INSTRUMENT DATE
05.12.2017

TABLE-4

1,00,000

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

100,000

PAYABLE

100,000

ACTUAL

AMOUNT

100,000

INSTRUMENT

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

DECEMBER

100,000

TABLE-14

0

REPORTED IN

GSTR-1

DECEMBER

REPORTING IN GSTR-9

TABLE -10/11

0

100,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

TABLE -10/11

0

TABLE-14

0

DRC-03

MAKE PAYMENT

THROUGH THIS FORM
IN CASH

TABLE-9

PAID

0

PAYABLE

1,00,000

TABLE-4

1,00,000

CASE NO.-3 **FINANCIAL YEAR-2018-19 FINANCIAL YEAR-2019-20 TYPE OF ACTUAL INSTRUMENT INSTRUMENT** DATE **TYPE INVOICE AMOUNT REPORTED IN REPORTED IN REPORTED IN REPORTED IN GSTR-1 GSTR-3B GSTR-1 GSTR-3B TABLE -10/11 TABLE-4 TABLE-9 TABLE-14 DRC-03**

05.12.2017	INVOICE	TAX INVOICE	100,000	DECEMBER 100,000	0	0	(
			REPORT	TING IN GSTR-	9		

PAYABLE PAID

1,00,000 1,00,000 0 0 0 **MAKE PAYMENT** THROUGH THIS FORM

IN CASH

REPORTING IN GSTR-9

TABLE-9

PAID

100,000

PAYABLE

100,000

TABLE-4

1,00,000

TABLE -10/11

0

TABLE-14

0

DRC-03

CASE NO5										
INSTRUMENT	NSTRUMENT INSTRUMENT		E OF ACT	ACTUAL	FINANCIAL YEAR-2018-19		FINANCIAL YEAR-2019-20			
DATE	ТҮРЕ	INV	OICE AMO	UNT	REPORTED IN GSTR-1		RTED IN R-3B	REPORT GSTF		REPORTED IN GSTR-3B
05.12.2017	INVOICE		AX 100,	000	0		0	DECEM 100,0		0
REPORTING IN GSTR-9										
TABLE -4 TABLE -9 PAYABLE PA		LE-9 PAID		TABLE -10/11		TABLE-14		DRC-03		

100,000

100,000 Payable

DISCHARGE THE LIABILITY OF TAX IN

CASH

NOT SHOWN IN THIS TABLE

0

CASE NO6
INSTRUMENT
DATE

TABLE-4

0

INSTRUM TYPE

JMENT

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

0

PAYABLE

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

1,00,000

1,00,000

REPORTED IN

GSTR-1

0

REPORTING IN GSTR-9

TABLE -10/11

1,00,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

100,000

DRC-03

0

REPORTED IN

GSTR-1

CASE NO7
INSTRUMENT
DATE

TABLE-4

90,000

INSTRUM
TYPE

INVOICE

MENT

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

90,000

PAYABLE

90,000

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

DECEMBER

90,000

TABLE-14

10,000

10,000

REPORTED IN

GSTR-1

DECEMBER

90,000

REPORTING IN GSTR-9

TABLE -10/11

10,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

MAY

10,000

DRC-03

0

REPORTED IN

GSTR-1

MAY

	INSTRUMENT
DATE	TYPE

TABLE-4

INVOICE

PAYABLE

0

TYPE OF INVOICE TAX

INVOICE

TABLE-9

PAID

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

1,00,000

100,000

REPORTED IN

GSTR-1

DECEMBER

90,000

REPORTING IN GSTR-9

TABLE -10/11

1,00,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

MAY 100,000

DRC-03

0

REPORTED IN

GSTR-1

CASE NO9
INSTRUMENT
DATE

TABLE-4

0

INSTRUMENT
TYPE

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

0

PAYABLE

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

1,00,000

1,00,000

REPORTED IN

GSTR-1

DECEMBER

90,000

REPORTING IN GSTR-9

TABLE -10/11

1,00,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

JUNE

100,000

DRC-03

0

REPORTED IN

GSTR-1

MAY(A)

CASE NO10
INSTRUMENT
DATE

TABLE-4

0

INSTRUM
TYPE

MENT

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

0

PAYABLE

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

1,00,000

90,000

REPORTED IN

GSTR-1

90,000

REPORTING IN GSTR-9

TABLE -10/11

1,00,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

JUNE

90,000

DRC-03

DISCHARGE TAX

LIABILITY OF RS

10,000 IN CASH

REPORTED IN

GSTR-1

MAY(A)

TABLE -10/11

10,000

TABLE-14

10,000

DRC-03

DISCHARGE TAX

LIABILITY OF RS 5,000 IN CASH

TABLE-9

PAID

85,000

PAYABLE

90,000

TABLE-4

CASE NO12
INSTRUMENT
DATE

TABLE-4

85,000

INSTRUM
TYPE

JMENT

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

85,000

PAYABLE

85,000

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

DECEMBER

85,000

TABLE-14

15,000

15,000

REPORTED IN

GSTR-1

DECEMBER

85,000

REPORTING IN GSTR-9

TABLE -10/11

15,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

15,000

DRC-03

0

REPORTED IN

GSTR-1

MAY(A)

