

# GST

Goods &  
Services  
Tax



**RAYS & Associates**

Planning and  
precautions to be taken  
before filing Annual  
Return and Audit Report  
under GST

# ANNUAL RETURN

## S. 44(1) of CGST Act

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- Every **Registered Person**, other than **ISD, TDS, TCS, casual taxable person and non resident taxable person**, shall furnish an annual return for every financial year electronically in such form and manner prescribed – **Form GSTR 9 & R. 80 of CGST Rules ( 9A For Composition)**

**on or before 31<sup>st</sup> December following the end of such financial year**

## S. 44(1) of CGST Act

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- 1) A Person paying Tax under RCM ?
- 2) A person having more than 1 reg ?
- 3) Is there any monetary limit ?
- 4) A person who is having aggregate turnover of more than 20 lakh but not obtained registration

S 2(94) :- Registered Person

S 2(107) :- Taxable Person

## S. 16(4) of CGST Act

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- A registered person **shall not be entitled to take input tax** credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or **invoice relating to such debit note** pertains **or furnishing of the relevant annual return, whichever is earlier.**

## S: 39 of CGST Act

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- *“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, **furnish, in such form and manner as may be prescribed, a return**, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof.”*
- *Is GSTR-3B a “return” furnished u/s 39 ?*

## Rule 61 of CGST Rules

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- *“(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 **shall furnish a return specified under sub-section (1) of section 39 in FORM GSTR-3** electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”*
- *A above sub-rule leads to an interpretation that the return specified u/s 39(1) shall be filed in FORM GSTR-3.*
- *So , how did GSTR-3B come into existence ?*



# History of Rule 61

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- *“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, **return in FORM GSTR- 3B, in lieu of FORM GSTR-3,** may be furnished in such manner and subject to such conditions as may be notified by the Commissioner.”*
- So from above sub-rule clearly stipulated that GSTR-3B is a return “in lieu of” GSTR-3. Hence one should treat GSTR-3B as a return stipulated u/s 39(1).
- But the Government, in their again, substituted sub-rule (5) referred above vide Notification No. 17/2017-Central Tax dated 27- Jul-2017 by following two sub-rules
- *“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the commissioner may, by notification, **specify that return shall be furnished in FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.*

## Rule 61 of CGST Rules

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- **(6) Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2 —**
  - i. *Part A of the **return in FORM GSTR-3** shall be electronically generated on the basis of information furnished through FORM GSTR- 1, FORM GSTR-2 and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period;*
  - ii. *the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in **FORM GSTR-3** and discharge his tax and other liabilities, if any;*
  - iii. *where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.”*

## S 34(2) Credit Notes

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- Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the **details of such credit note in the return for the month during which such credit note has been issued but not later than September** following the end of the financial year in which such supply was made, or **the date of furnishing of the relevant annual return**, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

## S 36 Books of Accounts

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- Every registered person required to keep and maintain books of account or other records in accordance with the provisions of sub-section (1) of section 35 **shall retain them until the expiry of seventy-two months from the due date of furnishing of annual return** for the year pertaining to such accounts and records:

Ex:- 17-18 Due date of Annual Return is 31/12/2018 So it is 31/12/2024.

S 73 Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts.

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(10) The proper officer shall issue the order under sub-section (9) within **three years from the due date for furnishing of annual return for the financial year** to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund

