

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

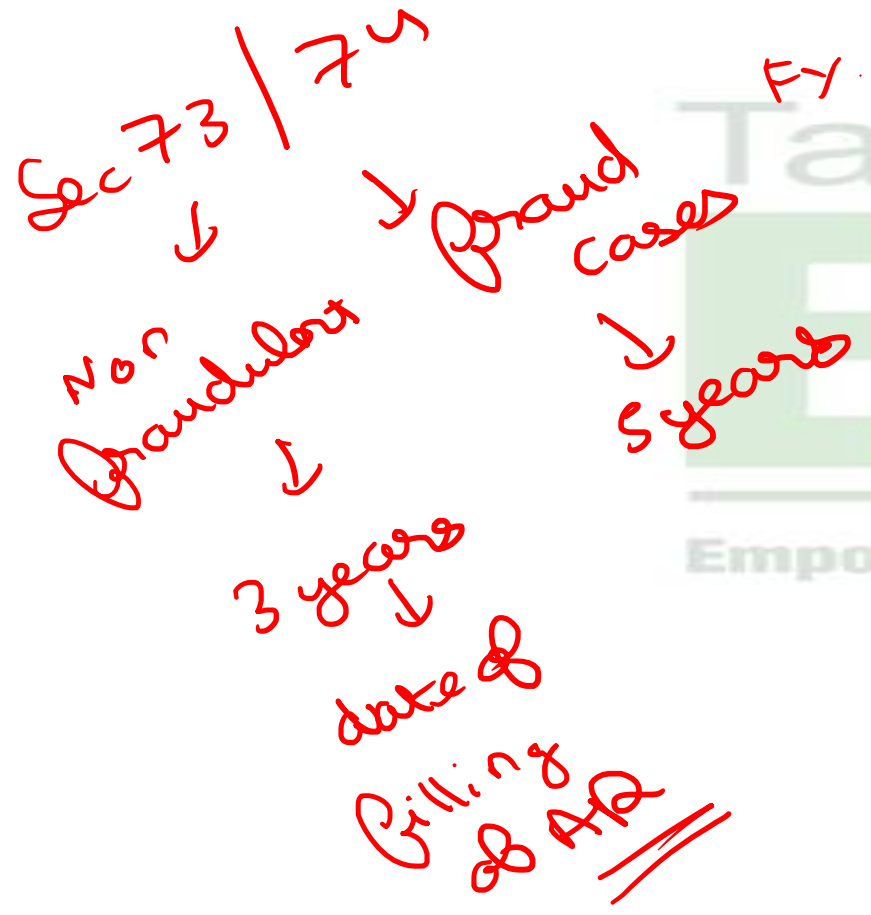
both



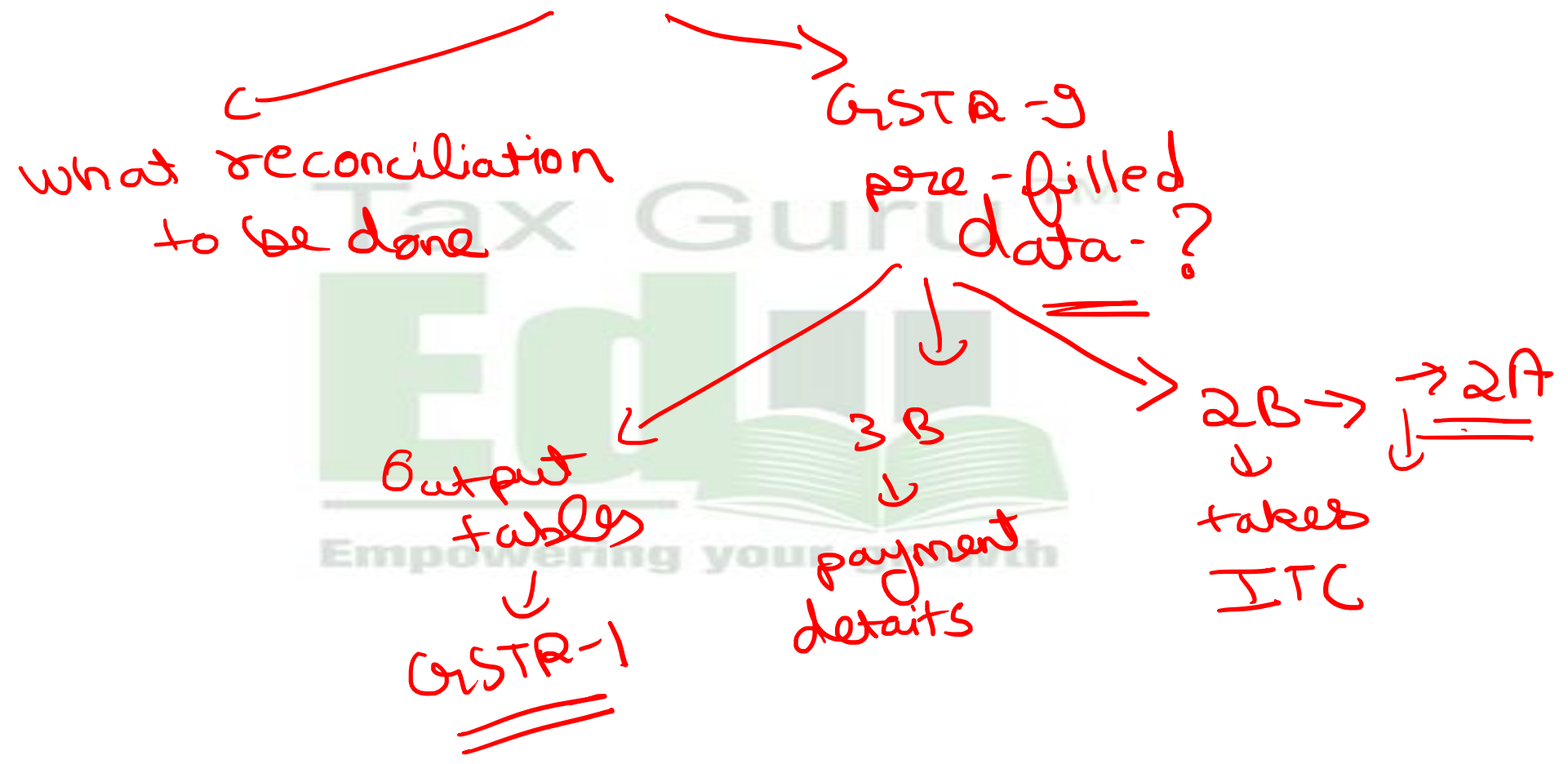
Deadlines as per law

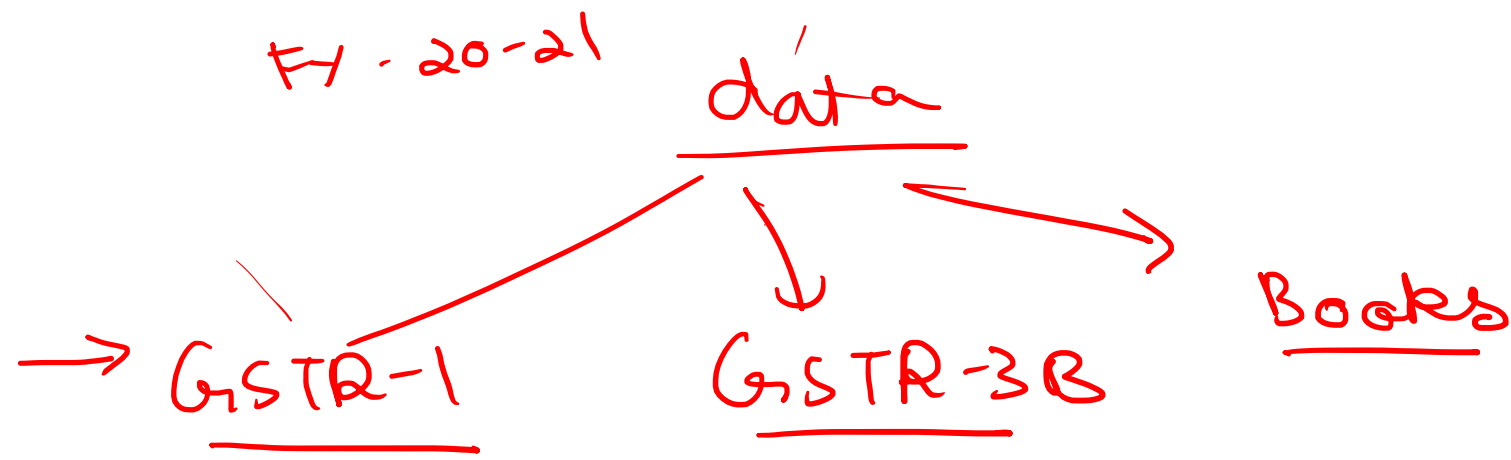
↓  
GSTR-9/9C

FY 20-21 → 31 Dec 21



# GSTR-9





- Trans<sup>n</sup> done of PFY in current FY } → done for FY 19-20 ✓  
in 20-21 ✓
- Trans<sup>n</sup> done for current FY in next FY } done for FY 20-21 ✓  
in FY 21-22 ✓
- ↳ adjustments for PFY →  
30<sup>th</sup> 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 → <sup>secd.</sup> advance  
1,00,000  
↳ Tax 18000

