

GSTR – 9 : ANNUAL RETURN

Who need to file GSTR-9...?

1. “NIL” GSTR-9 RETURN can be filed, if you have

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund.

during the Financial Year

2. GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.

3. Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.

4. All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.

Warning & Information :

1. Annual return in Form GSTR-9 once filed cannot be revised.
2. Computation of ITC based on GSTR-2A has been auto-populated by the System based on GSTR-1 filed by your corresponding suppliers upto 28-02-2019 . Next auto-updation of GSTR-2A will be carried on 31-03-2019 . If you have some missing credits in GSTR-2A, you may like to wait till next updation.

Changes in New GSTR 9 as compared to OLD:

Changes in Column placement :

<u>Old Form Column Pattern</u>	Taxable Value	CGST	SGST	IGST	Cess
<u>New Form Column Pattern</u>	Taxable Value	IGST	CGST	SGST	Cess

Addition of Row after Table 13 :

Total T/o (5N+10-11)	Taxable Value	IGST	CGST	SGST	Cess
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Form GSTR - 9¹²⁷
[See rule 80]

Annual Return – Old Form

Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies declared during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
N	Supplies and advances on which tax is to be paid (H + M) above	<Auto>				

Table 4 :

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

4A. Supplies made to unregistered persons (B2C)-

1. Aggregate value of supplies made to consumers and unregistered persons (B2C supplies) on which tax has been paid shall be declared here. These will include details of supplies made to unregistered persons/consumers through E-Commerce operators, if any.
2. **Details are to be declared as net of credit notes or debit notes issued during the Financial Year.**
3. 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. This table shall be auto filled based on the outward supplies reported in GSTR-1.

4B. Supplies made to registered persons (B2B)-

1. Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here.
2. 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.
3. 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.

4C. Zero rated supply (Export) on payment of tax (except supplies to SEZs)-

1. Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.

4D. Supply to SEZs on payment of tax-

1. Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.

4E. Deemed Exports-

1. Aggregate value of supplies which are in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.

4F. Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)-

1. Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.

4G. Inward supplies on which tax is to be paid on reverse charge basis-

1. Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.
2. This shall include supplies received from registered persons and unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.

4I. Credit Notes issued in respect of transactions specified in (B) to (E) above (-) –

1. Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4J. Debit Notes issued in respect of transactions specified in (B) to (E) above (+): -

1. Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4K & 4L. Supplies / tax declared through Amendments (Upward or Downward): -

1. Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

Table no. 4(A) to 4(G) and Table no. 4(I) to 4(L) of GSTR 9 shall be auto filled based on the supplies reported during the relevant financial year in GSTR-1. However, the auto filled details can be edited. If you have Edited/modified any auto filled value, then that value shall be considered as final.

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.

5		Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year				
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)	<Auto>				
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)	<Auto>				
M	Turnover on which tax is not to be paid (G + L above)	<Auto>				
N	Total Turnover (including advances) (4N + 5M - 4G above)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

Table 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:-**

1. Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here.
2. Table 6A of FORM GSTR-1 may be used for filling up these details.

5B. Supply to SEZs without payment of tax:-

1. Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here.
2. Table 6B of GSTR-1 may be used for filling up these details.

5C. Supplies on which tax is to be paid by recipient on reverse charge:-

1. Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately.
2. Table 4B of FORM GSTR-1 may be used for filling up these details.

5D, 5E & 5F. Exempted, Nil Rated and Non -GST Supply (includes 'no-supply'):-

1. Aggregate value of Exempted, Nil Rated and Non-GST supplies shall be declared here.
2. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall also be declared here.

5H. Credit Notes issued in respect of transactions specified in A to C above (-):-

1. Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.
2. Table 9B of FORM GSTR-1 may be used for filling up these details.

5I. Debit Notes issued in respect of transactions specified in A to C above (+):-

1. Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.
2. Table 9B of FORM GSTR-1 may be used for filling up these details.

5J & 5K. Supplies declared through amendments (Upward or Downward):-

1. Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

Above details shall be auto filled based on the supplies reported GSTR-1s of relevant financial year. However, you may edit the auto filled details. If you have edited/modified any auto filled value, then that value shall be considered as final.

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.

Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed as declared in returns filed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)		<Auto>	<Auto>	<Auto>	<Auto>
J	Difference (I - A above)		<Auto>	<Auto>	<Auto>	<Auto>
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)		<Auto>	<Auto>	<Auto>	<Auto>
O	Total ITC availed (I + N above)		<Auto>	<Auto>	<Auto>	<Auto>

Table 6:**Details of ITC availed during the financial year.****6A. Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR- 3B):-**

1. Total input tax credit availed in Table 4A of FORM GSTR-3B by the taxpayer would be auto-populated here. This field is Non-editable.

6B. Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs):-

1. Aggregate value of ITC availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.
2. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H).

6C. Inward supplies received from unregistered persons liable to reverse charge (other than 6B above) on which tax is paid & ITC availed: -

1. Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.
2. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

6D. Inward supplies received from registered persons liable to reverse charge (other than 6B above) on which tax is paid and ITC availed: -

1. Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.
2. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.

6E. Import of goods (including supplies from SEZ): -

1. Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods.
2. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.

6F. Import of services (excluding inward supplies from SEZ): -

1. Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here.
2. Table 4(A)(2) of FORM GSTR3B may be used for filling up these details.

6G. Input Tax credit received from ISD: -

1. Aggregate value of input tax credit received from input service distributor shall be declared here.
2. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.

