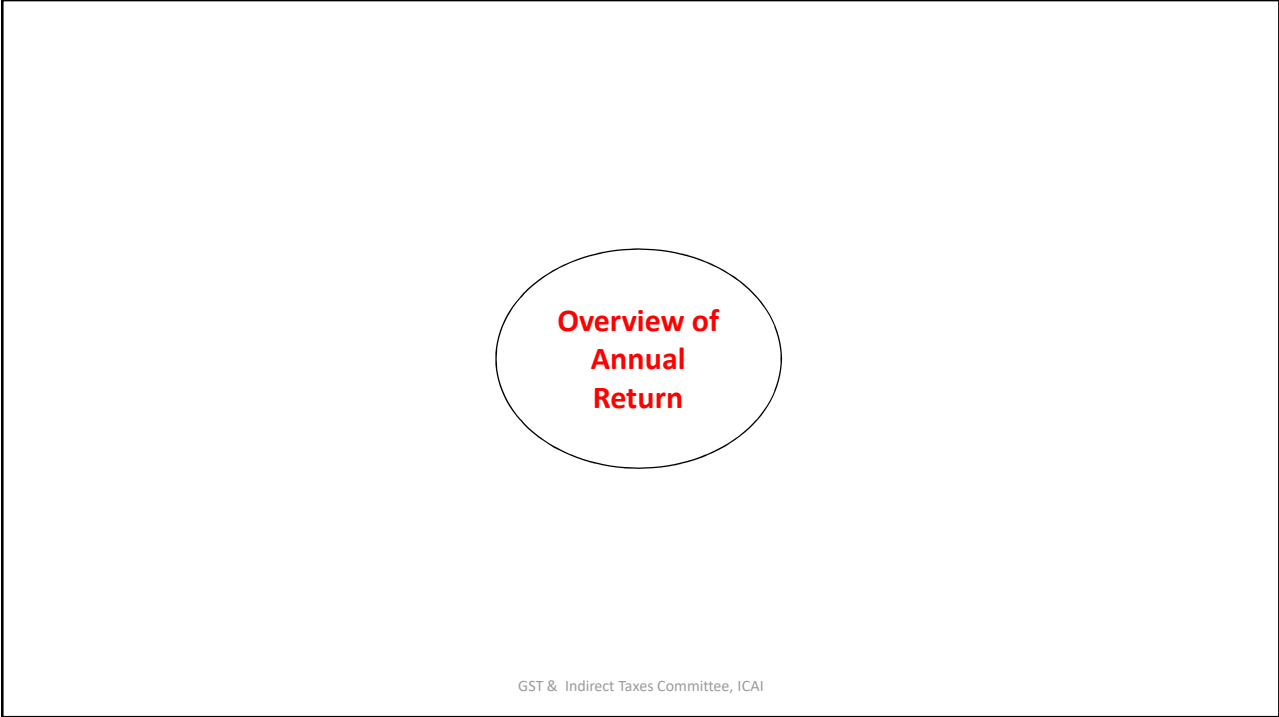
### GSTR-9 Instruction

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. [For FY 2017-18,]<sup>44</sup> It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. [It may be noted that additional liability for the FY 2017-18 [or FY 2018-19]<sup>45</sup> not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit [~~unclaimed during FY 2017-18~~]<sup>46</sup> through this return.]<sup>47</sup> The instructions to fill Part II are as follows:
7. [For FY 2017-18,]<sup>70</sup> Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** [between April 2018 to March 2019]<sup>71</sup>. [For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** [between April 2019 to September 2019].<sup>72</sup>

### Press release 3<sup>rd</sup> Jun, 2019

- d) It may be noted that irrespective of when the supply was declared in **FORM GSTR-1**, the principle of declaring a supply in Pt. II or Pt. V is essentially driven by when was tax paid through **FORM GSTR-3B** in respect of such supplies. If the tax on such supply was paid through **FORM GSTR-3B** between July 2017 to March 2018 then such supply shall be declared in Pt. II and if the tax was paid through **FORM GSTR-3B** between April 2018 to March 2019 then such supply shall be declared in Pt. V of **FORM GSTR-9**.

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## Analysis of Outward Supply and Tax payable issues in GSTR-9



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### Output Related Tables in GSTR 9

#### Part II [Outward Supplies]

Table 4

**Tax payable on**

- Outward Supplies,
- Advances and
- Inward supplies

Table 5

**Outward supplies on which tax is not payable.**

#### Part V

[Supplies reported in 19-20 pertaining to 18-19]

Table 10

**Taxes relating to 18-19 paid in 19-20**

Table 11

**Reduction in taxes due to transactions relating to 18-19 in 19-20.**

#### Part IV Taxes Payable and Paid

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## CASE STUDY – 1 [Reporting of Advances]

