

Important changes in GSTR 9 & GSTR9C



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Agenda

1. Changes in GST to be remember in FY 21-22 w.e.f 1st Apr 2021

2. Changes in GST to be remember in FY 21-22 w.e.f 1st Jan 2022

3. Change in GST rate of certain Goods and Services

4. Update on applicability of GSTR 9/9C

5. Form 9 and 9C- Summary of Changes and Optional reporting.

6. Reporting of RCM.

7. Scrutiny Parameters

8. Clarification

9. Summary

**Changes in
GST to be
remember in
FY 21-22 w.e.f
1st April 2021**

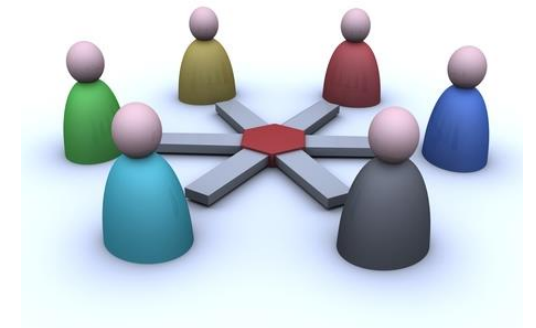


Section 7 - Supply

Amendment [w.e.f.: 01st July 2017]:

Inserted Section 7(1)(aa) - The activities or transactions, by a person, other than an individual, to its members or constituents or vice versa, for cash, deferred payment or other valuable consideration.

Explanation - the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another.



Analysis:

In order to override the Mutuality concept the amendment is brought through. This amendment has overruled the recent Supreme Court ruling on mutuality concept.

Effect on Charitable Institution and trust

Section 50 - Interest on Delayed Payment of Tax

Amendment [w.e.f.: 01st July 2017]:

First proviso to section 50(1) substituted w.e.f. 01-07-2017 as follows -

Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return (i.e. GSTR-3B) for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings u/s 73 or 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.

Analysis:

Interest on the delayed payment of tax would be payable on the amount that is payable by way of cash. Thus, interest is not payable on the liability paid by way of utilizing ITC.



Section 50 - Interest on Delayed Payment of Tax

Check Jharkhand High Court Judgement

RSB Transmissions India Limited

*The liability to pay interest arises on delayed filing of GSTR-3B return and debit of tax due from the Electronic Cash Ledger. **Any deposit in the Electronic Cash Ledger prior to the due date of filing of GSTR 3B return does not amount to discharge of tax liability** on the part of the registered person. Since the petitioner herein filed its return after some delay for the period July, 2017, October, 2017, November, 2017 and March, 2018 i.e. GSTR-3B return were filed after 20th day of the succeeding month for which the tax was due, **the Revenue has rightly computed the interest on such delayed payment** and requested the petitioner to pay the differential amount of Rs. 13,23,782.99.*



New Rule 86b- Restrictions On Use Of Amount Available In Electronic Credit Ledger. 1% Tax To Be Paid By Cash Ledger. W.E.F. 1.1.2021.

Use Credit ledger up to
99%

Value of taxable Supply is more than 50 Lakhs per month.

Excludes Exempt and Nil rated supply

Paid Income tax of 1 Lakhs or more in each of last two FY

By Proprietor, Karta, MD, or any two partners, WTD, Members, trustees.

Shall not apply to

Received refund of GST above 1 lakhs in FY

Discharged tax liability above 1% of total tax cumulatively upto current month of FY

Govt Dept, PSU, LA, etc

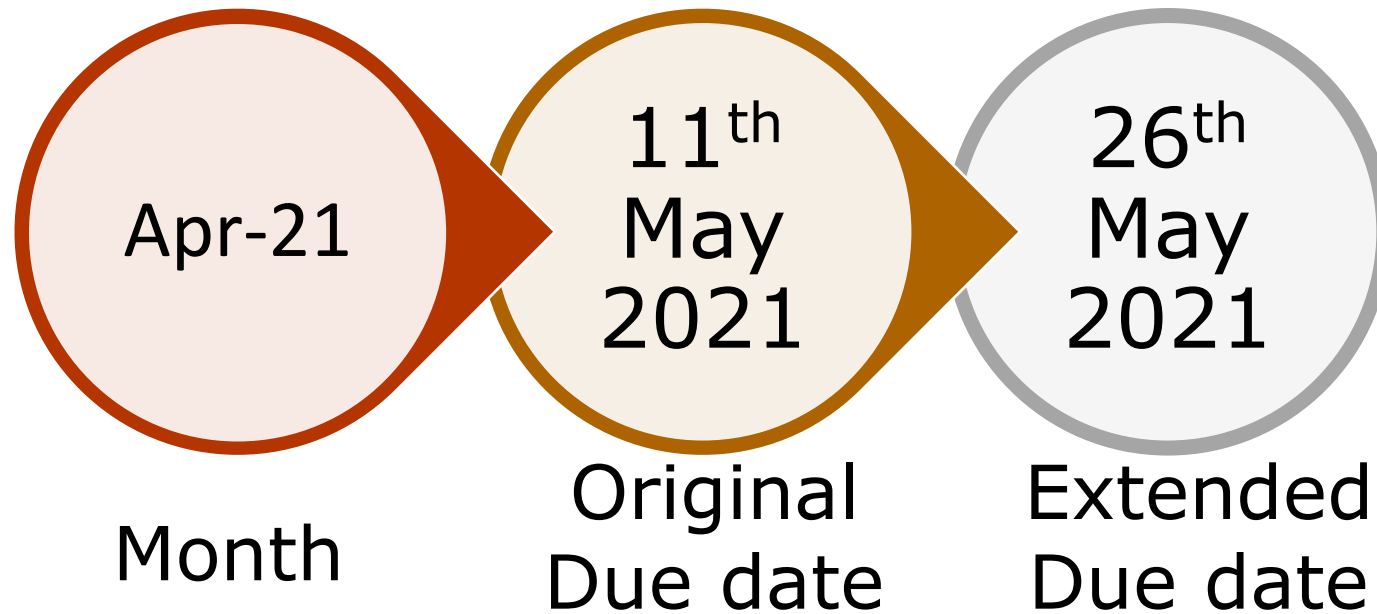


Amendment [w.e.f.: 01st April 2021]:

