

Awareness seminar on  
**“GOODS AND SERVICE TAX- How to file GSTR-9 Annual Return”**  
held on 18<sup>th</sup> December, 2018  
at Chennai

**Form GSTR-9** is the most common annual return under GST which is applicable to the majority of taxpayers. As a taxpayer, one has to *file* a monthly returns to declare the supplies made and received every month. By *filing GSTR-9*, the tax payer consolidate all this information and declare total transactions done in a financial year.

A seminar was organised on **GOODS AND SERVICE TAX- How to file GSTR-9 Annual Return** on 18<sup>th</sup> December, 2018 at Chennai. Mr. Rasal Soloman, Deputy Commissioner of Commercial Taxes, Govt. of Tamil Nadu and Mr. P. Subramanian, former COA Member-EPCH and Prominent member exporter from Chennai and other member exporters were present during the seminar.



**L to R :-** Mr. Rasal Soloman, Deputy Commissioner of Commercial Taxes, Govt. of Tamil Nadu and Mr. P. Subramanian, former COA Member-EPCH and Prominent member exporter from Chennai

Mr. Naveen Gaur, Assistant Director and Regional In-charge-SR-EPCH, welcomed the participants and informed about the importance of seminar. He also informed participants, that how important is to file their GSTR-9 Annual Return perfectly without making any mistakes.



Mr. P. Subramanian, former COA Member-EPCH and Prominent member exporter from Chennai addressing the participants

Mr. P. Subramanian, former COA Member-EPCH and Prominent member exporter from Chennai appreciated Council's continuous efforts to update the members about the various trade related issues in all platforms. He shared his rich experience with the participants and requested them to take full advantage of presence of senior official from the commercial taxes about the subject.



Mr. Rasal Soloman, Deputy Commissioner of Commercial Taxes, Govt. of Tamil Nadu addressing the participants

Mr. Rasal Soloman, Deputy Commissioner of Commercial Taxes, Govt of Tamil Nadu addressed the participants on the issue. He briefed about the GSTR9 Annual Return and how to file correctly so that the same can be file properly. He informed that GSTR 9 form is an annual return to be filed once in a year by the registered taxpayers under GST including those registered under composition levy scheme. It consists of details regarding the supplies made and received during the year under different tax heads i.e. CGST, SGST and IGST. It consolidates the information furnished in the monthly/quarterly returns during the year.

He further informed that all the registered taxable persons under GST must file GSTR 9 form. However, the persons who are Casual Taxable Person, Input service distributors, Non-resident taxable persons and persons paying TDS under section 51 of GST Act are not required to file GSTR 9.



Mr. Soloman during his presentation explained that there are 4 types of return under GSTR 9 :-

**GSTR 9:** the same should be filed by the regular taxpayers filing GSTR 1, GSTR 2, GSTR 3.

**GSTR 9A:** the same should be filed by the persons registered under composition scheme under GST.

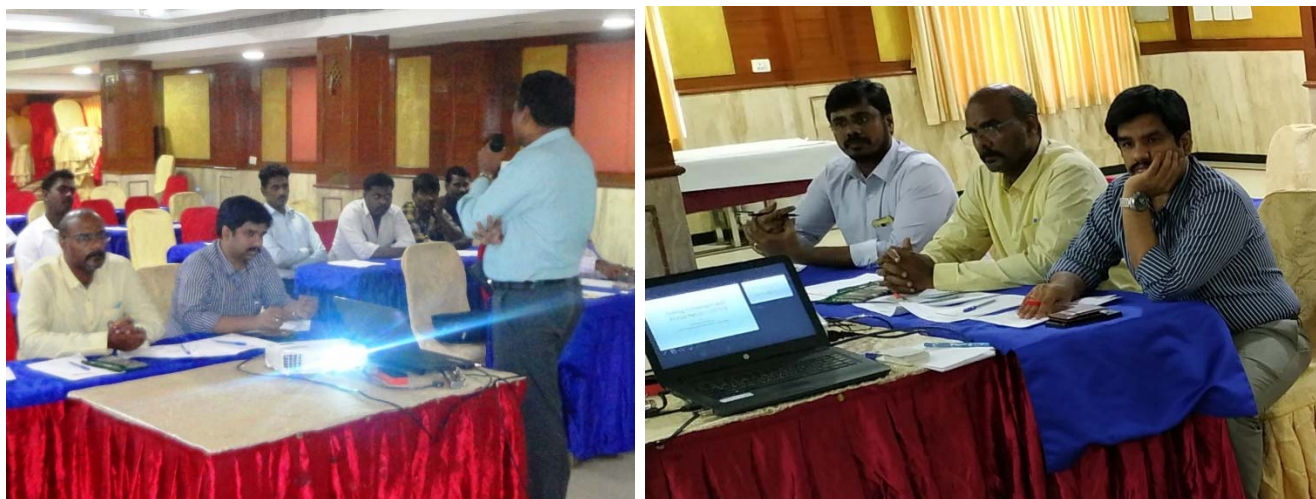
**GSTR 9B:** the same should be filed by the e-commerce operators who have filed GSTR 8 during the financial year.

**GSTR 9C:** the same should be filed by the taxpayers whose annual turnover exceeds Rs.2 crores during the financial year. All such taxpayers are also required to get their accounts audited and file a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts along with GSTR 9C.

The declaration of the information in the Annual returns has multiple implications. Any incorrect information can attract tax demands, interest and penalties on the same, leave alone the long-term litigations that follow years later.

The principal source for preparing GSTR-9 will be GSTR-1 and GSTR-3B returns. All information must be cross-checked with the books of accounts before declaring in the annual returns. Broadly, the form entails the declaration of annual sales, bifurcating it between the cases subject to tax and cases not subject to tax. On the purchase side, the annual value of inward supplies and ITC availed thereon, classified as inputs, input services and capital goods and the ITC to be reversed due to ineligibility.

While at it, GSTR-9 is divided into six parts. He showed a comprehensive list of what needs to be declared and from where one can fetch the information. He briefed about the 06 parts of the GSTR-9 form and about the information required in each Part. He also showed the format of GSTR-9 and explained step by step filling procedure.



He also informed that the due date for GSTR-9 was 31st December, 2018, but as per the latest Update as on 8th December 2018 the Due date for filing GSTR-9, GSTR-9A and GSTR-9C is extended till 31st March 2019 by CBIC for FY 2017-18.

He further added that the late fees for not filing the GSTR 9 within the due date is Rs. 100 per day per act up to a maximum of an amount calculated at a quarter percent of the taxpayer turnover in the state or union territory. Thus it is Rs 100 under CGST & 100 under SGST, the total penalty is Rs 200 per day of default. There is no late fee on IGST.

During presentation participants raised many queries related GSTR9 and Mr. Soloman replied to each and every question asked by the participants.

The participants satisfied with the reply to their queries by the official and extended their thanks to the Council in organising such a informative and important seminar for the members.