### Extracts from Financials

S. No	Particulars	Taxable	Tax	Remarks
1	Total Sales	Rs 100/-	Rs 18/-	Reported in Both GSTR-1 and GSTR 3B of 18-19
2	Interest Income	Rs 25/-	0	Reported or Unreported
3	Gross Total of Credit Side of P&L	Rs 125/-		
4	Advances on which taxes paid	Rs 10/-	Rs 1.8/-	Reported in Both GSTR-1 and GSTR 3B of 18-19

### Part 2

	Table No	Taxable	Tax
Table 4	4A/4B	100	18
	4F	10	1.8
Table 5	5D	25	

### Part 5

Table 10 & 11	
Taxable	Tax
Nil	Nil

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## CASE STUDY – 2 [Reporting of RCM]

### Extracts from Financials

S. No	Particulars	Taxable	Tax	Remarks
1	Total Sales	Rs 100/-	Rs 18/-	Reported in Both GSTR-1 and GSTR 3B of 18-19
2	Interest Income	Rs 25/-	0	Reported or Unreported
3	Gross Total of Credit Side of P&L	Rs 125/-		
4	RCM	Rs 10/-	Rs 1.8/-	Reported in GSTR 3B of 18-19

### Part 2

	Table No	Taxable	Tax
Table 4	4A/4B	100	18
	4G	10	1.8
Table 5	5D	25	

### Part 5

Table 10 & 11	
Taxable	Tax
Nil	Nil

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## CASE STUDY – 3 [Reporting of Sale of Assets]

### Extracts from Financials

S. No	Particulars	Taxable	Tax	Remarks
1	Total Sales	Rs 100/-	Rs 18/-	Reported in Both GSTR-1 and GSTR 3B of 18-19
2	Profit on Sales of Fixed Assets	Rs 2/-	0	Unreportable
3	Gross Total of Credit Side of P&L	Rs 102/-		
4	Sale of Fixed Assets	Rs 10/-	Rs 1.8/-	Reported in Both GSTR-1 and GSTR 3B of 18-19

### Part 2

Table No

Taxable

Tax

Table 4

4A/4B

110

19.8

Table 5

5D

0

### Part 5

Table 10 & 11

Taxable

Tax

Nil

Nil

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## CASE STUDY - 4

F. Year	Books		GSTR 3B		GSTR 1	
	Taxable Value	Tax Amount	Taxable Value	Tax Amount	Taxable Value	Tax Amount
2018-19	Rs. 100	Rs 18	Rs. 90	Rs 16.20	Rs 100	Rs 18
2019-20	Nil	Nil	Rs 10	Rs 1.80	Nil	Nil

**Part 2**  
[Outward Supplies]  
Table 4 & 5

Taxable

Tax

Rs 90/-

Rs 16.20/-

**Part 4**  
[Taxes Paid]  
Table 9

Payable  
16.20/-

Paid  
Rs 16.20

**Part 5**  
[Supplies reported in 19-20 pertaining to  
18-19]  
Table 10 & 11

Taxable

Tax

Rs 10/-

Rs 1.80/-

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CASE STUDY - 5							
F. Year	Books		GSTR 3B			GSTR 1	
	Taxable Value	Tax Amount	Taxable Value	Tax Amount	Taxable Value	Tax Amount	
2018-19	Rs. 100	Rs 18	17-18	10	1.8	Rs 100	Rs 18
			18-19	100	18		
			Total	110	19.8		
2019-20	Nil	Nil	Nil	Nil	Nil	Nil	Nil

<b>Part 2</b> <b>[Outward Supplies]</b> <b>Table 4 &amp; 5</b>	<b>Part 4</b> <b>[Taxes Paid]</b> <b>Table 9</b>	<b>Part 5</b> [Supplies reported in 19-20 pertaining to 18-19] <b>Table 10 &amp; 11</b>										
<table border="1"> <tr> <td>Taxable</td> <td>Tax</td> </tr> <tr> <td>Rs 100/-</td> <td>Rs 18/-</td> </tr> </table>	Taxable	Tax	Rs 100/-	Rs 18/-	<table border="1"> <tr> <td>Payable 18/-</td> <td>Paid Rs 19.80 [18-19 =18]</td> </tr> </table>	Payable 18/-	Paid Rs 19.80 [18-19 =18]	<table border="1"> <tr> <td>Taxable</td> <td>Tax</td> </tr> <tr> <td>Nil</td> <td>Nil</td> </tr> </table>	Taxable	Tax	Nil	Nil
Taxable	Tax											
Rs 100/-	Rs 18/-											
Payable 18/-	Paid Rs 19.80 [18-19 =18]											
Taxable	Tax											
Nil	Nil											

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CASE STUDY - 6							
F. Year	Books		GSTR 3B			GSTR 1	
	Taxable Value	Tax Amount	Taxable Value	Tax Amount	Taxable Value	Tax Amount	
2018-19	Rs. 100	Rs 18	17-18	10	1.80	Rs 100	Rs 18
			18-19	80	14.40		
			Total	90	16.20		
2019-20	Nil	Nil	20	3.6	Nil	Nil	

