

Table 7: Details of inward supplies on which tax is payable on reverse charge (net of credit / debit note) for the financial year

Table 8: Details of other inward supplies for the financial year

Part III: Details of tax paid as declared in returns filed during the financial year

Table 9: Details of tax paid as declared in returns filed during the financial year

Part IV: 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 10: Supplies / tax declared through amendments (+) (net of debit notes)

Table 11: Inward supplies liable to reverse charge declared through amendments (+) (net of debit notes)

Table 12: Supplies / tax reduced through amendments (-) (net of credit notes)

Table 13: Inward supplies liable to reverse charge reduced through amendments (-) (net of credit notes)

Table 14: Differential tax paid on account of declaration made in Table 10, 11, 12 & 13

Part V: Other Information

Table 15: Particulars of demands and refunds

Table 16: Details of credit reversed or availed

Table 17: Late fee payable and paid

Note: Towards the end of the return, taxpayer is given an option to pay any additional liability declared in this form, through **Form DRC-03**. Taxpayer has to select “Annual Return” in the drop down provided in **Form DRC-03**.

Details / Format of Form GSTR-9C (Reconciliation Statement):

The reconciliation statement in **FORM GSTR-9C** has been divided into five parts containing 17 tables.

It is mandatory to file all **FORM GSTR-1**, **FORM GSTR-3B** and **FORM GSTR-9** for the current financial year before filing this return. The reconciliation statement is to be filed for every GSTIN separately.

The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.

The structure of **FORM GSTR-9C** is detailed as given under:

Part I: Basic Details

Table 1: Financial Year

Table 2: GSTIN

Table 3A: Legal Name

Table 3B: Trade Name (if any)

Table 4: Are you liable to audit under any Act?

Part II: Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9):

Table 5: Reconciliation of gross turnover

Table 6: Reasons for un-reconciled difference in annual gross turnover

Table 7: Reconciliation of taxable turnover

Table 8: Reasons for un-reconciled difference in taxable turnover

Part III: Reconciliation of tax paid

Table 9: Reconciliation of rate wise liability and amount payable thereon

Table 10: Reasons for un-reconciled payment of amount

Table 11: Additional amount payable but not paid (due to reasons specified in Table 6, 8 and 10 above)

Part IV: Reconciliation of Input Tax Credit (ITC)

Table 12: Reconciliation of net Input Tax Credit (ITC)

Table 13: Reasons for un-reconciled difference in ITC

Table 14: Reconciliation of ITC declared in Annual Return (**FORM GSTR9**) with ITC availed on expenses as per audited Annual Financial Statement or books of accounts

Table 15: Reasons for un-reconciled difference in ITC

Table 16: Tax payable on un-reconciled difference in ITC (due to reasons specified in Table 13 and 15 above)

Part V: Additional liability due to non – reconciliation

Table 17: Additional liability due to non – reconciliation

Note: Towards the end of the return, taxpayer is given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayer has to select “Reconciliation Statement” in the drop down provided in **FORM DRC-03**.

GST Annual Returns



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GST GOODS AND SERVICES TAX

GST Annual Returns

(Updated as on November 2023)



Directorate General of Taxpayer Services
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
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GST Annual Returns

Introduction:

GST has been implemented in India from 1st July 2017. Under the new GST regime, more than ₹ 1.32 Cr businesses in India have been registered and issued GST registration. Barring few exceptions, all entities having GST registration are required to file GST annual return, irrespective of business activity or sales or profitability during the return filing period.

GST registrants who obtained or held registration anytime during a given financial year are required to file annual return for the said financial year. The annual return is a compilation return which includes all business transactions corresponding to a particular financial year. It consolidates the information furnished by a taxpayer in monthly / quarterly returns filed during the particular financial year.

Persons liable for filing Annual Return:

As per Section 44 of CGST Act 2017, every registered person is required to file Annual Return except the following:

- (a) An Input Service Distributor;
- (b) A person paying tax under Section 51 (i.e. TDS deductor);
- (c) A person paying tax under Section 52 (i.e. TCS collector);
- (d) A Casual Taxable Person; and
- (e) A Non Residential Taxable Person.

Types of Annual Return:

As per Rule 80 of CGST Rules, 2017 following types of Annual Return have been prescribed:

- (a) **FORM GSTR-9:** This annual return is to be filed by all regular taxpayers (i.e. taxpayers who file regular returns in FORM GSTR-3B, GSTR-1, etc.).
- (b) **FORM GSTR-9A:** This annual return is to be filed by all taxpayers who pay tax under Section 10 (i.e. taxpayers who file return in FORM GSTR-4). In other words, annual return in FORM GSTR-9A is to be filed by all composition taxpayers. IT may be noted that FORM GSTR 9A is not required to be filled w.e.f. financial year 2019-20 due to introduction of Annual FORM GSTR4.
- (c) **FORM GSTR-9B:** This annual return is to be filed by all E-commerce operators required to collect tax at source under Section 52 (i.e. taxpayers who file regular returns in FORM GSTR-8).

- (d) **FORM GSTR-9C:** This annual return is to be filed by every registered taxpayer whose Aggregate Annual Turnover during a financial year exceeds R 5 Cr. This is a reconciliation statement which is now required to be self-certified by the registered person.

