

Shankar
check your
system.

Good Evening
all of you



Tax Guru™
Edu
Empowering your growth



Annual Return

↓
GSTR-9 / 9C

↓
applicability

TO < 200

↓
GSTR-9
optional

TO > 200

↳ GSTR-9

TO > 500

↳ GSTR-9/9C

both

Sayali

↓
 18% P.a.

→ output

↓
 24% P.a.

→ reversal of ITC

FY 20-21

↓
9C

Not required to be carried by a CA

TO > 200

↳ GSTR-9

TO > 500

↳ GSTR-9/9C

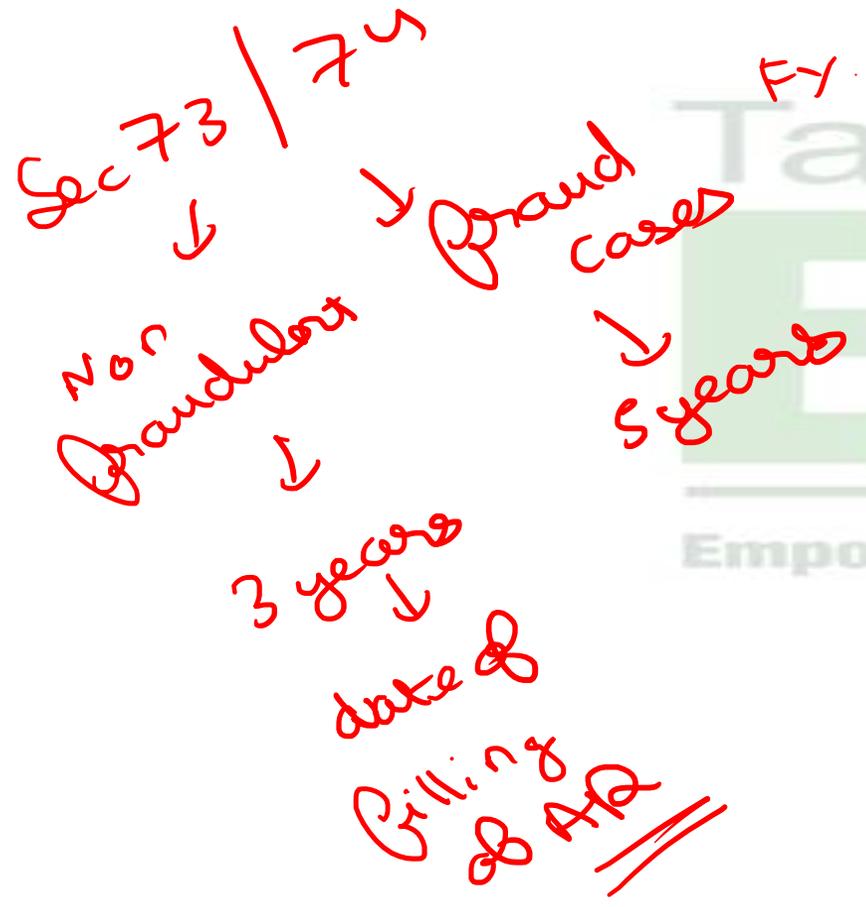
both



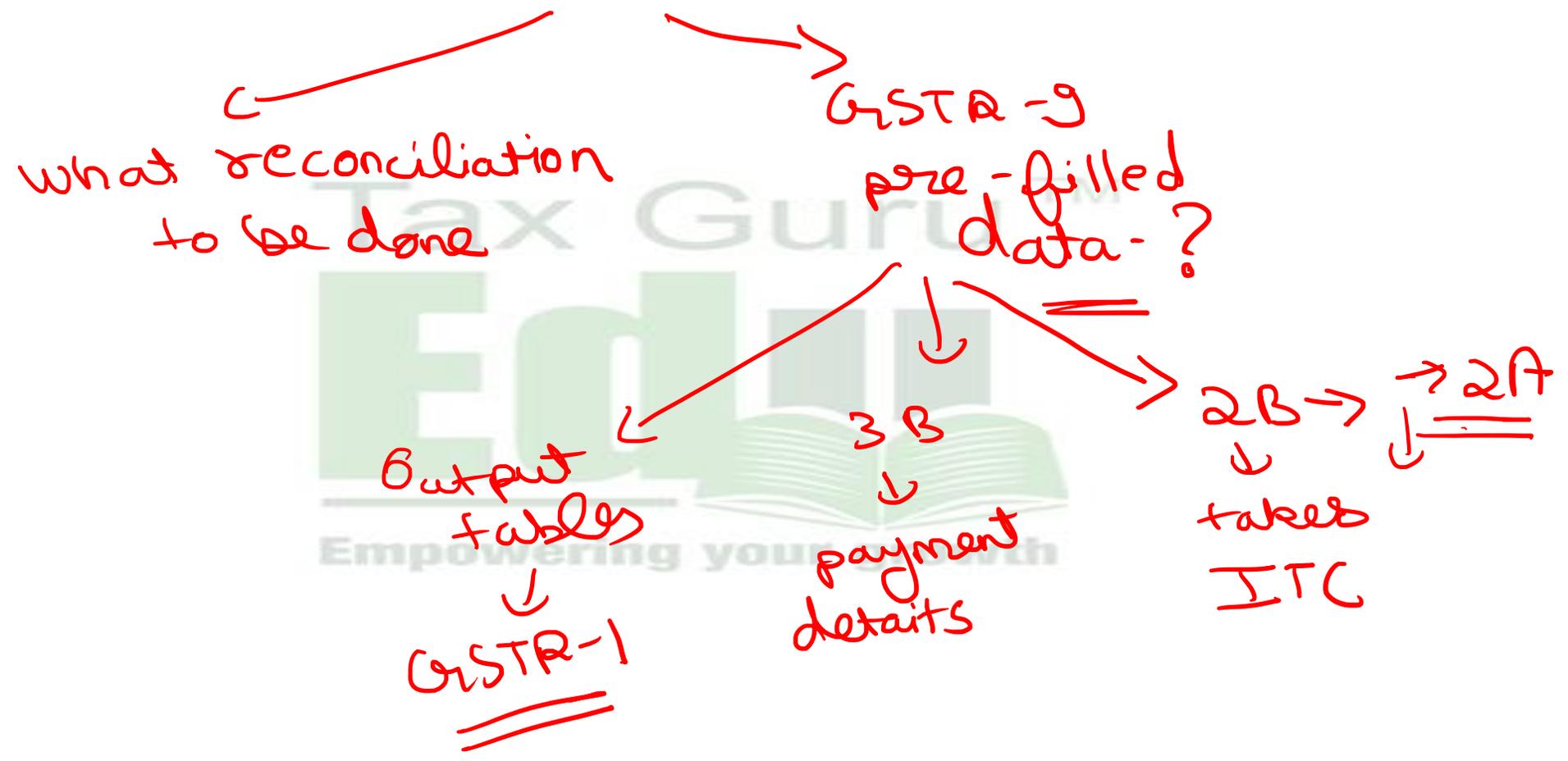
Deadlines as per law

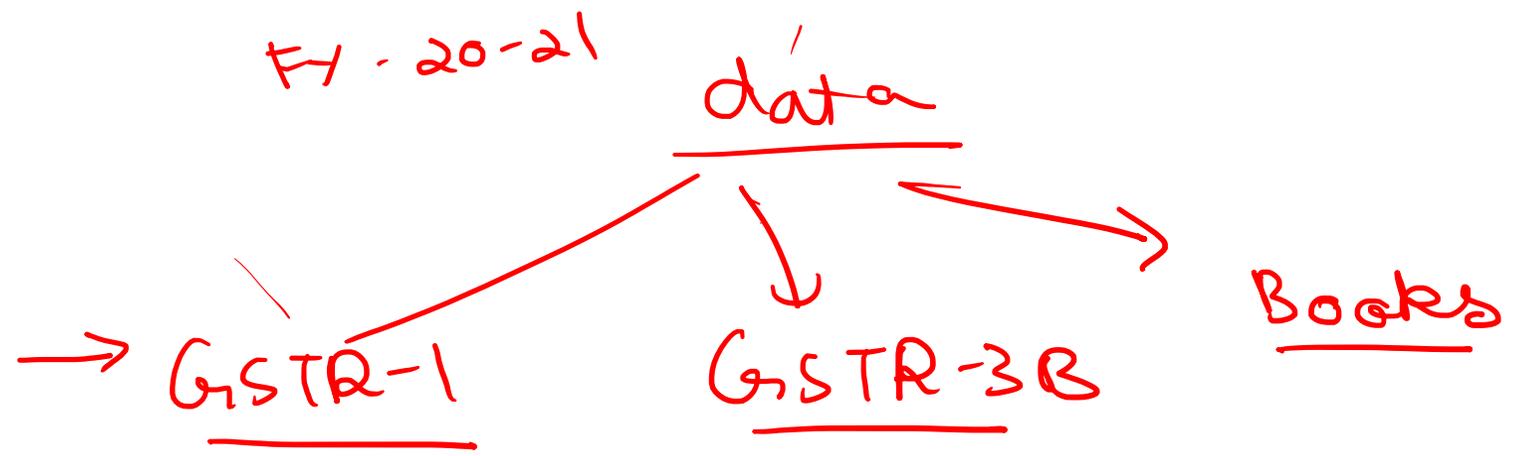
↓
GSTR-9/9C

FY 20-21 → 31 Dec 21



GSTR-9





→ Transⁿ done
of PFY in
current FY

→ done for FY 19-20
in 20-21 ✓

→ Transⁿ done
for current FY