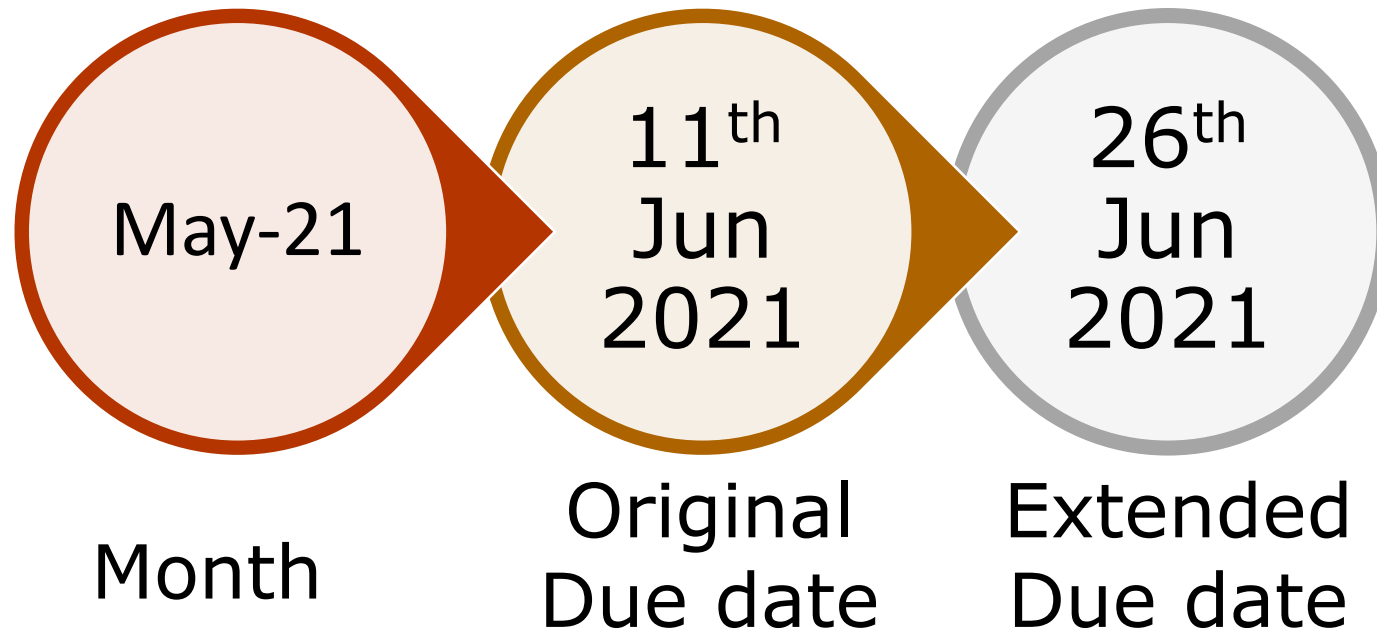
E-invoicing is mandatory for taxpayers having aggregate turnover exceeding Rs. 50 Cr w.e.f 01st April 2021.



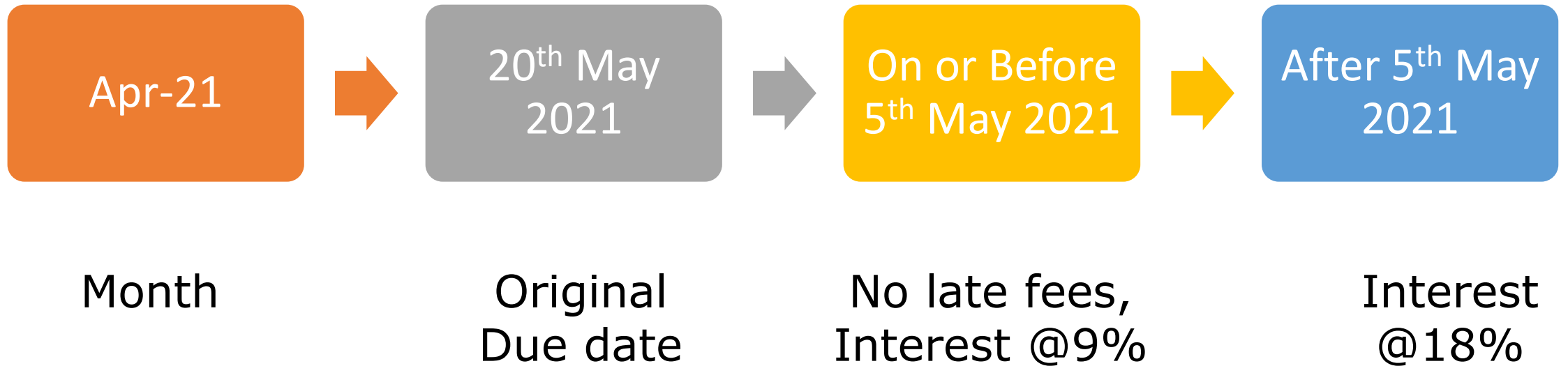
Due Date Extension For GSTR-1



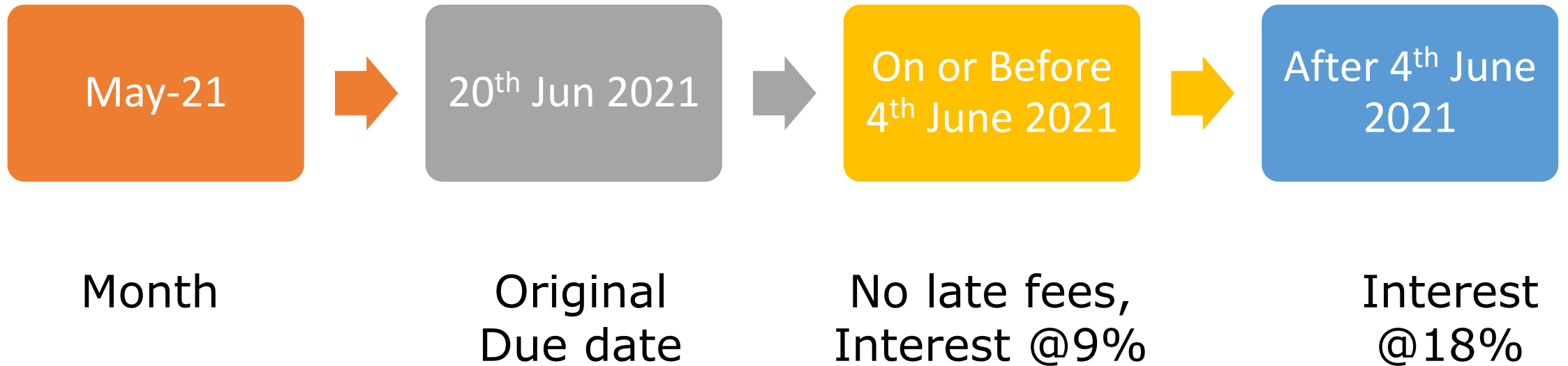
Due Date Extension For GSTR-1



Due Date Extension For GSTR-3B if Turnover > Rs. 5 Crore



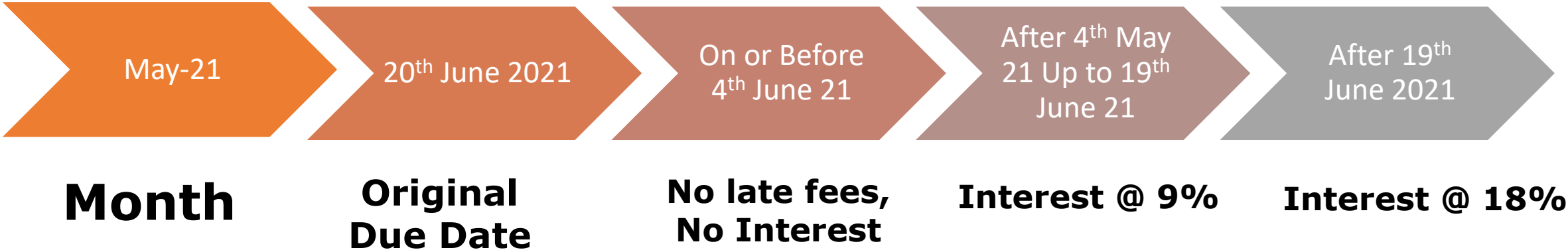
Due Date Extension For GSTR-3B if Turnover > Rs. 5 Crore



