

CASE NO.-1

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 100,000       | DECEMBER 100,000    | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |         | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|---------|--------------|----------|--------|
|          | PAYABLE | PAID    |              |          |        |
| 1,00,000 | 100,000 | 100,000 | 0            | 0        | 0      |

CASE NO.-2

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | 0                      | 0                   | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9  |      | TABLE -10/11 | TABLE-14 | DRC-03                                 |
|----------|----------|------|--------------|----------|--|
|          | PAYABLE  | PAID |              |          |  |
| 1,00,000 | 1,00,000 | 0    | 0            | 0        | MAKE PAYMENT THROUGH THIS FORM IN CASH |

CASE NO.-3

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 100,000       | 0                   | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9  |      | TABLE -10/11 | TABLE-14 | DRC-03                                 |
|----------|----------|------|--------------|----------|--|
|          | PAYABLE  | PAID |              |          |  |
| 1,00,000 | 1,00,000 | 0    | 0            | 0        | MAKE PAYMENT THROUGH THIS FORM IN CASH |

CASE NO.-4

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | 0                      | DECEMBER 100,000    | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |         | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|---------|--------------|----------|--------|
|          | PAYABLE | PAID    |              |          |        |
| 1,00,000 | 100,000 | 100,000 | 0            | 0        | 0      |

CASE NO.-5

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | 0                      | 0                   | DECEMBER 100,000       | 0                   |

REPORTING IN GSTR-9

| TABLE -4                | TABLE-9 |      | TABLE -10/11 | TABLE-14        | DRC-03                                 |
|-------------------------|---------|------|--------------|-----------------|--|
|                         | PAYABLE | PAID |              |                 |  |
| NOT SHOWN IN THIS TABLE | 0       | 0    | 100,000      | 100,000 Payable | DISCHARGE THE LIABILITY OF TAX IN CASH |

CASE NO.-6

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | 0                      | 0                   | 0                      | DECEMBER 100,000    |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14             | DRC-03 |
|----------|---------|------|--------------|----------------------|--------|
|          | PAYABLE | PAID |              |                      |        |
| 0        | 0       | 0    | 1,00,000     | 1,00,000<br>1,00,000 | 0      |

CASE NO.-7

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 90,000        | DECEMBER 90,000     | MAY 10,000             | MAY 10,000          |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |        | TABLE -10/11 | TABLE-14         | DRC-03 |
|----------|---------|--------|--------------|------------------|--------|
|          | PAYABLE | PAID   |              |                  |        |
| 90,000   | 90,000  | 90,000 | 10,000       | 10,000<br>10,000 | 0      |

**CASE NO.-8**

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 90,000        | 0                   | 0                      | MAY 100,000         |

**REPORTING IN GSTR-9**

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14            | DRC-03 |
|----------|---------|------|--------------|---------------------|--------|
|          | PAYABLE | PAID |              |                     |        |
|          | 0       | 0    | 1,00,000     | 1,00,000<br>100,000 | 0      |



CASE NO.-9

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 90,000        | 0                   | MAY(A) 10,000          | JUNE 100,000        |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14             | DRC-03 |
|----------|---------|------|--------------|----------------------|--------|
|          | PAYABLE | PAID |              |                      |        |
| 0        | 0       | 0    | 1,00,000     | 1,00,000<br>1,00,000 | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | 90,000                 | 0                   | MAY(A)<br>10,000       | JUNE<br>90,000      |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14               | DRC-03                                       |
|----------|---------|------|--------------|------------------------|--|
|          | PAYABLE | PAID |              |                        |  |
| 0        | 0       | 0    | 1,00,000     | 1,00,000<br><br>90,000 | DISCHARGE TAX LIABILITY OF RS 10,000 IN CASH |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 85,000        | DECEMBER 85,000     | MAY(A) 10,000          | JUNE 10,000         |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03                                      |
|----------|---------|--------|--------------|----------|---|
|          | PAYABLE | PAID   |              |          |   |
| 90,000   | 90,000  | 85,000 | 10,000       | 10,000   | DISCHARGE TAX LIABILITY OF RS 5,000 IN CASH |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 85,000        | DECEMBER 85,000     | MAY(A) 10,000          | 15,000              |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|--------|--------------|----------|--------|
|          | PAYABLE | PAID   |              |          |        |
| 85,000   | 85,000  | 85,000 | 15,000       | 15,000   | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 100,000       | DECEMBER 0          | 0                      | DECEMBER 100,000    |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14             | DRC-03 |
|----------|---------|------|--------------|----------------------|--------|
|          | PAYABLE | PAID |              |                      |        |
| 0        | 0       | 0    | 1,00,000     | 1,00,000<br>1,00,000 | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 0             | DECEMBER 100,000    | DECEMBER 100,000       | 0                   |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |         | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|---------|--------------|----------|--------|
|          | PAYABLE | PAID    |              |          |        |
| 1,00,000 | 100,000 | 100,000 | 0            | 0        | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 125,000       | DECEMBER 125,000    | MAY(A) -25,000         | 0                   |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9  |         | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|----------|---------|--------------|----------|--------|
|          | PAYABLE  | PAID    |              |          |        |
| 1,25,000 | 1,00,000 | 125,000 | -25,000      | 0        | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 125,000       | DECEMBER 100,000    | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |         | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|---------|--------------|----------|--------|
|          | PAYABLE | PAID    |              |          |        |
| 100,000  | 100,000 | 100,000 | 0            | 0        | 0      |



| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 125,000       | DECEMBER 0          | MAY(A) -15,000         | 0                   |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9  |      | TABLE -10/11 | TABLE-14 | DRC-03   |
|----------|----------|------|--------------|----------|----------|
|          | PAYABLE  | PAID |              |          |          |
| 100,000  | 1,00,000 | 0    | 0            | 0        | 1,00,000 |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 125,000       | 0                   | 0                      | MAY 100,000         |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|------|--------------|----------|--------|
|          | PAYABLE | PAID |              |          |        |
| 0        | 0       | 0    | 100,000      | 100,000  | 0      |
|          |         |      |              | 100,000  |        |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 125,000       | 0                   | -25,000                | 90,000              |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14          | DRC-03 |
|----------|---------|------|--------------|-------------------|--------|
|          | PAYABLE | PAID |              |                   |        |
| 0        | 0       | 0    | 100,000      | 100,000<br>90,000 | 10,000 |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.12.2017      | INVOICE         | TAX INVOICE     | 100,000       | DECEMBER 125,000       | DECEMBER 95,000     | MAY(A) 10,000          | MAY 10,000          |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|--------|--------------|----------|--------|
|          | PAYABLE | PAID   |              |          |        |
| 95,000   | 95,000  | 95,000 | 5,000        | 5,000    | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 25.12.2017      |                 | TAX INVOICE     | 500,000       | DECEMBER 500,000       | JANUARY 500,000     | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |         | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|---------|--------------|----------|--------|
|          | PAYABLE | PAID    |              |          |        |
| 500,000  | 500,000 | 500,000 | 0            | 0        | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 25.01.2018      | INVOICE         | TAX INVOICE     | 275,000       | FEB 200,000            | FEB 200,000         | 0                      | JUNE 65,000         |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |          | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|----------|--------------|----------|--------|
|          | PAYABLE | PAID     |              |          |        |
| 2,10,000 | 210000  | 2,00,000 | 65,000       | 65,000   | 10,000 |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 25.02.2018      | INVOICE         | TAX INVOICE     | 10,00,000     | FEB<br>10,00,000       | FEB<br>10,00,000    | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9  |           | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|----------|-----------|--------------|----------|--------|
|          | PAYABLE` | PAID      |              |          |        |
| 0        | 0        | 10,00,000 | 0            | 0        | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE          | TYPE OF INVOICE | ACTUAL AMOUNT      | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|--------------------------|-----------------|--------------------|------------------------|---------------------|------------------------|---------------------|
|                 |                          |                 |                    | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.07.2017      | INVOICE CR. NOTE(JAN-18) | TAX INVOICE     | 500,000<br>200,000 | JULY<br>500,000        | JULY<br>400,000     | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -4                 | TABLE-9 |         | TABLE -10/11 | TABLE-14 | DRC-03 |
|--------------------------|---------|---------|--------------|----------|--------|
|                          | PAYABLE | PAID    |              |          |        |
| 4B-500,000<br>4I-200,000 | 300,000 | 400,000 | 0            | 0        | 0      |



| INSTRUMENT DATE | INSTRUMENT TYPE                  | TYPE OF INVOICE | ACTUAL AMOUNT      | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|----------------------------------|-----------------|--------------------|------------------------|---------------------|------------------------|---------------------|
|                 |                                  |                 |                    | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.07.2017      | INVOICE<br>CR. NOTE<br>(JULY-18) | TAX<br>INVOICE  | 500,000<br>200,000 | JULY<br>500,000        | JULY<br>400,000     | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -4   | TABLE-9 |         | TABLE -10/11        | TABLE-14 | DRC-03 |
|------------|---------|---------|---------------------|----------|--------|
|            | PAYABLE | PAID    |                     |          |        |
| 4B-500,000 | 300,000 | 400,000 | TABLE-11<br>200,000 |          | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.01.2018      | INVOICE         | TAX INVOICE     | 100,000       | JAN 100,000            | JAN 100,000         | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -4   | TABLE-9 |         | TABLE -10/11 | TABLE-14 | DRC-03 |
|------------|---------|---------|--------------|----------|--------|
|            | PAYABLE | PAID    |              |          |        |
| 4F-100,000 | 100,000 | 100,000 | 0            | 0        | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.01.2018      | INVOICE         | TAX INVOICE     | 100,000       | JAN 25,000             | JAN 25,000          | 0                      | JULY 75,000         |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|--------|--------------|----------|--------|
|          | PAYABLE | PAID   |              |          |        |
| 4F-25000 | 25,000  | 25,000 | 75,000       | 75,000   | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.01.2018      | INVOICE         | TAX INVOICE     | 100,000       | JAN 25,000             | 0                   | 0                      | JULY 100,000        |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|------|--------------|----------|--------|
|          | PAYABLE | PAID |              |          |        |
| 0        | 0       | 0    | 1,00,000     | 1,00,000 | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.01.2018      | INVOICE         | TAX INVOICE     | 100,000       | JAN 100,000            | 0                   | 0                      | JULY 100,000        |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11       | TABLE-14             | DRC-03 |
|----------|---------|------|--------------------|----------------------|--------|
|          | PAYABLE | PAID |                    |                      |        |
| 0        | 0       | 0    | 1,00,000 (Taxable) | 1,00,000<br>1,00,000 | 0      |

