

CHAPTER

6

PART 5 OF GSTR-9

[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]

Q. WHAT DETAILS ARE REQUIRED TO BE FURNISHED IN PART V OF GSTR 9?

6.1 Part V consists of particulars of transactions for the previous financial year *but declared* in the:

- ◆ Returns of April to September of current FY or
- ◆ Date of filing of Annual Return for previous financial year


whichever is earlier.

In any case, it cannot exceed the date of filing of return for the tax period September, 2018.

| 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 | 1 | | 3 | | |
| | Integrated Tax | | | | | |
| | Central Tax | | | | | |
| | State/UT Tax | | | | | |
| | Cess | | | | | |
| | Interest | | | | | |

In the annual return for the FY 2017-18, the transactions declared in April to September, 2018 for the FY 2017-18 shall be declared.

The screenshot of the Tables 10, 11, 12 & 13 of GSTR 9 as appearing on www.gst.gov.in is shown below:


Goods and Services Tax
▲ Ranu Ahuja ▾

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GSTIN - 07AEFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

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) | ₹11,01,818.00 | ₹99,204.00 | ₹39,681.00 | ₹39,681.00 | ₹0.00 |
| 11. Supplies / tax reduced through Amendments (-) (net of credit notes) | ₹10,63,724.00 | ₹1,68,443.00 | ₹20,734.00 | ₹20,734.00 | ₹0.00 |
| 12. Reversal of ITC availed during previous financial year | | ₹3,74,567.00 | ₹53,879.00 | ₹53,879.00 | ₹0.00 |
| 13. ITC availed for the previous financial year | | ₹9,36,418.00 | ₹1,34,698.00 | ₹1,34,698.00 | ₹0.00 |
| Total turnover(SN + 10 - 11) | ₹6,90,00,098.79 | ₹69,74,967.98 | ₹9,61,215.92 | ₹9,61,215.92 | ₹45,690.00 |

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Clarification by Government - Press Release by Ministry of Finance dated 4th June, 2019

*Particulars of the transactions for FY 2017-18 declared in returns between April, 2018 to **March, 2019** shall be declared in Part V of **FORM GSTR-9**.*

Part V of GSTR 9 sought for the “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”. In this regard, it is important to note that section 37(3) provides that any registered person, who has furnished the details under section 37(1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any **error or omission** therein, **RECTIFY such error or omission** in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period.

The *first proviso* to section 37(3) provides the time limit for rectification *i.e.* no rectification of error or omission in respect of the details furnished under section 37(1) shall be allowed **after furnishing of the return under section 39 for the month of September following the end of the financial year** to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

*For instance, XYZ Ltd. has supplied a service bearing an invoice dated 1st July, 2017 of INR 1,18,000 having IGST of INR 18,000. The invoice was failed to be reported in GSTR 1 & GSTR 3B of the FY 2017-18. Since the invoice **pertains** to FY 2017-18, hence, an rectification of ERROR OR OMISSION in this respect can be done maximum by filing GSTR 3B of September, 2019 i.e. **September following the end of financial year.***

However, an extension till **March, 2019** has been given for rectification of any error or omission in respect of FY 2017-18 by way of Central Goods and Services Tax (Second Removal of Difficulties) Order, 2018, dated **31st December, 2018** on account of the fact that as FY 2017-18 was the first year of the implementation of GST in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity, the registered persons could not rectify the error or omission in terms of provisions of section 37(3) within the stipulated time.

For this purpose, a *proviso* to section 37(3) has been inserted *vide* the above Order which stipulates that *the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of **March, 2019** or for the quarter January, 2019 to March, 2019.*

For instance, XYZ Ltd. has supplied a service bearing an invoice dated 1st July, 2017 of INR 1,18,000 having IGST of INR 18,000. The invoice was failed to be reported in GSTR 1 & GSTR 3B of the FY 2017-18. In fact, the taxpayer failed to report the same till September, 2019, therefore, in lieu of the extension till March, 2019, the rectification of ERROR OR OMISSION in this respect can be done maximum by filing GSTR 3B of March, 2019.

