



भारत सरकार  
वित्त मंत्रालय, राजस्व विभाग  
कार्यालय आयुक्त

केन्द्रीय वस्तु व सेवा कर एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय, उदयपुर  
142-बी हिरण मगरी सेक्टर -11, उदयपुर (राजस्थान)

व्यापार सूचना सं. 05/2019

दिनांक: 6.06.2019



Subject: Filing of Annual Return (Form GSTR-9) -reg.

कृपया इस पत्र के साथ Filing of Annual Return (Form GSTR-9) के सन्दर्भ में जारी प्रेन रिलीज़ की प्रति संलग्न पावें:-

सभी व्यापार संघ, व्यापार व उद्योग मण्डलों से निवेदन है कि उक्त पत्र की विषय सामग्री से अपने सभी सदस्यों को अवगत कराने की कृपा करें।

संलग्न: उपरोक्तानुसार

06/6/19  
(के.सी.शर्मा)  
अपर आयुक्त

फा.सं.V(GST)30/Tech/Trade Notice/UDR/11/18

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दिनांक :6.06.2019

डाक सूची के अनुसार प्रति सभी को प्रेषित है।

20/6/19  
महायुक्त आयुक्त (नक.)

11 JUN 2019  
सं. 932  
सेवाकर आयुक्त  
जयपुर

डाक सूची-निम्नानुसार प्रति सभी को प्रेषित है :-

1. मुख्य आयुक्त, (जे.जेड.), केन्द्रीय वस्तु एवं सेवाकर, जयपुर जो, जयपुर |
2. आयुक्त, केन्द्रीय वस्तु एवं सेवाकर, जयपुर/जोधपुर/अलवर |
3. आयुक्त, केन्द्रीय वस्तु एवं सेवाकर अंकेक्षण, जयपुर/जोधपुर |
4. आयुक्त, सीमा शुल्क, जयपुर |
5. आयुक्त (अपील्स), केन्द्रीय वस्तु एवं सेवाकर, जयपुर/जोधपुर |
6. द वेव मास्टर/अपर आयुक्त, केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय, जयपुर, विभागीय वेवसाइट पर अपलोड करने हेतु |
7. उप/सहायक आयुक्त,  
केन्द्रीय वस्तु एवं सेवाकर संभाग, (A/B/C/D/E/F/G/H/I)  
उदयपुर/कांकरोली/भीलवाडा/चित्तौड़गढ़/कोटा
8. उप/सहायक आयुक्त (कर अपवंचना/का. एवं.सत./अंकेक्षण/विधि/पुनरवलोकन/तक./न्याय-निर्णय)उदयपुर
9. श्री वी.वी.नंदावत उदयपुर चैम्बर ऑफ कॉमर्स एंड इंडस्ट्रीज ,एमआईए, उदयपुर |
10. श्री मुकेश मोदी, उदयपुर मार्वल प्रोसेसर एसोसिएशन, मार्वल भवन, चित्रकूट नगर, भुवना, उदयपुर|
11. श्री मनोज माथुर एसोसिएशन ऑफ स्माल इंडस्ट्रीज कोटा पुरुषार्थी भवन, रोड न. 5ए, इन्द्रप्रस्थ औद्योगिक क्षेत्र,कोटा |
12. श्री अनिल अग्रवाल, सदस्य एसोसिएशन ऑफ स्माल इंडस्ट्रीज कोटा पुरुषार्थी भवन, रोड न. 5ए, इन्द्रप्रस्थ औद्योगिक क्षेत्र,कोटा
13. श्री जे.पी. वावेल, मेवाड़ चैम्बर ऑफ कॉमर्स एंड इंडस्ट्रीज, भीलवाडा, मेवाड़ चैम्बर भवन, नागोरी गार्डन, भीलवाडा
14. गार्ड फाइल

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Press Release

Clarifications on filing of Annual Return (FORM GSTR-9)

The last date for filing of Annual return in FORM GSTR-9 is 30<sup>th</sup> June 2019. The trade and industry have raised certain queries with respect to filing of this Annual return which are being clarified as follows:

- a) Information contained in FORM GSTR-2A as on 01.05.2019 shall be auto-populated in Table 8A of FORM GSTR-9.
- b) Input tax credit on inward supplies shall be declared from April 2018 to March 2019 in Table 8C of FORM GSTR-9.
- c) Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V of FORM GSTR-9. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of FORM GSTR-1.
- d) It may be noted that irrespective of when the supply was declared in FORM GSTR-1, the principle of declaring a supply in Pt. II or Pt. V is essentially driven by when was tax paid through FORM GSTR-3B in respect of such supplies. If the tax on such supply was paid through FORM GSTR-3B between July 2017 to March 2018 then such supply shall be declared in Pt. II and if the tax was paid through FORM GSTR-3B between April 2018 to March 2019 then such supply shall be declared in Pt. V of FORM GSTR-9.
- e) Any additional outward supply which was not declared by the registered person in FORM GSTR-1 and FORM GSTR-3B shall be declared in Pt.II of the FORM GSTR-9. Such additional liability shall be computed in Pt.IV and the gap between the "tax payable" and "Paid through cash" column of FORM GSTR-9 shall be paid through FORM DRC-03.
- f) Many taxpayers have reported a mismatch between auto-populated data and the actual entry in their books of accounts or returns. One common challenge reported by taxpayer is in Table 4 of FORM GSTR-9 where details may have been missed in FORM GSTR-1 but tax was already paid in FORM GSTR-3B and therefore taxpayers see a mismatch between auto-populated data and data in FORM GSTR-3B. It may be noted that auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.
- g) Many taxpayers have represented that Table 8 has no row to fill in credit of IGST paid at the time of import of goods but availed in the return of April 2018 to March 2019. Due to this, there are apprehensions that credit which was availed between April 2018 to March 2019 but not reported in the annual return may lapse. For this particular entry, taxpayers are advised to fill in their entire credit availed on import of goods from July 2017 to March 2019 in Table 6(E) of FORM GSTR-9 itself.
- h) Payments made through FORM DRC-03 for any supplies relating to period between July 2017 to March 2018 will not be accounted for in FORM GSTR-9 but shall be reported during reconciliation in FORM GSTR-9C.

2. All the taxpayers are requested to file their Annual Return (FORM GSTR-9) at the earliest to avoid last minute rush.

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