Due Date Extension For GSTR-3B if Turnover \leq Rs. 5 Crore



Due Date Extension For GSTR-3B if Turnover \leq Rs. 5 Crore



**Changes in
GST to be
remember in
FY 21-22 w.e.f
1st Jan 2022**



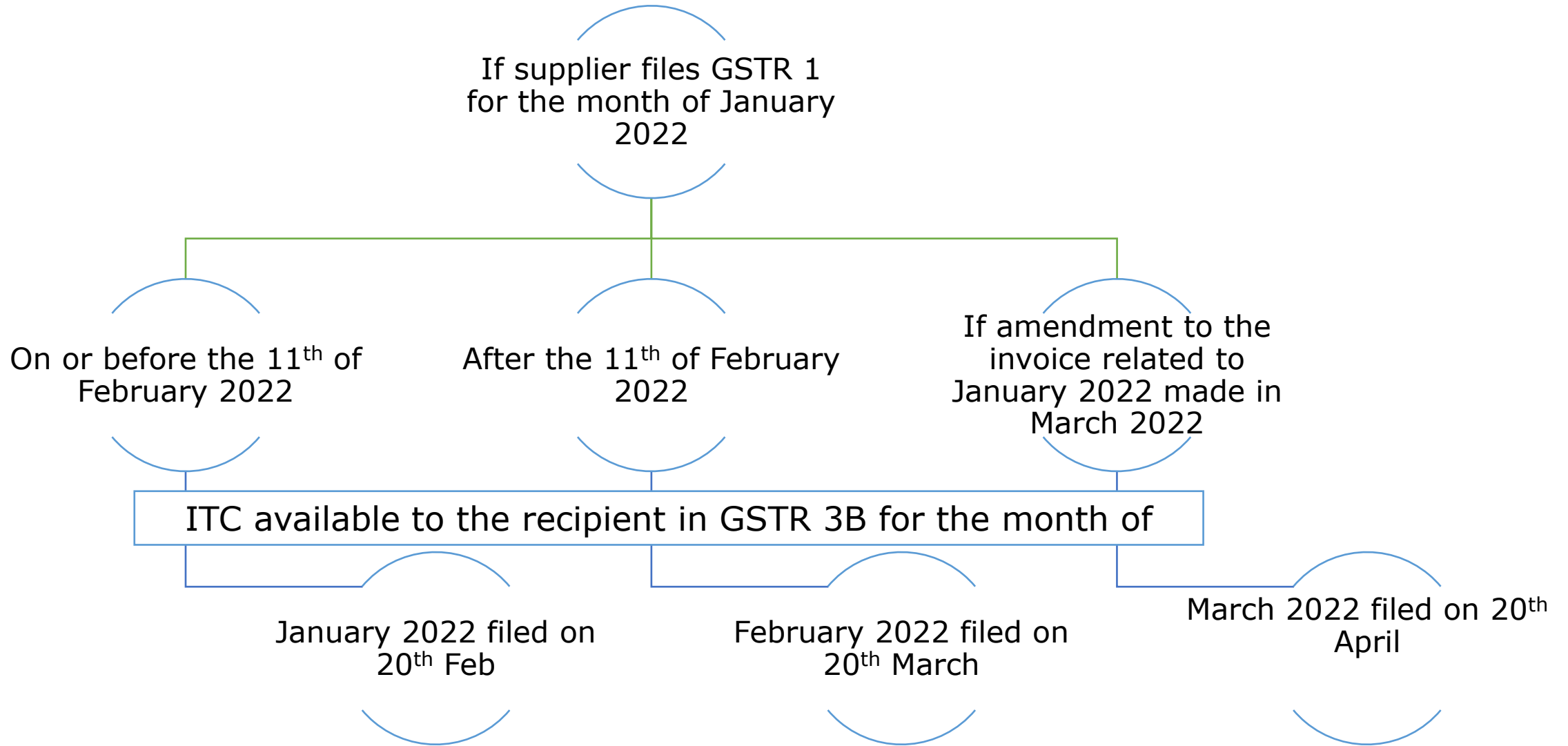


GST ITC available to recipient only when supplier files GSTR 1 and Reflected in GSTR 2B.

In section 16 of the CGST Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:--

- “(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;”
- **Effect:** *Communication of the details of invoices reported by the supplier in his GSTR-1 in the recipient's GSTR-2B is being made as one of the pre-conditions for claiming ITC by the recipient. The taxpayer shall not be entitled to any ITC on inward supplies (taxable under forward charge) that do not appear in his GSTR-2B, even if all other conditions specified in sec. 16(2) are satisfied.*

What is the effect of Non filling, Late filling and Incorrectly filing GSTR 1 ?



No GSTR 1 Filled = No ITC available?

Restriction on ITC to the extent of appearing in GSTR 2B.

Auto-drafted Input Tax Credit (ITC) statement

ITC available **v/s** ITC not available



- **In rule 36, for sub-rule (4), the following sub-rule shall be substituted : -**

“(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under subsection (1) of section 37 unless,-

- (a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility; and
- (b) the details of such invoices or debit notes have been communicated to the registered person in FORM GSTR-2B under sub-rule (7) of rule 60.”
- ***Effect:*** Only GSTR 2B is applicable from the month of 1st January 2022, GSTR 2A has been removed from the GST portal with the insertion of section 16(2)(aa) and amendment to rule 36(4).

Amendment :

The time limit for the following compliances in respect of a particular financial year has been extended and fixed as 30th November of the next financial year, or furnishing of the relevant annual return, whichever is earlier

- Sec 16(4) Claiming of ITC in respect of any invoice or debit note in the return
- Sec 34(2) Declaration of the details of credit notes in the return
- Proviso to Sec 37(3) Rectification of particulars in details of outward supplies
- Proviso to Sec 39(9) Rectification of particulars furnished in a return
- Proviso to Sec 52(6) Rectification of particulars in the statement furnished by a TCS operator

Change in GST rate of certain Goods and Services



Food delivery apps like Zomato & Swiggy, and Cloud Kitchen brought within the restaurant services, liable to pay GST @ 5% with no ITC.

Composite supply of work
contract services to
Governmental authority or
Government entity taxable @
18%.

works contract



What is Governmental authority and Governmental entity ?

