



Annual Return

Singhal Mohit & Co
Chartered Accountants

GSTR-9-Issues

- 1. Can we re-classify data in GSTR-9?**
- 2. Reflection of ITC in GSTR-2A is mandatory?**
- 3. IGST on import of Goods –Table -8**
- 4. HSN Wise Inward Supply-Goods , Services , Capital Goods**
- 5. Declaration – Anti Profiteering Clause**

GSTR-9-Issues

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Signatory
Date

Signature
Name of Authorised
Designation / Status

Outward Supply

Cases Studies

Case Study-1

F. Year	Books		GSTR 3B		GSTR 1	
	Taxable Value	Tax	Taxable Value	Tax	Taxable Value	Tax
17-18	Rs. 100	Rs. 18	Rs. 90	Rs. 16.20	Rs. 100	Rs. 18
18-19	Nil	Nil	Rs. 10	Rs. 1.80	Nil	Nil

Taxable Value

Tax

Table 4 & 5
(Outward Supplies)

Rs. 90

Rs. 16.20

Table 9
(Taxes Paid)

Rs. 16.20

Table 10 & 11
(Supplies reported in 18-19
pertaining to 17-18)

Rs. 10

Rs. 1.80

Case Study-2

F. Year	Books		GSTR 3B		GSTR 1	
	Taxable Value	Tax	Taxable Value	Tax	Taxable Value	Tax
17-18	Rs. 100	Rs. 18	Rs. 90	Rs. 16.20	Rs. 100	Rs. 18
18-19	Nil	Nil	Nil	Nil	Nil	Nil

Taxable Value

Tax

Table 4 & 5
(Outward Supplies)

Rs. 100

Rs. 18

Table 9
(Taxes Paid)

Rs. 16.20



DRC
Rs. 1.80

Table 10 & 11
(Supplies reported in 18-19
pertaining to 17-18)

Nil

Nil

Case Study-3

F. Year	Books		GSTR 3B		GSTR 1	
	Taxable Value	Tax	Taxable Value	Tax	Taxable Value	Tax
17-18	Rs. 100	Rs. 18	Rs. 100	Rs. 18	Rs. 90	Rs. 16.20
18-19	Nil	Nil	Nil	Nil	Nil	Nil

Taxable Value

Tax

Table 4 & 5
(Outward Supplies)

Rs. 100

Rs. 18

Table 9
(Taxes Paid)

Rs. 18

Table 10 & 11
(Supplies reported in 18-19
pertaining to 17-18)

Nil

Nil

Case Study-4

F. Year	Books		GSTR 3B		GSTR 1	
	Taxable Value	Tax	Taxable Value	Tax	Taxable Value	Tax
17-18	Rs. 100	Rs. 18	Rs. 100	Rs. 18	Rs. 110	Rs. 19.80
18-19	Nil	Nil	Nil	Nil	Nil	Nil

Taxable Value

Tax

Table 4 & 5
(Outward Supplies)

Rs. 100

Rs. 18

Table 9
(Taxes Paid)

Rs. 18

Table 10 & 11
(Supplies reported in 18-19
pertaining to 17-18)

Nil

Nil

Case Study-5

F. Year	Books		GSTR 3B		GSTR 1	
	Zero Rated (w/o Payment of Tax)	Tax	Zero Rated (w/o Payment of Tax)	Tax	Zero Rated (with Payment of Tax)	Tax
17-18	Rs. 100	Nil	Rs. 100	Nil	Rs. 110	Rs. 19.80
18-19	Nil	Nil	Nil	Nil	Nil	Nil

Taxable Value

Tax

**Table 4 & 5
(Outward Supplies)**

Rs. 100

Rs. 0

**Table 9
(Taxes Paid)**

Nil

**Table 10 & 11
(Supplies reported in 18-19
pertaining to 17-18)**

Nil

Nil

Case Study-6

F. Year	Books				GSTR 3B				GSTR 1			
	Taxable Value	I	C	S	Taxable Value	I	C	S	Taxable Value	I	C	S
17-18	Rs. 300	10	10	10	Rs. 300	10	10	10	Rs. 300	0	15	15
18-19	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Taxable Value

IGST

CGST

SGST

Table 4 & 5
(Outward Supplies)

Rs. 300

Rs. 10

Rs. 10

Rs. 10

Table 9
(Taxes Paid)

Rs. 10

Rs. 10

Rs. 10

Table 10 & 11
(Supplies reported in 18- 19
pertaining to 17-18)

Nil

Nil

Nil

Nil

Case Study-7

F. Year	Books				GSTR 3B				GSTR 1			
	Taxable Value	I	C	S	Taxable Value	I	C	S	Taxable Value	I	C	S
17-18	Rs. 300	10	10	10	Rs. 300	0	15	15	Rs. 300	10	10	10
18-19	Nil	Nil	Nil	Nil	Nil	10	-5	-5	Nil	Nil	Nil	Nil