in next FY

done for FY 20-21
in FY 21-22 ✓

↳ adjustments for PFY →
30th Sep → next
FY



GSTR-9

Sales



GSTR-1



GSTR-3B

GSTR-1 &
GSTR-3B



Output tables

FY-20-21

Table-4, 5, 10, 11

Advances

Nov 20 → ^{recd.} advance
1,00,000
↳ Tax 18000

31st Mar 2021

No billing

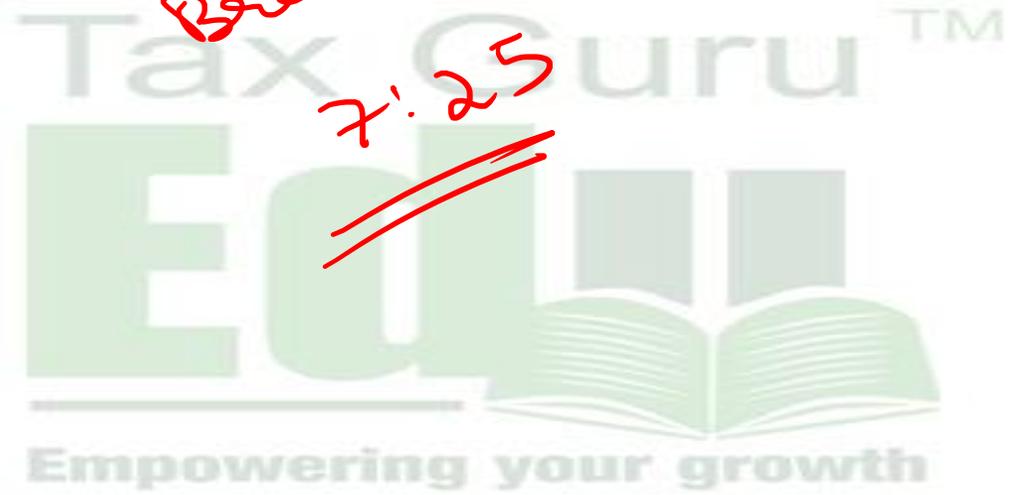
↳ advance from customers