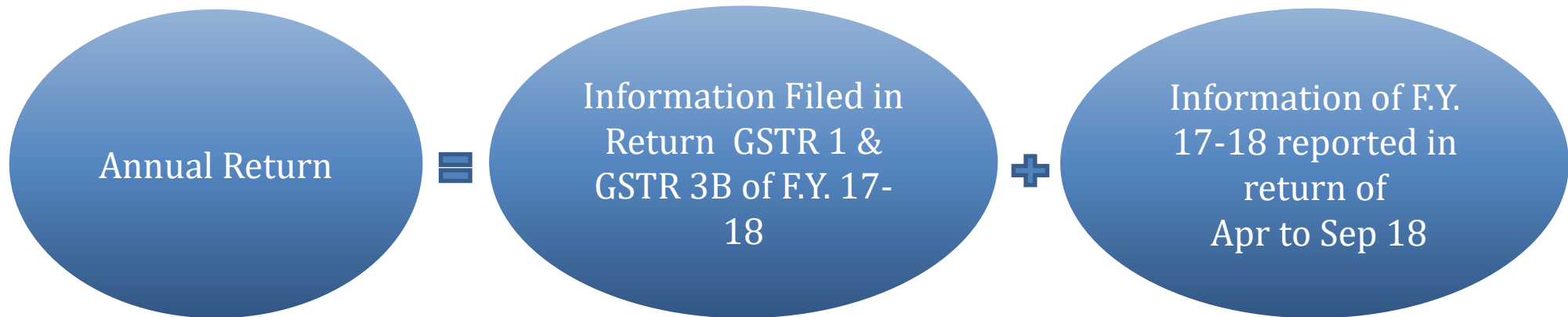
S 74 Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason fraud or any wilful- misstatement or suppression of facts.

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(10) The proper officer shall issue the order under sub-section (9) within **five years from the due date for furnishing of annual return for the financial year** to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund

## Real Fate of GSTR 9

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- The annual return has been designed only to report the information which is already been reported in the periodical returns

# Structure

| Parts   | Tables  | Details to be furnished in Annual Return   |
|---------|---------|--|
| P – I   | 1 – 3   | Basic Details  |
| P – II  | 4 – 5   | Details of Outward and inward supplies declared during the financial year  |
| P – III | 6 – 8   | Details of ITC as declared in returns filed during the financial year  |
| P – IV  | 9       | Details of tax paid as declared in returns filed during the financial year   |
| P – V   | 10 – 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 whichever is earlier   |
| P – VI  | 15 – 19 | Other Information such as: <ul style="list-style-type: none"><li>➤ Particulars of Demands &amp; Refunds</li><li>➤ Information on supplies received from composition taxpayers, deemed supply under section 143 and Goods sent on approval basis</li><li>➤ HSN Wise Summary of outward supplies &amp; inward supplies</li><li>➤ Late fee payable and paid</li></ul> |



## Part – I (Basic details)(table – 1 to 3)

| <b>“FORM GSTR-9<br/>(See rule 80)<br/>Annual Return</b> |                      |  |
|---|----------------------|--|
| <b>Pt. I</b>  | <b>Basic Details</b> |  |
| 1   | Financial Year       |  |
| 2   | GSTIN                |  |
| 3A  | Legal Name           |  |
| 3B  | Trade Name (if any)  |  |

- It consist of general details, such as GSTIN, Legal Name and Trade Name
- Instruction No. 2 – indicates the period i.e. July 2017 to March 2018

## Part – II (table - 4) – outward supplies - Tax Payable

| 4 | Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year |  |  |  |  |  |
|---|---|--|--|--|--|--|
| A | Supplies made to un-registered persons (B2C)  |  |  |  |  |  |
| B | Supplies made to registered persons (B2B)   |  |  |  |  |  |
| C | Zero rated supply (Export) on payment of tax (except supplies to SEZs)  |  |  |  |  |  |
| D | Supply to SEZs on payment of tax  |  |  |  |  |  |
| E | Deemed Exports  |  |  |  |  |  |

## Part – II (table - 4) – outward supplies - Tax Payable

|   |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
| F | Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above) |  |  |  |  |  |
| G | Inward supplies on which tax is to be paid on reverse charge basis                                       |  |  |  |  |  |
| H | Sub-total (A to G above)   |  |  |  |  |  |
| I | Credit Notes issued in respect of transactions specified in (B) to (E) above (-)                         |  |  |  |  |  |
| J | Debit Notes issued in respect of transactions specified in (B) to (E) above (+)                          |  |  |  |  |  |
| K | Supplies / tax declared through Amendments (+)   |  |  |  |  |  |
| L | Supplies / tax reduced through Amendments (-)  |  |  |  |  |  |
| M | Sub-total (I to L above)   |  |  |  |  |  |
| N | Supplies and advances on which tax is to be paid (H + M) above   |  |  |  |  |  |

