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GSTIN - 07AEPFA4963B12Y      Legal Name - Ranu Ahuja      Trade Name - Ranu ahuja  
 Status - Not Filed      FY - 2017-18      Due Date - 31/10/2018

6.Details of ITC availed during the financial year Help

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in "Red" for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
<b>(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)</b>					
		₹37,45,671.99	₹5,36,791.20	₹5,36,791.20	₹0.00
<b>(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)</b>	Inputs	₹10,91,992.00	₹1,68,590.00	₹1,68,590.00	₹34,268.00
	Capital goods	0.00	₹45,355.00	₹45,355.00	₹0.00
	Input Services	₹4,73,196.00	₹84,295.00	₹84,295.00	₹0.00
<b>(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid &amp; ITC availed</b>	Inputs	₹0.00	₹58,020.00	₹58,020.00	₹0.00
	Capital goods	0.00	0.00	0.00	₹0.00
	Input Services	₹0.00	₹29,010.00	₹29,010.00	₹0.00
<b>(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed</b>	Inputs	₹3,63,997.00	₹58,020.00	₹58,020.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹78,644.00	₹78,644.00	₹0.00
<b>(E) Import of goods (including supplies from SEZ)</b>	Inputs	₹0.00			₹0.00
	Capital goods	₹10,91,992.00			₹0.00
<b>(F) Import of services (excluding inward supplies from SEZ)</b>		₹1,81,999.00			₹0.00
<b>(G) Input Tax credit received from ISD</b>		₹4,36,796.69	₹0.00	₹0.00	₹0.00
<b>(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act</b>		₹0.00	₹5,654.00	₹5,654.00	₹0.00
<b>(I) Sub-total (B to H above)</b>		₹36,39,972.69	₹5,27,588.00	₹5,27,588.00	₹34,268.00
<b>(J) Difference (I - A above)</b>		-₹1,05,699.30	-₹11,203.20	-₹11,203.20	₹34,268.00
<b>(K) Transition Credit through TRAN-I (including revisions if any)</b>			₹0.00	₹0.00	
<b>(L) Transition Credit through TRAN-II</b>			₹0.00	₹0.00	
<b>(M) Any other ITC availed but not specified above</b>		₹0.00	₹1,84,370.00	₹1,84,370.00	₹0.00
<b>(N) Sub-total (K to M above)</b>		₹0.00	₹1,84,370.00	₹1,84,370.00	₹0.00
<b>(O) Total ITC availed (I + N above)</b>		₹36,39,972.69	₹7,11,958.00	₹7,11,958.00	₹34,268.00

Form GSTR-9

(See rule 62)

Annual Return

Table with 2 columns: Field No. and Details. Fields include Financial Year, GSTIN, Legal name of the registered person, Trade name, Address, and Date of Filing.

Table 4: Details of advances, inward and outward supplies made during the financial year on which tax is payable. Columns include Sl.No., Nature of Supplies, Taxable Value, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 5: Details of advances, inward and outward supplies made during the financial year on which tax is not payable. Columns include Sl.No., Nature of Supplies, Taxable Value, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 6: Details of outward supplies made during the financial year on which tax is not payable. Columns include Sl.No., Nature of Supplies, Taxable Value, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 7: Details of ITC for the financial year. Columns include Sl.No., Description, Type, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 8: Details of ITC for the financial year. Columns include Sl.No., Description, Type, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 9: Details of ITC for the financial year. Columns include Sl.No., Description, Type, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 10: Details of ITC for the financial year. Columns include Sl.No., Description, Type, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 11: Details of ITC for the financial year. Columns include Sl.No., Description, Type, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 12: Details of ITC for the financial year. Columns include Sl.No., Description, Type, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 13: Details of tax paid as declared in returns filed during the financial year. Columns include Sl.No., Description, Tax Payable, Paid Through Cash, and Paid Through ITC.

Table 14: Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY. Columns include Sl.No., Description, Taxable Value, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 15: Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY. Columns include Sl.No., Description, Taxable Value, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 16: Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis. Columns include Sl.No., Details, Taxable Value, Central Tax, State Tax / UT Tax, Integrated Tax, and Cess.

Table 17: HSN Wise Summary of outward supplies. Columns include Sl.No., Description, Payable, and Paid.

Table 18: HSN Wise Summary of inward supplies. Columns include Sl.No., Description, Payable, and Paid.

19. To view the details uploaded for Table 17 & 18, download GSTR 9 in Excel/JSON format.

Table 19: Late fee payable and paid. Columns include Sl.No., Description, Payable, and Paid.