DATE	
05.12.2017	ı

TYPE

PAYABLE

0

INVOICE

TYPE OF

DAIL	
.12.2017	

INVOICE TAX 100,000 **DECEMBER DECEMBER** INVOICE 100,000

ACTUAL

AMOUNT

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

TABLE-14

1,00,000

1,00,000

REPORTED IN

GSTR-1

1,00,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

DECEMBER 100,000

DRC-03

0

REPORTED IN

GSTR-1

0

REPORTING IN GSTR-9 TABLE -10/11 TABLE-9

PAID

0

TABLE -4	

TABLE-4

1,00,000

INSTRUMENT TYPE

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

100,000

PAYABLE

100,000

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

DECEMBER

100,000

TABLE-14

0

REPORTED IN

GSTR-1

DECEMBER

REPORTING IN GSTR-9

TABLE -10/11

0

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

DECEMBER

INVOICE

TAX

INVOICE

TABLE-9

PAID

125,000

PAYABLE

1,00,000

100,000

05.12.2017

TABLE-4

1,25,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

DECEMBER

125,000

TABLE-14

0

REPORTED IN

GSTR-1

DECEMBER

REPORTING IN GSTR-9

TABLE -10/11

-25,000

125,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

MAY(A)

-25,000

TABLE-4

100,000

INSTRUMENT

TYPE

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

100,000

PAYABLE

100,000

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

DECEMBER

100,000

TABLE-14

0

REPORTED IN

GSTR-1

DECEMBER

REPORTING IN GSTR-9

TABLE -10/11

0

125,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

RUMENT	IN:
DATE	

TABLE-4

100,000

STRUMENT TYPE

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

0

PAYABLE

1,00,000

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

DECEMBER

TABLE-14

0

REPORTED IN

GSTR-1

DECEMBER

REPORTING IN GSTR-9

TABLE -10/11

0

125,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

1,00,000

REPORTED IN

GSTR-1

MAY(A)

-15,000

TABLE-4

0

INSTRU
TY

UMENT (PE

INVOICE

PAYABLE

0

TYPE OF INVOICE

TAX

INVOICE

TABLE-9

PAID

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

100,000

100,000

REPORTED IN

GSTR-1

DECEMBER

REPORTING IN GSTR-9

TABLE -10/11

100,000

125,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

MAY 100,000

DRC-03

0

REPORTED IN

GSTR-1

TABLE-4

0

INSTRUI TYP

INVOICE

MENT

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

0

PAYABLE

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

100,000

90,000

REPORTED IN

GSTR-1

DECEMBER

REPORTING IN GSTR-9

TABLE -10/11

100,000

125,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

90,000

DRC-03

10,000

REPORTED IN

GSTR-1

-25,000

TABLE-4

95,000

INSTRUMENT

PAYABLE

95,000

TYPE

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

95,000

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

DECEMBER

95,000

TABLE-14

5,000

REPORTED IN

GSTR-1

DECEMBER

125,000

TABLE -10/11

5,000

REPORTING IN GSTR-9

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

MAY

10,000

DRC-03

0

REPORTED IN

GSTR-1

MAY(A)

TABLE-4

500,000

INSTRUMENT
TYPE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

500,000

PAYABLE

500,000

ACTUAL

AMOUNT

500,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

JANUARY

500,000

TABLE-14

0

REPORTED IN

GSTR-1

DECEMBER

500,000

REPORTING IN GSTR-9

TABLE -10/11

0

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

TABLE-4

2,10,000

INSTRU
TY

UMENT /PE

INVOICE

T 1

PAYABLE

210000

TYPE OF INVOICE

INVOICE

TABLE-9

PAID

2,00,000

ACTUAL

AMOUNT

275,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

FEB

200,000

TABLE-14

65,000

65,000

REPORTED IN

GSTR-1

FEB

200,000

REPORTING IN GSTR-9

TABLE -10/11

65,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

JUNE

65,000

DRC-03

10,000

REPORTED IN

GSTR-1

25.02.2018

TABLE-4

0

INSTRUMENT
TYPE

PAYABLE'

0

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

10,00,000

ACTUAL

AMOUNT

10,00,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

FEB

10,00,000

TABLE-14

0

REPORTED IN

GSTR-1

FEB

TABLE -10/11

0

REPORTING IN GSTR-9

10,00,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

DATE

11.07.2017

TABLE-4

4B-500,000 41-200,000

T	INSTRU
	TY

PE **INVOICE**

CR.