## Part – II (table - 5) – outward supplies - Tax not Payable

| 5 | Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year |  |  |  |  |  |
|---|--|--|--|--|--|--|
| A | Zero rated supply (Export) without payment of tax  |  |  |  |  |  |
| B | Supply to SEZs without payment of tax  |  |  |  |  |  |
| C | Supplies on which tax is to be paid by the recipient on reverse charge basis                                   |  |  |  |  |  |
| D | Exempted   |  |  |  |  |  |
| E | Nil Rated  |  |  |  |  |  |
| F | Non-GST supply   |  |  |  |  |  |
| G | Sub-total (A to F above)   |  |  |  |  |  |

## Exempted / Nil Rated / Non GST Supply

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- 2(47) “exempt supply” means supply of any goods or services or both which **attracts *nil* rate** of tax or which may be **wholly exempt from tax under section 11**, or under section 6 of the Integrated Goods and Services Tax Act, and **includes non-taxable supply**.
- This definition entails that exempt supply is a wide term and includes nil rated supply and nontaxable supply. While GSTR 9 requires a bifurcation of such supplies into exempt, nil rated and non-GST
- Supplies which are wholly exempt by virtue of **section 11 of CGST Act or section 6 of IGST Act** may be reported as exempt supply. For examples, supply of goods referred to in N/N 2/2017-CT(R) tax dated Jun 28, 2017 and supply of services referred to in NN 12/ 2017-CT(R) tax dated Jun 28, 2017.

## Exempted / Nil Rated / Non GST Supply

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- **Supply of goods to merchant exporters-**

N/N 40/ 2017-Central tax (Rate), dated 23-Oct-2017 notified a lower rate of 0.05% CGST for intra-State supplies made to registered merchant exporters. Although this notification is issued in exercise of powers conferred in **section 11(1) of CGST Act**, but the supplies are not wholly exempt and taxable at a lower rate. Therefore, such supplies should be reported in appropriate part of Table-4 of GSTR 9.

# Exempted / Nil Rated / Non GST Supply

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- **Exempt V/s NIL**

wherein under Central Excise regime and also under Customs Act there is a Schedule for nil rated items, it can be safely inferred that the **only difference between exempt supply and nil rated supply is that in case of exempt supply, the levy is at a rate higher than 0% as per tariff schedule** but tax payable thereon is **NIL due to exemption notification** whereas in case of Nil rated supply, the levy itself is Nil rate and therefore tax payable thereon is also Nil.

- NN 1/ 2017-CT(R) dated Jun 28, 2017, contains 6 Schedules with different rates of taxes and there is no Schedule levying tax @ NIL Tax on goods.

However, in case of service only three services related to lease of land and agriculture etc. are notified at Nil rate of tax in NN 11/2017- CT(R) dated Jun 28, 2017,

## Exempted / Nil Rated / Non GST Supply

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- **NON GST Supply**
- Non-GST supply is not defined anywhere in GST law. However, non-taxable supply is defined under section 2(78) of CGST Act which means a supply of goods or services or both which is not leviable to tax under CGST Act or IGST Act. It can be concluded that **non-GST supplies is used interchangeably with non-taxable supplies.**
- Non-taxable supplies may be-
  - (i) Supply of alcoholic liquor for human consumption.
  - (ii) Supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.



## Exempted / Nil Rated / Non GST Supply

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- **High Seas Sales**
- Circular No. 33/ 2017-Customs, dated Aug 30, 2017, has clarified that IGST on high sea-sale(s) transactions of imported goods, whether one or multiple, shall be levied and collected only at the time of importation. In the case of BASF India Ltd., the advance ruling authority held that high sea sales are non-taxable supply as per section 2(78) of CGST Act.
- Recently an amendment has been brought in law vide Central Goods and Services tax (Amendment) Act, 2018, dated 29-Aug-2018, effectiveness of which is yet to be notified to include the following supplies in Schedule III of CGST Act. So after that its not cover under Non GST Supply.

