

Filing of
GSTR 9
using GSTZEN



CA Venugopal Gella
Venu and Vinay
Chartered Accountants

Agenda for Discussion

Over View of GSTR 9

Options / Modes of Filing GSTR 9

Features on GSTZEN

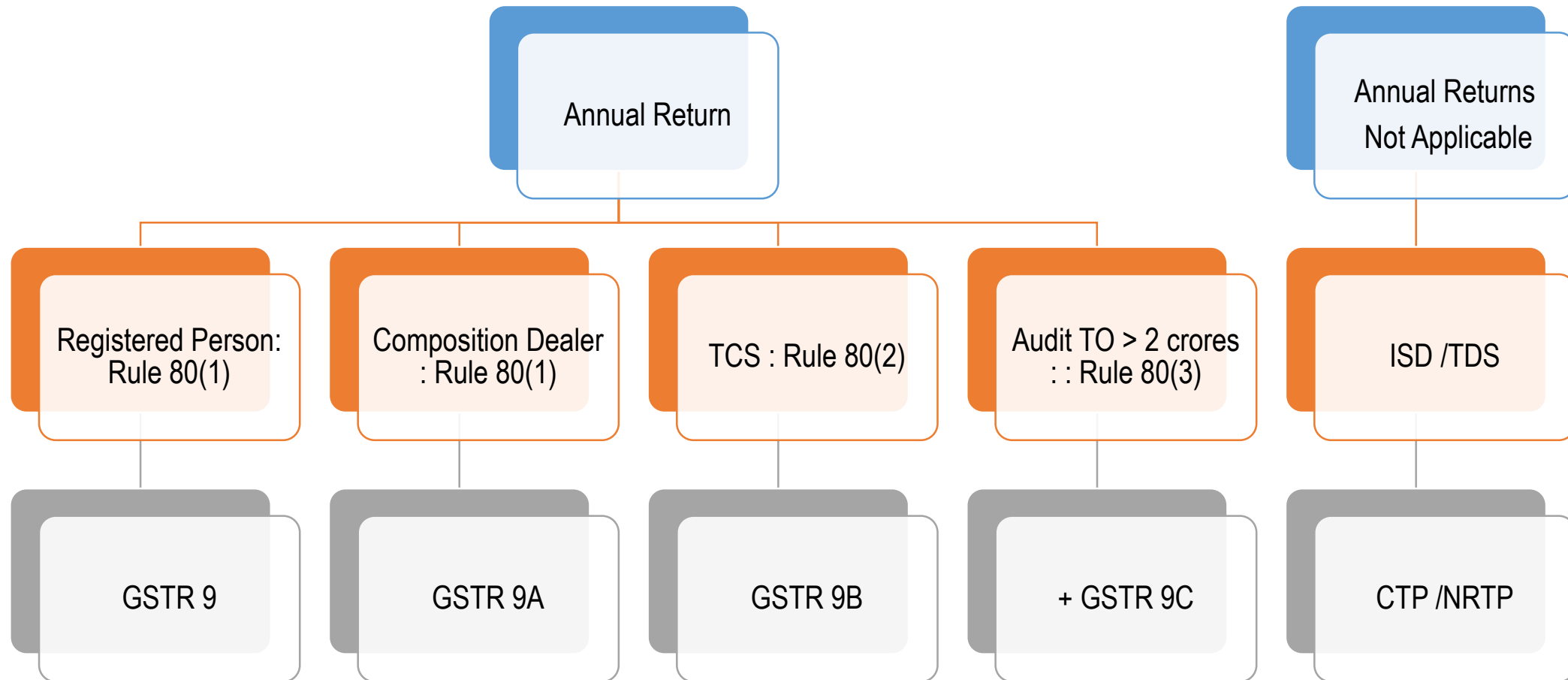
Review Report and Edit Data before Filing

Submit & File

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- Online Using GSTZEN

Annual Returns & Audit

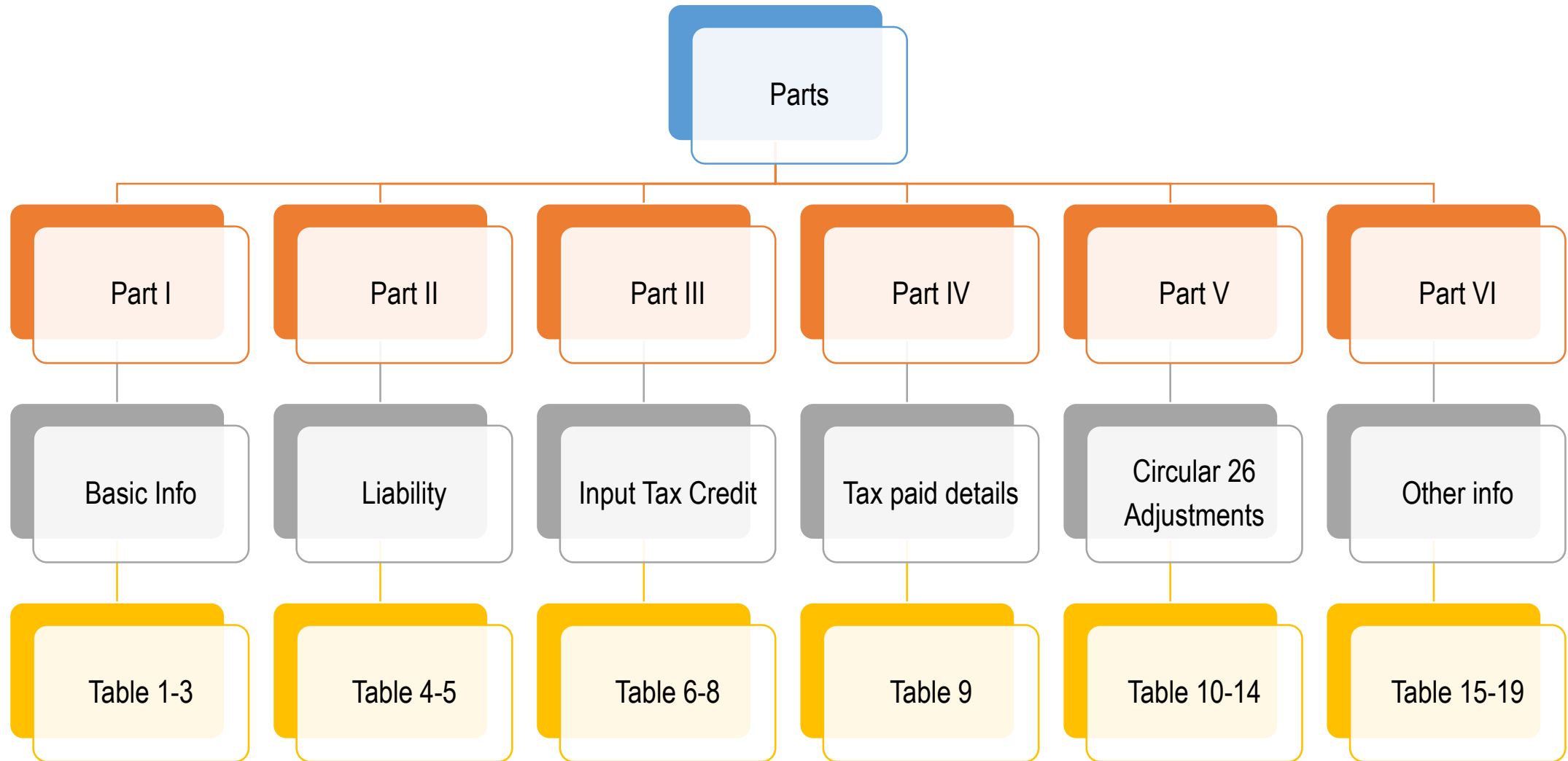
Annual Return – GSTR-9ABC



➤ For FY 2017-18 ; file by 30 Jun 2019 – Order No.03/2018

GSTR 9 – Annual Return (Registered Person)