<b>Part 2</b> <b>[Outward Supplies]</b> <b>Table 4 &amp; 5</b>	<b>Part 4</b> <b>[Taxes Paid]</b> <b>Table 9</b>	<b>Part 5</b> [Supplies reported in 19-20 pertaining to 18-19] <b>Table 10 &amp; 11</b>										
<table border="1"> <tr> <td>Taxable</td> <td>Tax</td> </tr> <tr> <td>Rs 80/-</td> <td>Rs 14.4/-</td> </tr> </table>	Taxable	Tax	Rs 80/-	Rs 14.4/-	<table border="1"> <tr> <td>Payable 14.40</td> <td>Paid Rs 16.20</td> </tr> </table>	Payable 14.40	Paid Rs 16.20	<table border="1"> <tr> <td>Taxable</td> <td>Tax</td> </tr> <tr> <td>20</td> <td>3.6</td> </tr> </table>	Taxable	Tax	20	3.6
Taxable	Tax											
Rs 80/-	Rs 14.4/-											
Payable 14.40	Paid Rs 16.20											
Taxable	Tax											
20	3.6											

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CASE STUDY - 7							
F. Year	Books		GSTR 3B			GSTR 1	
	Taxable Value	Tax Amount	Taxable Value	Tax Amount	Taxable Value	Tax Amount	
2018-19	Rs. 100	Rs 18	17-18	10	1.80	Rs 100	Rs 18
			18-19	80	14.40		
			Total	90	16.20		
2019-20	Nil	Nil	Nil	Nil	Nil	Nil	

<b>Part 2</b> [Outward Supplies] Table 4 & 5	<b>Part 4</b> [Taxes Paid] Table 9	<b>Part 5</b> [Supplies reported in 19-20 pertaining to 18-19] Table 10 & 11
Taxable	Payable 18	Taxable
Tax	Paid Rs 16.20	Tax
Rs 100/-	DRC-03 3.60	Nil
Rs 18/-		Nil

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CASE STUDY - 8							
F. Year	Books		GSTR 3B			GSTR 1	
	Taxable Value	Tax Amount	Taxable Value	Tax Amount	Taxable Value	Tax Amount	
2018-19	Rs. 100	Rs 18	17-18	-10	-1.80	Rs 100	Rs 18
			18-19	100	18		
			Total	90	16.20		
2019-20	Nil	Nil	Nil	Nil	Nil	Nil	

<b>Part 2</b> [Outward Supplies] Table 4 & 5	<b>Part 4</b> [Taxes Paid] Table 9	<b>Part 5</b> [Supplies reported in 19-20 pertaining to 18-19] Table 10 & 11
Taxable	Payable 18	Taxable
Tax	Paid Rs 16.20	Tax
Rs 100/-		Nil
Rs 18/-		Nil

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CASE STUDY - 9							
F. Year	Books		GSTR 3B			GSTR 1	
	Taxable Value	Tax Amount	Taxable Value	Tax Amount	Taxable Value	Tax Amount	
2018-19	Rs. 100	Rs 18	17-18	0	0	Rs 100	Rs 18
			18-19	120	21.60		
			Total	120	21.60		
2019-20	Nil	Nil	-20.00	-3.60	Nil	Nil	

<b>Part 2</b> <b>[Outward Supplies]</b> <b>Table 4 &amp; 5</b>	<b>Part 4</b> <b>[Taxes Paid]</b> <b>Table 9</b>	<b>Part 5</b> [Supplies reported in 19-20 pertaining to 18-19] <b>Table 10 &amp; 11</b>										
<table border="1"> <tr><td>Taxable</td><td>Tax</td></tr> <tr><td>Rs 120</td><td>Rs 21.60</td></tr> </table>	Taxable	Tax	Rs 120	Rs 21.60	<table border="1"> <tr><td>Payable Rs 21.60</td><td>Paid Rs 21.60</td></tr> </table>	Payable Rs 21.60	Paid Rs 21.60	<table border="1"> <tr><td>Taxable</td><td>Tax</td></tr> <tr><td>-20</td><td>3.60</td></tr> </table>	Taxable	Tax	-20	3.60
Taxable	Tax											
Rs 120	Rs 21.60											
Payable Rs 21.60	Paid Rs 21.60											
Taxable	Tax											
-20	3.60											

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CASE STUDY - 10							
F. Year	Books		GSTR 3B			GSTR 1	
	Taxable Value	Tax Amount	Taxable Value	Tax Amount	Taxable Value	Tax Amount	
2018-19	Rs. 100	Rs 18	17-18	0	0	Rs 100	Rs 18
			18-19	120	21.60		
			Total	120	21.60		
2019-20	Nil	Nil	Nil	Nil	Nil	Nil	