# NO Supply

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- The Instruction given behind the Form 5D, 5E & 5F of GSTR 9 requires the value of “no supply” to be declared in this return.
- The term ‘no supply’ could mean those supplies which are forming part of Schedule-III.
- However, under which Table such supplies are to be reported is not clear from instructions. It is advisable that it may be clubbed with Non-taxable supplies.

## Part – II (table - 5) – outward supplies - Tax not Payable

|   |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
| H | Credit Notes issued in respect of transactions specified in A to F above (-) |  |  |  |  |  |
| I | Debit Notes issued in respect of transactions specified in A to F above (+)  |  |  |  |  |  |
| J | Supplies declared through Amendments (+)                                     |  |  |  |  |  |
| K | Supplies reduced through Amendments (-)                                      |  |  |  |  |  |
| L | Sub-Total (H to K above)   |  |  |  |  |  |
| M | Turnover on which tax is not to be paid (G + L above)                        |  |  |  |  |  |

## Part – III (table - 6) – details of itc

| 6 | Details of ITC availed as declared in returns filed during the financial year   |                |        |        |        |
|---|---|----------------|--------|--------|--------|
| A | Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)                               | <Auto>         | <Auto> | <Auto> | <Auto> |
| B | Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)          | Inputs         |        |        |        |
|   |   | Capital Goods  |        |        |        |
|   |   | Input Services |        |        |        |
| C | Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed | Inputs         |        |        |        |
|   |   | Capital Goods  |        |        |        |
|   |   | Input Services |        |        |        |
| D | Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed | Inputs         |        |        |        |
|   |   | Capital Goods  |        |        |        |
|   |   | Input Services |        |        |        |

## Capital Goods V/s Services

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- 2(19) “capital goods” means goods, the value of which is capitalized in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business.
- 2(60) “input service” means any service used or intended to be used by a supplier in the course or furtherance of business;

## Part – III (table - 6) – details of itc

|   |  |               |  |  |  |  |
|---|--|---------------|--|--|--|--|
| E | Import of goods (including supplies from SEZs)                               | Inputs        |  |  |  |  |
|   |  | Capital Goods |  |  |  |  |
| F | Import of services (excluding inward supplies from SEZs)                     |               |  |  |  |  |
| G | Input Tax credit received from ISD   |               |  |  |  |  |
| H | Amount of ITC reclaimed (other than B above) under the provisions of the Act |               |  |  |  |  |
| I | Sub-total (B to H above)   |               |  |  |  |  |
| J | Difference (I - A above)   |               |  |  |  |  |

Part – III (table - 6) – details of itc

|   |   |  |  |  |  |
|---|---|--|--|--|--|
| K | Transition Credit through TRAN-I (including revisions if any) |  |  |  |  |
| L | Transition Credit through TRAN-II                             |  |  |  |  |
| M | Any other ITC availed but not specified above                 |  |  |  |  |
| N | Sub-total (K to M above)                                      |  |  |  |  |
| O | Total ITC availed (I + N above)                               |  |  |  |  |

## Any other ITC

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- Credit availed under section 18(1)(a) to 18(1)(d) of the CGST Act, 2017 is to be disclosed in table 6M :- ITC 01
- Credit availed under section 18(3) read with Rule 41(1) of CGST Rules, 2017 on account of sale, merger, demerger, amalgamation, lease or transfer of a business is to be disclosed in table 6M :- ITC 02