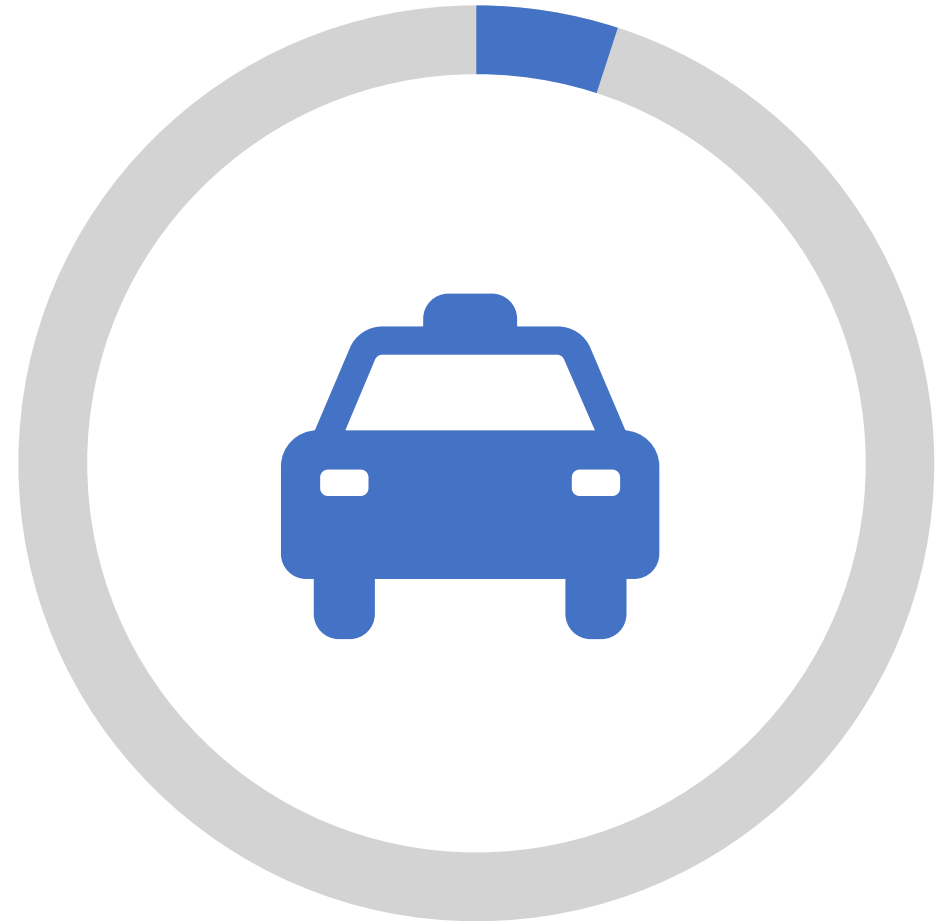
- **“Governmental Authority”** means an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,
- with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.

- **“Government Entity”** means an authority or a board or any other body including a society, trust, corporation,
 - (i) set up by an Act of Parliament or State Legislature; or
 - (ii) established by any Government,
- with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.

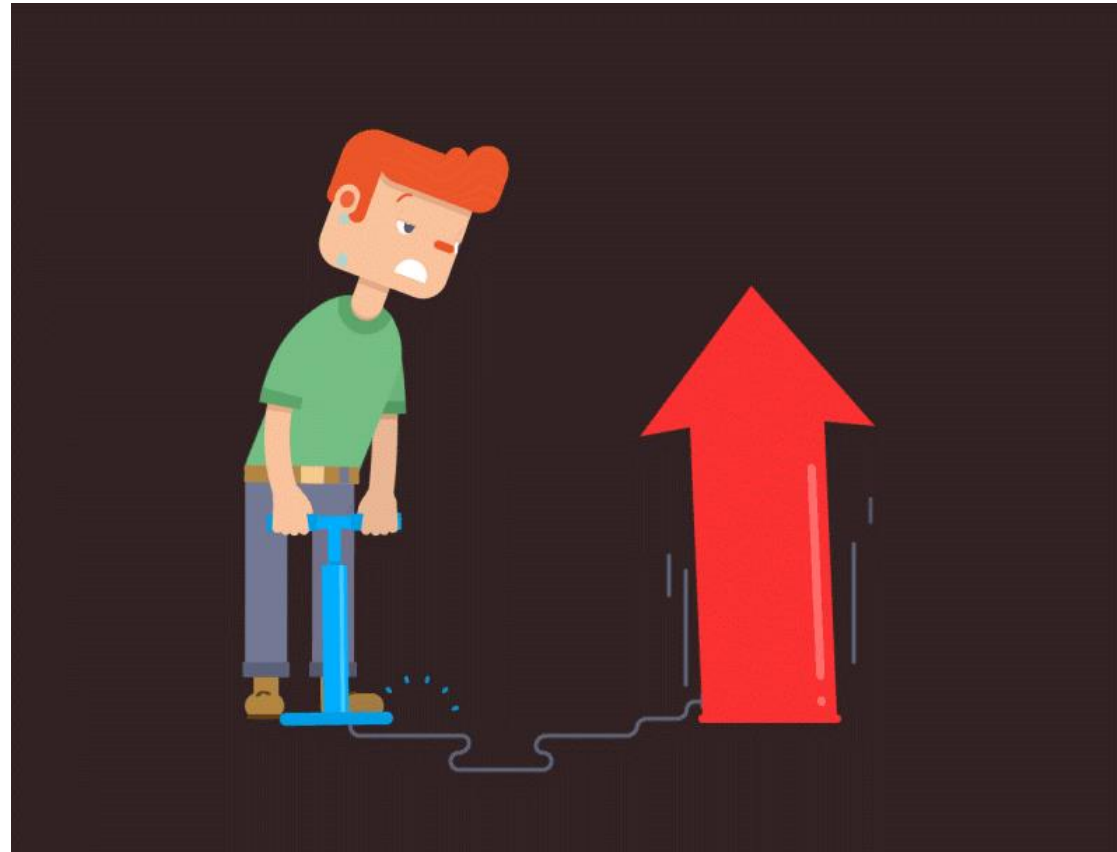


Changes in GST rate on footwear, etc. from 5% to 12% irrespective of price.