Annual Return – GSTR 9 Broad View 6 Parts 19 Tables



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Annual Return GSTR9

Due Date - 30/06/2019

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

| | |
|-----------------|----------------|
| Taxable value | Integrated Tax |
| ₹2,11,25,592.67 | ₹4,58,825.00 |
| Central Tax | State/UT Tax |
| ₹16,71,890.71 | ₹16,71,890.71 |
| CESS | |
| ₹0.00 | |

5.Details of Outward supplies made during the financial year on which tax is not payable

| |
|-------|
| Value |
| ₹0.00 |

6.Details of ITC availed during the financial year.

| | |
|----------------|-------------|
| Integrated Tax | Central Tax |
| ₹0.00 | ₹0.00 |
| State/UT Tax | CESS |
| ₹0.00 | ₹0.00 |

7.Details of ITC Reversed and Ineligible ITC for the financial year

| | |
|----------------|-------------|
| Integrated Tax | Central Tax |
| ₹- | ₹- |
| State/UT Tax | CESS |
| ₹- | ₹- |

8. Other ITC related information

| | |
|----------------|--------------|
| Integrated Tax | Central Tax |
| ₹1,80,889.36 | ₹2,50,622.12 |
| State/UT Tax | CESS |
| ₹2,50,622.12 | ₹0.00 |

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

| | |
|------------------|-------------------|
| Tax payable | Paid through Cash |
| ₹36,82,474.00 | ₹30,59,115.00 |
| Paid through ITC | |
| ₹6,23,359.00 | |

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

| | |
|---------------|----------------|
| Taxable value | Integrated Tax |
| ₹- | ₹- |
| Central Tax | State/UT Tax |
| ₹- | ₹- |
| CESS | |
| ₹- | |

14. Differential tax paid on account of declaration in table no. 10 & 11

| | |
|---------------|------------|
| Taxable value | Tax Paid |
| ₹-1,000.00 | ₹-1,000.00 |

15. Particulars of Demands and Refunds

| | |
|----------------|------------------|
| Refund claimed | Refund sectioned |
| ₹0.00 | ₹0.00 |
| Refund pending | Demand of taxes |
| ₹0.00 | ₹0.00 |
| Taxes paid | Demands pending |
| ₹0.00 | ₹0.00 |

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

| | |
|---------------|----------------|
| Taxable value | Integrated Tax |
| ₹0.00 | ₹0.00 |
| Central Tax | State/UT Tax |
| ₹0.00 | ₹0.00 |
| CESS | |
| ₹0.00 | |

17. HSN wise summary of Outward Supplies

No. of Records-

| | |
|---------------|----------------|
| Taxable value | Integrated Tax |
| ₹- | ₹- |
| Central Tax | State/UT Tax |
| ₹- | ₹- |
| CESS | |
| ₹- | |

18. HSN wise summary of Inward Supplies

No. of Records-

| | |
|---------------|----------------|
| Taxable value | Integrated Tax |
| ₹- | ₹- |
| Central Tax | State/UT Tax |
| ₹- | ₹- |
| CESS | |
| ₹- | |

Part II *Table 4 & 5*

Details of Outward and inward supplies declared during the financial year

Part II: Details of Outward and inward supplies declared during the financial year

