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Analysis of GSTR-9A

FORM GSTR-9A (See rule 80) Annual Return (For Composition Taxpayer)		
Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	<Auto>
3B	Trade Name (if any)	<Auto>
4	Period of composition scheme during the year (From ---- To ----)	
5	Aggregate Turnover of Previous Financial Year	

(Amount in ` in all tables)

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example, for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

Introduction

Form GSTR 9 A is the relevant form prescribed in terms of Rule 80 of the CGST Rules, 2017. This Form GSTR 9 A in Part I seeks to capture the basic details of the registered person which has 5 clauses. Each of the clauses in Part I is significant in terms of the disclosure requirement.

Analysis

PART-1 - Sl. No. 1: Financial Year

This clause requires disclosure of the “financial year” to which the Annual Return relates to. Normally the financial year relates to 1st day of April to 31st day of March. However, for the financial year 2017-18, since the GST Laws stood applicable only for nine months commencing from July 2017 to March 2018, in this clause one may mention “2017-18” (9 months commencing 1st July 2017 and ending on 31st March 2018).

Part 1 - Sl. No. 2: GSTIN

GSTIN means the “Goods and Services Tax Payer Identification Number” of the tax payer or the registered person.

Format of GST Number – Regular Registration

Registration Type	Digit															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Regular Registration	State Code	PAN											No. of Registrations in the State	Code for Regular Registration	Check Digit	
Example	2	9	X	X	X	X	X	X	X	X	X	X	X	1-9 or A to Z	Z	1-9 or A to Z

Part 1 - Sl. No. 3A and 3B: Legal Name and Trade Name

1. The word “legal” used in clause 3A in Form GSTR 9 in Part I is used in the backdrop of a legislation. Therefore, it must be lawful. While a “name” is a word(s) by whom a person is known, the expression “legal name” is with reference to a Statute.
2. For instance, a person can be named “Sandy”, but his legal name could be “Santosh”. This is what is to be borne in mind while this column is being filled in. Another instance could be “HUL” which legally is Hindustan Unilever Limited.
3. The word “Trade” used in clause 3B of Part I may not be limited to the occupation or business. It could be a connotation. The word “Trade” ought to be understood in its ordinary sense without any reference to “business”. For instance, “Indigo” could be a trade name while its legal name is “InterGlobe Aviation Limited”. Likewise, “Chancery Pavilion” is a trade name and “Elixir Enterprises & Hotels Private Limited” is legal name.
4. Therefore, trade name is a name used by trade and industry to identify their businesses symbolizing their reputation. Caution must be exercised in listing out the trade name and legal name in clauses 3A and 3B.

Conclusion

Therefore, the distinction between a trade name and a legal name must be clearly understood and borne out in clause 3A and 3B of Part I. Attention must be paid to the fact that the trade name and legal name are not used interchangeably.

Part I - Sr. No. 4: Period of composition scheme during the year (From ---- To ----)

The clause "Period of composition scheme during the year (From ---- To ----)" seeks to capture the start and end period of the composition scheme. A registered person could be registered as a Regular Registrant on migration and later opted to migrate to composition scheme. Therefore, the start period shall be the period at which the composition scheme commenced.

The option to pay tax under the Composition Scheme shall be effective:

1. For persons already registered under pre-GST regime: Appointed Day
2. Registered under GST and person switches to Composition Scheme: Date of filing of the Intimation

Part I - Sr. No. 5: Aggregate Turnover of Previous Financial Year

1. Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed.
2. For example, for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table.
3. It is the sum total of turnover of all GSTINs of the said person on the same PAN.

Part II - Details of outward and inward supplies declared in returns filed during the financial year

Pt. II Details of outward and inward supplies declared in returns filed during the financial year							
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies on which tax is payable as declared in returns filed during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.