## Part – III (table - 7) – ITC reversal & ineligible

| 7 | Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year |  |  |  |  |
|---|---|--|--|--|--|
| A | As per Rule 37  |  |  |  |  |
| B | As per Rule 39  |  |  |  |  |
| C | As per Rule 42  |  |  |  |  |
| D | As per Rule 43  |  |  |  |  |
| E | As per section 17(5)  |  |  |  |  |
| F | Reversal of TRAN-I credit   |  |  |  |  |
| G | Reversal of TRAN-II credit  |  |  |  |  |
| H | Other reversals (pl. specify)   |  |  |  |  |
| I | Total ITC Reversed (A to H above)   |  |  |  |  |
| J | Net ITC Available for Utilization (6O - 7I)   |  |  |  |  |

# Reversal

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- Rule :- 37
- As per second proviso to section 16(2) if the Registered Person fails to pay to the supplier of goods or services or both except in case of tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed.
- Rule :- 39
- Rule 39 deals with the procedure for distribution of input tax credit (ITC) by Input Service Distributor (ISD).

## Any Other Reversal

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- Credits required to be reverse as per rule 44 of the CGST Rules, 2017 in case of special circumstances read with section 18(4) and section 29(5) of the CGST Act, 2017.
- 18(4) Where any registered person who has availed of input tax credit opts to pay tax under section 10 or, where the goods or services or both supplied by him become wholly exempt.
- 29(5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:
- ITC – 03 Form Need to File

## Part – III (table - 8) – other itc

| 8 | Other ITC related information   |        |        |        |        |
|---|---|--------|--------|--------|--------|
| A | ITC as per GSTR-2A (Table 3 & 5 thereof)  | <Auto> | <Auto> | <Auto> | <Auto> |
| B | ITC as per sum total of 6(B) and 6(H) above   | <Auto> |        |        |        |
| C | ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018 |        |        |        |        |
| D | Difference [A-(B+C)]  |        |        |        |        |
| E | ITC available but not availed (out of D)  |        |        |        |        |
| F | ITC available but ineligible (out of D)   |        |        |        |        |

## Part – III (table - 8) – other itc

|   |   |        |        |        |        |
|---|---|--------|--------|--------|--------|
| G | IGST paid on import of goods (including supplies from SEZ)    |        |        |        |        |
| H | IGST credit availed on import of goods (as per 6(E) above)    | <Auto> |        |        |        |
| I | Difference (G-H)  |        |        |        |        |
| J | ITC available but not availed on import of goods (Equal to I) |        |        |        |        |
| K | Total ITC to be lapsed in current financial year (E + F + J)  | <Auto> | <Auto> | <Auto> | <Auto> |

## Part – IV (table - 9) – details of tax paid

| Pt. IV | Details of tax paid as declared in returns filed during the financial year |             |                   |                  |                    |                |      |
|--------|--|-------------|-------------------|------------------|--------------------|----------------|------|
| 9      | Description  | Tax Payable | Paid through cash | Paid through ITC |                    |                |      |
|        |  |             |                   | Central Tax      | State Tax / UT Tax | Integrated Tax | Cess |
|        | 1  | 2           | 3                 | 4                | 5                  | 6              | 7    |
|        | Integrated Tax   |             |                   |                  |                    |                |      |
|        | Central Tax  |             |                   |                  |                    |                |      |
|        | State/UT Tax   |             |                   |                  |                    |                |      |
|        | Cess   |             |                   |                  |                    |                |      |
|        | Interest   |             |                   |                  |                    |                |      |
|        | Late fee   |             |                   |                  |                    |                |      |
|        | Penalty  |             |                   |                  |                    |                |      |
|        | Other  |             |                   |                  |                    |                |      |

## Tax Payable V/s Tax Paid

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- Information required in this clause is of 'tax payable' and 'tax paid' (by cash or credit). Reference is given to Table 6.1 of GSTR 3B to collect information and include it here. Table 6.1 of GSTR 3B also contains 'tax payable' and 'tax paid'. As regards 'tax payable', the same must be in alignment with taxable turnover in Sl.No.4, particular 4M of GSTR 9.

