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Changes in Annual Return GSTR-9

 Kusum Gandhi on 20 November 2019

As per Notification No.56/2019 Central Tax dt. 14.11.2019 issued by CBIC following changes in GSTR-9 –



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Table	Particular	New Changes
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No.		
4. Details of advances, inward and outward supplies made during the financial year on which tax is payable		
4B	Supplies made to registered persons (B2B)	Registered person shall have option to fill net of credit/debit note & amendments ,if any difficulty in reporting such details.
4C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	
4D	Supply to SEZs on payment of tax	
4E	Deemed Exports	
5. Details of Outward supplies made during the financial year on which tax is not payable		
5A	Zero rated supply (Export) without payment of tax	Registered person shall have option to fill net of credit/debit note & amendments ,if any difficulty in reporting such details.
5B	Supply to SEZs without payment of tax	
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis	
5D	Exempted	Registered person shall have option to fill net of credit/debit note & amendments ,if any difficulty in reporting such details
5E	Nil Rated	
5F	Non-GST supply (includes 'no supply')	and if bifurcation is not available, then shall have an option to fill detail only in "Exempted Row."

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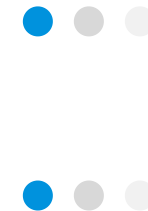
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6.Details of ITC availed during the financial year		
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Registered person shall have option to report the entire ITC under the "inputs" row only.
6C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Registered person shall have option to report the entire ITC under the "inputs" row only. and
6D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	report the consolidated details in Table 6D only.
6E	Import of goods (including supplies from SEZs)	Registered person shall have option to report the entire ITC under the "inputs" row only
7. Details of ITC Reversed and Ineligible ITC for the financial year		
7A	As per Rule 37	Register person shall have option to report the entire amount under Table 7H only,
7B	As per Rule 39	but
7C	As per Rule 42	reversal on account of Tran forms are to be mandatorily reported.
7D	As per Rule 43	
7E	As per section 17(5)	



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7F	Reversal of TRAN-I credit	
7G	Reversal of TRAN-II credit	
7H	Other reversals (pl. specify)	

8. Other ITC related information

8A	ITC as per GSTR-2A (Table-3 & 5 thereof)	Option to upload the details in PDF format in Form GSTR-9C ,without the CA certification
8B	ITC as per sum total of 6(B) and 6(H) above	
8C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to March, 2019	
8D	Difference[A-(B+C)]	
12	Reversal of ITC availed during previous financial year	Option to not fill this table.
13	ITC availed for the previous financial year	

15. Particulars of Demands and Refunds

15A	Total Refund claimed	Option to not fill this table.
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15B	Total Refund sanctioned
15C	Total Refund Rejected
15D	Total Refund Pending
15E	Total demand of taxes
15F	Total taxes paid in respect of E above
15G	Total demands pending out of E above

16. Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

16A	Supplies received from Composition taxpayers	Option to not fill this table.
16B	Deemed supply under Section 143	
16C	Goods sent on approval basis but not returned	
17	HSN Wise Summary of outward supplies	Option to not fill this table
18	HSN Wise Summary of Inward supplies	Option to not fill this table



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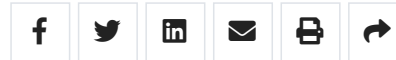
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