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praneet (Querist)

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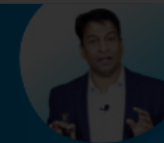
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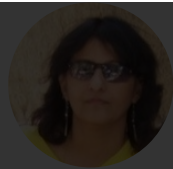
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There should not be any problem . Since annual return is based on taxes paid ( GSTR 3B ) and you had filed 3B correctly .

Both the party should mention the correct type and details( forward charges & not under RCM table ) in GSTR 9

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**CA Anita Bhadra**

(Expert)

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**praneet** (Querist)

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22 July 2019

Your Request ID 201907222290309 has been resolved. Thank you for writing to us at CBIC Mitra Helpdesk.

We received your support request, and we understand that you have shown the details under RCM head instead of B2B in GSTR-1 for 2017-18 financial year and your counter party is already take the ITC.

We would like to inform you that As per Order No. 02/2018-Central Tax dated 31st December 2018, a registered person is entitled to take input tax credit (ITC) after the due date of furnishing of return for September, 2018 till the due date of furnishing of return for March, 2019 for any invoice or invoice related to such debit note (the details of which had been uploaded by the supplier) for supply of goods and/or services made during the financial year 2017-18.

Important: Rectification of errors or omissions in the details furnished shall be allowed after furnishing the return for the month of September, 2018 till the due date for furnishing details for the month of March, 2019 (or for the January, 2019 to March, 2019 quarter).

For more information, click:

[http://www.cbic.gov.in/resources/htdocs-cbec/gst/ROD\\_2%20of%202018\\_CT\\_English.pdf](http://www.cbic.gov.in/resources/htdocs-cbec/gst/ROD_2%20of%202018_CT_English.pdf)

Further, your counter party need to reverse the ITC with 24% annual interest through DRC-03 form while filling GSTR-9 annual return.

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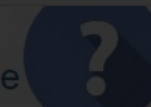


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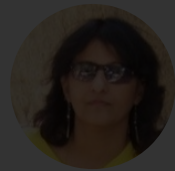
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**CA Anita Bhadra**

(Expert)

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They are saying the same thing in law's language .

What I understood by your query that you are the supplier , you had paid tax correctly thru Form 3B and your recipient paid the amount to you and claimed ITC . Only error from your side is that while filing GSTR1 , you tick the RCM column .

In my opinion , it will not effect your Annual return . Your counter party need to reverse ITC only if they had made mistake in their Form 3B , avail ITC as payment under RCM .

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