## Part – V (table – 10,11,12,13)

| Pt. V     | Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier |               |             |                    |                |      |
|-----------|---|---------------|-------------|--------------------|----------------|------|
|           | Description   | Taxable Value | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
|           | 1   | 2             | 3           | 4                  | 5              | 6    |
| <b>10</b> | Supplies / tax declared through Amendments (+) (net of debit notes)   |               |             |                    |                |      |
| <b>11</b> | Supplies / tax reduced through Amendments (-) (net of credit notes)   |               |             |                    |                |      |
| <b>12</b> | Reversal of ITC availed during previous financial year  |               |             |                    |                |      |
| <b>13</b> | ITC availed for the previous financial year   |               |             |                    |                |      |



**Sl. No. 14. Differential tax paid on account of declaration in 10 and 11 above**

| 14 Differential tax paid on account of declaration in 10 & 11 above |                |         |      |
|---|----------------|---------|------|
|   | Description    | Payable | Paid |
|   | 1              | 2       | 3    |
|   | Integrated Tax |         |      |
|   | Central Tax    |         |      |
|   | State/UT Tax   |         |      |
|   | Cess           |         |      |
|   | Interest       |         |      |

## Part – Vi (table – 15) demands & refunds

| Pt. VI<br>15 | Other Information                      |             |                    |                |      |          |         |                   |
|--------------|--|-------------|--------------------|----------------|------|----------|---------|-------------------|
|              | Particulars of Demands and Refunds     |             |                    |                |      |          |         |                   |
|              | Details                                | Central Tax | State Tax / UT Tax | Integrated Tax | Cess | Interest | Penalty | Late Fee / Others |
|              | 1                                      | 2           | 3                  | 4              | 5    |          |         |                   |
| A            | Total Refund claimed                   |             |                    |                |      |          |         |                   |
| B            | Total Refund sanctioned                |             |                    |                |      |          |         |                   |
| C            | Total Refund Rejected                  |             |                    |                |      |          |         |                   |
| D            | Total Refund Pending                   |             |                    |                |      |          |         |                   |
| E            | Total demand of taxes                  |             |                    |                |      |          |         |                   |
| F            | Total taxes paid in respect of E above |             |                    |                |      |          |         |                   |
| G            | Total demands pending out of E above   |             |                    |                |      |          |         |                   |

## Part – Vi (table – 16) composition, 143, approval basis

| 16 | Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis |               |             |                    |                |      |
|----|---|---------------|-------------|--------------------|----------------|------|
|    | Details   | Taxable Value | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
|    | 1   | 2             | 3           | 4                  | 5              | 6    |
| A  | Supplies received from Composition taxpayers  |               |             |                    |                |      |
| B  | Deemed supply under Section 143   |               |             |                    |                |      |
| C  | Goods sent on approval basis but not returned   |               |             |                    |                |      |

## Part – Vi (table – 17 & 18) hsn wise details

| 17 HSN Wise Summary of outward supplies |     |                |               |             |             |                    |                |      |
|---|-----|----------------|---------------|-------------|-------------|--------------------|----------------|------|
| HSN Code                                | UQC | Total Quantity | Taxable Value | Rate of Tax | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| 1                                       | 2   | 3              | 4             | 5           | 6           | 7                  | 8              | 9    |
|   |     |                |               |             |             |                    |                |      |

| 18 HSN Wise Summary of Inward supplies |     |                |               |             |             |                    |                |      |
|--|-----|----------------|---------------|-------------|-------------|--------------------|----------------|------|
| HSN Code                               | UQC | Total Quantity | Taxable Value | Rate of Tax | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| 1                                      | 2   | 3              | 4             | 5           | 6           | 7                  | 8              | 9    |
|  |     |                |               |             |             |                    |                |      |

## Part – Vi (table – 19) late fees – annual return

| 19 | Late fee payable and paid |         |      |
|----|---------------------------|---------|------|
|    | Description               | Payable | Paid |
|    | 1                         | 2       | 3    |
| A  | Central Tax               |         |      |
| B  | State Tax                 |         |      |