1. Table 6 of Form GSTR 9A requires reporting of Outward supplies on which tax is payable as declared in returns filed during the financial year. This table should only include the details

pertaining to the period July 2017 to March 2018 and not amendments pertaining to 2017-18 effected in the GSTR 4 filed during the year 2018-19;

2. However, data in this table should include all the amendments made during the period July 2017 to March 2018.

Part II - Sr. No. 7: Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year

7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered persons					

Table No.	Instructions
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.

I. Introduction

Table 7 of GSTR 9A contains the details of inward supplies in respect of which the Registered Person is liable to pay tax on reverse charge basis.

Part II 7A. Inward supplies liable to reverse charge received from registered persons: The relevant instructions given to this Form reads “Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here”. But it is relevant to note and understand that this table deals with the provisions 9(3) of CGST Act, 2017. One may utilise the details provided in the following Tables to Form GSTR 4 as follows:

1. Table 4B: Inward supplies received from a registered supplier (attracting reverse charge);
2. Table 5: Amendments to details of inward supplies furnished in returns for earlier tax periods in the above Table [including debit notes/credit notes and their subsequent amendments]

Information from this table to be considered only to the extent of amendments made to Table 4B.

3. Table 8 A: Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability). The table 8 to Form GSTR 4 reads:

II. Validation

The turnovers that are to be reported can be directly derived from the tables of Form GSTR 4 of the tables mentioned above.

Category of Supply	Nature of Supply
Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid on reverse charge basis	Both inter and intra state

It is suggested that the following reconciliations be carried out for reporting of correct values:

- Reverse Charge paid / payable on inward supplies from a registered taxable person liable to tax;
- Payment vouchers (required to be issued when making payments to a supplier if the supplies fall under reverse charge),

B	Inward supplies liable to reverse charge received from unregistered persons					
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Table No.	Instructions
7B	Aggregate value of 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. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.

Part II - 7B. The relevant instructions issued to Form GSTR 9A in this regard states “Aggregate value of 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. Table 4C, Table 5 and Table 8A of GSTR-4 may be used for filling up these details”. One may utilise the details provided to in the following Tables to Form GSTR 4 as follows:

- Table 4C: Inward supplies received from an unregistered supplier

Attention is invited to the relevant notifications issued – viz. (i) NN 8/2017-CT(R) dated June 28, 2017 which exempts intra-State supply of goods or supply of services does not exceed Rs.5,000/- per day regardless of number of suppliers involved. (ii) NN 38/2017-CT(R) dated Oct 13, 2017 which excluded the value limit previously prescribed. (iii) Corresponding exemption from payment of Integrated Tax was issued for the first time in NN 32/2017-Int(R) dated Oct 13, 2017 in respect of inter-State supplies.

- Table 5: Amendments to details of inward supplies furnished in returns for earlier tax periods in the above Table [including debit notes / credit notes and their subsequent amendments]

Information from this table to be considered only to the extent of amendments made to Table 4C.

3. Table 8 A: Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)

Advances reported in Table 7A to Form GSTR 9A shall not be considered once again in reporting the turnovers relating to this table. Any other advance payment to unregistered suppliers for which tax is payable on reverse charge mechanism should be reported here.

C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					

Table No.	Instructions
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.

Part II 7C. Instructions issued to the relevant Form GSTR 9A which reads “Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of GSTR-4” may be used for filling up these details.

Part II - Sr. No. 8: Details of other inward supplies as declared in returns filed during the financial year

8	Details of other inward supplies as declared in returns filed during the financial year					
A	Inward supplies from registered persons (other than 7A above)					

Table No.	Instructions
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.

8A: The relevant instruction to Form GSTR 9A reads “Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier of goods and / or services shall be declared here”. Due consideration has to be paid to Table 4A and 5 of GSTR-4 - Inward supplies received from a registered supplier (other than supplies attracting reverse charge). Table 4 to Form GSTR 4 reads:

Table 5 of GSTR-4: Amendments made to the above section shall also be considered finalising 8A

B	Import of Goods					
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8B	Aggregate value of all goods imported during the financial year shall be declared here.
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8B: Import of Goods: Aggregate value of all goods imported during the financial year shall be declared here.

