

Contents

	PAGE
<i>Know Your Authors</i>	I-5
<i>Key considerations while performing the working for annual return and reconciliations [FY 2022-23]</i>	I-7
<i>Locator of various topics in this Book</i>	I-19
<i>Illustrative Requirements for Preparing GSTR-9 and GSTR-9C</i>	I-21
<i>Check List for GSTR-9/9A and GSTR-9C</i>	I-25
CHAPTER 1	
List of Governing Provisions	1
CHAPTER 2	
Legal consequences of wrong filing/non-filing of GSTR-9 and GSTR-9C	6
CHAPTER 3	
Annual Return and Reconciliation Statement: Fortune Maker of Registered Person	9
CHAPTER 4	
Case Study on Outward Supply in GSTR-9	13
CHAPTER 5	
Case Study on Inward Supply in GSTR-9	20
CHAPTER 6	
Walkthrough for professionals to perform GSTR-9/9A/9C	24
CHAPTER 7	
Annual Accounts vs. Annual Return vs. Reconciliation Statement	29

	PAGE
CHAPTER 8	
Applicability of Annual Return and GSTR-9C (Year wise comparison)	33
CHAPTER 9	
Turnover: A Ticklish Sound in GST Regime	38
CHAPTER 10	
Issues in Accounting w.r.t. GST	50
CHAPTER 11	
Looking at Financial Statements for GST Annual Return and Reconciliation Statement	58
CHAPTER 12	
Segments of Annual Return - GSTR-9 (Regular Scheme)	65
CHAPTER 13	
Your Steps for preparing GSTR-9	81
CHAPTER 14	
Advanced FAQs on Annual Return	85
CHAPTER 15	
Basics of Annual Return with Practical Issues	90
CHAPTER 16	
Part I of GSTR-9: Basic Details	94
CHAPTER 17	
Part II of GSTR-9: Details of outward and inward supplies declared during the financial year	96
CHAPTER 18	
Part III of GSTR-9: Details of ITC for the financial year	146
CHAPTER 19	
Part IV (Form 9) : Details of tax paid as declared in returns filed during the financial year	191

CHAPTER 20

Part V : Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

194

CHAPTER 21

Part VI : Other Information

202

CHAPTER 22

Segments of Annual Return (Composition Scheme)

211

CHAPTER 23

GSTR-9A: Is it really applicable and basics of annual return (Composition) with practical issues

215

CHAPTER 24

Part I of GSTR-9A: Basic Details

217

CHAPTER 25

Part II of Form 9A: Details of outward and inward supplies declared in returns filed during the financial year

219

CHAPTER 26

Part III: Details of tax paid as declared in returns filed during the financial year

228

CHAPTER 27

Part 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

229

CHAPTER 28

Part V: Other Information

233

CHAPTER 29

Segments of Form GSTR-9C

237

CHAPTER 30

Your steps for preparing GSTR-9C

242

CHAPTER 31

Basics of Reconciliation Statement with practical issues

244

	PAGE
CHAPTER 32	
Part I of Reconciliation Statement: Basic Details	246
CHAPTER 33	
Part II of Reconciliation Statement: Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)	248
CHAPTER 34	
Part III: Reconciliation of tax paid	279
CHAPTER 35	
Part IV: Input Tax Credit (ITC)	282
CHAPTER 36	
Part V: Additional liability due to non-reconciliation	292

APPENDICES

◆ Form GSTR-9	297
◆ Form GSTR-9A	313
◆ Form GSTR-9C	317
◆ Clarification on filing of annual return (Form GSTR-9)	327
◆ GSTN Clarification: Issues reported in filing Form GSTR-9C by the taxpayers	329
◆ Clarification regarding Annual Returns and Reconciliation Statement	331
◆ Clarification regarding optional filing of annual return under Notification No. 47/2019-Central Tax, dated 9th October, 2019	334
◆ Clarification by GST Network on 17-8-2020 on Table 8A of Form GSTR-9	336
◆ FAQs on GSTR-9	337
◆ Letter of acceptance given by professionals for Compilation Engagement and responsibility of Management	342
● Engagement Letter	342
● Appointment Letter	343
● Cover Letter of Compilation Report	344
● Compilation Report	344