NOTE(JAN-18)

UMENT

PAYABLE

300,000

TYPE OF INVOICE TAX INVOICE

TABLE-9

PAID

400,000

ACTUAL AMOUNT 500,000 200,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

JULY

400,000

TABLE-14

0

REPORTED IN

GSTR-1

JULY

REPORTING IN GSTR-9

TABLE -10/11

0

500,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

INSTRUMEN1	
DATE	

11.07.2017

TABLE-4

4B-500,000

INVOICE
TYPE
INSTITUTE

CR. NOTE

(JULY-18)

INSTRUMENT

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

400,000

PAYABLE

300,000

ACTUAL

AMOUNT

500,000

200,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

JULY

400,000

TABLE-14

REPORTED IN

GSTR-1

JULY

500,000

REPORTING IN GSTR-9

TABLE -10/11

TABLE-11

200,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

TABLE-4

4F-100,000

NT	INSTR
	T

RUMENT TYPE

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

100,000

PAYABLE

100,000

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

JAN

100,000

TABLE-14

0

REPORTED IN

GSTR-1

JAN

REPORTING IN GSTR-9

TABLE -10/11

0

100,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

0

REPORTED IN

GSTR-1

TABLE-4

4F-25000

T INSTRUMENT TYPE

INVOICE

TYPE OF

INVOICE

TAX

INVOICE

TABLE-9

PAID

25,000

PAYABLE

25,000

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

JAN

25,000

TABLE-14

75,000

75,000

REPORTED IN

GSTR-1

JAN

REPORTING IN GSTR-9

TABLE -10/11

75,000

25,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

JULY 75,000

DRC-03

0

REPORTED IN

GSTR-1

MENT	
ГЕ	

TABLE-4

0

TYPE

INVOICE

PAYABLE

0

TYPE OF INVOICE

INVOICE

TABLE-9

PAID

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

1,00,000

REPORTED IN

GSTR-1

JAN

25,000

REPORTING IN GSTR-9

TABLE -10/11

1,00,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

JULY 100,000

DRC-03

0

REPORTED IN

GSTR-1

TABLE-4

0

INSTRU
TYI

MENT PE

PAYABLE

0

INVOICE

TYPE OF INVOICE

TAX

INVOICE

TABLE-9

PAID

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

1,00,000

1,00,000

REPORTED IN

GSTR-1

JAN

REPORTING IN GSTR-9

TABLE -10/11

1,00,000 (Taxable)

100,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

JULY 100,000

DRC-03

0

REPORTED IN

GSTR-1

TABLE-4

0

INSTRU
TY

JMENT PE

PAYABLE

0

INVOICE

TYPE OF INVOICE

INVOICE

TABLE-9

PAID

0

ACTUAL

AMOUNT

100,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

1,00,000

1,00,000

REPORTED IN

GSTR-1

JAN

TABLE -10/11

20,000+80,000

REPORTING IN GSTR-9

100,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

JULY 100,000

DRC-03

0

REPORTED IN

GSTR-1

CASE NO31		R	Received si	upply froi	n URP								
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTUA	L FINA	ANCIAL YEA	AR-2018-1	L9	FINAI	NCIAL YE	AR-2019-20		
DATE	ТҮР	E	INVOICE	AMOUN	NT REPORTED IN R GSTR-1		REPORTED IN GSTR-3B		REPORTED IN GSTR-1		REPORTED IN GSTR-3B		
11.01.2018	INVO		TAX INVOICE	70,000	0		JAN 70,000				0		0
REPORTING IN GSTR-9													
TABLE -4 TABLE-9 PAYABLE PAID					TABLE -10/11 TABLE-14						DRC-03		
0			00	0		0				0			

CASE NO32 Received supply from URP														
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTU/	AL	FINANCIAI	L YEA	R-2018	-19	FINA	NCIAL YE	AR-2019-20		
DATE	ТҮР	TYPE INVO		AMOU	AMOUNT REPO			REPORTED IN GSTR-3B		REPORTED IN GSTR-1		REPORTED IN GSTR-3B		
11.07.2017	INVO		TAX INVOICE	70,00	0	0		JULY 70,000				0		0
REPORTING IN GSTR-9														
TABLE -4 TABLE-9 PAYABLE PAID					TABLE -10/11 TAE				TABLE-:	14		DRC-03		
4G-70,000 70,000		70,00	00		0			0			0			

CASE NO33			Received s	upply fror	n URP							
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTUAI	L FINA	ANCIAL YE	AR-2018	B- 1 9	FINA	NCIAL YE	AR-2019-20	
DATE	TYF	PΕ	INVOICE	AMOUN	REPORT GSTR		REPORTED IN GSTR-3B		REPORTED IN GSTR-1		REPORTED IN GSTR-3B	
11.07.2017	INVO	OICE	TAX INVOICE	70,000			0		0		JULY 70,000	
REPORTING IN GSTR-9												
TABLE -4 TABLE-9 PAYABLE PAID					TABLE -10/11 TABLE-14				14	DRC-03		
0 0				70,00	0		70,000 70,000			0		

CASE NO34 Received supply from URP												
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTUA	\L	FINANCIAL Y	EAR-201	8-19	FINA	INANCIAL YEAR-2019-20		
DATE	ТҮР	TYPE II		AMOUI	NT RE	PORTED IN GSTR-1	REPORTED IN GSTR-3B		REPORTED IN GSTR-1		REPORTED IN GSTR-3B	
11.07.2017	INVO		TAX INVOICE	70,000	0	0	_	JULY (0	
REPORTING IN GSTR-9												
TABLE -4 TABLE-9 PAYABLE PAID					TABLE -10/11 TABLE				14		DRC-03	
4G-70,000 70,000		60,00	00		0					10,000		

