Sec-44 Annual Return
BY REGISTERED PERSON

Pre- Condition
All GSTR-1/3B for the R.F.Y should have been filed before G-9

Ultimate Opportunity to rectify any errors or Omissions made in GSTR-1/3B

It Consolidate the DATA (GSTR-3B/1)

GSTR-9
ANNUAL RETURN
FY 2024-25

DUE DATE: 31.12.25

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Once filed Cannot be 'REVISED'

Sec 44(2) Shall not be allowed to file GSTR-9 for F.Y after the expiry of 3Y from the D|D of said G-9

If required to file 9C, Same Shall be enabled post filing of G-9

9A- Composition
opted IN/OUT
has to file
9 + 9A

Not required to file
- C.T.P
- ISD
- N.R.T.P
- TDS u/s 51 (Person Paying)
- TCS u/s 52

CADEVESH THAKUR

EXEMPTION

Every Normal Taxpayer has to file A.R unless Exempted by Govt.

NN - 15/2025 17.9.2025

Commissioner, on the recommendations of the Council, in respect of filing of annual return for FY 24-25 onwards, hereby exempts the registered person whose aggregate turnover in any F.Y is upto 2 Crore.

SOURCE GSTR 9

① Sec 35 - Accounts & Other records
- ↳ Maintain T&C record - PPOB (GST Reg. cert.)
- ↳ Multiple location - Separate for each Location
- ↳ Fail to account - Sec 73, 74, 74A < DD / recovery of tax

+

Rule 56 - Maintenance of A/c's by R.P

② GSTR-1 Details of O/w Supplies

③ Outward / Inw / Payment of tax

If 1 = 2 = 3

No

Case 1: Tax Short Paid — Declare & Pay

Case II: Tax Excess paid — If eligible file RFD-01

ITC
- No reversal
- No availment
- If R.P has to reverse I.T.C (DRC-03)

#1 DOMESTIC SALES DATA [Outward Register]

Kaunsa Doc. Issue kia — In respect to — Type of Supply

Tax Invoice, BOS, DN, CN → SUPPLY:
- B2B, B2C,
- Export < w / w/o } Payment
- SEZ < w / w/o } Payment
- RCM, Deemed Supply

⇒ Place of Supply
- → Sec 10 Goods (eg:)
  - → Location when mov. ends
  - → Location of G at the time of delivery
- → Sec 12 Services
  - Reg — Location of Such party
  - UnReg — Address on record – That 'L'; No add. – L.O.S

FCM — Earlier
(a) DOI | DDOI → last date as per 31
(b) DOROP

Sec 12 Goods ← Time of Supply → Sec 13 Service

Time of Supply ⇐

	Composite	Mixed	Reguler
	Naturally Bundled	X	
Tax rate	Principal Supply	Higher	
Can be Sold Separately	X	✓	

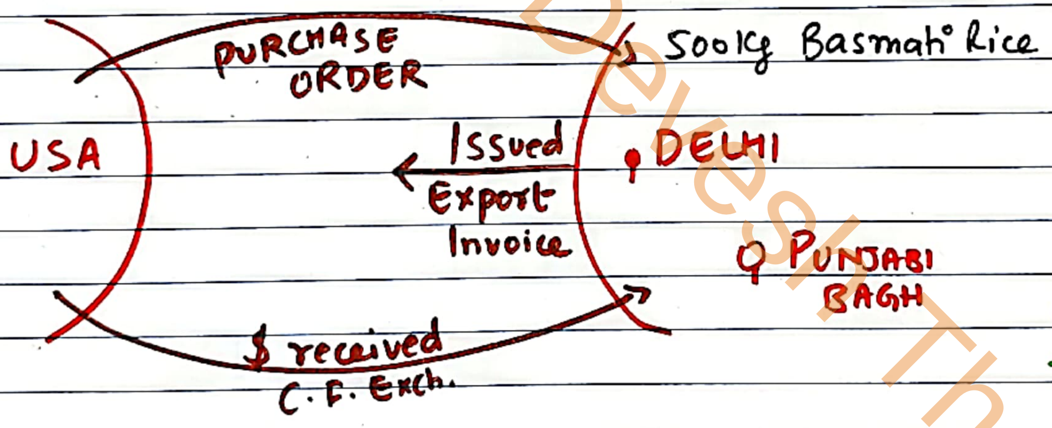
FCM — earlier
(a) Invoice Issued on time (Sec 31) < DOI / DOP
(b) Invoice not Issued < DOPOS (Prov. of Ser.) / DOP
(c) If (a)/(b) – N/A — Date receipt of record service in Books

EXPORT REGISTER

Export of Goods Sec 2(5) - Taking goods out of INDIA to a place o/s INDIA

Export Invoice

Issuance of Export Invoice ≠ Doesn't Qualify Export of Goods.