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.01.2018      | INVOICE         | TAX INVOICE     | 100,000       | JAN 100,000            | 0                   | 0                      | JULY 100,000        |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11  | TABLE-14             | DRC-03 |
|----------|---------|------|---------------|----------------------|--------|
|          | PAYABLE | PAID |               |                      |        |
| 0        | 0       | 0    | 20,000+80,000 | 1,00,000<br>1,00,000 | 0      |

CASE NO.-31

Received supply from URP

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.01.2018      | INVOICE         | TAX INVOICE     | 70,000        | 0                      | JAN 70,000          | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|--------|--------------|----------|--------|
|          | PAYABLE | PAID   |              |          |        |
| 0        | 0       | 70,000 | 0            | 0        | 0      |

CASE NO.-32

Received supply from URP

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.07.2017      | INVOICE         | TAX INVOICE     | 70,000        | 0                      | JULY 70,000         | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4  | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|-----------|---------|--------|--------------|----------|--------|
|           | PAYABLE | PAID   |              |          |        |
| 4G-70,000 | 70,000  | 70,000 | 0            | 0        | 0      |



CASE NO.-33

Received supply from URP

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.07.2017      | INVOICE         | TAX INVOICE     | 70,000        |                        | 0                   | 0                      | JULY 70,000         |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|------|--------------|----------|--------|
|          | PAYABLE | PAID |              |          |        |
| 0        | 0       | 0    | 70,000       | 70,000   | 0      |

CASE NO.-34

Received supply from URP

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.07.2017      | INVOICE         | TAX INVOICE     | 70,000        | 0                      | JULY 60,000         | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -4  | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|-----------|---------|--------|--------------|----------|--------|
|           | PAYABLE | PAID   |              |          |        |
| 4G-70,000 | 70,000  | 60,000 | 0            | 0        | 10,000 |

CASE NO.-35

Received supply from URP

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.07.2017      | INVOICE         | TAX INVOICE     | 70,000        | 0                      | JULY 60,000         | 0                      | JULY 10,000         |

REPORTING IN GSTR-9

| TABLE -4  | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|-----------|---------|--------|--------------|----------|--------|
|           | PAYABLE | PAID   |              |          |        |
| 4G-60,000 | 60,000  | 60,000 | 10,000       | 10,000   | 0      |

CASE NO.-36

Sale of land amounting

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.02.2018      | INVOICE         | TAX INVOICE     | 150,000       | 0                      | 0                   | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -5              | TABLE-9 |      | TABLE -10/11 | TABLE-14 | DRC-03 |
|-----------------------|---------|------|--------------|----------|--------|
|                       | PAYABLE | PAID |              |          |        |
| 15,00,000 (No Supply) | 0       | 0    | 0            | 0        | 0      |

CASE NO.-37

Inward supply liable to RCM

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.02.2018      | INVOICE         | TAX INVOICE     | 100,000       | 0                      | JULY 65,000         | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -4    | TABLE-9  |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|-------------|----------|--------|--------------|----------|--------|
|             | PAYABLE  | PAID   |              |          |        |
| 4G-1,00,000 | 1,00,000 | 65,000 | 0            | 0        | 35,000 |

CASE NO.-38

Inward supply liable to RCM

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.02.2018      | INVOICE         | TAX INVOICE     | 100,000       | 0                      | JULY 65,000         | 0                      | JULY 35,000         |

REPORTING IN GSTR-9

| TABLE -4  | TABLE-9 |        | TABLE -10/11 | TABLE-14 | DRC-03 |
|-----------|---------|--------|--------------|----------|--------|
|           | PAYABLE | PAID   |              |          |        |
| 4G-65,000 | 65,000  | 65,000 | 35,000       | 35,000   | 0      |

CASE NO.-39

Inward supply liable to RCM

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.02.2018      | INVOICE         | TAX INVOICE     | 100,000       | 0                      | AUGUST 90,000       | 0                      | APRIL 5,000         |

REPORTING IN GSTR-9

| TABLE -4  | TABLE-9 |        | TABLE -10/11 | TABLE-14       | DRC-03 |
|-----------|---------|--------|--------------|----------------|--------|
|           | PAYABLE | PAID   |              |                |        |
| 4G-95,000 | 95,000  | 90,000 | 5,000        | 5,000<br>5,000 | 5,000  |

CASE NO.-40

Inward supply liable to RCM

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 11.02.2018      | INVOICE         | TAX INVOICE     | 100,000       | 0                      | 0                   | 0                      | APRIL 100,000       |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14             | DRC-03 |
|----------|---------|------|--------------|----------------------|--------|
|          | PAYABLE | PAID |              |                      |        |
| 4G-      | 0       | 0    | 1,00,000     | 1,00,000<br>1,00,000 | 0      |