<b>Part 2</b> <b>[Outward Supplies]</b> <b>Table 4 &amp; 5</b>	<b>Part 4</b> <b>[Taxes Paid]</b> <b>Table 9</b>	<b>Part 5</b> [Supplies reported in 19-20 pertaining to 18-19] <b>Table 10 &amp; 11</b>												
<table border="1"> <tr><td>Taxable</td><td>Tax</td></tr> <tr><td>Rs 100</td><td>Rs 18.00</td></tr> </table>	Taxable	Tax	Rs 100	Rs 18.00	<table border="1"> <tr><td>Payable Rs 18.00</td><td>Paid Rs 21.60</td></tr> <tr><td></td><td>RFD-01 3.60</td></tr> </table>	Payable Rs 18.00	Paid Rs 21.60		RFD-01 3.60	<table border="1"> <tr><td>Taxable</td><td>Tax</td></tr> <tr><td>Nil</td><td>Nil</td></tr> </table>	Taxable	Tax	Nil	Nil
Taxable	Tax													
Rs 100	Rs 18.00													
Payable Rs 18.00	Paid Rs 21.60													
	RFD-01 3.60													
Taxable	Tax													
Nil	Nil													

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## CASE STUDY - 11

Year	Books				GSTR 3B				GSTR 1			
	Taxable	I	C	S	Taxable	I	C	S	Taxable	I	C	S
18-19	300	10	10	10	300	10	10	10	300	0	15	15

**Part 5**  
[Supplies reported in 18-19 pertaining to 17-18]  
**Table 10 & 11**

Taxable

Nil

Tax

Nil

GSTR 3B			
Tax Type	IGST	CGST	SGST
Part 2 [Table 4]	10	10	10
Part 4 [Table 9]	10	10	10
Payable	0	0	0

**Advisable**

Write a letter to department about mistake in GSTR-1.

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## CASE STUDY - 12

Year	Books				GSTR 3B				GSTR 1			
	Taxable	I	C	S	Taxable	I	C	S	Taxable	I	C	S
18-19	300	10	10	10	300	0	15	15	300	10	10	10
19-20	NA	0	0	0	NA	10	-5	-5	NA	0	0	0

Summary				
S. No	Tax Type	IGST	CGST	SGST
1	Part 5 [Table 10/11]	10	-5	-5

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## CASE STUDY - 12

Year	Books				GSTR 3B				GSTR 1			
	Taxable	I	C	S	Taxable	I	C	S	Taxable	I	C	S
18-19	300	10	10	10	300	0	15	15	300	10	10	10
19-20	NA	0	0	0	NA	10	-5	-5	NA	0	0	0

Summary				
S. No	Tax Type	IGST	CGST	SGST
1	Part 5 [Table 10/11]	10	-5	-5
2	Part 2 [Table 4]	0	15	15

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## CASE STUDY - 12

Year	Books				GSTR 3B				GSTR 1			
	Taxable	I	C	S	Taxable	I	C	S	Taxable	I	C	S
18-19	300	10	10	10	300	0	15	15	300	10	10	10
19-20	NA	0	0	0	NA	10	-5	-5	NA	0	0	0

Summary				
S. No	Tax Type	IGST	CGST	SGST
1	Part 5 [Table 10/11]	10	-5	-5
2	Part 2 [Table 4]	0	15	15
3	Effective Total	10	10	10

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## CASE STUDY - 12

Year	Books				GSTR 3B				GSTR 1			
	Taxable	I	C	S	Taxable	I	C	S	Taxable	I	C	S
18-19	300	10	10	10	300	0	15	15	300	10	10	10
19-20	NA	0	0	0	NA	10	-5	-5	NA	0	0	0

Summary				
S. No	Tax Type	IGST	CGST	SGST
1	Part 5 [Table 10/11]	10	-5	-5
2	Part 2 [Table 4]	0	15	15
3	Effective Total	10	10	10
4	Part 4 [Table 9] to be matched with Part 2	0	15	15

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## CASE STUDY – 13 [Reporting of Opening Advances]

### Extracts from Financials

S. No	Particulars	Taxable	Tax	Remarks
1	Total Sales	Rs 100/-	Rs 18/-	Reported in Both GSTR-1 and GSTR 3B of 18-19
2	Interest Income	Rs 25/-	0	Reported or Unreported
3	Gross Total of Credit Side of P&L	Rs 125/-		
4	Opening Advances adjusted in current year	Rs 10/-	Rs 1.8/-	Reported in Both GSTR-1 and GSTR 3B of 18-19