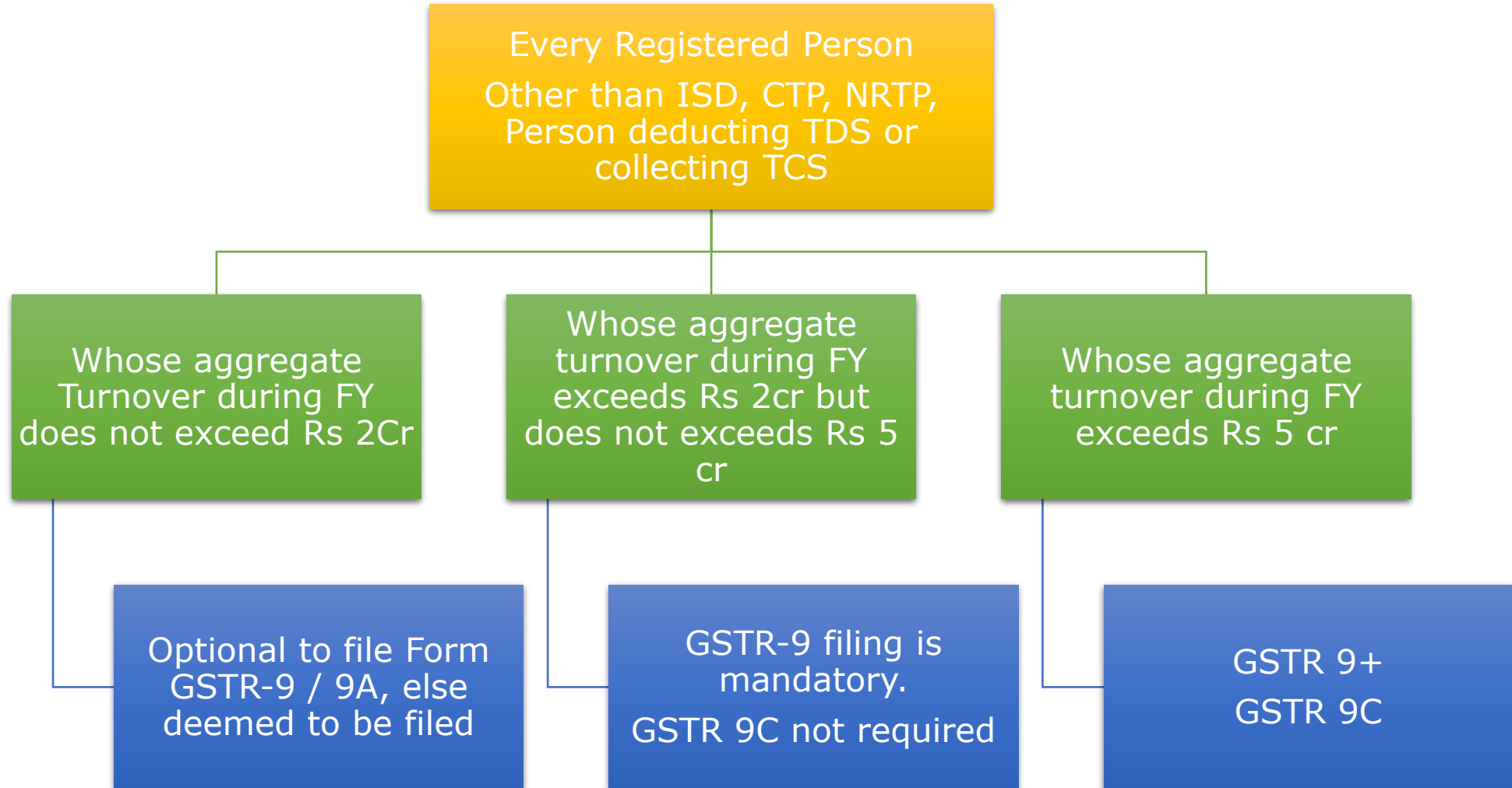
- **Online transport aggregators to come under GST ambit**
- While the passenger transport services provided by auto-rickshaw or taxi drivers through offline/manual mode would continue to be exempt, such services when provided through any online transport aggregator such as Ola and Uber would become taxable effective at a 5 per cent rate.



APPLICABILITY OF GSTR 9 AND 9C



Summary of applicability of 9 and 9C



No Changes in Forms...

- [GSTR-9.xlsx](#)

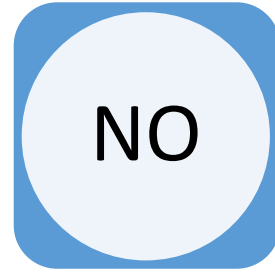
GSTR-9 table whether optional?

Table 4A to Table 4G

- Option to fill Table 4B to Table 4E net of credit notes / debit notes/ Amendments (+)/(-)



FY 2020-21



FY 2021-22

Issues & Tips

1. B2B supplies need to be shown gross
2. CN/DN as per books and GSTR-1 to be reconciled. Financial CN/DN to be taken care off.
3. In case of B2B check CN/DN with 3B (3B is generally shown net)
4. Zero rated supplies foreign exchange effect in GSTR-9C
5. In case of builders and developers advances reco with GSTR-9C

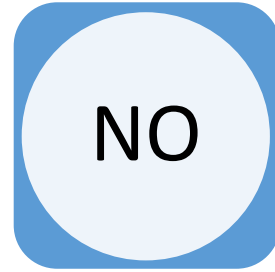
GSTR-9 table whether optional?

Table 4I to Table 4L

- Option to fill Table 4I to Table 4L



FY 2020-21



FY 2021-22

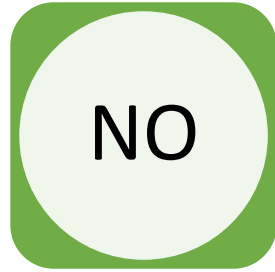
Issue & Tips

1. 1st year of separate reporting of CN/DN, Proper compliance of Sec 34 and Reco with books need to be done
2. U/s 15(3)(b)(ii) rw Sec 34 Input Tax Credit as is attributable to the discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.

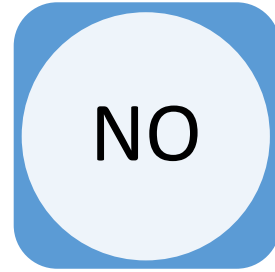
GSTR-9 table whether optional?

Table 5A to Table 5C

- The registered person shall report zero rated, SEZ without payment of tax, Supplies on which RCM is to be paid by recipient



FY 2020-21



FY 2021-22

Issues & Tips

1. Letter of Undertaking to be checked
2. Supplies on which RCM is to be paid by recipient is reported in recipient's 2A. Hence cross checking is to be done.

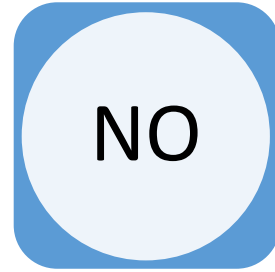
GSTR-9 table whether optional?

Table 5D to Table 5F

- The registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only



FY 2020-21



FY 2021-22

Issues & Tips

1. HSN Code of exempted, Non-GST and nil rated supply should be properly checked
2. 1ST Year of reporting
3. Exempted and nil rated can be clubbed in exempted supplies but vice-versa not allowed

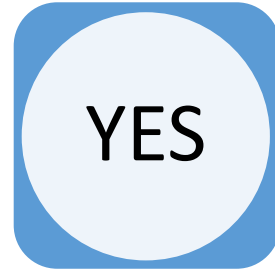
GSTR-9 table whether optional?

Table 5H to Table 5K

- Option to fill Table 5A to Table 5F net of credit notes / debit notes/ Amendments (+)/(-)



FY 2020-21



FY 2021-22

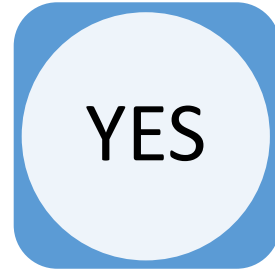
GSTR-9 table whether optional?