Last date of filing Annual Return:

As per Rule 80 of the CGST Rules, 2017, every registered person liable to file Annual Return for every financial year is required to file the same on or before the 31st December of next financial year. Accordingly, the last date of filing Annual Return for FY 2022-23 is 31st December, 2023. It may be noted that the last date of filing Annual Return for FY 2017-18 was extended upto 05th-07th February, 2020; for FY 2018-19 upto 31st December, 2020 and for FY 2019-20 upto 31st March, 2021 and for FY 2020-21 upto 28th February, 2022.

Levy of late fee:

As per Section 47(2) of CGST Act, 2017, any registered person who fails to furnish Annual Return by the due date shall be liable to pay a late fee of ₹ 100/- per day subject to maximum of 0.25% of his turnover in the State or Union Territory. Similar provision exist in respective SGST Acts, also. Therefore, effectively the late fee for delay in filing Annual Return by the due date is ₹ 200/- per day subject to a maximum of an amount calculated at 0.50% of his turnover in the State or Union Territory for the financial year 2022-23 onwards-

- (i) for Registered persons having an aggregate turnover of upto five crore rupees in the relevant financial year, late fee in excess of Twenty-five rupees perday has been waived off, subject to a maximum of an amount calculated at 0.02percent.of turnover in the State or Union territory
- (ii) for Registered persons having an aggregate turnover of more than five crores rupees and upto twenty crore rupees in the relevant financial year, late fee in excess of 50 rupees per day has been waived off, subject to a maximum of an amount calculated at 0.02percent of turnover in the State or Union territory.

It may be noted that equal amount of late fee is applicable under SGST /UTGST Acts as well.

Annual Returns made optional for small taxpayers:

- (a) The filing of annual return in FORM GSTR-9 has been made optional for taxpayers having Aggregate Annual Turnover less than ₹ 2 Cr for the financial years 2017-18, 2018-19, 2019- 20, 2020-21 and 2021-22 further, the registered person whose aggregate turnover in the financial year 2022-23 is upto two crore rupees, have been exempted from filing an ual return for the said financial year;
- (b) The filing of annual return in FORM GSTR-9A by composition dealers has been made optional for the financial years 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23;

- (c) The threshold of Aggregate Annual Turnover for filing of reconciliation statement in FORM GSTR-9C for the financial year has been increased form ₹ 2 Cr to ₹ 5 Cr.

Annual Return for the financial year 2022-23:

For the financial year 2022-23, the Annual return forms have been notified vide Notification No. 38/2023-central tax dated 04.08.2023.

Details / Format of FORM GSTR-9 (Annual return for regular taxpayers):

The Annual Return FORM GSTR-9 has been divided into six parts containing 19 tables. It is mandatory to file all FORM GSTR-1 and FORM GSTR-3B for the financial year for which the return is to be filed for before filing this return.

It may be noted that additional liability for the FY 2017-18, FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22 and 2022-23, as the case may be, not declared in FORM GSTR-1 or FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim Input Tax Credit through this return.

The structure of FORM GSTR-9 is detailed as given under:

Part I: Basic Details

Table 1: Financial Year

Table 2: GSTIN

Table 3A: Legal Name

Table 3B: Trade Name (if any)

Part II: Details of Outward and Inward supplies made during the financial year

Table 4: Details of advances, inward and outward supplies made during the financial year on which tax is payable

Table 5: Details of advances, inward and outward supplies made during the financial year on which tax is NOT payable

Part III: Details of ITC for the financial year

Table 6: Details of ITC availed during the financial year

Table 7: Details of ITC reversed and ineligible ITC for the financial year

Table 8: Other ITC related information

Part IV: Details of tax paid as declared in returns filed during the financial year

Table 9: Details of tax paid as declared in returns filed during the financial year

Part V: Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Table 10: Supplies / tax declared through amendments (+) (net of debit notes)

Table 11: Supplies / tax reduced through amendments (-) (net of credit notes)

Table 12: Reversal of ITC availed during the previous financial year

Table 13: ITC availed for the previous financial year

Table 14: Differential tax paid on account of declaration in table 10 and 11 above

Part VI: Other Information

Table 15: Particulars of demands and refunds

Table 16: Information on supplies received from composition taxpayers, deemed supply under Section 143 and goods sent on approval basis

Table 17: HSN wise summary of outward supplies

Table 18: HSN wise summary of inward supplies

Table 19: Late fee payable and paid

Note: Towards the end of the return, taxpayer is given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayer has to select “Annual Return” in the drop down provided in FORM DRC-03.

Details / Format of Form GSTR-9A (Annual return for composition taxpayers):

The Annual Return FORM GSTR-9A has been divided into five parts containing 17 tables.

The structure of FORM GSTR-9A is detailed as given under:

Part I: Basic Details

Table 1: Financial Year

Table 2: GSTIN

Table 3A: Legal Name

Table 3B: Trade Name (if any)

Table 4: Period of composition scheme during the financial year

Table 5: Aggregate Annual Turnover of the previous financial year

Part II: Details of Outward and Inward supplies made during the financial year

Table 6: Details of outward supplies made during the financial year