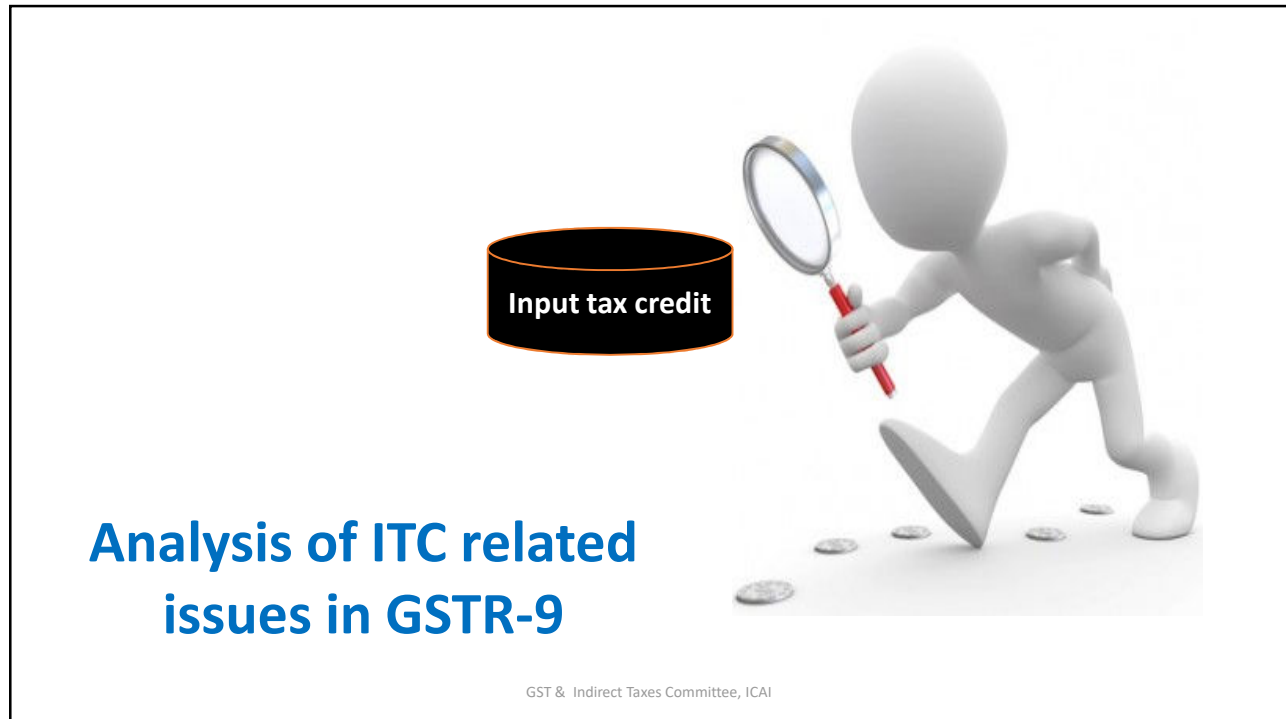
### Part 2

	Table No	Taxable	Tax
Table 4	4A/4B	100	18
	4F	-10	-1.8
Table 5	5D	25	

### Part 5

Table 10 & 11	
Taxable	Tax
Nil	Nil

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<b>Input Related Tables in GSTR 9</b>			
<b>Part 3</b> [Input Tax credit]		<b>Part 5</b> [Supplies reported in 19-20 pertaining to 18-19]	
<b>Table 6</b>	<b>Credit claimed in during 18-19</b>	<b>Table 12</b>	<b>Reversal of ITC availed during the previous financial year.</b>
<b>Table 7</b>	<b>Reversal of credits</b>	<b>Table 13</b>	<b>ITC availed for the previous financial year.</b>
<b>Table 8</b>	<b>Reconciliation with GSTR 2A and other</b>		

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## Extract of Press release 9<sup>th</sup> Oct, 2020

2. Certain representations have been received stating that the auto populated GSTR 9 for the year 2018-19 (Tables 4, 5, 6 and 7) also includes the data for FY 2017-18. However, this information for FY 2017-18 has already been furnished by the taxpayers in the annual return (GSTR9) filed for FY 2017-18 and there is no mechanism to show the split of two years (2017-18 & 2018-19) in FORM GSTR-9 for 2018-19.

3. In this regard, it is clarified that the taxpayers are required to report only the values pertaining to Financial Year 2018-19 and the values pertaining to Financial Year 2017-18 which may have already been reported or adjusted are to be ignored. No adverse view would be taken in cases where there are variations in returns for taxpayers who have already filed their **GSTR-9** of Financial Year 2018-19 by including the details of supplies and ITC pertaining to Financial Year 2017-18 in the Annual return for FY 2018-19.