CASE NO35																
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTU	ACTUAL FIN		INANCIAL YEAR-2018-19 F				IANCIAL YEAR-2019-20					
DATE	ТҮР	YPE INVOICE		OICE AMOUNT		REPORTED IN GSTR-1		REPORTED IN GSTR-3B				REPORTED IN GSTR-3B				
11.07.2017	INVO	ICE	TAX INVOICE	70,00	00	0		JULY 60,000						0		JULY 10,000
REPORTING IN GSTR-9																
TABLE -4 TABLE-9 PAYABLE PAID					TABLE -10/11			TABLE-14				DRC-03				
4G-60,000 60,000		60,000	60,00	00		10,000		10,000 10,000				0				

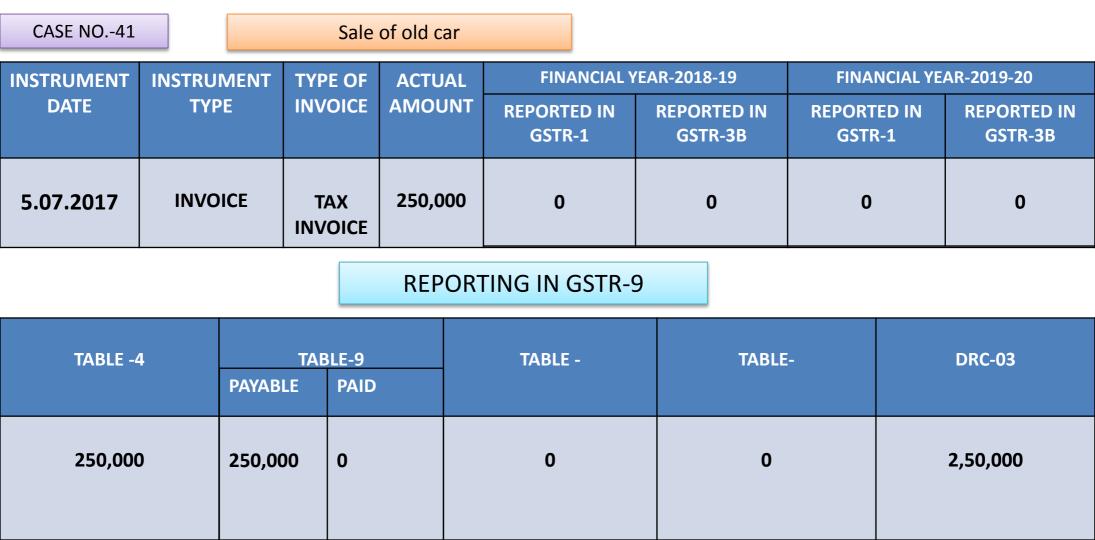
CASE NO36	Sale of land amounting										
INSTRUMENT INSTR		MENT -	TYPE OF	ACTUA	JAL	FINANCIAL YEAR-2018-19			FINANCIAL YEAR-2019-20		
DATE	DATE TYPE		INVOICE	ICE AMOU		REPORTED IN GSTR-1	REPORTED IN GSTR-3B		REPORTED IN GSTR-1		REPORTED IN GSTR-3B
11.02.2018	INVOICE		TAX INVOICE	150,000		0		0	0		0
REPORTING IN GSTR-9											
TABLE -5		TABLE-9 PAYABLE PAID				TABLE -10/11	11 TABLE		-14		DRC-03
15,00,000 (No Supply)		0	0		0			0		0	

CASE NO37		In	ward supp	oly liable	to R	RCM					
INSTRUMENT	INSTRUI	MENT	TYPE OF	ACTU	AL	FINANCIAL	YEAR	R-2018-19	FINA	NCIAL YE	AR-2019-20
DATE	ТҮР	E	INVOICE	AMOU	NT	REPORTED IN GSTR-1	R	REPORTED IN GSTR-3B	REPOR GST		REPORTED IN GSTR-3B
11.02.2018	INVO		TAX INVOICE	100,00	00	0		JULY 65,000	0		0
				REPO	ORT	ING IN GSTR	-9				
TABLE -4 T			TABLE-9 E PAID			TABLE -10/11		ТАВ	LE-14		DRC-03
4G-1,00,000 1,		1,00,00	000 65,000			0			0		35,000