Table 6B to Table 6E

- Option to either report the breakup of inputs and input services or report the entire remaining amount under the “inputs” row only.



FY 2020-21



FY 2021-22

Issues & Tips

1. In 3B if it shown as net then mismatch with Table 7 and Table 8 arises i.e. 2A.
2. In 3B if it shown as gross then flow with table 7 and table 8 match
3. In GSTR-3B ITC is shown combine, thus check with books
4. ITC related to Capital goods is to be shown separately
5. No ITC can be claimed which is not claim in 3B

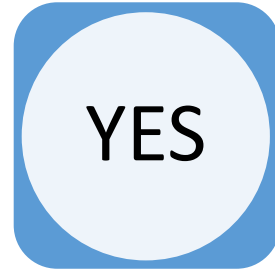
GSTR-9 table whether optional?

Table 6C, Table 6D

- Option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.



FY 2020-21



FY 2021-22

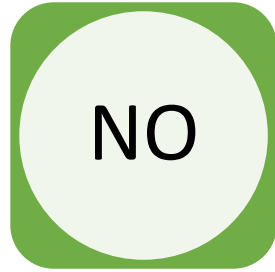
Issues & Tips

1. Challenge to bifurcate registered and unregistered and further to bifurcate into input goods and services RCM and combine reporting may be done

GSTR-9 table whether optional?

Table 6E

- The registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.



FY 2020-21



FY 2021-22

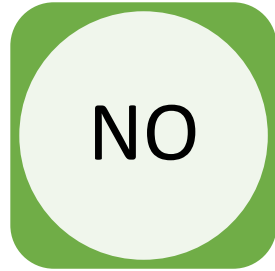
Issues & Tips

1. Challan paid through ice gate is not reflected in 2A , hence reconciliation problem arises
2. ITC of import of goods should be matched with challan paid at custom clearance

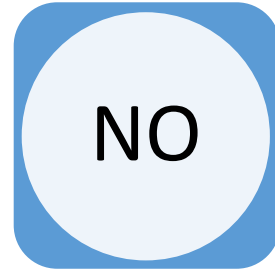
GSTR-9 table whether optional?

Table 6H

- Amount of ITC reclaimed (other than B above) under the provisions of the Act



FY 2020-21



FY 2021-22

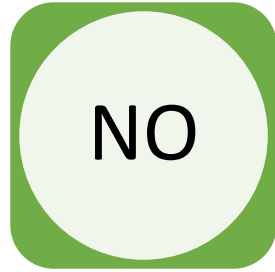
Issues & Tips

1. 180 days lapsed and paid ITC to be reported here
2. No time limit to reclaim ITC in case of excess reversal under rule 42, 43

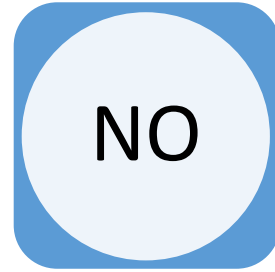
GSTR-9 table whether optional?

Table 6M

- Any other ITC availed



FY 2020-21



FY 2021-22

Issues & Tips

1. In case of merger, acquisition, death, conversion from composition to regular, ITC claim shall be reported
2. In case of new registration, any ITC for stock shall be reported

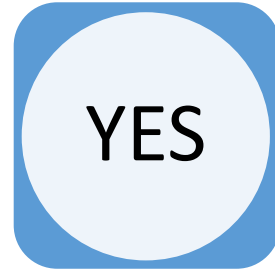
GSTR-9 table whether optional?

Table 7A to Table 7H

- Option to either fill this information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.



FY 2020-21



FY 2021-22

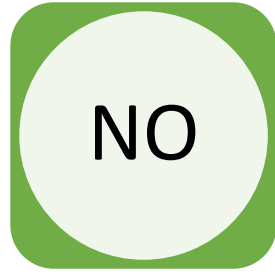
Issues & Tips

1. ITC reversal working as per Rule 42 and Rule 43 in case of exempted and taxable supplies is to be done
2. ITC reversal as per 17(5) is to be done
3. If any additional reversal of ITC through DRC-03 is to be shown in other reversal i.e., 7H

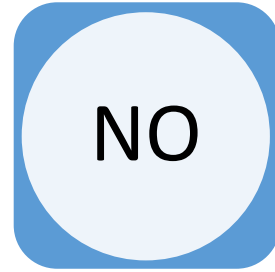
GSTR-9 table whether optional?

Table 8A, Table 8B & Table 8D

- The registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).



FY 2020-21



FY 2021-22

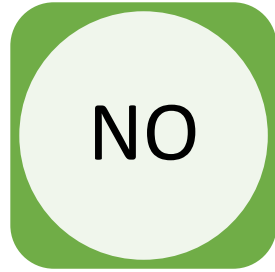
Issues & Tips

1. Apr 21 to Dec 21 as per 2A, and Jan 22 to Mar 22 as per 2B
2. Download 2A/2B separately, if mismatch with Table 8A , report in GSTR-9C
3. ITC received during 21-22 but availed during April 22 to October 22(30TH Nov) shall be reported in 8C

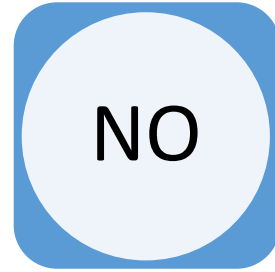
GSTR-9 table whether optional?

Table 8G

- IGST paid on import of goods (including supplies from SEZ)



FY 2020-21



FY 2021-22

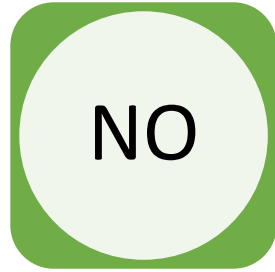
Issues & Tips

1. ITC of import of goods should be tallied with 6E and with Ice gate and should be shown separately as it is not shown in 2A

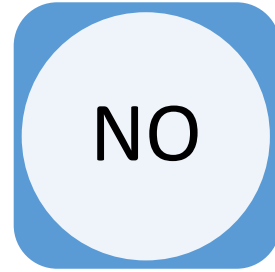
GSTR-9 table whether optional?

Table 8K

- Total ITC to be lapsed in current financial year (E + F + J)



FY 2020-21



FY 2021-22

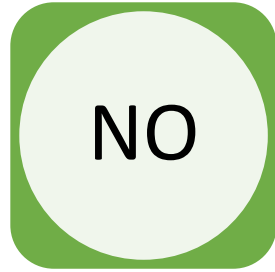
Issues & Tips

1. Ideally it should be nil

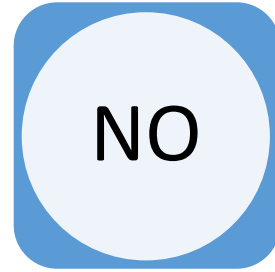
GSTR-9 table whether optional?

Table 9

- Details of tax paid as declared in returns filed during the financial year



FY 2020-21



FY 2021-22

Issues & Tips

1. Most important table
2. Differences should be reconciled. Its very important for tax on outward supplies and ITC utilization
3. Previous year Table 10,11,12,13 to be reconciled for differences if any

GSTR-9 table whether optional?