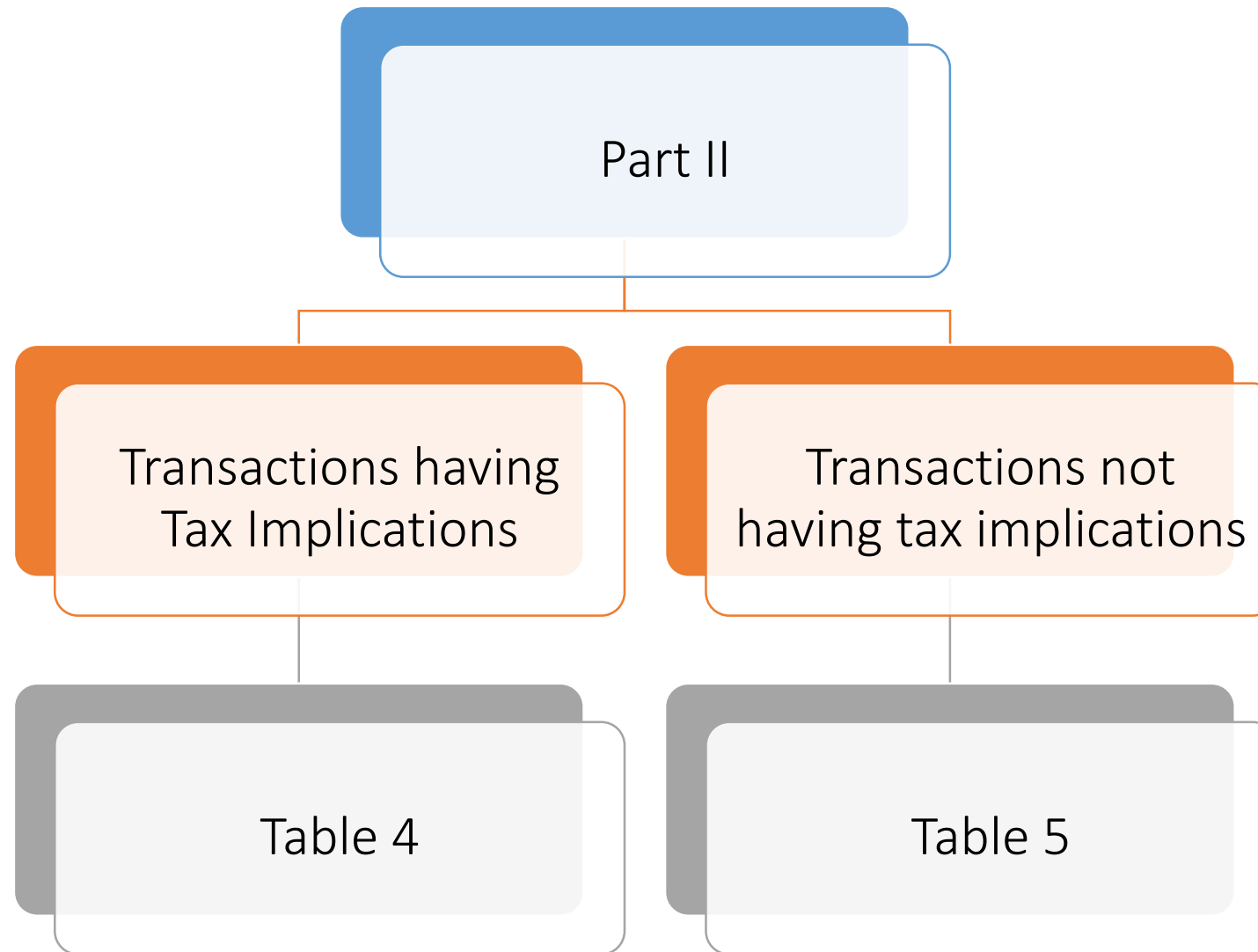
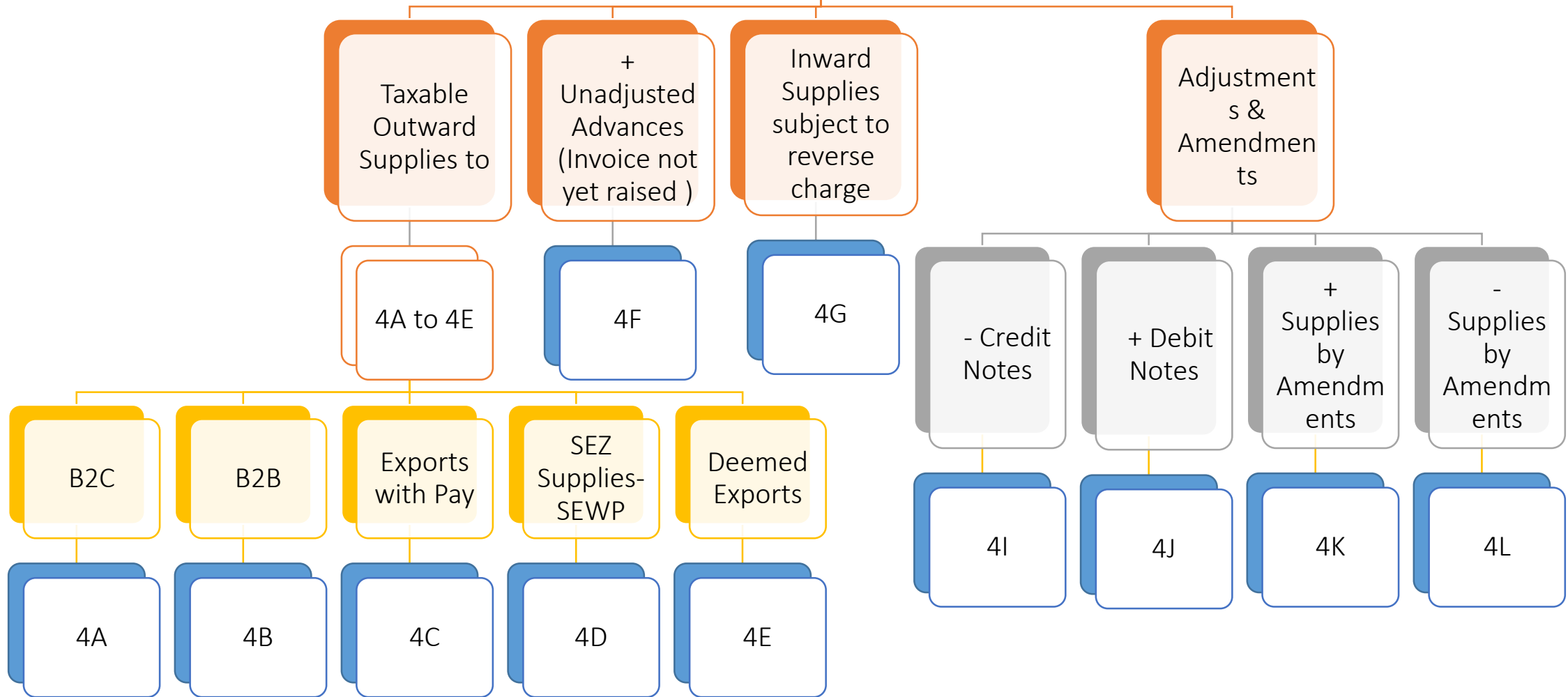


Table 4



Source of Information for Outward Supply

| No | Nature of Supply | Instructions |
|----|--|--|
| 4A | Supplies made to un-registered persons (B2C) | Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details. |
| 4B | Supplies made to registered persons (B2B) | Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details. |

Table 4

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

| | |
|-----------------|----------------|
| Taxable value | Integrated Tax |
| ₹2,11,25,592.67 | ₹4,58,825.00 |
| Central Tax | State/UT Tax |
| ₹16,71,890.71 | ₹16,71,890.71 |
| CESS | |
| ₹0.00 | |

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

Help ? ↺

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

| Nature of Supplies | Taxable Value (₹) | Integrated Tax (₹) | Central Tax (₹) | State/UT Tax (₹) | CESS (₹) |
|---|-------------------|--------------------|-----------------|------------------|----------|
| (A) Supplies made to unregistered persons (B2C) | ₹2,67,700.00 | ₹2,700.00 | ₹22,743.00 | ₹22,743.00 | ₹0.00 |
| (B) Supplies made to registered person (B2B) | ₹2,09,35,904.67 | ₹4,59,187.38 | ₹16,54,637.71 | ₹16,54,637.71 | ₹0.00 |
| (C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ) | ₹15,000.00 | ₹2,700.00 | | | ₹0.00 |
| (D) Supplies to SEZ on payment of tax | ₹10,000.00 | ₹1,800.00 | | | ₹0.00 |

Table 4 Continued

| | | | | | |
|---|-----------------|--------------|---------------|---------------|-------|
| (E) Deemed Exports | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (G) Inward supplies on which tax is to be paid on the reverse charge basis | ₹2,44,379.00 | ₹43,988.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (H) Sub total (A to G above) | ₹2,14,72,983.67 | ₹5,10,375.38 | ₹16,77,380.71 | ₹16,77,380.71 | ₹0.00 |
| (I) Credit notes issued in respect of transactions specified in (B) to (E) above (-) | ₹2,86,391.00 | ₹51,550.38 | ₹0.00 | ₹0.00 | ₹0.00 |
| (J) Debit notes issued in respect of transactions specified in (B) to (E) above (+) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (K) Supplies/tax declared through Amendments (+) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (L) Supplies/tax reduced through Amendments (-) | ₹61,000.00 | ₹0.00 | ₹5,490.00 | ₹5,490.00 | ₹0.00 |
| (M) Sub total (I to L above) | -₹3,47,391.00 | -₹51,550.38 | -₹5,490.00 | -₹5,490.00 | ₹0.00 |
| (N) Supplies and advances on which tax is to be paid (H + M) above | ₹2,11,25,592.67 | ₹4,58,825.00 | ₹16,71,890.71 | ₹16,71,890.71 | ₹0.00 |

Table 5

5. Details of Outward supplies made during the financial year on which tax is not payable

[Help](#)  