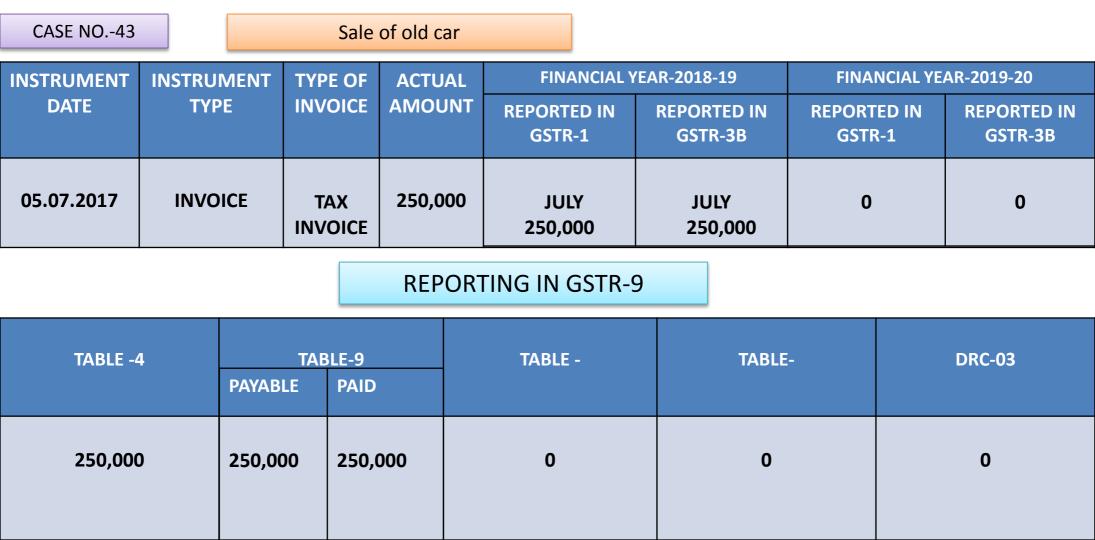
CASE NO38		In	nward supp	oly liable	e to f	RCM						
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTU	AL	FINANCIAL	YEAI	R-2018	-19	FINA	NCIAL YE	AR-2019-20
DATE	ТҮР	E	INVOICE	AMOU	JNT	REPORTED IN GSTR-1	F	REPOR' GSTF	TED IN R-3B	REPORT GSTF		REPORTED IN GSTR-3B
11.02.2018	INVO		TAX INVOICE	100,0	00	0		JULY 65,000		0		JULY 35,000
				REP	ORT	ΓING IN GSTR	-9					
TABLE -4 TABLE-9 PAYABLE PAID					TABLE -10/11			TABLE-:	L4		DRC-03	
4G-65,000 65,0		65,000	65,000			35,000			35,000 35,000			0

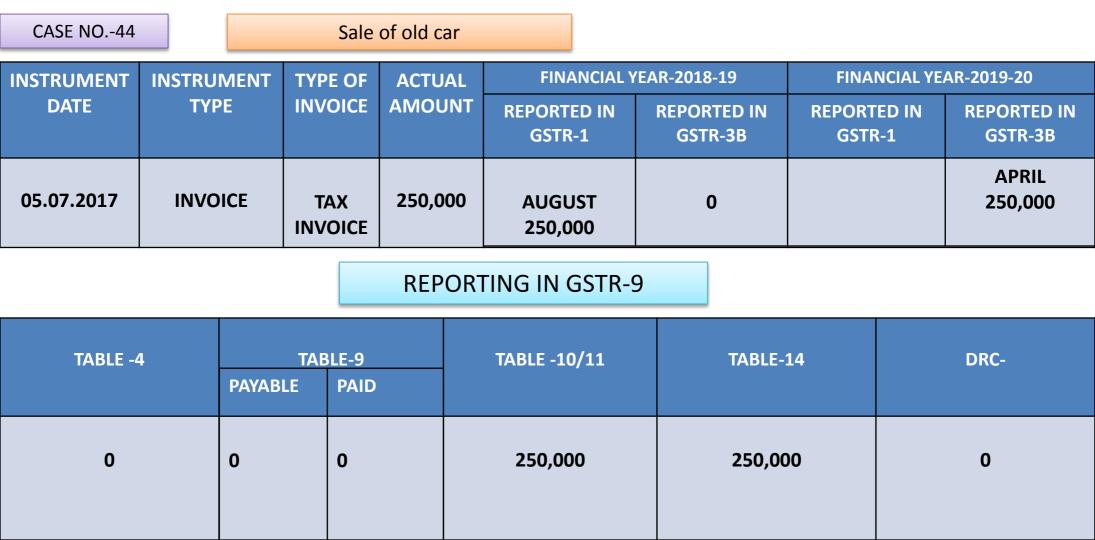
CASE NO39		lr	nward sup	ply liable	e to f	RCM						
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTU	AL	FINANCIA	L YEA	AR-2018	-19	FINA	NCIAL YE	AR-2019-20
DATE	ТҮР	E	INVOICE	AMOU	JNT	REPORTED IN GSTR-1		REPOR GSTI	TED IN R-3B	REPORT GSTR		REPORTED IN GSTR-3B
11.02.2018	INVO	ICE	TAX INVOICE	100,0	00	0		AUGUST 90,000		0		APRIL 5,000
				REP	ORT	TING IN GSTR	R-9					
TABLE -4 TABLE-9 PAYABLE PAII						TABLE -10/11			TABLE-:	14		DRC-03
4G-95,000 95,00		95,000	90,000			5,000			5,000 5,000			5,000

CASE NO40		I	nward sup	ply liable	e to I	RCM					
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTU	IAL	FINANCIAL	YEAR	-2018-19	FINA	NCIAL YE	AR-2019-20
DATE	TYP	E	INVOICE	AMOL	JNT	REPORTED IN GSTR-1	RI	EPORTED IN GSTR-3B	REPORT GSTF		REPORTED IN GSTR-3B
11.02.2018	INVO	ICE	TAX INVOICE	100,0	000	0		0	0		APRIL 100,000
				REP	ORT	TING IN GSTR-	.9				
TABLE -4	TABLE -4 TABLE-9 PAYABLE PAID				TABLE -10/11			TABLE-	14		DRC-03
4G-	4G- 0 0				1,00,000			1,00,0 1,00,0			0