Goods movement within Taxable Territory

∴ POS =

Goods actual mein terminate ______ mein hue, Kabhi ______ gae Nahi.

∴ Sales ______ Qualify Exports

GSTR-1

↳ Table 6A → Yeh Invoice ______ Aega.

GOODS

CGST Rule 96 A

R.P

R.P $\xrightarrow{\text{Supply of G/s w/o payment of IGST}}$ Prior to Export

BOND } RFD-11
LUT

↓

Binding on R.P
Pay Tax + Int u/s 50(1)
(if goods not exported)

Case-1 Goods not exported

1M — 2M — 3M — 15 days

15 days
or
Such period (Comm.)

Case-2 Payment not received

1 Y — 15 days

15 days
or
Such period allowed under FEMA Act 1999

GST Portal $\xrightarrow{\text{Data transmit}}$ ICEGATE

GSTR 1 | 1A

EXPORT OF SERVICE

Sec 2(6) of IGST, Act

1. CA/DT Supplier In INDIA

2. Recipient of Service is Located u/s INDIA CANADA

3. Place of Supply O/s INDIA

4. Payment rec. in C.F. Exch. $ 50,000 or INR (wherever permitted by RBI)

M. Imp condition

5. 1 & 2 are not merely establishments of a distinct person.

Supply of Service = Export of Supply of Service If 1 to 5 are Satisfied.

#3 IMPORT REGISTER

Sec 7 of CGST Act - Scope of Supply

Supply as per

7(1)(b) - Import of Service for a Consideration whether or not in the Course or furtherance of Business.

Sec 7(4) of IGST · S.O.S imported into territory of INDIA Shall be treated to be a S.O.S in the Course of INTER - STATE Trade or Commerce.

#4 INWARD REGISTER

SEC 16 Eligibility & Conditions for taking Input Tax Credit

16(2)

1. R.P Should possess Tax Invoice / D.N } Issued by Supplier

Details furnished (GST portal) 2.

Should reflect in 2B of R.P

Paid the Taxes 4.

Actually received Goods / Service / Both 3.

Goods — GRN (Goods rec. note)

Service — Date of Accounting in B.O.A

Recipient furnished return u/s 39 5.

Reversal of I.T.C

REVERSAL OF I.T.C

(A) 16(2) Second proviso - Pay bill amount to the Supplier within 180 days

Rule 37 Reversal of I.T.C in Case of Non-Payment to Supplier

Takes I.T.C on G/S (other than RCM)

Reg. person

Issue Tax Invoice [value + Tax]

Supplier

fails to pay [Value + Tax] in 180 days

- Reverse I.T.C prop. to Unpaid amount
- Re-availment once payment is made
- No time limit of Re-availment. Time limit → availing I.T.C - 30.11 U/S 16(4) does not apply here

Rule 37A Reversal of I.T.C in Case of Non-Payment of tax by Supplier

10

If Supplier 3B ✗ even though GSTR-1 ✓ → Buyer Reverse I.T.C by 30.11; once Supplier file 3B, reclaim

Rule 38 Banks, financial Inst. & NBFC's

↳ opting 17(4) ✓ special option

17(2) Normal I.T.C apportionment ✗

① Can claim only 50% of eligible I.T.C every month after Excluding
- Non-business
- Block Credit

& must reverse the remaining 50% in GSTR-3B.

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Rule 39 : ISD (like a head office) distributes I.T.C of services used by multiple branches based on their turnover ratio

1. Distribute monthly (GSTR-6)
2. Separate eligible / Ineligible & tax wise } Distribute type wise
3. Same-state - CGST / SGST
   Diff. state - IGST
4. Adjust via Debit / Credit note as required.

Rule 42 Determination & Reversal of I.T.C

Fair allocation of I.T.C when goods / Service are used for both Taxable / exempt / business / personal purpose.

Monthly
- Identify Total I.T.C
- Remove Ineligible I.T.C
- Compute Common Credit
- Reverse prop. I.T.C for exempt & non-business use

Yearly
- Recalculate final I.T.C
- Adjust any excess / short reversal
- Pay Interest if required

Cadeveshthakur

Rule 43. Manner of Determination & Reversal of I.T.C on Capital goods.

How to Cal | Apportion & reverse I.T.C on Capital goods

used → Partly Taxable / Partly exempt activities

- Useful life = 5 years
- Monthly reversal = (E/F × Tc/60)
- ITC on Common Capital goods spread over 60 months evenly.
- Final reversal adjustment at Project Completion (for real estate)
- Interest applies if reversal is delay.