CASE NO.-41

Sale of old car

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 5.07.2017       | INVOICE         | TAX INVOICE     | 250,000       | 0                      | 0                   | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE - | TABLE- | DRC-03   |
|----------|---------|------|---------|--------|----------|
|          | PAYABLE | PAID |         |        |          |
| 250,000  | 250,000 | 0    | 0       | 0      | 2,50,000 |

CASE NO.-42

Sale of old car

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 250,000       | JULY 250,000           | 0                   | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE - | TABLE- | DRC-03  |
|----------|---------|------|---------|--------|---------|
|          | PAYABLE | PAID |         |        |         |
| 250,000  | 250,000 | 0    | 0       | 0      | 250,000 |

CASE NO.-43

Sale of old car

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 250,000       | JULY 250,000           | JULY 250,000        | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |         | TABLE - | TABLE- | DRC-03 |
|----------|---------|---------|---------|--------|--------|
|          | PAYABLE | PAID    |         |        |        |
| 250,000  | 250,000 | 250,000 | 0       | 0      | 0      |

CASE NO.-44

Sale of old car

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 250,000       | AUGUST 250,000         | 0                   |                        | APRIL 250,000       |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14 | DRC- |
|----------|---------|------|--------------|----------|------|
|          | PAYABLE | PAID |              |          |      |
| 0        | 0       | 0    | 250,000      | 250,000  | 0    |

CASE NO.-45

ISD Credit amounting to Rs 10,00,000

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 1,000,00<br>0 | 0                      | JULY<br>1,000,000   | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -6  | TABLE-9 |      | TABLE - | TABLE- | DRC- |
|-----------|---------|------|---------|--------|------|
|           | PAYABLE | PAID |         |        |      |
| 10,00,000 | 0       | 0    | 0       | 0      | 0    |

CASE NO.-46

ISD Credit amounting to Rs 10,00,000

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 1,000,000     | 0                      | JULY<br>1,200,000   | 0                      | 0                   |

## REPORTING IN GSTR-9

| TABLE -6  | TABLE-9 |      | TABLE -7 | TABLE- | DRC- |
|-----------|---------|------|----------|--------|------|
|           | PAYABLE | PAID |          |        |      |
| 12,00,000 | 0       | 0    | 2,00,000 | 0      | 0    |

CASE NO.-47

ISD Credit amounting to Rs 10,00,000

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 1,000,000     | 0                      | JULY 600,000        | 0                      | APRIL 400,000       |

## REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -13 | TABLE- | DRC- |
|----------|---------|------|-----------|--------|------|
|          | PAYABLE | PAID |           |        |      |
| 6,00,000 | 0       | 0    | 4,00,000  | 0      | 0    |

CASE NO.-48

ISD Credit amounting to Rs 10,00,000

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 1,000,000     | 0                      | JULY 600,000        | 0                      | APRIL 200,000       |

## REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -13 | TABLE- | DRC- |
|----------|---------|------|-----------|--------|------|
|          | PAYABLE | PAID |           |        |      |
| 6,00,000 |         |      | 2,00,000  | 0      | 0    |



CASE NO.-49

ISD Credit amounting to Rs 10,00,000

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 1,00,000      | 0                      | JULY<br>1,200,000   | 0                      | APRIL<br>-200,000   |

## REPORTING IN GSTR-9

| TABLE -6  | TABLE-9 |      | TABLE -12 | TABLE- | DRC- |
|-----------|---------|------|-----------|--------|------|
|           | PAYABLE | PAID |           |        |      |
| 12,00,000 |         |      | 2,00,000  | 0      | 0    |

CASE NO.-50

ISD Credit amounting to Rs 10,00,000

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 05.07.2017      | INVOICE         | TAX INVOICE     | 1,000,000     | 0                      | JULY 700,000        | 0                      | APRIL 400,000       |

## REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -7 | TABLE-13 | DRC-03   |
|----------|---------|------|----------|----------|----------|
|          | PAYABLE | PAID |          |          |          |
| 7,00,000 |         |      | 1,00,000 | 4,00,000 | 1,00,000 |

CASE NO.-51

Amount of ITC Reclaimed

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 02.02.2018      | INVOICE         | TAX INVOICE     | 150,000       | 0                      | MARCH 150,000       | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|------|--------------|----------|--------|
|          | PAYABLE | PAID |              |          |        |
| 1,50,000 | 0       | 0    | 0            | 0        | 0      |

CASE NO.-52

Amount of ITC Reclaimed

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 02.02.2018      | INVOICE         | TAX INVOICE     | 150,000       | 0                      | 0                   | 0                      | JUNE 150,000        |

REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -13 | TABLE-14 | DRC-03 |
|----------|---------|------|-----------|----------|--------|
|          | PAYABLE | PAID |           |          |        |
|          |         |      | 1,50,000  | 0        | 0      |

CASE NO.-53

Amount of ITC Reclaimed

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 02.02.2018      | INVOICE         | TAX INVOICE     | 150,000       | 0                      | MARCH 100,000       | 0                      | JUNE 50,000         |

REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -13 | TABLE-14 | DRC-03 |
|----------|---------|------|-----------|----------|--------|
|          | PAYABLE | PAID |           |          |        |
| 1,00,000 |         |      | 50,000    | 0        | 0      |