Taxable Value

IGST

CGST

SGST

Table 4 & 5
(Outward Supplies)

Rs. 300

Rs. 0

Rs. 15

Rs. 15

Table 9
(Taxes Paid)

Rs. 0

Rs. 15

Rs. 15

Table 10 & 11
(Supplies reported in 18- 19
pertaining to 17-18)

Nil

Rs. 10

Rs. -5

Rs. -5

Case Study-8

F. Year	Books				GSTR 3B				GSTR 1			
	Taxable Value	I	C	S	Taxable Value	I	C	S	Taxable Value	I	C	S
17-18	Rs. 300	10	10	10	Rs. 300	0	15	15	Rs. 300	10	10	10
18-19	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Taxable Value

IGST

CGST

SGST

Table 4 & 5
(Outward Supplies)

Rs. 300

Rs. 10

Rs. 10

Rs. 10

Table 9
(Taxes Paid)

Rs. 0

Rs. 15

Rs. 15

Table 10 & 11
(Supplies reported in 18-19
pertaining to 17-18)

Nil

Rs. 0

Rs. 0

Rs. 0

Input Tax Credit

Cases Studies

Case Study-1

F. Year	Books	GSTR 3B	GSTR 2A
17-18	Rs. 100	Rs. 100	Rs. 100
18-19	Nil	Nil	Nil

Table- 6

Rs. 100 as availed in GSTR 3B during the F.Y. 2017-18

Table- 7

Nil

GSTR 2A

GSTR 3B

Table- 8

Rs. 100

—

Rs. 100

=

Nil

Table- 12 & 13

Nil

Case Study-2

F. Year	Books	GSTR 3B	GSTR 2A
17-18	Rs. 100	Rs. 90	Rs. 80
18-19	Nil	Nil	Nil

Table- 6

Rs. 90 as availed in GSTR 3B during the F.Y. 2017-18

Table- 7

Nil

GSTR 2A

GSTR 3B

Table- 8

Rs. 80

—

Rs. 90

=

Rs. (10)

Mismatch

Table- 12 & 13

Nil

ITC of Rs. 10 [(Rs. 100 Books) - (Rs. 90 GSTR 3B)] will lapse. (No reporting in GSTR 9)

Case Study-3

F. Year	Books	GSTR 3B	GSTR 2A
17-18	Rs. 100	Rs. 90	Rs. 80
18-19	Nil	Rs. 10	Nil

Table- 6

Rs. 90 as availed in GSTR 3B during the F.Y. 2017-18

Table- 7

Nil

Table- 8

GSTR 2A

GSTR 3B

Rs. 80

—

Rs. 100

=

Rs. (20)

Mismatch

Table- 12 & 13

Rs. 10 as availed in GSTR 3B during the F.Y. 2018-19

ITC of Rs. 0 [(Rs. 100 Books) - (Rs. 100 GSTR 3B)] will lapse. (No ITC Lapsed)

Case Study-4

F. Year	Books	GSTR 3B	GSTR 2A
17-18	Rs. 100	Rs. 90	Rs. 100
18-19	Nil	Rs. 10	Nil

Table- 6

Rs. 90 as availed in GSTR 3B during the F.Y. 2017-18

Table- 7

Nil

GSTR 2A

GSTR 3B

Table- 8

Rs. 100

—

Rs. 100

=

Nil

Table- 12 & 13

Rs. 10 as availed in GSTR 3B during the F.Y. 2018-19

ITC of Rs. 0 [(Rs. 100 Books) - (Rs. 100 GSTR 3B)] will lapse. (No ITC Lapsed)

Case Study-5

F. Year	Books	GSTR 3B	GSTR 2A
17-18	Rs. 100	Rs. 90	Rs. 110
18-19	Nil	Rs. 10	Nil

Table- 6

Rs. 90 as availed in GSTR 3B during the F.Y. 2017-18

Table- 7

Nil

Table- 8

GSTR 2A

GSTR 3B

Rs. 110

—

Rs. 100

=

Rs. 10

Lapsed

Table- 12 & 13

Rs. 10 as availed in GSTR 3B during the F.Y. 2018-19

ITC of Rs. 0 [(Rs. 100 Books) - (Rs. 100 GSTR 3B)] will lapse. (No ITC Lapsed)