### Verification:

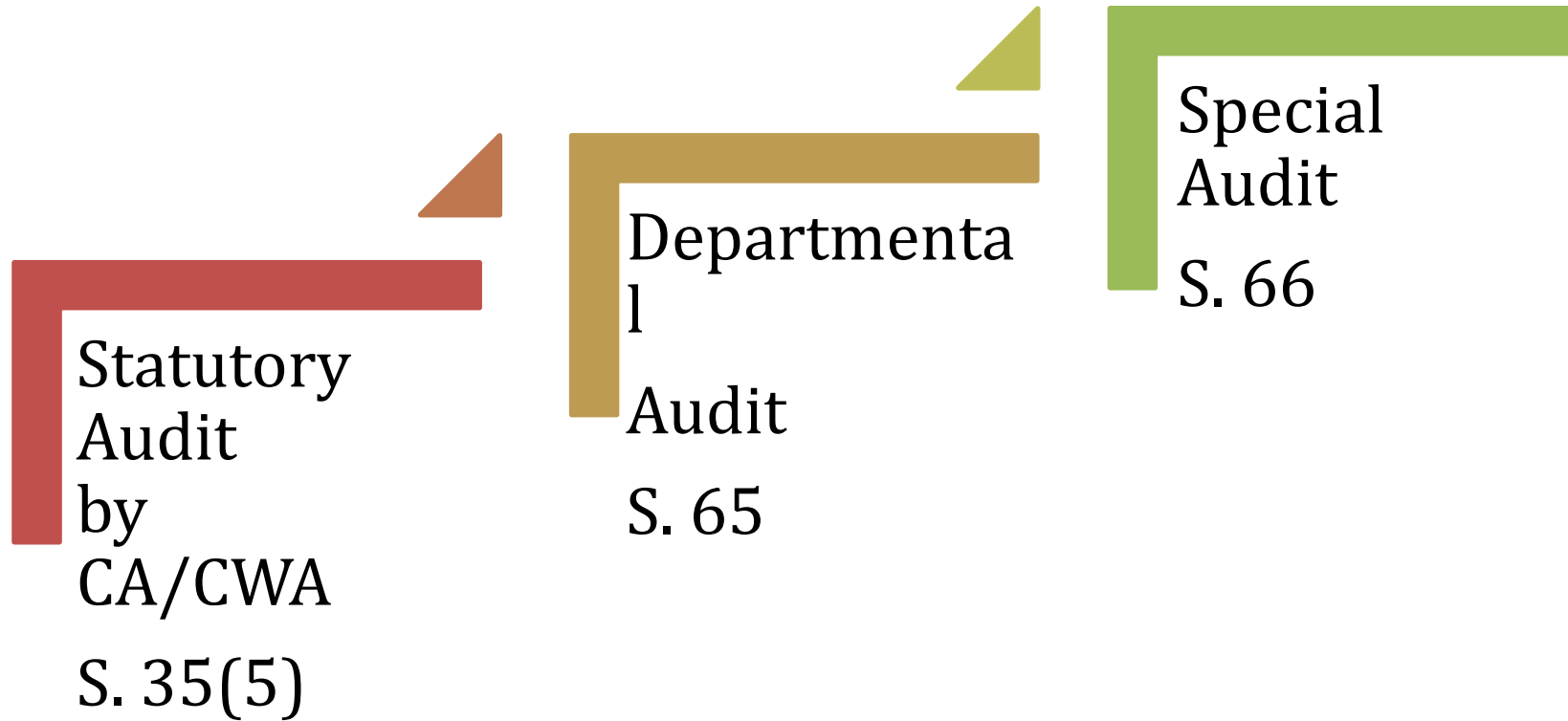
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place  
Signatory  
Date

Signature  
Name of Authorised

Designation / Status

# GST AUDIT & RECONCILIATION



## S. 35(5) of CGST Act – Governing provision

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- Every **Registered Person** whose **turnover** during **financial year** exceeds the prescribed limit **shall get his accounts audited by a “Chartered Accountant” or a “Cost Accountant”** and shall submit:
  - a) Copy of audited annual accounts
  - b) Reconciliation Statement
  - c) Such other particulars as may be prescribed – R. 80 of CGST Rules & GSTR 9C
- It is the registered person responsibility to submit prescribed documents and not that of the auditor.