CASE NO42			Sale	of old car							
INSTRUMENT	INSTRUM	MENT T	YPE OF	ACTUA	. FINA	NCIAL YEA	AR-2018-:	19	FINAI	NCIAL YE	AR-2019-20
DATE	TYPI	PE INVOICE A		AMOUN	T REPORTE		REPORT GSTR		REPORT GSTR		REPORTED IN GSTR-3B
05.07.2017	INVOI		TAX NVOICE	250,000	JUL 250,0		0		0		0
REPORTING IN GSTR-9											
TABLE -4 TAYABLE		TABLE-9 E PAID		TABLE	-		TABLE	-		DRC-03	
250,000 250,000		0		0			0			250,000	





CASE NO45		ISD C	redit amou	nting to	Rs 1	.0,00,000					
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTU	AL	FINANCIAL Y	/EAR-2	2018-19	FINA	NCIAL YE	AR-2019-20
DATE	TYP	PE	INVOICE	AMOU	INT	REPORTED IN GSTR-1		PORTED IN GSTR-3B	REPORT GSTF		REPORTED IN GSTR-3B
05.07.2017	INVO	ICE	TAX INVOICE	1,000, 0	00	0	1	JULY 1,000,000	0		0
REPORTING IN GSTR-9											
			TABLE-9 LE PAID	BLE-9 PAID		TABLE -		TABLE	-		DRC-
10,00,000 0		0			0		0			0	

CASE NO46		ISD Cr	redit amou	nting to	Rs 1	0,00,000					
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTUA	λL	FINANCIAL Y	EAR-201	8-19	FINA	NCIAL YE	AR-2019-20
DATE	ТҮР	È	INVOICE	AMOU	NT	REPORTED IN GSTR-1		RTED IN TR-3B	REPORT GSTF		REPORTED IN GSTR-3B
05.07.2017	INVO	ICE	TAX INVOICE	1,000,0 0	00	0		IULY 00,000	0		0
REPORTING IN GSTR-9											
TABLE -6 TABLE-9 PAYABLE PAID					TABLE -7		TABLE	i-		DRC-	
12,00,000 0		0			2,00,000		0			0	

CASE NO47		ISD Cr	edit amou	nting to	Rs 10	0,00,000					
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTUA	AL	FINANCIAL Y	EAR-2	018-19	FINA	NCIAL YE	AR-2019-20
DATE	ТҮР	E	INVOICE	AMOUI	NT	REPORTED IN GSTR-1		ORTED IN SSTR-3B	REPORT GSTF		REPORTED IN GSTR-3B
05.07.2017	INVO	ICE	TAX INVOICE	1,000,0 0	00	0	6	JULY 500,000	0		APRIL 400,000
REPORTING IN GSTR-9											
TABLE -6 TABLE-9 PAYABLE PAID			TABLE -13				TABLE	-		DRC-	
6,00,000 0		0			4,00,000		0			0	

CASE NO48		ISD C	redit amou	nting to	Rs 1	0,00,000					
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTU	AL	FINANCIAL Y	'EAR-20	18-19	FINA	NCIAL YE	AR-2019-20
DATE	ТҮР	PΕ	INVOICE	AMOU	INT	REPORTED IN GSTR-1		ORTED IN STR-3B	REPORT GSTF		REPORTED IN GSTR-3B
05.07.2017	INVO	ICE	TAX INVOICE	1,000, 0	00	0		IULY 00,000	0		APRIL 200,000
				REP	ORT	ING IN GSTR-9	9				
TABLE -6 TABLE-9 PAYABLE PAID				TABLE -13		TABLE	-		DRC-		
6,00,000					2,00,000		0			0	

CASE NO49		ISD Cı	redit amou	inting to	Rs 1	.0,00,000					
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTU	AL	FINANCIAL Y	EAR-201	18-19	FINA	NCIAL YE	AR-2019-20
DATE	ТҮР	È	INVOICE	AMOL	JNT	REPORTED IN GSTR-1		RTED IN TR-3B	REPORT GSTF		REPORTED IN GSTR-3B
05.07.2017	INVO	ICE	TAX INVOICE	1,000	,00	0		ULY 200,000	0		APRIL -200,000
				REP	ORT	ΓING IN GSTR-9)				
TABLE -6 TABLE-9 PAYABLE PAID			,	TABLE -12			TABLE	-		DRC-	
12,00,000					2,00,000		0			0	

CASE NO50		ISD Ci	redit amou	nting to R	s 10,00,000						
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTUAI	- FINAN	ICIAL YEA	AR-2018	-19	FINA	NCIAL YE	AR-2019-20
DATE	TYF	PE	INVOICE	AMOUN	T REPORTED			TED IN R-3B	REPORT GSTF		REPORTED IN GSTR-3B
05.07.2017	INVO	ICE	TAX INVOICE	1,000,00	0		JULY 700,000		0		APRIL 400,000
				REPO	RTING IN G	STR-9					
		TABLE-9 LE PAID		TABLE -7			TABLE-:	13		DRC-03	
7,00,000				1,00,000)		4,00,00	00		1,00,000	