31st Mar 2021

No billing

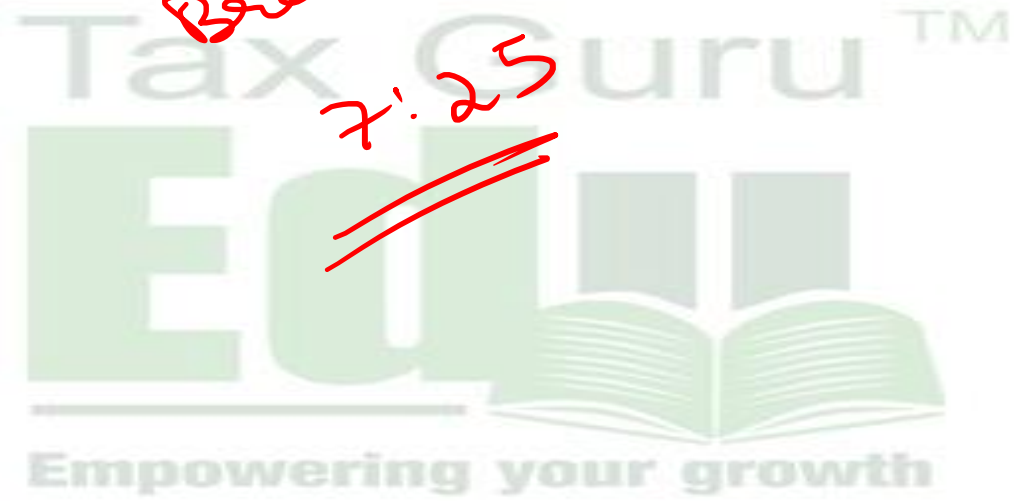
↳ advance from customers  
31/03/21



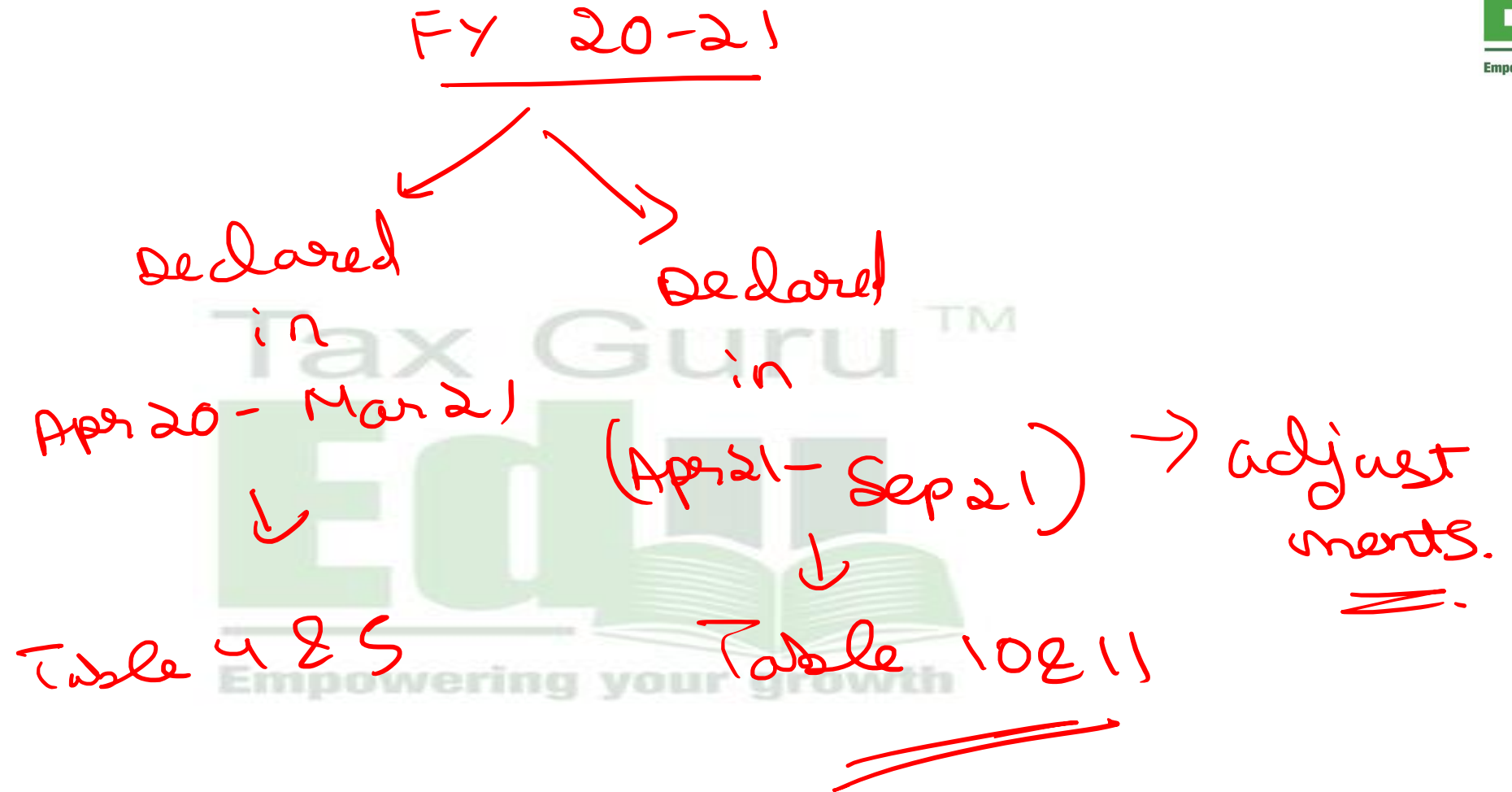
7:13

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