CASE NO.-54

Amount of ITC Reclaimed

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 02.02.2018      | INVOICE         | TAX INVOICE     | 150,000       | 0                      | MARCH 100,000       | 0                      | JUNE 10,000         |

REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -13 | TABLE-14 | DRC-03 |
|----------|---------|------|-----------|----------|--------|
|          | PAYABLE | PAID |           |          |        |
| 1,00,000 |         | 0    | 10,000    | 0        | 0      |

CASE NO.-55

Credit of ITC-02 Received

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 28.01.2018      |                 |                 | 100,000       | 0                      | 0                   | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|------|--------------|----------|--------|
|          | PAYABLE | PAID |              |          |        |
| 0        |         |      | 0            | 0        | 0      |

CASE NO.-56

Credit of ITC-02 Received

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 28.01.2018      |                 |                 | 100,000       | 0                      | JAN<br>100,000      | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -10/11 | TABLE-14 | DRC-03 |
|----------|---------|------|--------------|----------|--------|
|          | PAYABLE | PAID |              |          |        |
| 1,00,000 |         |      | 0            | 0        | 0      |



CASE NO.-57

Credit of ITC-02 Received

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 28.01.2018      |                 |                 |               | 0                      | 0                   | 0                      | JUNE<br>100,000     |

REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -13 | TABLE-14 | DRC-03 |
|----------|---------|------|-----------|----------|--------|
|          | PAYABLE | PAID |           |          |        |
| 0        |         |      | 1,00,000  | 0        | 0      |

CASE NO.-58

Credit of ITC-02 Received

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 28.01.2018      |                 |                 | 100,000       | 0                      | 0                   | 0                      | JUNE<br>150,000     |

REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -7 | TABLE-13 | DRC-03 |
|----------|---------|------|----------|----------|--------|
|          | PAYABLE | PAID |          |          |        |
| 0        |         |      | 50,000   | 1,50,000 | 50,000 |

CASE NO.-59

Wrong Tran -II Credit Aailed amounting to Rs 25,000

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 31.12.2017      |                 |                 | 25,000        | 0                      | 0                   | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -7 | TABLE-14 | DRC-03 |
|----------|---------|------|----------|----------|--------|
|          | PAYABLE | PAID |          |          |        |
| 0        | 0       | 0    | 25,000   | 0        | 0      |

CASE NO.-60

Wrong Tran -II Credit Aailed amounting to Rs 25,000

| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 31.12.2017      |                 |                 | 25,000        |                        | JAN<br>-25,000      | 0                      | 0                   |

REPORTING IN GSTR-9

| TABLE -6 | TABLE-9 |      | TABLE -7 | TABLE-14 | DRC-03 |
|----------|---------|------|----------|----------|--------|
|          | PAYABLE | PAID |          |          |        |
| 25,000   | 0       | 0    | 25,000   | 0        | 0      |

| INSTRUMENT DATE   | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                       |
|-------------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|-----------------------|
|                   |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B   |
| <b>31.12.2017</b> |                 |                 | <b>25,000</b> | <b>0</b>               | <b>0</b>            | <b>0</b>               | <b>JAN<br/>-25000</b> |

## REPORTING IN GSTR-9

| TABLE -6      | TABLE-9  |          | TABLE -12     | TABLE-14 | DRC-03   |
|---------------|----------|----------|---------------|----------|----------|
|               | PAYABLE  | PAID     |               |          |          |
| <b>25,000</b> | <b>0</b> | <b>0</b> | <b>25,000</b> | <b>0</b> | <b>0</b> |

| INSTRUMENT DATE   | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-------------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                   |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| <b>31.12.2017</b> |                 |                 | <b>15000</b>  | <b>0</b>               | <b>0</b>            | <b>0</b>               | <b>0</b>            |

## REPORTING IN GSTR-9

| TABLE -6      | TABLE-9  |          | TABLE -7      | TABLE-14 | DRC-03   |
|---------------|----------|----------|---------------|----------|----------|
|               | PAYABLE  | PAID     |               |          |          |
| <b>15,000</b> | <b>0</b> | <b>0</b> | <b>15,000</b> | <b>0</b> | <b>0</b> |

| INSTRUMENT DATE   | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-------------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                   |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| <b>31.12.2017</b> |                 |                 | <b>90,000</b> | <b>0</b>               | <b>0</b>            | <b>0</b>               | <b>0</b>            |

## REPORTING IN GSTR-9

| TABLE -4              | TABLE-9            |          | TABLE -10/11 | TABLE-14 | DRC-03        |
|-----------------------|--------------------|----------|--------------|----------|---------------|
|                       | PAYABLE            | PAID     |              |          |               |
| <b>90,000 In IGST</b> | <b>90,000 IGST</b> | <b>0</b> | <b>0</b>     | <b>0</b> | <b>90,000</b> |

| INSTRUMENT DATE   | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                        |
|-------------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|------------------------|
|                   |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B    |
| <b>31.12.2017</b> |                 |                 | <b>25,000</b> |                        |                     | <b>0</b>               | <b>SEP<br/>-25,000</b> |