Table 10 & Table 11

- 10. Supplies / tax declared through Amendments (+) (net of debit notes)
- 11. Supplies / tax reduced through Amendments (-) (net of credit notes)



FY 2020-21



FY 2021-22

Issues & Tips

1. Any supply related to FY 21-22 increased or decreased during April 22 to October 22(30th Nov) shall be reported

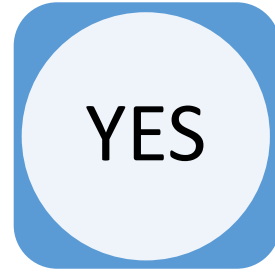
GSTR-9 table whether optional?

Table 12 & Table 13

- 12. Reversal of ITC availed during previous financial year
- 13. ITC availed for the previous financial year



FY 2020-21



FY 2021-22

Issues & Tips

1. Any ITC related to FY 21-22 claimed or reversed during April 22 to October 22(30th Nov) shall be reported

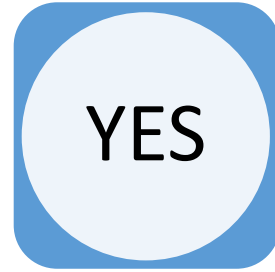
GSTR-9 table whether optional?

Table 15 & Table 16

- 15. Particulars of Demands and Refunds
16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis



FY 2020-21



FY 2021-22

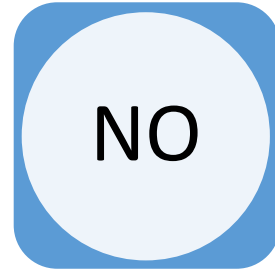
GSTR-9 table whether optional?

Table 17

- HSN wise summary of Outward Supplies From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above Rs. 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto Rs. 5.00 Cr.



FY 2020-21



FY 2021-22

Issues & Tips

1. 1st year of reporting and most important
2. While reporting in R1 if HSN Code of 4 digits are entered, but for GSTR-9 GST portal is showing error for 4 digit HSN Code
3. UQC details to be furnished and reconciled with return
4. HSN wise summary should be matched with turnover of books
5. Rate wise bifurcation shown in 9c should be reconciled with HSN Summary

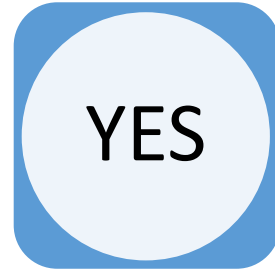
GSTR-9 table whether optional?

Table 18

- HSN wise summary of Inward Supplies



FY 2020-21



FY 2021-22

No Changes in Forms...

- [GSTR-9C.xlsx](#)

GSTR-9C table whether optional?

Table No.	Description	FY 2020-21	FY 2021-22
Table 5B to Table 5N	Have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.	YES	YES

Issues & Tips

1. If amount reported in 5O maybe asked in GST departmental audit or scrutiny
2. In case of builders and developers, advances reconciliation is challenge

GSTR-9C table whether optional?

Table No.	Description	FY 2020-21	FY 2021-22
Table 12B & Table 12C	<p>Table 12B: Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here.</p> <p>Table 12C: Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.</p>	NO	NO

Issues & Tips

1. To reconcile with GSTR-9

GSTR-9C table whether optional?

Table No.	Description	FY 2020-21	FY 2021-22
Table 14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account.	YES	YES

WHAT IS BETTER OPTION? IN GST ANNUAL RETURN TO PAY OUTWARD LIABILITY?

To pay tax through
GSTR-3B?

To pay tax through
DRC-03?



Reporting of RCM?

Particulars	Tax paid in FY 2020-21	Tax paid in FY 2021-22	Tax paid in FY 2022-23	Reporting in Form GSTR – 9
Transactions pertaining to FY 2020-21	No	Yes	No	FY 21-22 Table 4G
Transactions pertaining to FY 2021-22	NA	Yes	No	FY 21-22 Table 4G
Transactions pertaining to FY 2021-22	NA	No	Yes*	FY 22-23 Table 4G*
Transactions pertaining to FY 2021-22	NA	No	No*	In the year of payment Table 4G*

Income tax information in Form 26AS and GST

- Annual information of GST Turnover as per 3B filed is reported.
- However..
- DRC 03.
- GSTR 9 and 9C effect
- Is left out... hence mismatch of turnover between Income tax and GST are send to many taxpayers.



**Scrutiny Parameters on
the basis of GSTR-9 &
9C:**



Parameter 0070 (Scrutiny Para_2)

Excess
outward tax
in GSTR 1
compared to
GSTR 9
/GSTR 3B

Reconcile the details of outward tax declared in GSTR-1 with outward tax declared in GSTR-3B/GSTR-9

The time difference in reporting of invoices in GSTR-1 and GSTR-3B

Value of supplies correctly shown but tax paid under the wrong head. For example, IGST instead of CGST & SGST or vice-versa

Parameter 0073 (Scrutiny Para_5)

Excess ITC claimed in GSTR 9/3B which is not confirmed in GSTR 2A or 8A of GSTR 9.

Section 16(2). Conditions for taking input tax credit

Section 16(2)(aa). Details of the invoice or debit note has been furnished by the supplier & communicated to the recipient in the manner specified under section 37. **(w.e.f. 1st Jan 2022)**

Rule 36(4): Input tax credit claimed by person shall not exceed specified percentage of ITC appearing in GSTR2A.

Reconcile the party wise ITC claimed in GSTR3B/9 with the ITC appearing in GSTR2A/GSTR9_8A.

Check return filled history of the supplier from GSTN portal.

Parameter 0077 (Scrutiny Para_9)

Less RCM liability disclosed in GSTR 9/3B/4 than shown by suppliers in GSTR-1

Ensure tax paid under RCM declared in GSTR-9_4G is more than or equal and claim made under GSTR-9_6D is less than or equal to RCM liability reflected in GSTR_2A on the basis of GSTR-1 furnished by supplier

When supplier reflects payment by recipient. Recipient must pay it under RCM

Parameter 0081 (Scrutiny Para_15)

Excess IGST on imports shown in GSTR9_6E vs. ICEGATE data.

Section 5. Levy and collection of tax on Import of Goods

Rule 36(1)(d). Input Tax Credit for import of goods shall be available on the basis of bill of entry or any other similar documents prescribed under the Customs Act, 1962.

Reconcile IGST paid import on ICEGATE with claim made under GSTR9_6E and GSTR3B_4(A)(1).

Ensure IGST paid import on ICEGATE is more than or equal to claim made under GSTR9_6E.

Parameter 0082 (Scrutiny Para_16)

Excess ISD ITC
availed in
GSTR9_6G Vs
GSTR 2A_ISD.

Section 20. Manner of distribution of credit by Input Service Distributor.

Section 21. Manner of recovery of credit distributed in excess.

Rule 39. Procedure for distribution of input tax credit by Input Service Distributor.

Rule 54(1). Tax invoice by Input Service Distributor.