Initially, when the form GSTR 9 was released, there was no extension given for rectification pertaining to FY 2017-18, hence, Part V of GSTR 9 sought for “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”. However, the form remained unchanged until release of this Press Release which continues to seek data till September, 2018. Surprisingly, the GST Common Portal was updated before the Press Release which sought for data for the entire subsequent FY. Hence, on account of difference in provision stated in law which allows rectification till March, 2019 but the form GSTR 9 seeking details till September, 2018 became a confusion point for the trade and industry, hence, Government has come up with clarification that the details till **March, 2019** has to be given.

Clarification by Government - Press Release by Ministry of Finance dated 4th June, 2019

The major confusion of the trade and industry in reporting the details in Part II and Part V was arising due to the mismatch in reporting done in GSTR 1 & GSTR 3B, reporting in GSTR 1 of FY 2017-18 and reporting in GSTR 3B of FY 2018-19, reporting of supplies of FY 2017-18 in returns of FY 2018-19, etc. Hence, the Government has principally clarified that **irrespective** of when the supply was declared in FORM **GSTR-1**, the principle of declaring a supply in Part II or Part V is essentially driven by when was tax paid through FORM **GSTR-3B** in respect of such supplies.

Reporting in PART II: 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 Part II.

Reporting in PART V: If the **tax** was paid through FORM **GSTR-3B** between April, 2018 to March, 2019 then such supply shall be declared in Part V of FORM **GSTR-9**.

Clarification by CBIC vide Press Release dated 3rd July, 2019

Credit Notes/Debit Notes issued and declared during FY 2018-19 for FY 2017-18 of which provision has been made in book in FY 2017-18 to be declared in Annual Return of FY 2017-18: It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued. If the credit or debit note for any supply was issued and declared in returns of FY 2018-19 and the provision for the same has been made in the books of account for FY 2017-18, the same shall be declared in Part V of the annual return.

Q. HOW TO FURNISH DETAILS IN TABLE 10 OF GSTR 9?

6.2

| Table | Description of Table | Auto/ Manual | Link with GST Returns | Corresponding Tables |
|-------|--|-----------------|--------------------------|---------------------------------|
| 10 | Supplies/tax declared through Amendments (+) (net of debit notes) | Manual | GSTR 1 | Table 9A, Table 9B and Table 9C |

Details to be included:

- ◆ 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 9A, Table 9B and Table 9C of FORM GSTR-1 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.***

Details not to be included:

- ◆ NA

Interlink with GST Returns:

- ◆ Table 9A, Table 9B and Table 9C of GSTR 1 in respect of the supplies **ALREADY DECLARED** in the returns of the previous financial year **of:**
- ◆ April to September of the current financial year or
- ◆ Date of filing of Annual Return for the previous financial year, ***whichever is earlier.***

Clarification by Government - Press Release by Ministry of Finance dated 4th June, 2019

*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.***

Table 4A under Part II of GSTR 9 seeks details in respect of B2C supplies **made during the Financial Year.** Tables 10 & 11 under Part V of GSTR 9 seeks the details of 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. The Instruction to Tables 10 & 11 under Part V of GSTR 9 reads as under:

*“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 9A, Table 9B and Table 9C** of FORM GSTR-1 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.”*

The reference to Tables 9A, 9B and 9C given in the aforesaid instruction has created the confusion that Tables 10 & 11 can be used to report only in respect of amendments of B2B and B2CL supplies and amendment to B2C supplies *between April, 2018 to March, 2019* cannot be reported in Tables 10 & 11 of GSTR 9. It further lead to the confusion that if such amendments has to be shown net of in Table 4A itself. Hence, in order to clarify this anomaly, the aforesaid Press Release clarifies that *particulars of details sought in Part V may contain details of amendments furnished in **Table 10** of **FORM GSTR-1**.*

Reporting of details pertaining to FY 2018-19 notified by CBIC vide Notification No. 56/2019-Central Tax dated 14th November, 2019

In respect of FY 2018-19, 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 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.