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

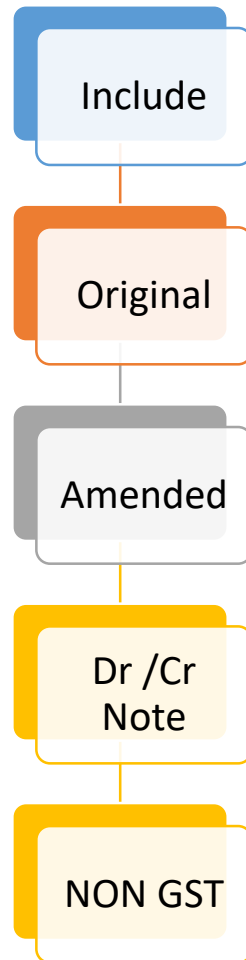
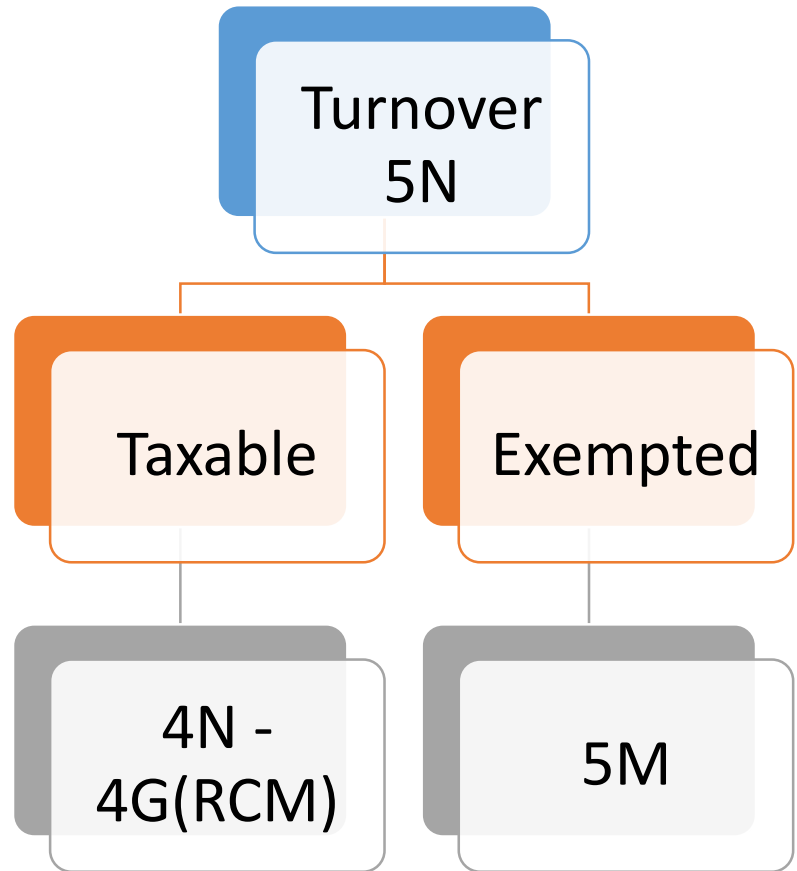
| Nature of Supplies | Taxable Value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) |
|--|------------------------------------|--------------------|-----------------|------------------|----------|
| (A) Zero rated supply (Export) without payment of tax | <input type="text" value="₹0.00"/> | | | | |
| (B) Supply to SEZ without payment of tax | <input type="text" value="₹0.00"/> | | | | |
| (C) Supplies on which tax is to be paid by the recipient on reverse charge basis | <input type="text" value="₹0.00"/> | | | | |
| (D) Exempted | <input type="text" value="₹0.00"/> | | | | |
| (E) Nil Rated | <input type="text" value="₹0.00"/> | | | | |
| (F) Non-GST supply (includes 'no supply') | <input type="text" value="₹0.00"/> | | | | |
| (G) Sub total (A to F above) | <input type="text" value="₹0.00"/> | | | | |

Table 5

| | | | | | |
|---|--|---|--|--|------------------------------------|
| (H) Credit notes issued in respect of transactions specified in (A to F) above (-) | <input type="text" value="₹0.00"/> | | | | |
| (I) Debit Notes issued in respect of transactions specified in (A to F) above (+) | <input type="text" value="₹0.00"/> | | | | |
| (J) Supplies declared through Amendments (+) | <input type="text" value="₹0.00"/> | | | | |
| (K) Supplies reduced through Amendments (-) | <input type="text" value="₹0.00"/> | | | | |
| (L) Sub total (H to K) | <input type="text" value="₹0.00"/> | | | | |
| (M) Turnover on which tax is not to be paid (G + L above) | <input type="text" value="₹0.00"/> | | | | |
| (N) Total Turnover (including advances) (4N + 5M - 4G above) | <input type="text" value="₹2,08,81,213."/> | <input type="text" value="₹4,14,837.00"/> | <input type="text" value="₹16,71,890.71"/> | <input type="text" value="₹16,71,890.71"/> | <input type="text" value="₹0.00"/> |

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Part II Summary 5N



Taxable & Exempted

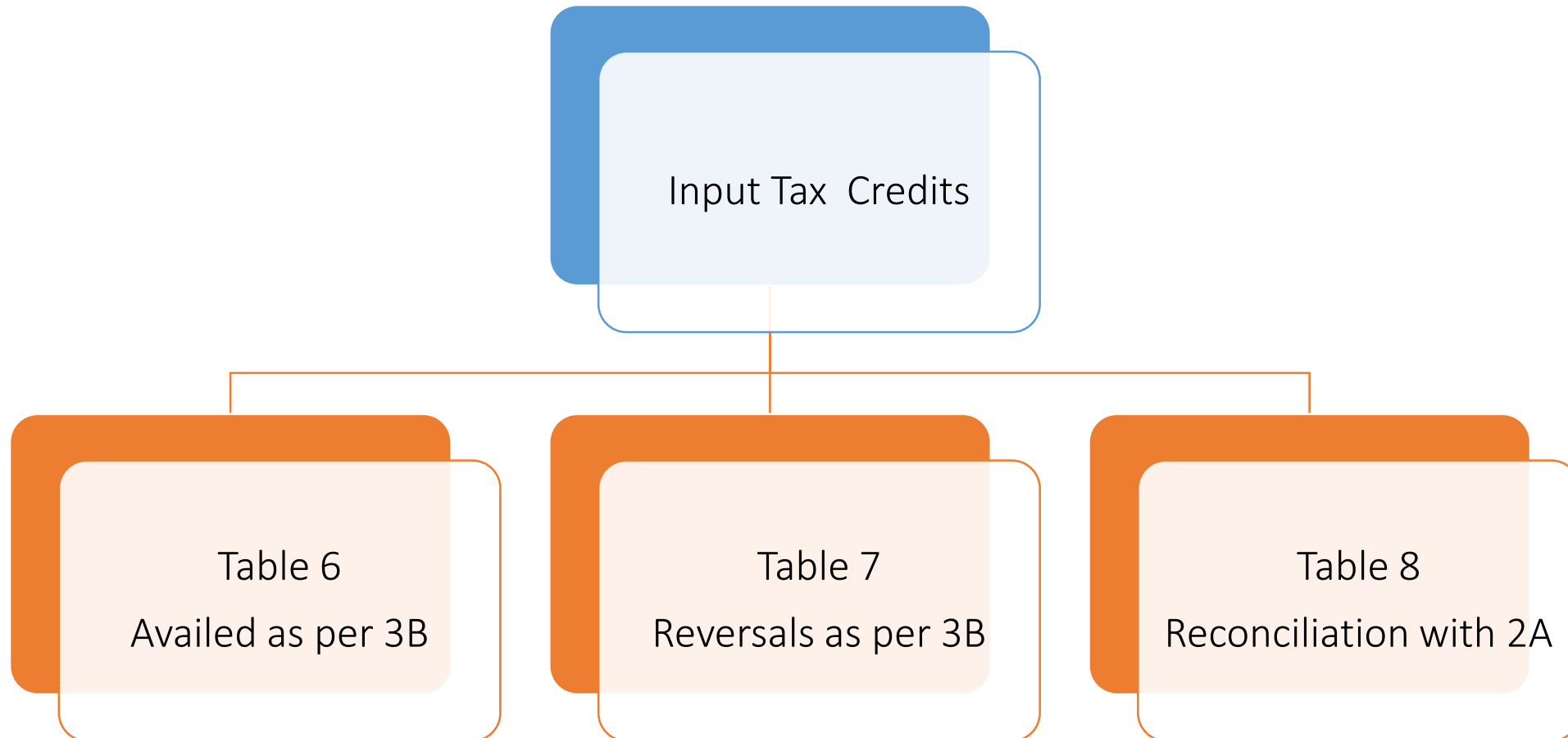
In 17-18 and also in 18-19

The value of “no supply” shall also be declared here.