Rule 65. Form and manner of submission of return by an Input Service Distributor. (GSTR-6)

Reconcile claim made under GSTR9_6E and GSTR3B_4(A)(4).

Auditor must insure that tax declared under GSTR9_6G is less than or equal to GSTR 2A_ISD.

Parameter 0083 (Scrutiny Para_17)

Excess RCM
ITC
GSTR9_6CD
F than
liability
shown in
GSTR 9_4G.

Section 9(3). Notified supplies of Goods and Services.

Section 9(4). Supplies received from unregistered persons (**Exempted from w.e.f. 13.10.2017**)

Section 5. Levy and collection of tax on Import of Service

Section 38(2). Furnishing details of Inward supplies

Taxpayer must insure that tax declared under GSTR9_4G is greater than or equal to ITC claimed in GSTR9_6CDF.



Important clarification regarding GST-9 & 9C

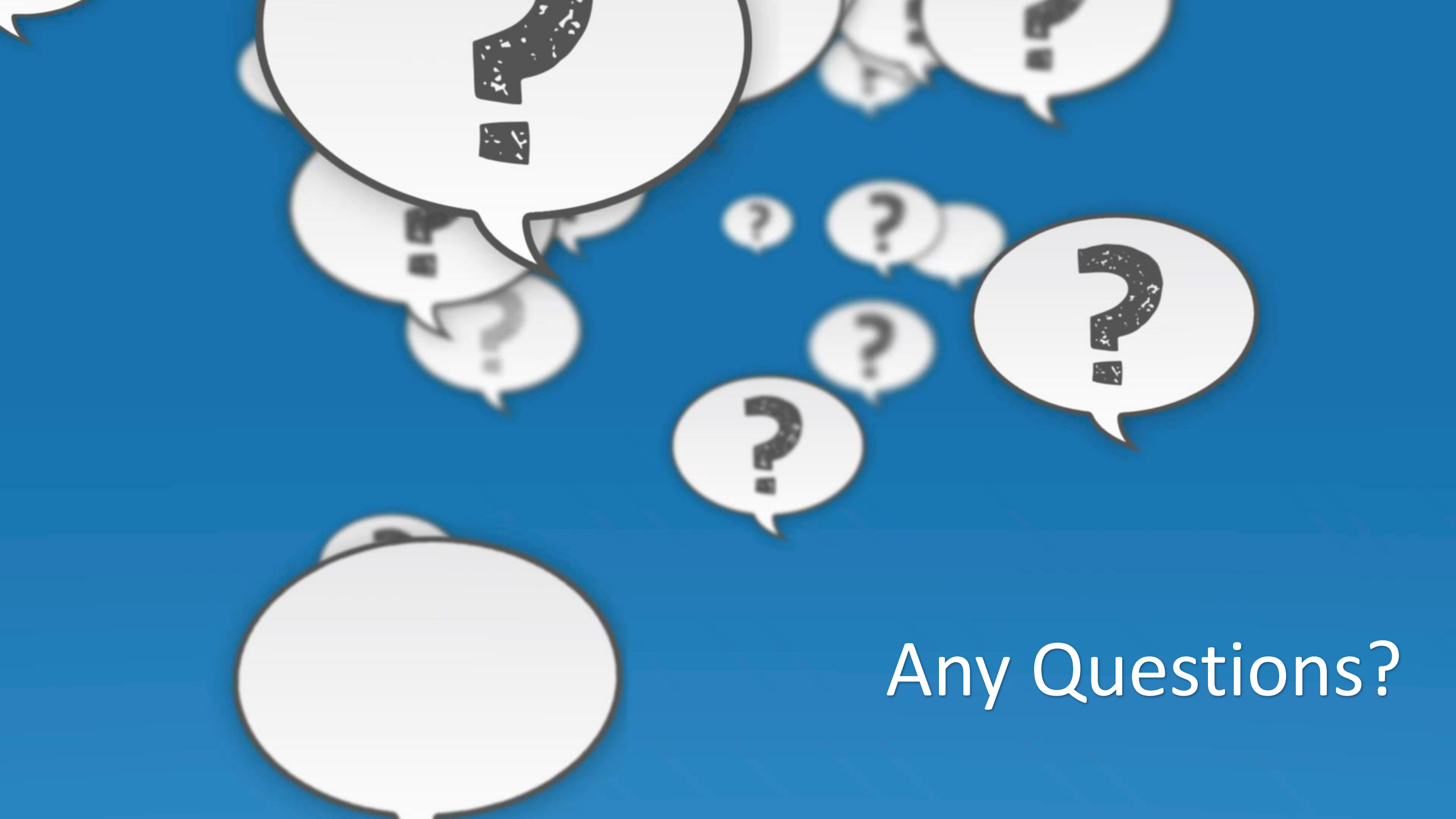
[GST-9 & 9C Circular.pdf](#)



Summary

1. Changes in GST to be remember in FY 21-22 w.e.f 1st Apr 2021
2. Changes in GST to be remember in FY 21-22 w.e.f 1st Jan 2022
3. Change in GST rate of certain Goods and Services
4. Update on applicability of GSTR 9/9C
5. Form 9 and 9C- Summary of Changes and Optional reporting
6. Reporting of RCM.
7. Scrutiny Parameters
8. Clarification





Any Questions?

Late Fees?

- Late fees for GSTR 9 and 9C is there. 100 Rs, Per day, max 0.25% Of Turnover under CGST and SGST.
- But...
- Don't Take our Fees Late.

All the best in GST



Be happy, **Supply** Happiness to ALL
without **Consideration.**



Sorry for any
mistakes....
Keep sharing
knowledge....

THANKS



thanks

FOR JOINING US

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Lokmat Times

SOFTLINE

This winter Taxpayers may shiver due to GST notices

Articles (Fictional Character) Krishna, who has arrived and along with it cold waves in GST notices to be received in form of notices, as more days department is concerned in the month filed to them. These notices are making the taxpayers shiver. The most common notices received by the taxpayers are GSTR-1A and ASMT in Arjuna. Krishna, what is ASMT-10 and what action needs to be taken? Krishna: Notice: GSTR-1A is received by the taxpayer for non-filing of GSTR returns in GSTR-1 or GSTR-3B or GSTR-1 or GSTR-3B in return under Rule 61 of CGST Rules. The taxpayer should file the particular GSTR Return for which the notice is received along with late fees for the delay. The Time limit is required to do so is 30 days from the date of receiving the notice.

Mismatch in GSTR-1A and ASMT-10

Discrepancies in outward supply is covered through this. After matching the difference between the ASMT-10 and GSTR-1A (the particular GSTR Return for which the notice is received along with late fees for the delay. The Time limit is required to do so is 30 days from the date of receiving the notice.

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पोलिटिक

या हिवाळ्यात करदात्यांना जीएसटी नोटिसांमुळे हुडहुडी

अर्थी (काल्पनिक पात्र): कृष्ण, हिवाळ्यात करदात्यांना जीएसटी नोटिसांमुळे हुडहुडी पडणारी आहे.

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