## REPORTING IN GSTR-9

| TABLE -6      | TABLE-9 |      | TABLE -12     | TABLE-14 | DRC-03   |
|---------------|---------|------|---------------|----------|----------|
|               | PAYABLE | PAID |               |          |          |
| <b>25,000</b> |         |      | <b>25,000</b> | <b>0</b> | <b>0</b> |



| INSTRUMENT DATE | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                     | FINANCIAL YEAR-2019-20 |                     |
|-----------------|-----------------|-----------------|---------------|------------------------|---------------------|------------------------|---------------------|
|                 |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| 07.05.2017      |                 |                 | 25,000        |                        |                     | APRIL<br>25,000        | APRIL<br>25,000     |

## REPORTING IN GSTR-9

| TABLE -4 | TABLE-9 |      | TABLE -10/11 | TABLE-14         | DRC-03 |
|----------|---------|------|--------------|------------------|--------|
|          | PAYABLE | PAID |              |                  |        |
| 0        | 0       | 0    | 25,000       | 25,000<br>25,000 | 0      |

| INSTRUMENT DATE   | INSTRUMENT TYPE | TYPE OF INVOICE | ACTUAL AMOUNT | FINANCIAL YEAR-2018-19 |                        | FINANCIAL YEAR-2019-20 |                     |
|-------------------|-----------------|-----------------|---------------|------------------------|------------------------|------------------------|---------------------|
|                   |                 |                 |               | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B    | REPORTED IN GSTR-1     | REPORTED IN GSTR-3B |
| <b>31.12.2017</b> |                 |                 | <b>25,000</b> | <b>DECEMBER 25,000</b> | <b>DECEMBER 25,000</b> | <b>0</b>               | <b>0</b>            |

## REPORTING IN GSTR-9

| TABLE -4      | TABLE-9  |          | TABLE -10/11 | TABLE-14 | DRC-03   |
|---------------|----------|----------|--------------|----------|----------|
|               | PAYABLE  | PAID     |              |          |          |
| <b>25,000</b> | <b>0</b> | <b>0</b> | <b>0</b>     | <b>0</b> | <b>0</b> |

Intra-State supply incorrectly shown as supply to consumer  
in October 2017 and rectified as B2B supply in May 2018:  
10,00,000

### REPORTING IN GSTR-9

It should report in Table 4, only the actual supplies made during the year (less any supplies that have been declared subsequently in FY 18-19 and reported in Table 10 & 11). Accordingly, the incorrect reporting in GST returns should not be reported and the correct amount should be reported in B2B.

Inter-State supply to consumer incorrectly shown with the value of Rs. 5,00,000 in November 2017 and rectified with value of Rs. 7,00,000 in March 2018

### REPORTING IN GSTR-9

Originally, the value was reported as Rs. 5, 00,000. However, the rectification of such value was carried out as Rs. 7, 00,000 in March 2018. Therefore, the rectified value of Rs. 7, 00,000 should be taken.

Credit note issued in March 2018 of Rs. 2,00,000 in respect  
of intra-State supplies  
made to consumers in December 2017 for Rs. 5,00,000

## REPORTING IN GSTR-9

The credit note for the period December 2017 was issued in March 2018. Since, this reduction in value occurred during the Financial year ending March 2018, the reduction in value of Rs. 2,00,000 would be allowed.

Credit note issued in April 2018 of Rs. 1,00,000 in respect of  
inter-State supplies made  
to consumers in January 2018 for Rs. 3,00,000

## REPORTING IN GSTR-9

The credit note was issued in April 2018 even though it pertains to the period January 2018. Since, the credit note was issued after March 2018, Rs. 1,00,000 would not be allowed as reduction in value.

Outward supplies taxable under reverse charge basis in  
February 2018 as reported in  
GSTR 1: Rs. 5,00,000

## REPORTING IN GSTR-9

Outward supplies is mentioned under reverse charge. Since this does not entail payment of tax by the supplier, no reporting under B2B supplies should be made.

Advances received against outward supply to consumers in the month of August 2017:  
Rs. 50000. The supply was made and disclosed in GSTR 1 in the month of December 2017 for Rs. 200000

### REPORTING IN GSTR-9

Since the supplies were made before the end of the financial year, they would have formed part of reporting under 4A of the annual return. Therefore, such advances are not to be reported.



Advances received against outward supply to Registered Persons in the month of November 2017: Rs. 150000. The supply was made and disclosed in GSTR 1 in the month of May 2018 for Rs. 500000

### REPORTING IN GSTR-9

Since the supplies were made after the close of the financial year i.e. May 2018, they would not form part of the annual return. Therefore, these advances of Rs. 150000 are to be added in the clause 4F to arrive at the correct value to be reported.

Intra state supply received from GTA (charging tax @ 12%) in January 2018 reported incorrectly in 'Table 3.1(d) - Inward supplies liable to reverse charge' of GSTR 3B: Rs. 25000. This was rectified in the month of August 2018.

