



# Contents

*Quick Referencer for FY 2018-19* PAGE  
I-9

## **DIVISION ONE**

### **GST Annual Returns (GSTR-9) For Normal Taxpayers \_\_\_\_\_**

#### **Chapter 1**

- ◆ GST Annual Return - GSTR 9 3

#### **Chapter 2**

- ◆ Part 1 of GSTR-9 [Basic details] 30

#### **Chapter 3**

- ◆ Part 2 of GSTR-9 [Details of outward and inward supplies made during the financial year] 32

#### **Chapter 4**

- ◆ Part 3 of GSTR-9 [Details of ITC for the financial year] 121

#### **Chapter 5**

- ◆ Part 4 of GSTR-9 [Details of tax paid as declared in returns filed during the financial year] 255

#### **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] 257

#### **Chapter 7**

- ◆ Part 6 of GSTR-9 [Other Information] 264

## **DIVISION TWO**

### **GST Annual Returns (GSTR-9A) For Composition Taxpayers \_\_\_\_\_**

#### **Chapter 8**

- ◆ GSTR-9A [GST Annual Return for Composition Supplier] 293

	PAGE
<b>Chapter 9</b>	
◆ Part 1 of GSTR-9A [Basic details]	304
<b>Chapter 10</b>	
◆ Part 2 of GSTR-9A [Details of outward and inward supplies declared in returns filed during the financial year]	306
<b>Chapter 11</b>	
◆ Part 3 of GSTR-9A [Details of tax paid as declared in returns filed during the financial year]	319
<b>Chapter 12</b>	
◆ Part 4 of GSTR-9A [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]	320
<b>Chapter 13</b>	
◆ Part 5 of GSTR-9A [Other Information]	323

## **DIVISION THREE**

<b>GST Audit (GSTR-9C)</b>	
<b>Chapter 14</b>	
◆ GST Audit Report [GSTR-9C]	349
<b>Chapter 15</b>	
◆ Part A: Part 1 of GSTR-9C [Basic details]	395
<b>Chapter 16</b>	
◆ Part A: Part 2 of GSTR-9C [Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)]	400
<b>Chapter 17</b>	
◆ Part A: Part 3 of GSTR-9C [Reconciliation of tax paid]	566
<b>Chapter 18</b>	
◆ Part A: Part 4 of GSTR-9C [Reconciliation of Input Tax Credit (ITC)]	572
<b>Chapter 19</b>	
◆ Part A: Part 5 of GSTR-9C [Auditor's recommendation on additional liability due to non-reconciliation]	648
<b>Chapter 20</b>	
◆ Part B of GSTR-9C [Certification]	651
<b>Chapter 21</b>	
◆ Spillover effects	656

**APPENDICES**

◆ GSTR-1	695
◆ GSTR-3B	704
◆ GSTR-4	706
◆ GSTR-9	712
◆ GSTR-9A	724
◆ GSTR-9C	728
◆ Clarification on filing of Annual Return (Form GSTR-9)	740
◆ Clarification regarding Annual Returns and Reconciliation Statement	742
◆ Annual Return - Furnishing of Annual Return by those registered persons whose aggregate turnover in a financial year does not exceed two crore - Clarification regarding optional filing of annual return under Notification No. 47/2019-Central Tax, dated 9-10-2019	745