Q. HOW TO FURNISH DETAILS IN TABLE 11 OF GSTR 9?

6.3

| Table | Description of Table | Auto/ Manual | Link with GST Returns | Corresponding Tables |
|-------|--|-----------------|--------------------------|---------------------------------|
| 11 | Supplies/tax reduced through Amendments (-) (net of credit notes) | Manual | GSTR 1 | Table 9A, Table 9B and Table 9C |

Details to be included:

- ◆ 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 9A, Table 9B and Table 9C of FORM GSTR-1 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.***

Details not to be included:

- ◆ NA

Interlink with GST Returns:

- ◆ Table 9A, Table 9B and Table 9C of GSTR 1 in respect of the supplies **ALREADY DECLARED** in the returns of the previous financial year **of:**
- ◆ April to September of the current financial year or
- ◆ Date of filing of Annual Return for the previous financial year,

whichever is earlier.

Reporting of details pertaining to FY 2018-19 notified by CBIC vide Notification No. 56/2019-Central Tax dated 14th November, 2019

In respect of FY 2018-19, 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 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.

Q. HOW TO FURNISH DETAILS IN TABLE 12 OF GSTR 9?**6.4**

| Table | Description of Table | Auto/ Manual | Link with GST Returns | Corresponding Tables |
|-------|---|-----------------|--------------------------|-------------------------|
| 12 | REVERSAL of ITC availed during previous financial year | Manual | GSTR 3B | Table 4(B) |

Details to be included:

- ◆ 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.

Reporting of details pertaining to FY 2018-19 notified by CBIC vide Notification No. 56/2019-Central Tax dated 14th November, 2019

In respect of FY 2018-19, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here.

Relaxation in reporting given vide Notification No. 56/2019-Central Tax dated 14th November, 2019

The taxpayer has been given the OPTION to not fill Table 12.

Option applicable for the period: FY 2017-18 & FY 2018-19

Details not to be included:

- ◆ NA

Interlink with GST Returns:

- ◆ Table 4(B) of FORM GSTR-3B may be used for filling up these details.

Q. HOW TO FURNISH DETAILS IN TABLE 13 OF GSTR 9?

6.5

| Table | Description of Table | Auto/ Manual | Link with GST Returns | Corresponding Tables |
|-------|--|-----------------|--------------------------|-------------------------|
| 13 | ITC AVAILED for the previous financial year | Manual | GSTR 3B | Table 4(A) |

Details to be included:

- ◆ 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.

Reporting of details pertaining to FY 2018-19 notified by CBIC vide Notification No. 56/2019-Central Tax dated 14th November, 2019

In respect of FY 2018-19, 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 2019 to September 2019 shall be declared here. However, any ITC which was reversed in the FY 2018-19 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20.

Relaxation in reporting given vide Notification No. 56/2019-Central Tax dated 14th November, 2019

The taxpayer has been given the OPTION to not fill Table 13.

Option applicable for the period: FY 2017-18 & FY 2018-19

Details not to be included:

- ◆ NA

Interlink with GST Returns:


- ◆ Table 4(A) of FORM GSTR-3B may be used for filling up these details.

Q. HOW TO FURNISH DETAILS IN TABLE 14 OF GSTR 9?**6.6**

| Table | Description of Table | Auto/Manual | Link with GST Returns | Corresponding Tables |
|-------|---|-------------|-----------------------|----------------------|
| 14 | Differential tax paid on account of declaration in 10 & 11 above | Manual | NA | NA |

Table 14 seeks details of **differential tax paid** on account of declaration in Table 10 and Table 11 of GSTR 9.

The screenshot of the Table 14 of GSTR 9 as appearing on www.gst.gov.in is shown below:


Goods and Services Tax
Ranu Ahuja ▾

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Dashboard / Annual Return / GSTR9 English

GSTIN - 07AEFPA4963B1ZY
Status - Not Filed

Legal Name - Ranu Ahuja
FY - 2017-18

Trade Name - Ranu ahuja
Due Date - 31/10/2018

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

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

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