## REPORTING IN GSTR-9

Supplies are received by a business entity on which forward charge is applicable as outward supplier has already paid taxes on the same. It should not have been disclosed under reverse charge. The same was rectified in August 2018. As per the requirements of GSTR-9, value of all supplies **made during the financial year** needs to be reported in 4G. Since the said amount is not liable to be taxed under RCM, it should not be reported in 4G. However, since it was inadvertently provided in GSTR-3B, it may be auto populated in the Draft GSTR-9 populated by the GST portal. It needs to be manually corrected. Please note that the colour change (if the extent of correction is more than 20%) should not deter correction, if the same is warranted. It is expected that the latest 'refresh' of the auto populated Draft GSTR 9 and GSTR 2A will be available shortly.

Professional services received from an unregistered supplier on 15th July 2017 for Rs. 15000 was not shown in GSTR 3B even though the limit of Rs. 5000 as per section 9(4) of CGST Act was crossed. This has not been corrected till date.

### REPORTING IN GSTR-9

service received from an unregistered Person shall be liable to payment of tax on reverse charge basis when the limit of Rs. 5000 has been crossed on that day. Therefore, the professional services from unregistered supplier should form part of reverse charge supply. However, the same is not rectified till date. Hence, it should form part of Table 4G (thereby creating a liability) and the same can be paid in cash at the time of filing GSTR-9 by way of DRC-03.

Remuneration paid to non-executive directors in November 2017 not shown in GSTR 3B for Rs.4,00,000. This was later disclosed, and tax was paid under reverse charge basis in Table 3.1(d) of GSTR 3B in March 2018

## REPORTING IN GSTR-9

remuneration paid to the directors is liable to payment of tax under reverse charge mechanism. Remuneration of Rs. 400000 paid in November was not disclosed in GSTR 3B. However, the error was rectified in March 2018. Therefore, the rectified value of Rs. 4,00,000 should be taken in table 4G.

Inward supplies liable to reverse charge in Table 3.1(d) of  
GSTR 3B incorrectly shown  
as Rs. 100000 in November 2017 but later rectified as Rs.  
250000 in April 2018

### REPORTING IN GSTR-9

the original value was reported as Rs. 1,00,000 in November 2017. However, the rectification of such value was carried out as Rs. 2,50,000 in April 2018. As per the reporting in GSTR-3B till March 2018, the value was taken as Rs. 1,00,000 and tax was paid on Rs. 1,00,000 only. Hence, value of inward supply of Rs. 2,50,000 should be taken for the purpose of reporting in 4G but taxes paid in respect to Rs.1,00,000 be considered only as Taxes on 1,50,000 has been paid in FY 2019-20. Tax paid in April, 2018 should be reported in Table 10 (Supplies declared through amendments) and the amount of tax paid should be reported in Table 14, thereby leading to zero difference in terms of inward supply reverse charge turnover and taxes paid.

Input tax Credit on reverse charge supplies availed in Table 4A (3) of GSTR 3B but not shown as part of inward supplies liable to reverse charge under Table 3.1 (d) of GSTR 3B in January 2018: Rs. 75000. This has not been rectified till date

### REPORTING IN GSTR-9

payment of tax under reverse charge mechanism is not reported. However, Rs. 75000 has been availed as ITC in Table 4A (3) of GSTR 3B. Since the error has not been rectified till date, such inward supplies liable to reverse charge as per Table 3.1(d) of GSTR 3B in January 2018 shall reported here in table 4G and the tax needs to be paid through DRC-03 in the annual return

CGST and SGST paid on inward supplies liable to reverse charge in Table 3.1(d) of GSTR 3B in March 2018 instead of IGST and rectified in May 2018: 30000

## REPORTING IN GSTR-9

payment of tax is made under incorrect tax head. However, such rectification was carried out in May 2018. As per the reporting till March 2018, tax paid shall be considered under CGST and SGST instead of IGST in table 4G. Additionally, the rectification made in May 2018 shall be disclosed in table 10 & 11 of the annual return by disclosing Rs. 30000 in table 10 in IGST column to increase the liability and Rs. 15,000 each in CGST & SGST column of table 11 to decrease the liability by considering the answer of situation (d).

Credit note issued in September 2017 for Rs. 5000 wherein GST has not been charged as it could not satisfy the conditions of being treated as discount under section 15(3) of the CGST Act. The original invoice was issued in the month of July 2017 for Rs. 200000

### REPORTING IN GSTR-9

Since the credit note does not contain the values of GST, they are not to be treated as credit note in terms of section 34. Therefore, they would not be disclosed here.



X Ltd issued a credit note worth Rs. 20,000 against supply made in November.  
However, in GSTR 1 it was furnished as debit note. The error was rectified in April 2018

### REPORTING IN GSTR-9

one only needs to consider the position of reporting as on March 2018. Till March 2018, it was considered as debit note and not credit note. Any rectifications made post March 2018 should not be considered. Therefore, Rs. 20000 would continue to be reported as debit note in this table. The rectification needs to be given effect in Part V (table 10 & 11) accordingly.

Credit note issued in respect of intra state supplies made to  
a consumer in August  
2017: Rs. 25000

## REPORTING IN GSTR-9

credit note issued in respect of intra state supplies to consumers are not be shown separately as credit note. In fact, the same shall be adjusted with B2C outward taxable supplies in 4A of the annual return. Hence, the credit note worth Rs. 25000 shall not be reported in this field.

