Government of India/State Department of ---------

GSTR-9

***[See Rule…..]***

# ANNUAL RETURN

**[To be furnished by the 31st December of the next Financial Year]**

1. **GSTIN** ……………………………………
2. **Name of the Taxable Person** ……………………………….

(S. No. 1 and 2 will be auto-populated on logging)

2C. **Whether liable to Statutory Audit ** **Yes ** **No**

1. **Date of statutory Audit:** ……………………………………..
2. **Auditors** ……………………………………………………

# Details of expenditure:

* 1. Total value of purchases on which ITC availed (inter-State)

**Goods**

| S. No. | Description | HSN Code | UQC | Quantity | Tax Rate | Taxable Value | IGST Credit |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

## Services

| S. No. | Description | Accounting Code | Tax Rate | Taxable Value | IGST Credit |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

b) Total value of purchases on which ITC availed (intra-State)

**Goods**

| S.No | Description | HSN Code | UQC | Quantity | Taxable Value | Tax Rate | | Tax Credit | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CGST | SGST | CGST | SGST |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

**Services**

| S.No | Description | SAC | Taxable Value | Tax Rate | | Tax Credit | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| CGST | SGST | CGST | SGST |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

1. Total value of purchases on which ITC availed (Imports)

## Goods

| S.No. | Description | HSN Code | UQC | Quantity | Tax Rate | CIF Value | IGST | CustomDuty paid |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**Services**

| S.No. | Description | SAC | Tax Rate | Taxable Value | IGST |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

* 1. Other Purchases on which no ITC availed



| S.No. | Goods/Services | Purchase Value |
| --- | --- | --- |
|  |  |  |
|  |  |  |

* 1. Sales Returns

| S.No | Goods | HSN Code | Taxable Value | IGST | CGST | SGST |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

* 1. Other Expenditure (Expenditure other than purchases)

| S. No. | Specify Head | Amount |
| --- | --- | --- |
|  |  |  |
|  |  |  |

# Details of Income:

* 1. Total value of supplies on which GST paid (inter-State Supplies)

**Goods**

| S. No. | Description | HSN Code | UQC | Quantity | Tax Rate | Taxable Value | IGST |
| --- | --- | --- | --- | --- | --- | --- | --- |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |

## Services

| S. No. | Description | Accounting Code | Tax Rate | Taxable Value | IGST |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

* 1. Total value of supplies on which GST Paid (intra-State Supplies)

**Goods**

| S.No | Description | HSN Code | UQC | Quantity | Taxable Value | Tax Rate | | Tax | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CGST | SGST | CGST | SGST |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

**Services**

| S.No | Description | SAC | Taxable Value | Tax Rate | | Tax | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| CGST | SGST | CGST | SGST |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

* 1. Total value of supplies on which GST Paid (Exports)

**Goods**

| S.No | Goods | HSN Code | UQC | Quantity | Tax Rate | FOB  Value | IGST | Custom Duty |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**Services**

| S.No | Services | SAC | Tax Rate | FOB Value | IGST |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

* 1. Total value of supplies on which no GST Paid (Exports)

**Goods**

| Sl.No | Goods | HSN Code | UQC | Quantity | Tax Rate | FOB Value |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**Services**

| Sl.No | Services | SAC | Tax Rate | FOB Value |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |

* 1. Value of Other Supplies on which no GST paid

| Sl. No. | Goods/Services | Value |
| --- | --- | --- |
|  |  |  |
|  |  |  |

* 1. Purchase Returns Goods

| Sl. No | Goods | HSN Code | Taxable Value | IGST | CGST | SGST |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

Services

| Sl. No | Services | SAC | Taxable Value | IGST | CGST | SGST |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

* 1. Other Income (Income other than from supplies)

| Sl. No. | Specify Head | Amount |
| --- | --- | --- |
|  |  |  |
|  |  |  |

# 7 Return reconciliation Statement

1. **IGST**

| Sl. No | Month | Tax Paid | Tax Payable (As per audited a/c)\*\* | Difference | Interest | Penalty |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Total |  |  |  |  |  |

1. **CGST**

| Sl. No | Month | Tax Paid | Tax Payable (As per audited a/c)\*\* | Difference | Interest | Penalty |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Total |  |  |  |  |  |

**C SGST**

| Sl. No. | Month | Tax Paid | Tax Payable (As per audited a/c) | Difference | Interest | Penalty |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Total |  |  |  |  |  |

1. O

**A**

**Other Amounts@@**

Arrears (Audit/Assessment etc.)

| Sl. No. | Details of Order | Tax Payable | Interest | Penalty | Current Status of the Order |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  | Total |  |  |  |  |

**B Refunds**

| Sl. No. | Details of Claim | Date of Filing | Amount of  Refund | Current Status of  the claim |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |

This may be divided into parts:-

* 1. amount already paid / refund already received during the year,
  2. amount payable / refund pending.

1. **Profit as Per the Profit and Loss Statement Gross Profit**

**Profit after Tax Net Profit**

**I hereby declare that the information given in this return is true, correct and complete in every respect. I further declare that I have the legal authority to submit this return.**

**Place:**

**Date: (Signature of Authorized Person)**