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### Part 4 - Table 12 GSTR-9C

## Reconciliation of Input Tax Credit (ITC)

A	<b>ITC availed as per audited Annual Financial Statement for the State/ UT</b> (For multi-GSTIN units under same PAN this should be derived from books of accounts)		XXX
B	ITC booked in earlier Financial Years claimed in current Financial Year	+	XXX
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	-	XXX
D	<b>ITC availed as per audited financial statements or books of account</b> [ A + B - C ]		XXX
E	<b>ITC claimed in Annual Return (GSTR 9)</b> [Table 7J of GSTR 9: Net ITC available after reversals]		XXX
F	<b>Un-reconciled ITC</b> [ D - E ]		XXX

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CASE STUDY - 1	Year	Books	GSTR 3B
	2018-19	100	17-18 = 10   18-19 100
	2019-20	-	-

GSTR-9	
Table 6 and 7 (Part III)	Rs 100/-

GSTR-9C Table 12	
12 A. ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)	100
12 B. ITC booked in earlier Financial Years claimed in current Financial Year	10
12 C. ITC booked in current Financial Year to be claimed in subsequent Financial Years	0
12 D. ITC availed as per audited financial statements or books of account [ 12D = 12A + 12B – 12C]	110
12 E. ITC claimed in Annual Return (GSTR9) [Table 7J of Annual Return]	100
12 F. Unreconciled ITC [ 12 D – 12F ]	10

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CASE STUDY - 1	Year	Books	GSTR 3B
	2018-19	100	17-18 = 10   18-19 100
	2019-20	-	-

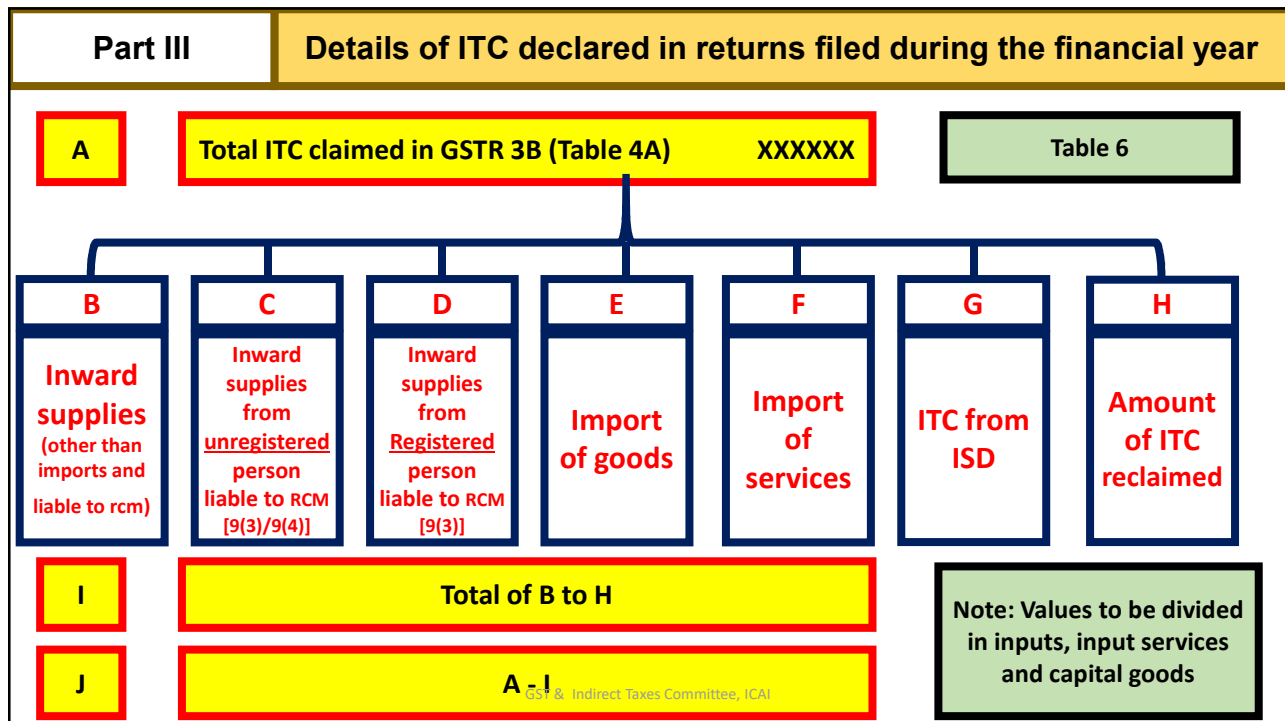
GSTR-9	
Table 6 and 7 (Part III)	Rs 100 +10

GSTR-9C Table 12	
12 A. ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)	100
12 B. ITC booked in earlier Financial Years claimed in current Financial Year	10
12 C. ITC booked in current Financial Year to be claimed in subsequent Financial Years	0
12 D. ITC availed as per audited financial statements or books of account [ 12D = 12A + 12B – 12C]	110
12 E. ITC claimed in Annual Return (GSTR9) [Table 7J of Annual Return]	110
12 F. Unreconciled ITC [ 12 D – 12F ]	0

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4. Eligible ITC <span style="float: right;">Help ?</span>				
Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
<b>(A) ITC Available (whether in full or part)</b>				
(1) Import of goods	₹0.00			₹0.00
(2) Import of services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(5) All other ITC	₹0.00	₹0.00	₹0.00	₹0.00
<b>(B) ITC Reversed</b>				
(1) As per Rule 42 & 43 of CGST/SGST rules	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00
<b>(C) Net ITC Available (A) - (B)</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(D) Ineligible ITC</b>				
(1) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(2) Others	₹0.00	₹0.00	₹0.00	₹0.00