6H. Amount of ITC reclaimed (other than 6B above) under the provisions of the Act: -

1. Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.

6J. Difference (I - A above): -

1. The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row 6B to 6H shall be declared here.

6K. Transition Credit through TRAN-1 (including revisions if any): -

1. Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-1 including revision of thereof (whether upwards or downwards), if any shall be declared here. This field shall be auto filled based on the credit availed through Tran 1. However, this field is allowed for edit.

6L. Transition Credit through TRAN-2: -

1. Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-2 shall be declared here. This field shall be auto filled based on the credit availed through Tran 2. However, this field is allowed for edit.

6M. Any other ITC availed but not specified above: -

1. Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.

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.

7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)	<Auto>	<Auto>	<Auto>	<Auto>
J	Net ITC Available for Utilization (6O - 7I)	<Auto>	<Auto>	<Auto>	<Auto>

Table 7:

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

1. Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST/SGST Rules, 2017 shall be declared here.
2. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST/SGST Act, 2017 and details of ineligible transition credit claimed through FORM GST TRAN-1 or FORM GST TRAN-2 and then subsequently reversed.
3. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM GST ITC -03 shall be declared in 7H.

8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>	<Auto>	<Auto>	<Auto>
C	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				
D	Difference [A-(B+C)]				
E	ITC available but not availed (out of D)				
F	ITC available but ineligible (out of D)				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto >			
I	Difference (G-H)				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>

Table 8:**Other ITC related information.****8A. ITC as per GSTR-2A (Table no. 3 & 5 thereof): -**

1. The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during the relevant Financial Year and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table.
2. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1.
3. This field shall be auto-filled based on your GSTR-2A and the same is not allowed for Edit.

8B. ITC as per sum total of 6(B) and 6(H) above

1. The input tax credit as declared in Table 6B and 6H shall be auto-populated here and the same shall not be allowed to be edited. If you want to make any changes then you need to do it in table no. 6B and 6H.

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.

1. Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the relevant Financial Year but credit on which was availed between April to September, of the next financial year shall be declared here.
2. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

8E & 8F. ITC available but not availed & ITC available but ineligible : -

1. The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here.
2. You can't enter negative value in this table.

8G. IGST paid on import of goods (including supplies from SEZ): -

1. Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.

8H. IGST credit availed on import of goods (as per 6(E) above): -

1. The input tax credit as declared in Table 6E shall be auto-populated here and the same is not allowed for edit.

8K. Total ITC to be lapsed in current financial year (E + F + J): -

The total input tax credit which shall lapse for the current financial year shall be computed (auto filled) in this row.

Pt. IV 9	Details of tax paid as declared in returns filed during the financial year						
	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	
Integrated Tax		<Auto>	<Auto>	<Auto>	<Auto>		
Central Tax		<Auto>	<Auto>		<Auto>		
State/UT Tax		<Auto>		<Auto>	<Auto>		
Cess		<Auto>				<Auto>	
Interest		<Auto>					
Late fee		<Auto>					
Penalty		<Auto>					
Other		<Auto>					

Table 9:

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

1. Actual tax (including Interest, Late fee, Penalty, Others) paid through cash or ITC during the financial year shall be declared year.
2. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
3. Paid through Cash and Paid through ITC columns shall be auto filled based on table no 6.1 of GSTR -3B and the same is non-editable.

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.

Pt. V	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					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description	Payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					

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

1. Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here.
2. Table 4(B) of FORM GSTR-3B may be used for filling up these details.

Table 13: ITC availed for the previous financial year: -

1. Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier, shall be declared here.
2. Table 4(A) of FORM GSTR-3B may be used for filling up these details.

Table 14: Particulars for the previous FY transactions declared in returns of April to September of next FY or up to date of filing of Annual Return for 2017-18, whichever is earlier.

Differential tax (including Interest) paid on account of transactions related to the previous financial year but declared in the returns of April to September of current FY, shall be reported in this table.

Pt. VI 15	Other Information							
	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Table 15:
Particulars of Demands and Refunds: -

15A to 15D. Total Refund Claimed, Sanctioned, Rejected and Pending.

1. Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here.
2. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing
3. Refund sanctioned means the aggregate value of all refund sanction orders.
4. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.

15E. Total demand of taxes.

15F. Total taxes paid in respect of E above.

15G. Total demands pending in respect of E above.

1. Aggregate value of demands of taxes for which an order has been issued by the adjudicating authority shall be declared here.
2. Aggregate value of taxes paid out of the total value of demand as declared in 15E above shall be declared here.

3. Aggregate value of demands pending recovery out of 15E above shall be declared here.

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							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
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	2	3	4	5	6	7	8	9
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
19 Late fee payable and paid								
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Table 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: -

1. Aggregate value of supplies received from composition taxpayers shall be declared here.
2. Table 5 of FORM GSTR-3B may be used for filling up these details.

16B. Deemed supply under Section 143: -

1. Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.

16C. Goods sent on approval basis but not returned: -

1. Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one hundred eighty days of such supply shall be declared here.

Table 17:

HSN Wise Summary of outward supplies: -

1. Summary of outward supplies made against a particular HSN code to be reported only in this table.
2. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods.
3. Quantity is to be reported net of returns (sold but returned).
4. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.

Table 18:

HSN Wise Summary of inward supplies: -

1. Summary of supplies received against a particular HSN code to be reported only in this table.
2. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but up to ₹ 5.00 Cr and at four digits level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods.

Quantity is to be reported net of returns (purchased but returned).

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.