

<b>From</b>	<b>Karvy Data Management Services Ltd.</b>
<b>Date</b>	<b>March 06, 2019</b>
<b>Subject</b>	<b>GST Annual Return in Form GSTR-9 applicable for regular taxpayers made live at the GSTN portal</b>
<b>Category</b>	<b>GSTN Update</b>
<b>Reference</b>	<b>GSTN Update</b>
<b>Series</b>	<b>Karvy/GST/101</b>

Central Board of Indirect Taxes and Customs (CBIC) had notified pdf version of GST Annual Return in Form GSTR-9 (applicable for regular taxpayers) back in September 2018. Since then, taxpayers have been awaiting for the Form to be made live at the common portal. Recommendations were even made by the industry to auto-populate the details in Form GSTR-9 to the extent possible, based on the data furnished in Form GSTR-1 and Form GSTR-3B for the respective tax periods. The due date for filing Form GSTR-9 for the FY 2017-2018 was extended till 30<sup>th</sup> June 2019.

The wait is over. GSTN has finally enabled the facility to file GST Annual Return in Form GSTR-9 (applicable for regular taxpayers) for the FY 2017-2018 at the common portal. The same can be prepared using "Prepare online" mode. The excel utility or the "Prepare offline" feature is yet to be enabled.

**Below mentioned are the steps to be followed while preparing GST Annual Return in Form GSTR-9:**

**By using "Prepare online" mode (If number of records/lines in Table 17 or Table 18 are less than or equal to 500 records per table) –**

- ✚ Click on 'Prepare Online';
- ✚ Select from the questionnaire page, whether you wish to file NIL Annual return;
- ✚ You may download the draft - System generated GSTR-9, Summary of GSTR-1 and Summary of GSTR-3B from GSTR-9 dashboard for your reference;
- ✚ Fill in the details in different tables and click on 'Compute Liabilities'; and
- ✚ Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- ✚ Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

**By using "Prepare offline" mode (If number of records/lines in Table 17 or Table 18 are more than 500 records per table)-**

- ✚ You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer;
- ✚ Click on 'Prepare Offline';
- ✚ Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- ✚ Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- ✚ Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

**Important guidelines and features of preparing Form GSTR-9 at the common portal:**

- i. NIL Form GSTR-9 can be filed, if you have – Not made any outward supply (commonly known as sale); AND Not received any inward supplies (commonly known as purchase) of goods/services; AND No liability of any kind; AND Not claimed any Credit during the Financial Year; AND Not received any order creating demand; AND Not claimed any refund during the financial year.
- ii. Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.

- iii. All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing Form GSTR-9.
- iv. Annual return in Form GSTR-9 once filed cannot be revised.
- v. Computation of ITC based on GSTR-2A shall be auto-populated by the System based on GSTR-1 filed by your corresponding suppliers. As on 06/3/2019, it has been auto-populated based on GSTR-1 filed by your corresponding suppliers upto 29/01/2019. Next auto-updation of GSTR-2A will be carried on 01/03/2019. If you have some missing credits in GSTR-2A, you may like to wait till next updation.
- vi. System computed Form GSTR-9 summary based on the auto populated data from Form GSTR-1 and Form GSTR-3B can be downloaded from the dashboard.
- vii. System generated summary of Form GSTR-1 and Form GSTR-3B can be downloaded from the dashboard.
- viii. The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted by the system in 'Red' for reference and attention.

**Tables of Form GSTR-9 with the system generated auto-draft availability has been outlined in the below chart:**

Table No.	Table Description	Auto-draft availability at the portal for reference
Table 4	Details of advances, inward and outward supplies made during the financial year on which tax is payable	Available
Table 5	Details of Outward supplies made during the financial year on which tax is not payable	Available
Table 6	Details of ITC availed during the financial year	Partially available
Table 7	Details of ITC Reversed and Ineligible ITC for the financial year	Not available
Table 8	Other ITC related information	Available
Table 9	Details of tax paid as declared in returns filed during the financial year	Available
Table 10, 11, 12 & 13	Details of the previous Financial Year's transactions reported in next Financial Year	Not available
Table 14	Differential tax paid on account of declaration in table no. 10 & 11	Not available
Table 15	Particulars of Demands and Refunds	Not available
Table 16	Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis	Not available
Table 17	HSN wise summary of Outward Supplies	Not available
Table 18	HSN wise summary of Inward Supplies	Not available
Table 19	Late fee payable and paid (for delay in filing of Form GSTR-9)	Not available

**Manual and FAQ on preparation of Form GSTR-9, released by GSTN, can be accessed by clicking on the below links:**

[https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual\\_gstr9.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9.htm)

[https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs\\_gstr9.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9.htm)

**About KARVY DATA MANAGEMENT SERVICES LTD.**

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit [www.karvygst.com](http://www.karvygst.com)

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