Part III *Table 6,7 &8*

Details of ITC as declared in returns filed during the financial year

Annual Return – ITC



3B Filing – Table 4

(A) ITC Available (whether in full or part)

- (1) Import of Goods
- (2) Import of Services
- (3) Inward supplies liable to reverse charge (other than 1 & 2 above)
- (4) Inward supplies from ISD
- (5) All other ITC

(B) ITC Reversed

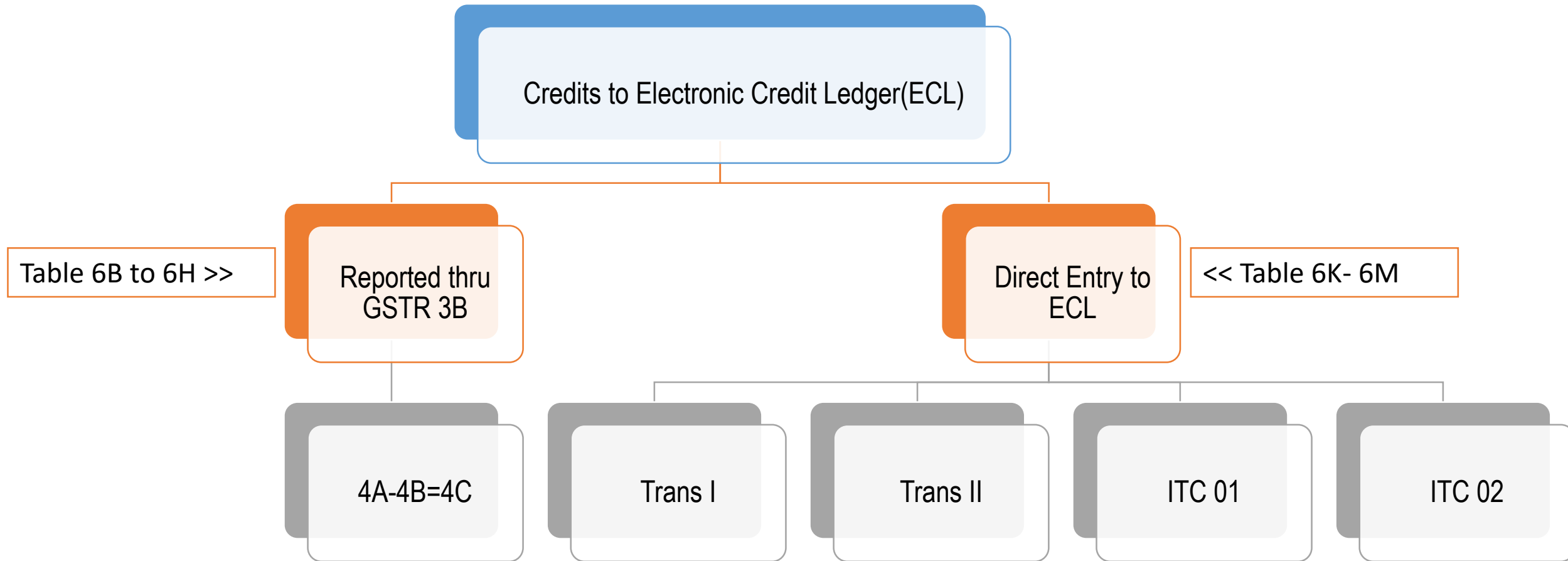
- (1) As per rules 42 & 43 of CGST Rules
- (2) Others

(C) Net ITC Available (A) – (B)

(D) Ineligible ITC

- (1) As per section 17(5)
- (2) Others

Source of Information



Electronic Credit Ledger – Basis Tax Period

| Date | Tax Period | Description | Dr/Cr | IGST | CGST | SGST |
|----------|------------|------------------------------|--------|------------|-------------|-------------|
| 29-08-17 | Jul-17 | ITC accrued through - Inputs | Credit | 2,75,831 | 13,92,549 | 13,92,549 |
| 30-08-17 | Jul-17 | Other than reverse charge | Debit | (2,75,831) | (13,92,549) | (13,92,549) |
| 22-09-17 | Aug-17 | ITC accrued through - Inputs | Credit | 6,37,874 | 15,60,743 | 15,60,743 |
| 25-09-17 | Aug-17 | Other than reverse charge | Debit | (6,37,874) | (15,60,743) | (15,60,743) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 17-04-18 | Feb-18 | ITC accrued through - Inputs | Credit | 1,51,613 | 14,73,589 | 14,73,589 |
| 17-04-18 | Feb-18 | Other than reverse charge | Debit | (1,51,613) | (14,73,589) | (14,73,589) |
| 14-05-18 | Mar-18 | ITC accrued through - Inputs | Credit | 2,16,202 | 20,68,455 | 20,68,455 |
| 14-05-18 | Mar-18 | Other than reverse charge | Debit | - | (17,32,357) | (17,32,357) |
| 29-06-18 | Jul-17 | FORM GST TRAN - 2 | Credit | - | 4,99,218 | - |
| 29-06-18 | Aug-17 | FORM GST TRAN - 2 | Credit | - | 2,32,488 | - |
| 29-06-18 | Sep-17 | FORM GST TRAN - 2 | Credit | - | 1,78,624 | - |
| 29-06-18 | Oct-17 | FORM GST TRAN - 2 | Credit | - | 1,40,513 | - |
| 29-06-18 | Nov-17 | FORM GST TRAN - 2 | Credit | - | 1,23,270 | - |
| 29-06-18 | Dec-17 | FORM GST TRAN - 2 | Credit | - | 1,46,211 | - |

Table 6 Input Tax Credit

6.Details of ITC availed during the financial year

Help ? ↺

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

| Details | Type | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) |
|---|-----------------------|--------------------|-----------------|------------------|----------|
| (A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B) | | ₹1,09,045.00 | ₹2,57,156.86 | ₹2,57,156.86 | ₹0.00 |
| (B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) | Inputs | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| | Capital goods | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| | Input Services | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |

Table 6 Input Tax Credit

| | | | | | |
|---|----------------|-------|-------|-------|-------|
| (C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed | Inputs | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| | Capital goods | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| | Input Services | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed | Inputs | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| | Capital goods | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| | Input Services | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (E) Import of goods (including supplies from SEZ) | Inputs | ₹0.00 | | | ₹0.00 |
| | Capital goods | ₹0.00 | | | ₹0.00 |
| (F) Import of services (excluding inward supplies from SEZ) | | ₹0.00 | | | ₹0.00 |
| (G) Input Tax credit received from ISD | | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (H) Amount of ITC reclaimed (other than B above) under the provisions of the Act | | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |

Table 6 Input Tax Credit

| | | | | |
|---|---------------|---------------|---------------|-------|
| (I) Sub-total (B to H above) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (J) Difference (I - A above) | -₹1,09,045.00 | -₹2,57,156.86 | -₹2,57,156.86 | ₹0.00 |
| (K) Transition Credit through TRAN-I (including revisions if any) | | ₹0.00 | ₹0.00 | |
| (L) Transition Credit through TRAN-II | | ₹0.00 | ₹0.00 | |
| (M) Any other ITC availed but not specified above | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (N) Sub-total (K to M above) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (O) Total ITC availed (I + N above) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |

[BACK TO GSTR-9 DASHBOARD](#)
[SAVE](#)

Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year

| Table | Description | |
|-------|--|--|
| 7A | As per Rule 37 | Section 16(2) – payment to supplier not made – 180 days |
| 7B | As per Rule 39 | ISD – apportioned is in negative because of CR Note by the ISD |
| 7C | As per Rule 42 | Proportionate reversal of credit on common input tax and other than business purpose input tax (D1+D2) |
| 7D | As per Rule 43 | Proportionate reversal of credit on common Capital Goods |
| 7E | As per section 17(5) | Blocked Credits |
| 7F | Reversal of TRAN-I credit | |
| 7G | Reversal of TRAN-II credit | |
| 7H | Other Reversal (Pl Specify) | Rule 38, Rule 44 |
| 7I | Total ITC Reversed (A to H) above | <AUTO> < Total Reversal > |
| 7J | Net ITC Available for Utilization (60 - 7I) | |

Credits Reversed

7.Details of ITC Reversed and Ineligible ITC for the financial year

Help ? ↺

| Description | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) |
|---|--------------------|-----------------|------------------|----------|
| (A) As per Rule 37 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (B) As per Rule 39 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (C)As per Rule 42 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (D)As per Rule 43 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (E) As per section 17(5) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (F) Reversal of TRAN-I credit | | ₹0.00 | ₹0.00 | |
| (G) Reversal of TRAN-II credit | | ₹0.00 | ₹0.00 | |
| (H1)Other reversals (pl. specify) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (I) Total ITC Reversed (Sum of A to H above) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (J) Net ITC Available for Utilization (60 - 7I) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |

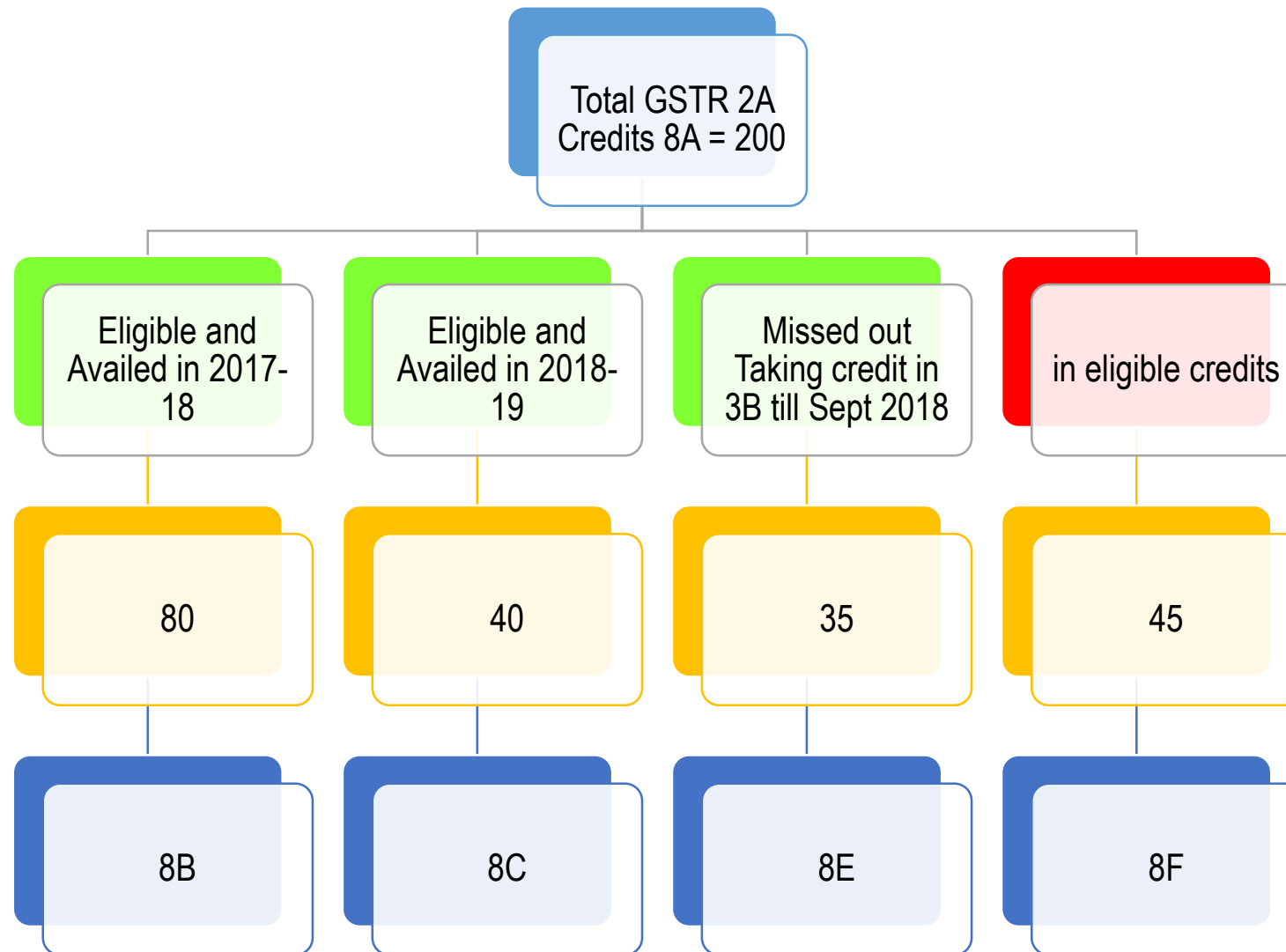
BACK TO GSTR-9 DASHBOARD

SAVE

Reconciliation with GSTR 2A

| Table | Description | |
|-------|--|--|
| 8A | ITC as per GSTR-2A (Table 3 & 5 thereof) | AUTO |
| 8B | ITC as per sum total of 6(B) and 6(H) above | 6B = 4A5 ; 6H- Reclaimed Credits |
| 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 September, 2018 | Credit taken based on Circular 26/2017 |
| 8D | Difference [A-(B+C)] | AUTO |
| 8E | ITC available but not availed (out of D) | |
| 8F | ITC available but ineligible (out of D) | |
| 8G | IGST paid on import of goods (including supplies from SEZ) | <INFO> |
| 8H | IGST credit availed on import of goods (as per 6(E) above) | <INFO> |
| 8I | Difference (G-H) | GST NOT AVAILED |
| 8J | ITC available but not availed on import of goods (Equal to I) | |
| 8K | Total ITC to be lapsed in current financial year (E + F + J) | Auto |