Debit note issued in March 2018 of Rs. 2,00,000 in respect of  
intra state supplies made  
to Registered Persons in December 2017 for Rs. 5,00,000

### REPORTING IN GSTR-9

the debit note for the period December 2017 was issued in March 2018. Since, the alteration of value occurred during the Financial year ending March 2018, the increase in value of Rs. 2,00,000 would be allowed.

The taxable value of a B2B supply as disclosed in the GSTR 1 for the month of August 2017 was Rs. 200000. However, instead of Rs. 24000, ISGT shown was 36000. This was rectified in the month of February 2018.

### REPORTING IN GSTR-9

since the rectification of the amendment was made in February 2018 (before March 2018) and the same relates to B2B supply, only the tax adjustments would be made in 4K of GSTR 1.

M Ltd exported goods worth Rs. 200000 to USA in October 2017. The number of shipping bills was stated incorrectly in Table 6A of GSTR 1 and later the same was amended later in November 2017

## REPORTING IN GSTR-9

Shipping Bill details entered incorrectly were rectified in November 2017. However, since this is an amendment of the static data and does not affect taxable values and taxes, they would not be considered for reporting here.

Mr. A has made two supplies to SEZ one against LUT without paying any tax of INR 10.00 lacs and another after paying IGST @ 18% of Rs. 25.00 lacs. Both these supplies were reported by him in Table 6B of GSTR 1.'

### REPORTING IN GSTR-9

while filling up the GSTR 9, he must report only the supplies made without payment of tax.

Tax invoice B2B dated 5th July 2017 of  
Rs.1,00,000 reported as Rs. 10,000/- in July  
returns

Scenario -1 Amended in March 18 GSTR 3B

## REPORTING IN GSTR-9

Sl.No.4B – Rs.10,000/-

Sl. No 4K –Rs.90,000/-

Tax invoice B2B dated 5th July 2017 of  
Rs.1,00,000 reported as Rs. 10,000/- in July  
returns

Scenario -2 Amended in Aug 2018 GSTR 3B

## REPORTING IN GSTR-9

Sl.No.4B – Rs.10,000/-

Sl. No 10 – Rs.90,000/-

*Filing of GSTR-1 date need not be considered for reporting in this table.*



Tax invoice B2B dated 5th July 2017 of  
Rs.1,00,000 reported as 1,00,000/- in July  
returns and debit note issued on 5th Aug  
2017 for Rs.10,000/-

Scenario -1 debit note considered in Aug17GSTR 3B

## REPORTING IN GSTR-9

Sl.No.4B – Rs.1,00,000/-  
S. No 4J –Rs.10,000/-

Tax invoice B2B dated 5th July 2017 of Rs.1,00,000 reported as 1,00,000/- in July returns and debit note issued on 5th Aug 2017 for Rs.10,000/-

Scenario -2 debit note missed for consideration in Aug-17 GSTR 3B but considered in March -18 GSTR 3B

## REPORTING IN GSTR-9

Sl.No.4B – Rs.1,00,000/-

Sl. No 4J –Rs.10,000/-

Tax invoice B2B dated 5th July 2017 of Rs.1,00,000 reported as 1,00,000/- in July returns and debit note issued on 5th Aug 2017 for Rs.10,000/-

Scenario-3 debit note missed for consideration in Aug-17 GSTR 3B but considered in April -18 GSTR 3B

## REPORTING IN GSTR-9

Sl.No.4B – Rs.1,00,000/-

Sl. No 10 –Rs.10,000/-

Tax invoice B2B dated 5th July 2017 of  
Rs.1,00,000 reported as Rs. 1,00,000/- in  
July returns and debit note issued on 5th  
April 2018 for Rs.10,000/-  
Scenario -1 debit note considered in April-18  
GSTR 3B

## REPORTING IN GSTR-9

Sl.No.4B – Rs.1,00,000/-

Sl. No 4J – Nil

Sl.No.10-Nil

(debit note dated 5th April to be considered in the annual returns of FY18-19)

Tax invoice B2B dated 5th July 2017 of Rs.1,00,000 reported as Rs. 1,00,000/- in July returns and debit note issued on 5th April 2018 for Rs.10,000/-

Scenario -2 debit note missed for consideration in April-18 GSTR 3B but considered in Sep -18 GSTR 3B

## REPORTING IN GSTR-9

Sl.No.4B – Rs.1,00,000/-

Sl. No 4J –Nil

Sl.No.10-Nil

Deemed Supply under 143 amounting to Rs 50,000 not reported

REPORTING IN GSTR-9

Table 4

Table 9

Table 16

Deemed supply of sale on approval not reported (1,00,000)

REPORTING IN GSTR-9

Table 4

Table 9

Table 16

Interest amounting to Rs 35,000 remains unreported and unpaid

REPORTING IN GSTR-9

Table 9

DRC-03



Refunds claimed amounting to Rs 1,00,000

REPORTING IN GSTR-9

Table 15

Refund Rejected Rs 25,000

**REPORTING IN GSTR-9**

Table 15

Sale on FOC to Director unreported (OMV 90,000)

REPORTING IN GSTR-9

Table 4

Table 9

DRC-03

Free samples distributed, ITC not reversed for Rs 80,0000

REPORTING IN GSTR-9

Table 7

DRC-03