20. Signature and Stamp section for the declarant.

21. Declaration section for the declarant.

22. Declaration section for the declarant.

23. Declaration section for the declarant.

24. Declaration section for the declarant.

Sl. No.	Description	Payable (₹)	Paid (₹)
14	Differential tax paid on account of declaration in 10 & 11 above		

	1	2	3
A	Integrated Tax	-69,240.00	69,240.00
B	Central Tax	18,947.00	18,947.00
C	State/UT Tax	18,947.00	18,947.00
D	Cess	0.00	0.00
E	Interest	0.00	0.00

Other Information								
Sl. No.	Details	Central Tax (₹)	State Tax / UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late Fee / Others (₹)
A	Total Refund claimed	4,93,600.00	4,93,600.00	64,79,066.00	0.00			
B	Total Refund sanctioned	2,81,352.00	2,81,352.00	36,93,066.00	0.00			
C	Total Refund Rejected	74,040.00	74,040.00	7,79,000.00	0.00			
D	Total Refund Pending	1,38,208.00	1,38,208.00	18,14,196.00	0.00			
E	Total demand of taxes	98,720.00	98,720.00	12,05,813.00	0.00	1,79,193.00	1,22,639.00	0.00
F	Total taxes paid in respect of E above	74,040.00	74,040.00	9,21,060.00	0.00	1,34,203.00	3,91,579.00	0.00
G	Total demands pending out of E above	24,680.00	24,680.00	3,23,983.00	0.00	44,798.00	1,30,660.00	0.00

Sl. No.	Particulars	Central Tax (₹)	State Tax / UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late Fee / Others (₹)
A	Total Refund claimed	4,93,600.00	4,93,600.00	64,79,066.00	0.00			
B	Total Refund sanctioned	2,81,352.00	2,81,352.00	36,93,066.00	0.00			
C	Total Refund Rejected	74,040.00	74,040.00	7,79,000.00	0.00			
D	Total Refund Pending	1,38,208.00	1,38,208.00	18,14,196.00	0.00			
E	Total demand of taxes	98,720.00	98,720.00	12,05,813.00	0.00	1,79,193.00	1,22,639.00	0.00
F	Total taxes paid in respect of E above	74,040.00	74,040.00	9,21,060.00	0.00	1,34,203.00	3,91,579.00	0.00
G	Total demands pending out of E above	24,680.00	24,680.00	3,23,983.00	0.00	44,798.00	1,30,660.00	0.00