CASE NO51		-	Amount of	ITC Recla	aimed						
INSTRUMENT	INSTRU	MENT .	TYPE OF	ACTUA	L FINA	ANCIAL YEA	AR-2018-	-19	FINA	NCIAL YE	AR-2019-20
DATE	ТҮР	E	INVOICE	AMOUN	REPORT GSTR		REPOR [*] GSTR		REPORT GSTR		REPORTED IN GSTR-3B
02.02.2018	INVO		TAX INVOICE	150,000	0		MARCH 150,000		0		0
				REPC	RTING IN	GSTR-9					
TABLE -6 TABLE-9 PAYABLE PAID				TABLE -10/11 TABLE-						DRC-03	
1,50,000 0 0		0		0			0			0	

CASE NO52		Į.	Amount of	ITC Recl	aimed							
INSTRUMENT	INSTRUM	MENT .	TYPE OF	ACTUA	L FINA	ANCIAL YEA	AR-2018	-19	FINANCIAL YEAR-2019-20			
DATE	TYPI	E I	INVOICE	AMOUN	REPORT GSTR		REPOR' GSTF		REPORTED IN GSTR-1		REPORTED IN GSTR-3B	
02.02.2018	INVOI		TAX INVOICE	150,00	0 0		O		0		JUNE 150,000	
REPORTING IN GSTR-9												
TABLE -6	BLE -6 TABLE-9 PAYABLE PAID				TABLE -13			TABLE-14			DRC-03	
					1,50,00	00		0			0	

CASE NO53		<u> </u>	Amount of	ITC Rec	laimed						
INSTRUMENT	INSTRUI	MENT -	TYPE OF	ACTUA	AL FI	NANCIAL YE	AR-2018	3-19	FINANCIAL YEAR-2019-20		
DATE	ТҮР	E I	INVOICE	AMOUI	ILLI	RTED IN TR-1		RTED IN R-3B	REPORT GSTR		REPORTED IN GSTR-3B
02.02.2018	INVO		TAX INVOICE	150,00	00	0		RCH ,000	0		JUNE 50,000
REPORTING IN GSTR-9											
TABLE -6	5	PAYABLE	TABLE-9 PAID		TABL	E -13		TABLE-:	L4		DRC-03
1,00,000	0				50,0	000		0			0

CASE NO54			Amount of	ITC Recl	aimed							
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTUA	L FINA	ANCIAL YEA	AR-2018	-19	FINANCIAL YEAR-2019-20			
DATE	ТҮР	E	INVOICE	AMOUN	NT REPORT GSTR		REPOR GSTF		REPORT GSTR		REPORTED IN GSTR-3B	
02.02.2018	INVO		TAX INVOICE	150,00	0		MAI 100	RCH 0,000	0		JUNE 10,000	
				REPC	ORTING IN	GSTR-9						
TABLE -6	5	PAYABLI	TABLE-9 E PAID		TABLE -	13		TABLE-1	L 4		DRC-03	
1,00,00	0		0		10,00	0		0			0	

CASE NO55			Credit of I	ΓC-02 Rec	eived							
INSTRUMENT	INSTRU	MENT -	TYPE OF	ACTUA	L FINA	NCIAL YEA	AR-2018-19)	FINANCIAL YEAR-2019-20			
DATE	ТҮР	E I	INVOICE	AMOUN	REPORTE GSTR-		REPORTE GSTR-3		REPORTED IN GSTR-1		REPORTED IN GSTR-3B	
28.01.2018				100,000	0		0		0		0	
REPORTING IN GSTR-9												
TABLE -4	1	PAYABLE	TABLE-9 PAID		TABLE -10	/11		ΓABLE-:	14		DRC-03	
0					0			0			0	

CASE NO56			Credit of I	TC-02 Re	eceived							
INSTRUMENT	INSTRUI	MENT	TYPE OF	ACTUA	AL FIN	IANCIAL YEA	AR-2018	-19	FINANCIAL YEAR-2019-20			
DATE	ТҮР	E	INVOICE	AMOUI	NT REPOR		REPOR' GSTF		REPORTED IN GSTR-1		REPORTED IN GSTR-3B	
28.01.2018				100,00	00 (JA 100,		0		0	
				REPC	ORTING IN	GSTR-9						
TABLE -6	5	PAYABL	TABLE-9 .E PAID		TABLE -1	.0/11		TABLE-:	14		DRC-03	
1,00,000	0				0			0			0	

CASE NO57			Credit of I	TC-02 R	eceiv	ved						
INSTRUMENT	INSTRUI		TYPE OF	ACTU		FINANCIA	AR-2018	-19	FINANCIAL YEAR-2019-20			
DATE	ТҮР	Έ	INVOICE AMO		JNT	REPORTED IN GSTR-1		REPOR GSTI		REPORTED IN GSTR-1		REPORTED IN GSTR-3B
28.01.2018						0		C		0		JUNE 100,000
				REP	ORT	TING IN GST	R-9					
TABLE -4	1	PAYABL	TABLE-9 .E PAID			TABLE -13			TABLE-:	14		DRC-03
0						1,00,000			0			0