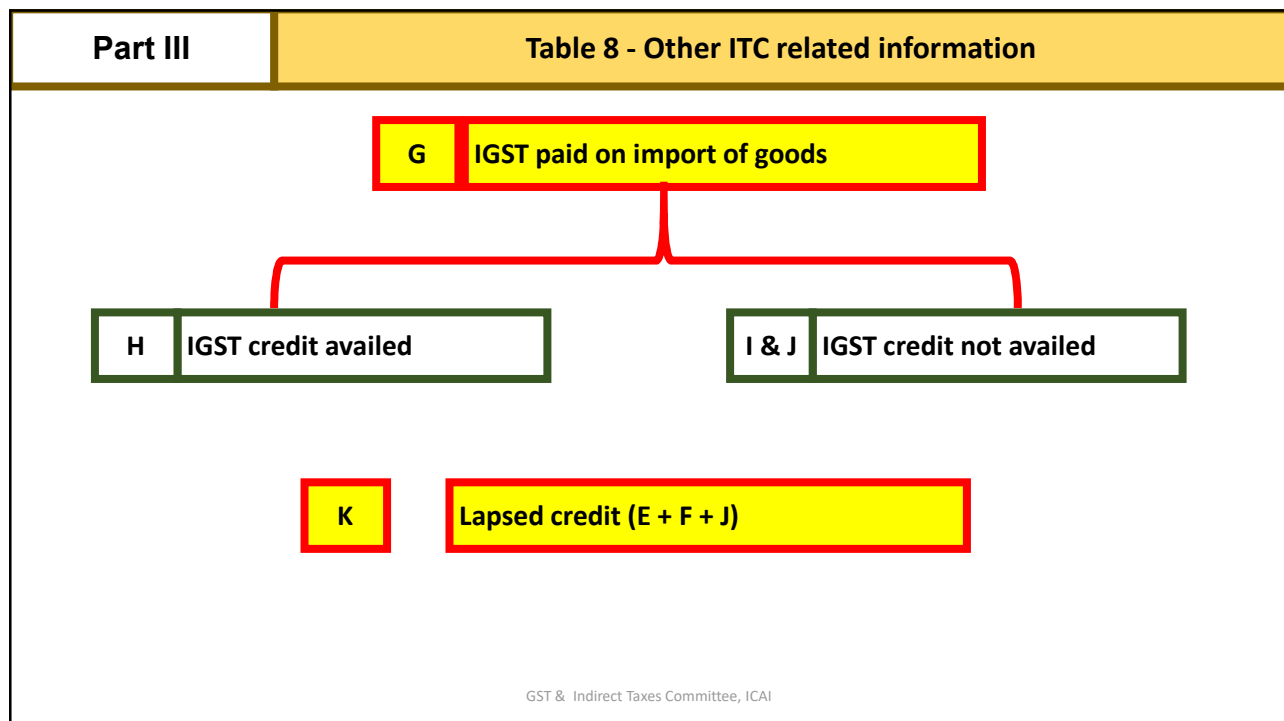
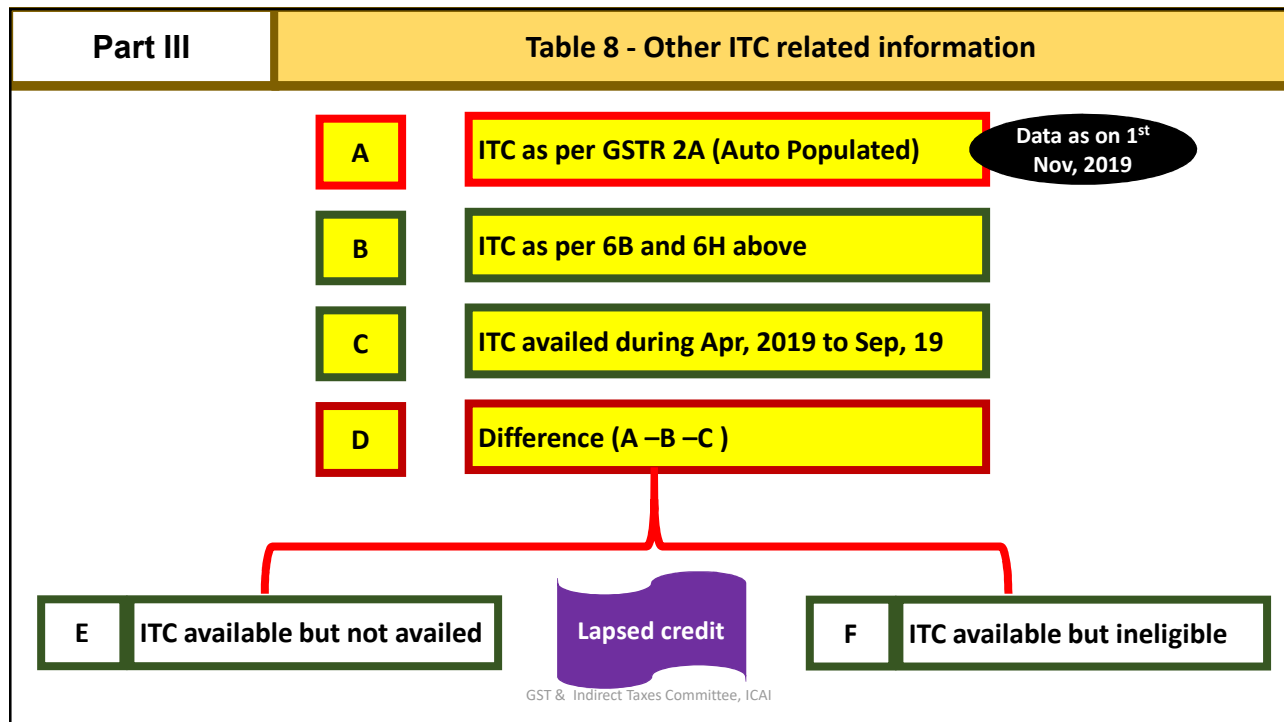