Table 8 : Understanding 8D



Part IV *Table 9*

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

Annual Return Format : Table 9

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

Help ? ↺

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

| Description | Tax payable (₹) | Paid Through Cash(₹) | Paid through ITC(₹) | | | |
|----------------|-----------------|----------------------|---------------------|-----------------|------------------|----------|
| | | | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) |
| Integrated Tax | ₹5,56,824.00 | ₹4,58,343.00 | ₹98,481.00 | ₹0.00 | ₹0.00 | |
| Central Tax | ₹15,62,825.00 | ₹12,95,104.00 | ₹10,564.00 | ₹2,57,157.00 | | |
| State/UT Tax | ₹15,62,825.00 | ₹13,05,668.00 | ₹0.00 | | ₹2,57,157.00 | |
| Cess | ₹0.00 | ₹0.00 | | | | ₹0.00 |
| Interest | ₹0.00 | ₹0.00 | | | | |
| Late Fees | ₹0.00 | ₹0.00 | | | | |
| Penalty | ₹0.00 | ₹0.00 | | | | |
| Others | ₹0.00 | ₹0.00 | | | | |

BACK TO GSTR-9 DASHBOARD

SAVE

Part V *Table 10, 11, 12, 13, 14*

Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier

Amendments

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Help ? ↺

| Description | Taxable Value (₹) | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) |
|---|-------------------|--------------------|-----------------|------------------|----------|
| 10. Supplies / tax declared through Amendments (+) (net of debit notes) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| 11. Supplies / tax reduced through Amendments (-) (net of credit notes) | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| 12. Reversal of ITC availed during previous financial year | | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| 13. ITC availed for the previous financial year | | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| Total turnover(5N + 10 - 11) | ₹2,08,81,213.67 | ₹4,14,837.00 | ₹16,71,890.71 | ₹16,71,890.71 | ₹0.00 |

BACK TO GSTR-9 DASHBOARD

SAVE

Payment for Amendments

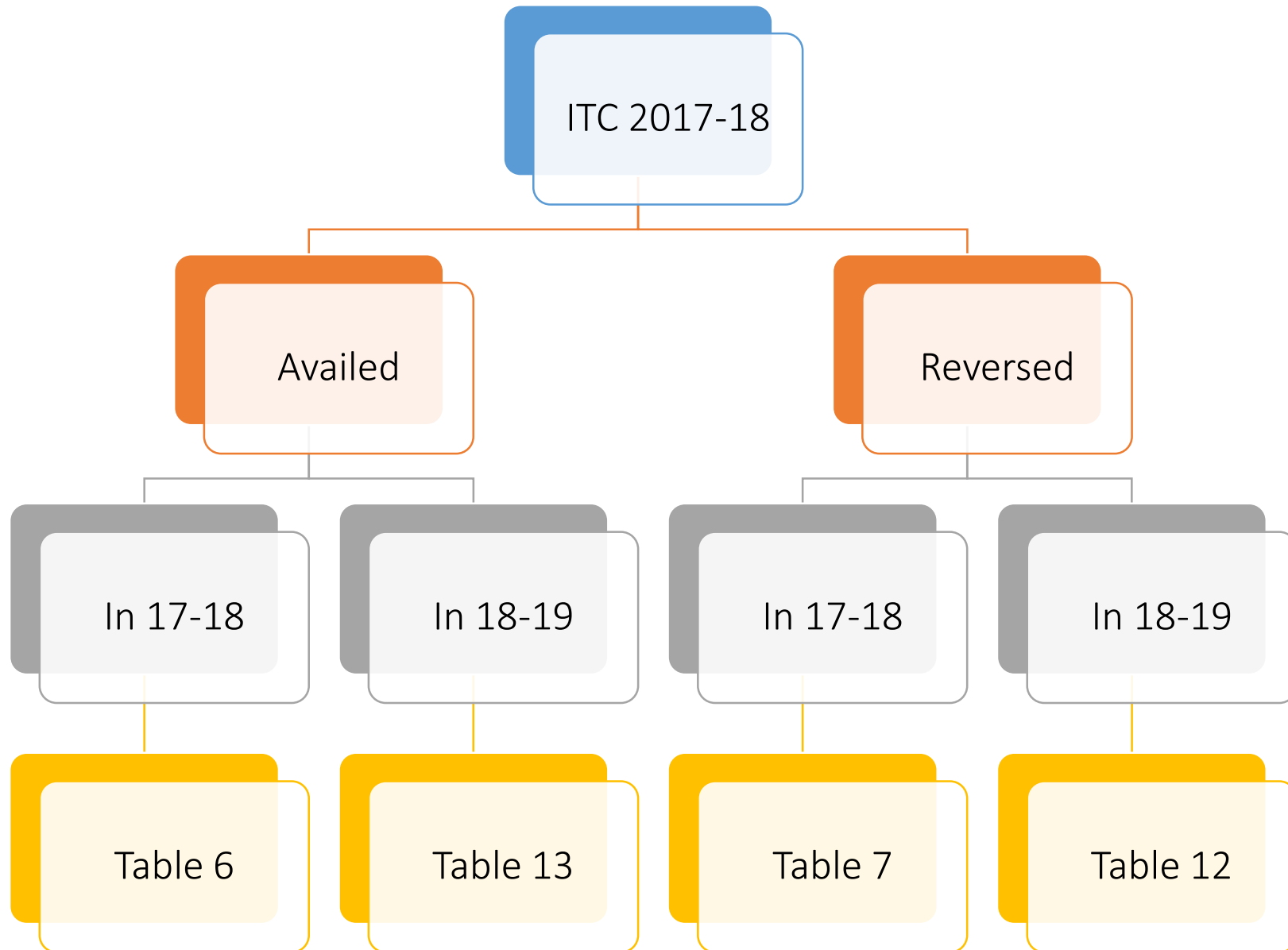
14. Differential tax paid on account of declaration in table no. 10 & 11

Help ? ↺

| Description | Payable (₹) | Paid (₹) |
|----------------|---------------------------------------|---------------------------------------|
| Integrated Tax | <input type="text" value="-₹500.00"/> | <input type="text" value="-₹500.00"/> |
| Central Tax | <input type="text" value="-₹250.00"/> | <input type="text" value="-₹250.00"/> |
| State/UT Tax | <input type="text" value="-₹250.00"/> | <input type="text" value="-₹250.00"/> |
| Cess | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> |
| Interest | <input type="text" value="₹0.00"/> | <input type="text" value="₹0.00"/> |

