

ANNUAL RETURNS

WHAT'S
NEW?

UNDER GST

Relaxations in filing Annual Return

Filing of GSTR 9 optional

Taxpayers having aggregate turnover of upto 2 cr -
For the FY 2017-18, 2018-19 & 2019-20



Filing of GSTR 9C optional

Taxpayers having aggregate turnover above 2 cr and less than 5 cr
For the FY 2018-19 & 2019-20



Extension in due dates

Due date for GSTR 9 for 2018-19 extended till 31st Oct 2020



Simplified data entry in GSTR 9 & 9C

Filing of data in many rows has been made optional. Manner of filling the data in Tables has been simplified



SIMPLIFICATION IN GSTR 9 RETURN

Tables 4 & 5 (Details of outward supply)

- Tables 4B to 4E / 5A to 5F can be filled net of credit notes, debit notes and amendments, in case there is any difficulty in reporting them separately in tables 4I/5H, 4J/5I, 4K/5J & 4L/5K
- In tables 5D, 5E & 5F which relate to exempted, nil-rated and non-GST supplies, a taxpayer has the option to report a single consolidated figure under “exempted” supplies in table 5D.

Table 6 – ITC Availed During the FY

- Option to report ITC under the “inputs” row only instead of reporting the break-up under inputs, capital goods and input services.
- Option to report consolidated details of the inward supplies received from unregistered and registered persons liable to reverse-charge in table 6D instead of showing it separately in 6C and 6D

Table 7 – ITC Reversal

Table 8 – Other ITC related information

- Option to report the entire amount of ITC reversals under “other reversal” in table 7H.
- the aggregate value of ITC availed on all inward supplies received from April 2018 to March 2019, but credit availed between April 2019 to September 2019 needs to be declared in table 8C.

OPTIONAL INFORMATION IN GSTR 9



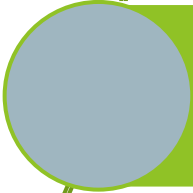
A taxpayer has the option to not fill tables 12 and 13 (i.e. reversal of ITC availed during the previous FY and ITC availed for the previous FY respectively)



A taxpayer has the option to not fill tables 15A to 15D (i.e. refunds claimed, sanctioned, rejected and pending respectively)



A taxpayer has the option to not fill tables 15E to 15G (i.e. demand of taxes, taxes paid and demands pending respectively)



A taxpayer has the option to not fill table 16A (i.e. supplies received from Composition taxpayers), 16B (i.e. deemed supply under section 143) and 16C (i.e. goods sent on approval basis but not returned)



A taxpayer has the option to not fill tables 17 and 18 (i.e. HSN-wise summary of outward and inward supplies respectively)

Thank You!