Source of information

In this table, the taxable person should report the aggregate value of input tax credit availed on all imports (for all inputs and capital goods) from outside India or from SEZ units. Such data can be sourced from relevant inward supply registers duly matched with the financials, the bill of entry or other similar document prescribed under the Customs Act, Customs Tariff Act or rules made thereunder for the assessment of Integrated tax on imports.

Part III - Sr. No. 9: Details of tax paid as declared in the returns filed during the financial year

Pt. III	Details of tax paid as declared in returns filed during the financial year			
9	Description	Total tax payable	Paid	
	1	2	3	
	Integrated Tax			
	Central Tax			
	State/UT Tax			
	Cess			
	Interest			
	Late fee			
	Penalty			

One may refer to the discussion to Part IV Table 9 of Form GSTR 9 elsewhere in this booklet.

Part IV - Sr. No. 9: Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY whichever is earlier

Pt. IV	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	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)					

11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)					
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)					

Table No.	Instructions
10, 11, 12, 13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

It must be borne in mind that in terms of the proviso to Section 39(9) the due date for furnishing of return for the month of September (i.e. GSTR-4) following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier. One may refer to the discussion to Part IV of Form GSTR 9 elsewhere in this booklet.

Part IV - Sr. No. 14 Differential tax paid on account of declaration made in 10, 11, 12 & 13 above

14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		

One may refer to the discussion to Part V of Table 14 of Form GSTR 9 elsewhere in this booklet.

Part V - Sr. No. 15 Other Information Particulars of Demands and Refunds

Pt. V 15	Other Information							
	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrat ed Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
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 No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed would be the aggregate value of all the refund claims filed in the financial year and would include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending would be the aggregate amount in all refund application for which acknowledgement has been received and would exclude provisional refunds received. These would not include details of non-GST refund claims.

15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
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One may refer to the discussion to Part VI of Table 15 to Form GSTR 9 elsewhere in this booklet, namely, a composition taxable person would be entitled to refund on switch-over or when excess tax is paid in cash

Part V - Sr. No. 16 Details of Credit reversed or availed.

16	Details of credit reversed or availed				
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5
A	Credit reversed on opting in the composition scheme (-)				

Table No.	Instructions
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.

Table 16A: Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.

In terms of Section 18(4) of the CGST Act, 2017 where any registered person who has availed of input tax credit:

- opts to pay tax under section 10 i.e. Composition,
- he shall pay an amount, by way of debit in the
 - electronic credit ledger or
 - electronic cash ledger,
- equivalent to the credit of input tax in respect of
 - inputs held in stock and
 - inputs contained in semi-finished or
 - finished goods held in stock and

- on capital goods, reduced by such percentage points as may be prescribed,
- on the day immediately preceding the date of exercising of such option
- Note: After payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.

Calculation of input to be paid as per Rule 44 is as follows:

- For inputs held in stock and inputs contained in semi-finished or finished goods.
 - Calculated on proportionately on basis of corresponding invoices on which credit has been availed by the registered taxable person on such input.
- For Capital goods held in stock
 - Total input availed on capital stock should be reduced by the number of months used taking a five year as useful life for a capital goods.

This amount payable to be adopted from Table 6 of ITC -03

B	Credit availed on opting out of the composition scheme (+)				
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Table No.	Instructions
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.

Table 16B: Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.

CGST Section 18(1) (c): where any registered person ceases to pay tax under section 10 i.e. Composition Scheme, he shall be entitled to take credit of

- input tax in respect of
 - inputs held in stock,
 - inputs contained in semi-finished or
 - inputs contained finished goods held in stock and
 - inputs contained on capital goods
- on the day immediately preceding the date from which he becomes liable to pay tax under section 9:

Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed;

Procedure for Claiming ITC in terms of Rule 40 of CGST Rules 2017

1. Registered person should File for both Capital Goods and Inputs the -
 - ✓ Electronic declaration the in-Form GST ITC-01;