CASE NO58			Credit of I	TC-02 R	eceiv	ved								
INSTRUMENT	INSTRUI	MENT	TYPE OF	ACTU	AL	FINAN	CIAL YEA	AR-2018	-19	FINANCIAL YEAR-2019-20				
DATE	ТҮР	E	INVOICE	AMOL	JNT	REPORTEI GSTR-1		REPORTED IN GSTR-3B		REPORTED IN GSTR-1		REPORTED IN GSTR-3B		
28.01.2018				100,0	00	0		()	0		JUNE 150,000		
				REP	ORT	TING IN G	STR-9							
TABLE -6	5	PAYABL	TABLE-9 E PAID			TABLE -7			TABLE-:	13		DRC-03		
0						50,000			1,50,00	00		50,000		

CASE NO59		Wrong	Tran -II Cı	redit Ava	ailed	l amounting to Rs	25,000					
INSTRUMENT	INSTRUM	MENT -	TYPE OF	ACTU/	AL	FINANCIAL Y	EAR-20	18-19	FINANCIAL YEAR-2019-20			
DATE	TYP	E I	INVOICE	AMOUNT		REPORTED IN GSTR-1		ORTED IN STR-3B	REPORTED IN GSTR-1		REPORTED IN GSTR-3B	
31.12.2017				25,000	0	0		0	0		0	
REPORTING IN GSTR-9												
TABLE -6	5	TABLE-9 PAYABLE PAID				TABLE -7		TABLE-	14	DRC-03		
0		0	0			25,000		0			0	

CASE NO60		Wron	g Tran -II C	redit Ava	ailed	amounting to Rs	25,000					
INSTRUMENT	INSTRU	MENT	TYPE OF	ACTUA	۸L	FINANCIAL Y	EAR-20	18-19	FINA	FINANCIAL YEAR-2019-20		
DATE	ТҮР	Έ	INVOICE	AMOUI	NT	REPORTED IN GSTR-1		ORTED IN STR-3B	REPORTED IN GSTR-1		REPORTED IN GSTR-3B	
31.12.2017				25,000	0			JAN 5,000	0		0	
REPORTING IN GSTR-9												
TABLE -6	5	TABLE-9 PAYABLE PAID			TABLE -7			TABLE-14		DRC-03		
25,000		0	0			25,000		0			0	

PAYABLE

0

TABLE-9

PAID

0

31.12.2017

TABLE -6

25,000

25,000

REPORTING IN GSTR-9

TABLE -12

25,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

0

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

JAN -25000

DRC-03

0

REPORTED IN

GSTR-1

15,000

0

0

0

0

15,000

TABLE-4

90,000 In IGST

31.12.2017

TYPE

TYPE OF

INVOICE

TABLE-9

PAID

0

PAYABLE

90,000

IGST

ACTUAL

AMOUNT

90,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

0

TABLE-14

0

REPORTED IN

GSTR-1

REPORTING IN GSTR-9

TABLE -10/11

0

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

0

DRC-03

90,000

REPORTED IN

GSTR-1

31.12.2017

TABLE -6

25,000

INSTRUMENT
TYPE

TYPE OF

INVOICE

TABLE-9

PAID

PAYABLE

ACTUAL

AMOUNT

25,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

TABLE-14

0

REPORTED IN

GSTR-1

REPORTING IN GSTR-9

TABLE -12

25,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

SEP -25,000

DRC-03

0

REPORTED IN

GSTR-1

TABLE-4

0

07.05.2017

TYPE OF

INVOICE

TABLE-9

PAID

0

PAYABLE

0

ACTUAL

AMOUNT

25,000

FINANCIAL YEAR-2018-19

REPORTED IN

GSTR-3B

TABLE-14

25,000

25,000

REPORTED IN

GSTR-1

REPORTING IN GSTR-9

TABLE -10/11

25,000

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-3B

APRIL 25,000

DRC-03

0

REPORTED IN

GSTR-1

APRIL

25,000

TABLE-9

PAYABLE

0

PAID

0

TABLE -4

25,000

NSTRUMENT	INSTRUMENT	TYPE OF		FINANCIAL YEAR-2018-19				
DATE	TYPE	INVOICE	AMOUNT	REPORTED IN GSTR-1	REPORTEC GSTR-31			

FINANCIAL YEAR-2019-20

REPORTED IN

GSTR-1

0

25,000

TABLE-14

0

25,000

REPORTING IN GSTR-9

TABLE -10/11

0

REPORTED IN

GSTR-3B

0

DRC-03

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

SI.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

SI.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

SI.No.4B – Rs.1,00,000/-SI. 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

SI.No.4B – Rs.1,00,000/SI. No 4J – Nil
SI.No.10-Nil
(debit note dated 5th April to be considered inthe 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

SI.No.4B – Rs.1,00,000/-SI. No 4J –Nil SI.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