Sec 17(5) Apportionment of Credit & Blocked Credit

Business use	✓
Personal / non-business use	✗
Taxable / exempt Supplies	Prop. I.T.C only
Motor Vehicles / Vessels / aircraft	Blocked (except specified use)
Const. of Imm. prop.	✗
Food, Ins., travel, club	✗ (except when Compulsory or re-supplied)
CSR, gift, personal use, loss	✗
Banking / NBFC	50% I.T.C option

Sec 18 - ITC in Special Cases

Liable to Reg. 1.11.25 → GST Reg 13.11.25 (applied within 30days) GST Cert.

Eligible for I.T.C
- Input held in stock,
- Input Semi fin / F.G

as on 31.10.25

	Can take ITC	Must reverse ITC
Fresh Registration	✓	✗
Voluntary	✓	✗
Composition → Regular	✓	✗
Exempt → Taxable	✓	✗
Regular → Composition	✗	✓
Taxable → Exempt	✗	✓
Sale / Merger	ITC transfer	✗

#5 RCM REGISTER

Tax Invoice Issued by R.P | S.G.I (Self generated Invoices)

Nature of Supply

Sec10 - POS of goods other than S.O.G imported into/exported from India.

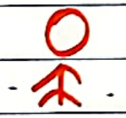
Sec12 - POS of S where location of Supplier & recipient is in India.

Sec13 - POS of S where L.O.S or L.O.R is o/s India.

#6 STOCK REGISTER

Rule 56

Goods rec. | Supp. by R.P



Reg. person other than Sec 10

- opening balance
- Receipt
- Supply
- Goods lost
- stolen
- Destroyed
- w/o
- Disposed of by way of gift or free samples
- Balance of
  - R/M
  - FG
  - Scrap, wastage

#7 ADVANCE REGISTER

15

GOODS

Exempt from Payment of Tax on advances

NIN 40/2017 - 13.10.17
Exempted Reg. person
T/O upto 1.5 Cr

NIN 66/2017 - 15.11.17
All Reg. Person

SERVICES

Advances & Adjustment

Particulars	(₹)	CG/SG/IG
Opening Balance	95,000	–
Add		
Adv. rece. FY 2024-25	56,000	–
Less Adjustment		
from op. bal.		
• Tax Invoice	37,000	–
• Refund		
From FY 2024-25		
• Tax Invoice	49,000	–
• Refund	6,000	–
Closing Balance	59,000	–

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NIL GSTR-9

R.P
PPOB
Delhi
T/o > 2Cr
↑
PAN INDIA

GSTIN (Mah.)

GSTIN (Guj.)

GSTIN (Har.) ← No transaction

Can file GSTR-9, NIL if :-
- No Sales
- No purchase – G/s
- No liability of any kind
- Not claimed any Credit during F.Y
- Not received any order Creating demand
- Not claimed any refund during F.Y

Mr. Varma GSTIN → GSTIN Cancelled
FY 24-25

If yes { GSTR-10 (final Return) + Cancel. order < 31.3 R.F.Y }
→ then No GSTR-9, otherwise YES

CONSEQUENCES

Notice of defaulter u/s 46 → to furnish within 15 days (form / manner as prescribed)

Late fees u/s 47(2) – N/N 07/2023 CT dt 31.3.23

		Maximum
upto 5 Cr	₹ 25/- p.d each under CGST & SGST/UTGST	0.02% of T/o in (CGST & SGST/UTGST) (each)
5 Cr to 20 Cr	₹ 50/- p.d (each) CGST & SGST/UTGST	0.02% each of T/o in CGST & SGST/UTGST
> 20 Cr	₹ 100/- p.d (each) CGST & SGST/UTGST	0.25% each of T/o in CGST & SGST/UTGST

General Penalty u/s 125 CGST : upto ₹ 25,000/-

Annual Return GSTR-9 under GST for FY 2024-25

Intro + Basics

What is Annual Return GSTR-9?

Is there any exemption from filing GSTR-9?

Last Date for filing GSTR-9??

4 **Inward Register**

Eligibility & Conditions for taking ITC

Reversal of ITC (Rule 37, Rule 37A. Rule 42, Rule 43, Sec 17(5), Sec 18)

Key Provisions

Sec 35 – Accounts & Other Records

Rule 56 – Maintenance of Accounts by Registered Person

1 **Domestic Sales Register**

Place of Supply + Goods / Service

- Composite | Mixed | Regular

2 **Export Register**

Exporting Goods (Rule 96A – Export witlout payment of taxes)

- Exporting Service

3 **Import Register**

5 **RCM Register**

6 **Advance Register**

7 **Stock Register**

Other Key Points:

Can I file NIL GSTR-9?

Consequences of not filing.

How to file GSTR-9 for FY 2024-25

How to file GSTR-9

By CA Devesh Thakur