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In addition, details of capital goods must be reported separately. Notification No. 29/2021-Central Tax of 30 July 2021 eliminates the illustration of an isolated hand Section 35 of GST Goods and Services 35, paragraph 5, of the CGST Act, 2017 thus eliminating the mandatory requirement of auditing under GST by CA or CMA. However, details of inputs and input services can be reported on a consolidated basis under the heading "À - Ànputsä . 8E and 8F ITC available but not available (8e) and ITC available but not suitable (8F) mandatory ideally, if the value in table 8D is positive, the total sum of 8E and 8F should be equal to 8D. Details of progress, inward and outward supplies made during the year in which taxes are payable from 4A to 4G B2C (4A) and B2B (4b) supplies, export supplies (4C) and SEZ (4D) on payment of taxes, deemed exports (4e), advances on which taxes are paid but the invoice not issued (4F), internal supplies on which taxes are paid on RCM (4C) mandatory basis, if available details "À - "4i credit notes issued in connection with the transactions specified in Table 4b to 4E. Optional It is not mandatory to fill in Table 16. Please refer to the most recent law and consult the author Before forming a BASE opinion The information provided above such as tax laws are subject to frequent changes. GSTR-9C - Statement of Reconciliation Form GSTR-9C must be self-certified by the taxpayer instead of being certified by CA/CMA. Details of external supplies made during the fiscal year on which the tax is not payable 5a, 5b and 5c export (5A) and SEZ (5b) provides tax-free supplies on which the tax must be paid by the recipient on a reverse (5c) basis. Through the amendments listed above, the government has tried to reduce the compliance burden on taxpayers, but at the same time they put the burden on taxpayers to provide true and correct information in the annual return declaration and . . oizicrese1 etnarud itatisoped itnemidner ien otaraihcid emoc etagap essat elled ilgatted 9" -à eÀ airotagilbbo JZES ad erutinroF eserpoc( ineb id enoizotropmi'la atagap tSgl G8 .11 allebaT alled e 01 allebaT allen etautteffe inoizaraicid id otuges a elibagap assat al eneitnoc allebat atseuQ f tnuocca not elbayap chat laitnerfeid 41 .yletarapes ereh gnitroper fo ot daetsni E4 B4 elbaT or detroper liated or detadilosnoc eb nac Seton tiderc lanoitPO .sreyapxat Llama EHT EHT EHT launna not nedrub secnailpmoc ecuder ot gniyrt if tnemrevog EHT .snoitacifiton eseht hguorhT.) 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SREYAPXAT DERETSIGER ELBACILPPA ROF C9-RTSG NI DERIUQER If NOSREP DERETSIGER EHT YB NOITACIFIREV YLNO, WON .4 YNA FI, SKRAMER LANOITIDDA YROTADNAM RO LANOITPO SLIATED ELBAT 9-RTSG MROF FO ON ELBAT SLIATED YLPPUS DRAWTUO NRTER LAUNNA "À e À e 9- RTSG: Swolf SA was Stnemdnema Rojam Rojam Made in Table 10 and 11. 6C Internal Supplies received from unregistered persons that can be made to send alert (different from 6b above) on which it is poured and ITC has used optional details of Table 6C can be reported on a consolidated basis in Table 6D . 5th debt notes issued for transactions specified in Table 5A to 5F. The author welcomes the feedback of readers at [Secure Email]. Optional is not mandatory to provide application details in GSTR-9. Notification n. 31/2022-Central tax of 30 July 2021 has exempted persons registered with the aggregate turnover up to 2 crores in FY 2020-21 from the GSTR-9 form deposit for FY 2020-21. 10 & 11 Supplies / Taxes declared by amendments and supplies / reduced taxes through the amendments modification optional invoices related to FY 2020-21 made in GSR 1 deposited for the period between 2021 April 1991 to 30 September. Furthermore, section 44 of the CGST ACT, 2017 deals with an annual return and reconciliation declaration. Itc details and forward tables 6. The opinions expressed in the article are personal opinions of the author and in no way should be interpreted to be the opinions of the company with which the author is associated. 5. Relaxation provided in data signal for certain GSTR-9C shape tables in FY 2020-21 will also continue for FY 2020-21. The details of the ITC have inverted and unsuitable ITC as stated in the returns deposited during the year "A, 7B, 7C, 7D, 7E, 7F, 7G, 7D, 7E, 7F, 7G and 7H according to the standard 37, rule 39, rule 42, rule 43, section 17 (5), credit inversion tran-i, credit inversion Tran-II, other inversions partly optional quantity accumulated by 7A to 7e can be filled in 7 hours ie in À, "Other reversion", but the inversion of transient credit camps is mandatory. ,eroiretU, eroiretU .elibagap atnevid assat isaisilauq es, airotagilbbo .C9-RTSG onamrof e 9-RTSG onamrof e 7102 .TSGC eloger elled 08 aloger al adnemma 1202 oilgul 03 otatad xatI lartneC-2202/03 .n With aggregate turnover up to INR 5 crores were exempted from the deposit of the reconciliation declaration in the GSTR-9C. The AC / CMA verification table in part B of the GSTR-9C module has been deleted. Optional is not mandatory to provide refund details. 8C ITC on incoming supplies (other than imports and incoming supplies subject to accounting inversion, but includes the services received from the SEZs) received during the financial year but used in the following year of the financial year (2021- 22) Until September 2021. 15a, 15b, 15c and 15d Refund details required during the year including 5H credit notes issued in relation to the transactions specified in tables from 5a to 5F. 4K and 4L supplies / tax declared using changes & supplies / reduced sets through optional changes The changes can be adjusted based on the data shown in tables from 4B to 4e instead of returning separately here. Mandatory, if available details Gets import of goods (including supplies from SEC) mandatory Details of instrumental goods must be reported separately 8A ITC from GSR-2A self-pooled the total credit available for incoming supplies (different from imports and supplies into Entry subject to accounting inversion but includes the services received from SEZ) relating to the exercise 2020-21 and reflects Gstr-2A (only tables 3 and 5) must be self-blocked in this table. Optional debit notes can be consolidated in the details reported in tables from 5a to 5F instead of reporting them separately. Mandatory This table contains ITC data relating to invoices for incoming supplies received during the year 2020-21 but used in the operation 2021-22 up to GSTR-3 for the month of September 2021. 17 and 18 HSN wise Summary of supplies in And HSN wise summary of optional incoming supplies is not mandatory to complete the HSN summary. 8 b ITC As shown in Table 6B + 6h self-cover This table is self-covered based on the details provided in Table 6b and in Table 6h in .etnematarapes .etnematarapes iuq eralanges id ecevni e4 a b4 allebat allen etatropir oilgatted ni etadilosnoc resse onosop tibeD setoN eL lanoitPO .enoizatusnoc aznes arpos iuc id oclotira'lius otasab ererap led otatuisur lad itnavired imelbrop ilautneve rep elibasnopser "À non erotua'L .B3-RTSG e 1-RTSG ni otaraihcid emoc atagap e elibagap assat alled esab allus otalpmoc resse eved .CTI e assat al atavva atats "À iuc us )arpos B ad osrevid( otacover li eracover a etteggos etartsiger enosrep ad etuvicer eretnri erutinroF D6 .atipmeir resse rep arirasecen "À allebat atseuQ ,odratir ni otatneserp enev elaunna otnemidner li es elibacilppa ais eugnuvo ,airotagilbbo atagap e elibagap avidrat assaT 91 .elaunna onrotir

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