



Filing Process of Annual Return (GSTR-9, 9A & 9C)

Date : 24-10-2018

- 35(5) - Every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form and manner as may be prescribed.
- 44(1) - Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.
- 44(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.



- **Annual return.**- (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in **FORM GSTR-9** through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

- (2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.
- (3) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.



GSTR-9

- Online
- Offline (Excel)



GSTR 9 Form.pdf

Facilities -

- Based on GSTR-1 and GSTR-3B filed during the year, facility to download system computed GSTR-9 as PDF format will be available
- Based on GSTR-1 filed, consolidated summary of GSTR-1 will be made available as PDF download.
- Based on GSTR-3B filed, consolidated summary of GSTR-3B will be made available as PDF download.
- In each table of GSTR-9, values will be auto-populated to the extent possible based on GSTR-3B and GSTR-1 of the year. All the values will be editable with some exceptions (*table 6A, 8A and tax payment entries in table 9*).
- 'Nil' return can be filed through single click.



GSTR-9 Filing through Offline utility

- Offline tool to be downloaded from the portal
- Auto-populated GSTR-9 (*System computed json*) to be downloaded from the portal before filling up values.
- Table 6A and table 8A will be non-editable.
- Other values will be editable barring tax payment entries in table 9.
- After filling up the values, json file to be generated and saved.
- After logging on the portal, the json file to be uploaded.
- File will be processed and error if any will be shown.
- Error file to be downloaded from the portal and opened in the Excel tool
- After making corrections, file will again be uploaded on the portal.



- ❖ Correction can be made online also except table 17 & 18 if the number of records exceeds 500 in each table.
- ❖ Except late fee, if any, no payment is to be made with annual return.
- ❖ After filing, return can be downloaded as pdf and/or Excel.

- ❖ Revision facility is not there, therefore, return should be filed after reconciling the information provided in the return and in the books.

- ❖ Payment can be made on voluntary basis through GST DRC-03, if required.



GSTR-9A

- Online
- Offline (Excel)



Facilities -

- Based on GSTR-4 filed during the year, facility to download system computed GSTR-9A as PDF format will be available
- Based on GSTR-4 filed, consolidated summary of GSTR-4 will be made available as PDF download.
- In each table of GSTR-9A, values will be auto-populated to the extent possible based on GSTR-4 of the year. All the values will be editable with some exceptions.
- 'Nil' return can be filed through single click.



GSTR-9A Filing through Offline utility

- Offline tool to be downloaded from the portal
- Auto-populated GSTR-9A (*System computed json*) to be downloaded from the portal before filling up values.
- Values will be editable with few exceptions.
- After filling up the values, json file to be generated and saved.
- After logging on the portal, the json file to be uploaded.
- File will be processed and error, if any will be shown.
- Error file to be downloaded from the portal and opened in the Excel tool.
- After making corrections, file will again be uploaded on the portal.
- Except late fee, if any, no payment is to be made with annual return.
- After filing, return can be downloaded as pdf and/or Excel.
- Revision facility is not there, therefore, return should be filed after reconciling the information provided in the return and in the books.
- Payment can be made on voluntary basis through GST DRC-03, if required.



GSTR-9C

- Return to be prepared by Auditor (Chartered Accountant or Cost Accountant).
- Excel tool to be provided for preparation of the return.
- Auditor will generate json and handover to taxpayer after attaching DSC, who will upload the same on the portal.
- Other documents comprising Profit and Loss statement/ Income and expenditure statement etc. also to be uploaded.
- Turnover values will be based on GSTR-9 in few tables.
- A pdf of such values will be made available to taxpayer. Auditor may have the same from the taxpayer for use in preparing GSTR-9C.
- File will be processed on the portal and error, if any will be indicated. Taxpayer will download the file and handover to Auditor who will make correction. File to be uploaded again as it was uploaded originally.



- Processed file will be filed by taxpayer.
- Download option will be available at draft stage and after filing as well in pdf.
- Navigation option to make payment will be available which can be made through GST DRC-03.
- GSTR-9C can be filed after filing GSTR-9 only.





Thank You!!!