BACK TO GSTR-9 DASHBOARD

SAVE



Part VI *Table 16,17,18,19*

Other Information

Annual Return Format : Table 15

15. Particulars of Demands and Refunds

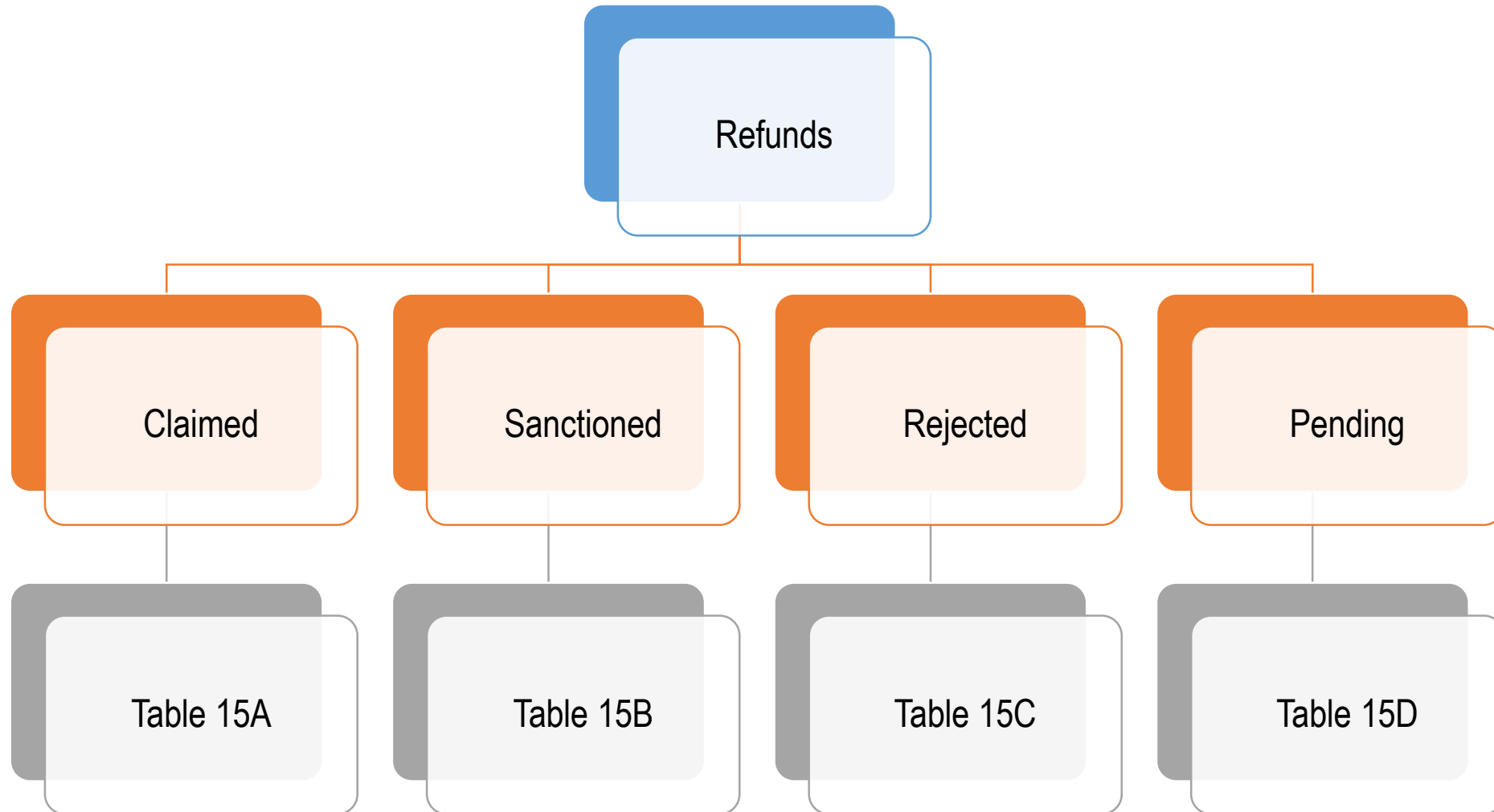
Help ? ↺

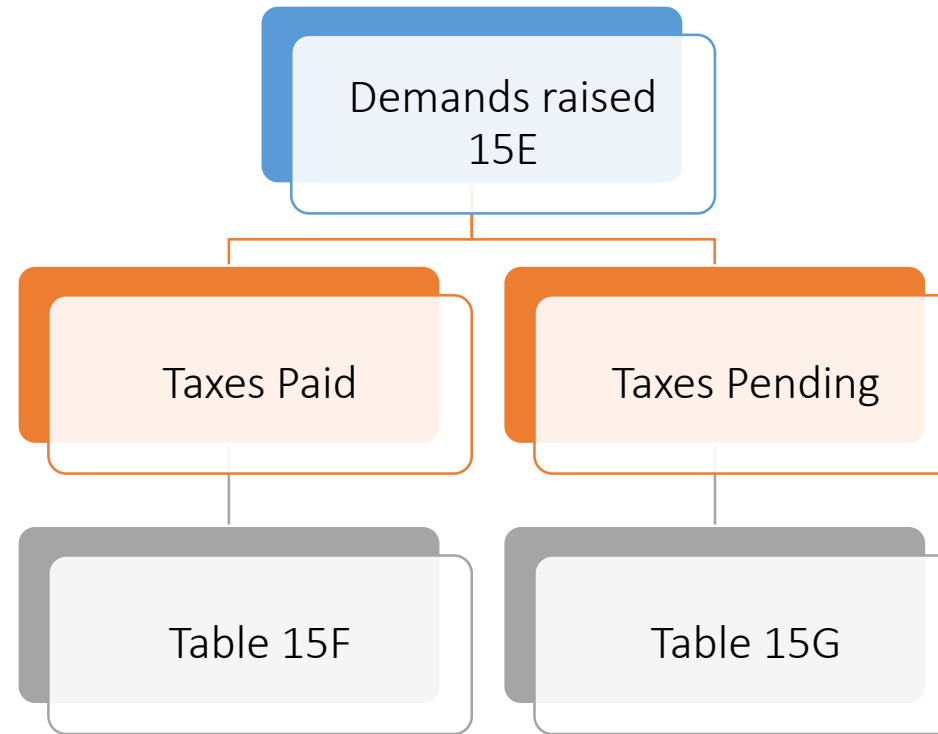
| Details | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹) | Interest (₹) | Penalty (₹) | Late fee/others(₹) |
|--|--------------------|-----------------|------------------|----------|--------------|-------------|--------------------|
| (A) Total Refund claimed | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | | | |
| (B) Total Refund sanctioned | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | | | |
| (C) Total Refund Rejected | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | | | |
| (D) Total Refund Pending | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | | | |
| (E) Total demand of taxes | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (F) Total taxes paid in respect of E above | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |
| (G) Total demands pending out of E above | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 |

BACK TO GSTR-9 DASHBOARD

SAVE

Table 15 : Refunds





Demand

- Only GST demand to be included
- SCN are not to be reported under this table
- Check rejected credits are restored or written-off
- appeal made values also to be reported in this section.

| 16 | Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis | | | | | |
|----|---|---------------|-------------|--------------------|----------------|------|
| | Details | Taxable Value | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| A | Supplies received from Composition taxpayers | Table 5 | | | | |
| B | Deemed supply under Section 143 | | | | | |
| C | Goods sent on approval basis but not returned | | | | | |

Special Information

- Provide factual data and if details not available, state it
- Tracker for goods sent to job-worker (not transition 141)
- Information only; no tax to be paid

| 17 | HSN Wise Summary of outward supplies | | | | | | | |
|----------|--------------------------------------|----------------|---------------|-------------|-------------|--------------------|----------------|------|
| HSN Code | UQC | Total Quantity | Taxable Value | Rate of Tax | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| 1 | Table 12 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

Special Information

- HSN summary of 'outward' supplies required
- Match with 5N + 10 + 11
- Prepare such summary for non-monetary/sch I supplies
- Identify limitations in data collection

| 18 | HSN Wise Summary of Inward supplies | | | | | | | |
|----------|-------------------------------------|----------------|---------------|-------------|-------------|--------------------|----------------|------|
| HSN Code | UQC | Total Quantity | Taxable Value | Rate of Tax | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

Special Information

- HSN summary of 'inward' supplies required
- Creditable and non-creditable inward supplies
- Data of value and tax required, if available
- Expect more attention to this table 18, in future
- Cannot be 'nil' in all columns, provide available data
- Disclose limitations of data maintenance

Thank You

For Clarifications, mail to
support@gstzen.in