Part III	Details of ITC declared in returns filed during the financial year
K	Transition credit through Tran I
L	Transition credit through Tran II
M	Any other ITC availed but not specified
N	Sub total (K to M)
O	Total ITC availed ( I +N)

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Part III	Table 7 Details of ITC Reversed and Ineligible ITC as declared in returns filed during for the financial year				
A	As per Rule 37	→	For non payment of consideration in 180 days		
B	As per Rule 39				
C	As per Rule 42	} →	Apportionment ITC for exempt supplies		
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (60 - 7I)				

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CASE STUDY - 1			
Year	Books	GSTR 3B	GSTR-2A
2018-19	100	100	100
2019-20	-	-	-

Part 3 [Input Tax Credit]			
Table 6	6B 100		
Table 7	NIL		
Table 8	8A 100	8B + 8C 100 + 0	8D Zero

Part 5 [ITC reported in 19-20 pertaining to 18-19]	
Table 12	Nil
Table 13	Nil

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CASE STUDY - 2			
Year	Books	GSTR 3B	GSTR-2A
2018-19	100	90	100
2019-20	-	10	-

Part 3 [Input Tax Credit]			
Table 6	6B 90		
Table 7	NIL		
Table 8	8A 100	8B + 8C 90 + 10	8D -0

Part 5 [ITC reported in 19-20 pertaining to 18-19]	
Table 12	Nil
Table 13	10

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### CASE STUDY - 3

Year	Books	GSTR 3B	GSTR-2A
2018-19	100	110	100
2019-20	-	-10	-

Part 3  
[Input Tax Credit]

Table 6	6B 100	6M 10	
Table 7	NIL		
Table 8	8A 100	8B + 8C 100 + 0	8D Zero

Part 5  
[ITC reported in 19-20 pertaining to 18-19]

Table 12	-10
Table 13	Nil

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### CASE STUDY - 4

Year	Books	GSTR 3B		GSTR-2A
2018-19	100	17-18	10	100
		18-19	100	
		Total	110	
2019-20	-	-		-

Part 3 [Input Tax Credit]

Table 6	6B 100	6M 10	
Table 7	NIL		
Table 8	8A 100	8B + 8C 100 + 0	8D Zero

Part 5 [ITC reported in 19-20 pertaining to 18-19]

Table 12	0
Table 13	Nil

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### CASE STUDY - 5

CASE STUDY - 5				
Year	Books	GSTR 3B		GSTR-2A
2018-19	100	17-18	-10	100
		18-19	100	
		Total	90	
2019-20	-	-		-

Part 3 [Input Tax Credit]

Table 6	6B 100	6M 0	
Table 7	7H -10		
Table 8	8A 100	8B + 8C 100 + 0	8D Zero

Part 5 [ITC reported in 19-20 pertaining to 18-19]

Table 12	0
Table 13	Nil

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### CASE STUDY - 6

CASE STUDY - 6									
Year	Books			GSTR 3B			GSTR-2A		
	I	C	S	I	C	S	I	C	S
2018-19	10	10	10	0	15	15	10	10	10
2019-20	-	-	-	10	-5	-5	-	-	-

Part 3 [Input Tax Credit]

Table 6	6B 0   10   10	6M 0   5   5	
Table 7	NIL		
Table 8	8A 10   10   10	8B+8C 10   10   10	8D Zero

Part 5 [ITC reported in 19-20 pertaining to 18-19]

Table 12	0   -5   -5
Table 13	10   0   0

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# Thank You

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