31/03/21

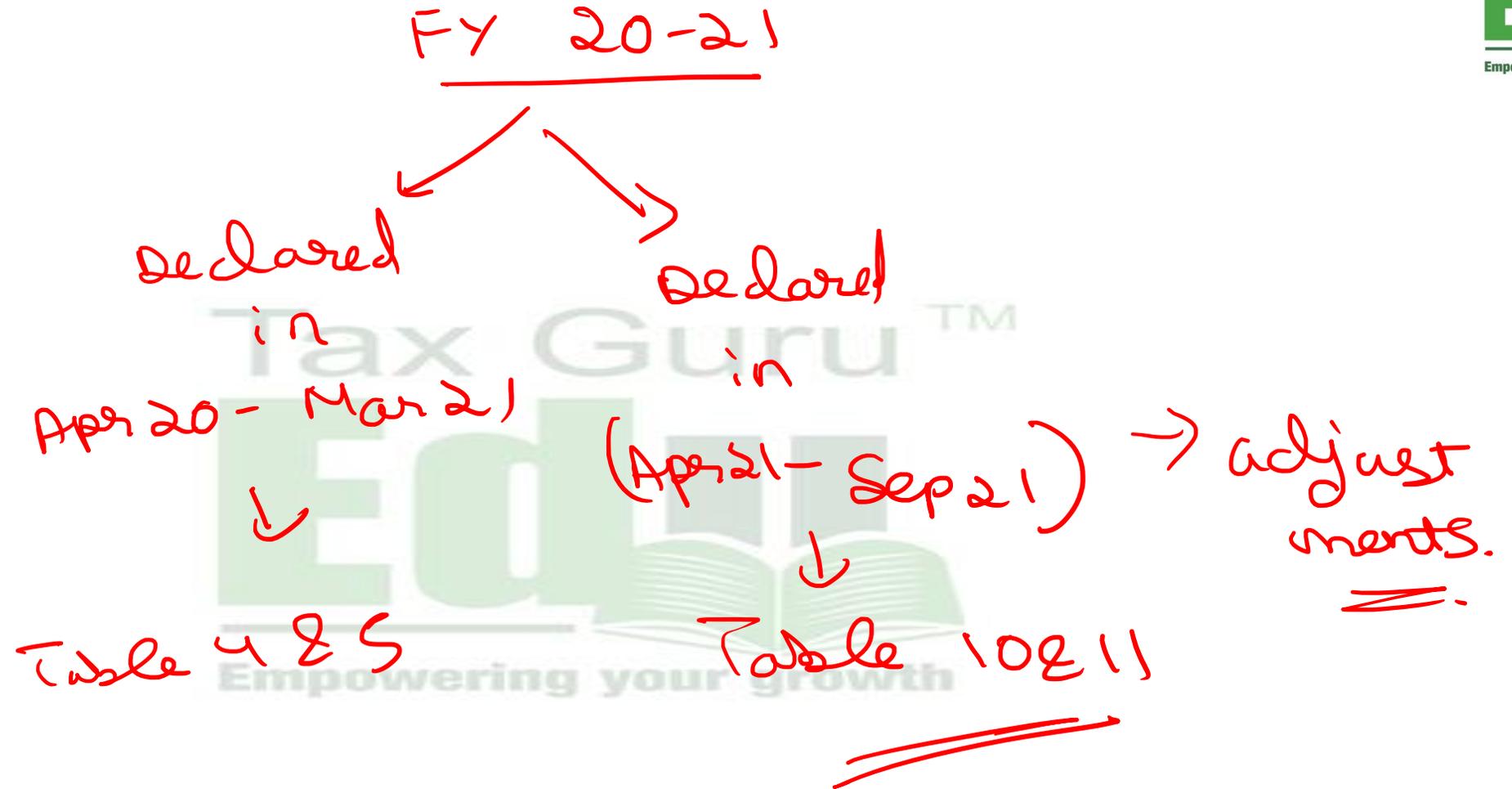


7:13

Break Time

7:25





Reasons for
diff in
TO as per
books &
as per
GSTR-3B

- ① Stock transfer
- ② Sale of capital goods
- ③ Discounts
- ④ Advances
- ⑤ → Sales

return → My customers
are issuing a tax
invoice
credit note X







Unbilled revenue at
the begin. of year