Case Study-6

Books	Amt
Eligible	Rs. 100
Ineligible	Rs. 40

GSTR 3B	Amt
Table 4A	Rs. 100
Table 4D	Rs. 40

GSTR 2A
Rs. 60
Rs. 40

Table- 6

Rs. 100 as availed in GSTR 3B during the F.Y. 2017-18

GSTR 2A

GSTR 3B

Table- 8

Rs. 100

—

Rs. 100

=

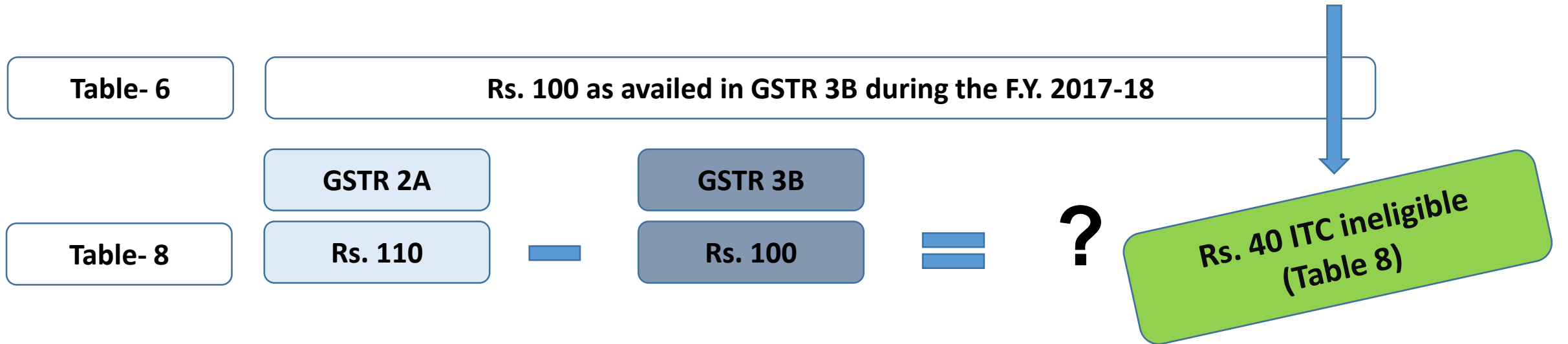
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Rs. 40 ITC ineligible
(Table 8)

ITC of Rs. 0 [(Rs. 100 Books) - (Rs. 100 GSTR 3B)] will lapse. (No ITC Lapsed)

Case Study-7

F. Year	Books	GSTR 3B	GSTR 2A	
			Mr. A	Mr. B
17-18	Rs. 100	Rs. 100	Rs. 70 (<i>Actual 100</i>)	Rs. 40 (<i>not related to me</i>)



ITC of Rs. 0 [(Rs. 100 Books)- (Rs. 100 GSTR 3B)] will lapse. (No ITC Lapsed)

Case Study-8

F. Year	Books	GSTR 3B	GSTR 2A
17-18	₹. 100	₹. 110	₹. 100
17-18	Nil	₹. (10)	Nil

Table- 6

Rs. 100 (6B to 6H)

Rs. 10 (6M)

Table- 7

Rs. 10 (7H)

GSTR 2A

GSTR 3B (6B & 6H)

Table- 8

Rs. 100

—

Rs. 100

=

Nil

Table- 12 & 13

Nil

Case Study-9

F. Year	Books	GSTR 3B	GSTR 2A
17-18	Rs. 100	Rs. 110	Rs. 100
18-19	Nil	Rs. (10)	Nil

Table- 6

Rs. 100 (6B to 6H)

Rs. 10 (6M)

Table- 7

Nil

GSTR 2A

GSTR 3B (6B & 6H)

Table- 8

Rs. 100

—

Rs. 100

=

Nil

Table- 12 & 13

Rs. (10) as reversed in GSTR 3B of F.Y. 18-19

Case Study-10

F. Year	Books	GSTR 3B	GSTR 2A
17-18	₹. 100	₹. 110	₹. 100
18-19	Nil	Nil	Nil

Table- 6

Rs. 100 (6B to 6H)

Rs. 10 (6M)

Table- 7

Nil

GSTR 2A

GSTR 3B (6B & 6H)

Table- 8

Rs. 100

—

Rs. 100

=

Nil

Table- 12 & 13

Nil

Case Study-11

	Books	GSTR 3B
CGST	<i>Rs. 50</i>	<i>Nil</i>
SGST	<i>Rs. 50</i>	<i>Nil</i>
IGST	<i>Nil</i>	<i>Rs. 100</i>

Table- 6

Rs. Nil (6B to 6H)

Rs. 100 IGST (6M)

Table- 7

Nil

GSTR 2A

GSTR 3B

Table- 8

Rs. 100

—

Nil

=

Rs. 100

Lapsed

Table- 12 & 13

Nil

Case Study-12

	Books	GSTR 3B (17-18)	GSTR 3B (18-19)
CGST	<i>Rs. 50</i>	<i>Rs. 0</i>	<i>Rs. 50</i>
SGST	<i>Rs. 50</i>	<i>Rs. 0</i>	<i>Rs. 50</i>
IGST	<i>Nil</i>	<i>Rs. 100</i>	<i>Rs. (100)</i>

Table- 6

Rs. Nil (6B to 6H)

Rs. 100 IGST (6M)

Table- 7

Nil

GSTR 2A

GSTR 3B

Table- 8

Rs. 100

—

Rs. 100

=

Nil

Table- 12 & 13

Rs. 100 (Table 13)

Rs. (100) (Table 12)

Case Study-13(Reverse Charge)

	Books	GSTR 3B (17-18)
CGST	<i>Nil</i>	<i>Rs. 50</i>
SGST	<i>Nil</i>	<i>Rs. 50</i>
IGST	<i>Rs. 100</i>	<i>Nil</i>

Table- 6

Rs. Nil (6B to 6H)

Rs. 50 CGST & Rs. 50 SGST (6M)

Table- 7

Nil

Refund of Rs. 50 + Rs. 50



Table- 8

Nil

ITC of Rs. 100 (IGST) will lapse

Table- 12 & 13

Nil

Case Study-14 (Reverse Charge)

	Books	GSTR 3B (17-18)	GSTR 3B (18-19)
CGST	<i>Nil</i>	<i>Rs. 50</i>	<i>Rs. (50)</i>
SGST	<i>Nil</i>	<i>Rs. 50</i>	<i>Rs. (50)</i>
IGST	<i>Rs. 100</i>	<i>Nil</i>	<i>Rs. 100</i>

Table- 6

Rs. Nil (6B to 6H)

Rs. 50 CGST & Rs. 50 SGST (6M)

Table- 7

Nil

Table- 10 &11

Rs. 100 & Rs. (50) C + Rs. (50) S

Table- 12 & 13

Rs. 100 IGST & Rs. (50) CGST & Rs. (50) SGST

Case Study-15 (Import of Goods)

Bill of Entry	<i>28.03.2018</i>	<i>28.03.2018</i>
Payment of Tax	<i>30.03.2018</i>	<i>02.04.2018</i>
Goods Received	<i>03.04.2018</i>	<i>03.04.2018</i>

GSTR 3B

March

April

GSTR 9 F.Y. 17-18

Table 8

Table 13

GSTR 9 F.Y. 18-19

Table 6

Table 8

Case Study-16 (Import of Goods)

GSTR 9 F.Y. 17-18

Table 6

Table 8

Table 13

Bill of Entry

28.03.2018

Payment of Tax

29.03.2018

Goods Received

30.03.2018

GSTR 3B

Apr 2018

Nil

8G IGST paid on import of Goods (including supplies from SEZ)

8H IGST credit availed on import of Goods (as per 6(E) above)

ITC on import of Goods

8J ITC available but not availed on import of Goods (equal to 8G – 8H)



Case Study-17 (Import of Goods)

ITC on Import of Goods claimed as Normal Credit in GSTR 3B



Applicability of Sec. 16(4) on Import of Goods



(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

Case Study-18 (Goods in Transit)

Invoice Date	<i>31.03.2018</i>
Goods Received	<i>02.04.2018</i>
GSTR 3B	<i>Apr 2018</i>

GSTR 9 F.Y. 17-18

Table 6

Nil

Table 8

8A ITC as per GSTR- 2A (Table 3 & 5 thereof)

Table 13

8C ITC on inward supplies **received during 2017-18** but availed during 2018-19

ITC availed for the previous FY

Case Study-19 (Services in Transit)

Invoice Date	30.03.2018
AMC period	May, 18 to Apr, 19
GSTR 3B	May 2018

GSTR 9 F.Y. 17-18

Table 6

Nil

Table 8

8A ITC as per GSTR- 2A (Table 3 & 5 thereof)

8C ITC on inward supplies received during
2017-18 but availed during 2018-19

Table 13

ITC availed for the previous FY

Case Study-20 (Credit / Debit Note)

	Case 1	Case 2	Case 3	Case 4
Invoice Date	28.02.2018	28.02.2018	28.02.2018	10.04.2018
Credit Note	15.03.2018	15.03.2018	15.04.2018	15.04.2018
GSTR 3B	March 18	April 18	April 18	April 18
GSTR 9	17-18	17-18	18-19	18-19

Case Study-21 (Reversal due to 180 days condition)

	Case 1	Case 2	Case 3	Case 4	Case 5
Invoice Date	July, 17	July, 17	July, 17	July, 17	July, 17
Payment Date	March, 18	March, 18	May, 18	May, 18	May, 18
GSTR 3B	Not reversed	Reversed in Jan, 18	Not reversed	Reversed in Jan, 18	Reversed in April, 18
GSTR 9	Table 6B	Table 6B	Table 6B	Table 6B	Table 6B
		Table 6H	Table 6H	Table 6H	Table 6H
		Table 7	Table 7	Table 7	Table 7
					Table 12

Thank You

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