u/s 44(2) of CGST  
Act



## Rule 80(3) of CGST Rule

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- Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

## S. 2(6) of cgst act

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- “**aggregate turnover**” means the aggregate value of:
  - a) all taxable supplies (excluding the value of inwards supplies on which tax is payable under reverse charge)
  - b) Exempt supplies (Nil Rated , Non Taxable Supplies),
  - c) Exports of goods or services or both
  - d) Inter state supplies of persons having same PAN,to be computed on all **India basis** but exclude CGST, SGST, UTGST, IGST & cess

## S. 2(112) of cgst act

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- “**turnover in state or UT**” means the aggregate value of:
  - a) all taxable supplies (excluding the value of inwards supplies on which tax is payable under reverse charge)
  - b) Exempt supplies (Nil Rated , Non Taxable Supplies)
  - c) Exports of goods or services or both
  - d) Inter state supplies

made from the State or UT but exclude CGST, SGST, UTGST, IGST & cess

## View point

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- Turnover of Books V/s Turnover Under GST
- Builder recognizing revenue on Project Completion or Percentage Completion

## View point

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- S. 35(5) speaks of “turnover” while R. 80(3) talks of “aggregate turnover”.
- This creates confusion as to computation of prescribed turnover limit for tax payer having multiple registrations,

## Prescribed Turnover - issues

| Registration                   | Turnover Details   |
|--------------------------------|--|
| Registration in 10 states      | Turnover in each state INR 22 lacs                                 |
| Registration in MH & GJ        | Turnover in MH – INR 2.5 Crores and in GJ INR 5 lacs               |
| Registration in GJ & 10 states | Turnover in GJ – INR 1 Crores and in each other states INR 10 lacs |

## Financial Year

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| Period        | Turnover Details |
|---------------|------------------|
| April to June | 60 Lac           |
| July to March | 180 Lac          |

## Financial Year

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2(94) “registered person” means a person who is registered under section 25 but does not include a person having a Unique Identity Number;



## Audit - S. 2(13) of cgst act

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- a) Means examination of **records, returns and other documents** maintained or furnished by the **registered person under this Act or rules made thereunder** or under **any other law for the time being in force to “*verify the correctness*”** of
- turnover declared,
  - taxes paid,
  - refund claimed and
  - input tax credit availed, and

to assess his compliance with the provisions of this Act or rules made thereunder

## Records – S 35 (1) of cgst act

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- **35. (1)** Every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—
- (a) production or manufacture of goods;
- (b) inward and outward supply of goods or services or both;
- (c) stock of goods;
- (d) input tax credit availed;
- (e) output tax payable and paid; and
- (f) such other particulars as may be prescribed:
- Provided that where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business:

## Audit focus point's

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- Correctness to assess:
  - a) Turnover declared – Taxability / Valuation / Time of Supply / Exemptions
  - b) Taxes Paid – Rates attached to goods or services / Place of Supply/ Classification
  - c) Refund claimed – Zero Rated, Inverted Structure, Deemed Exports, Excess Cash Ledger
  - d) Input Tax Credit – Eligibility under S. 16, S. 17, S 18, S 19 & S 20 Payment within 180 days, Reversals
  - e) Miscellaneous – Registration, Accounts & Records, Invoicing, etc

## Importance of registration wise transactions

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- There are many contracts which may be undertaken by a Legal Entity with a third party, whereas, its execution may require 'supply' from different locations. The inter play of supplies between branches is required to answer the correct tax payable or input tax credit availment / available for a taxable person.

Transactions between different GSTIN of the same Legal Entity should be analyzed very carefully. They may consist of:

- Stock transfer of goods; and / or
- Cross utilization of services
- Cross charge v/s ISD

## 9 v/s 9C

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- Form GSTR 9C is the relevant form prescribed in terms of Rule 80(3) of the CGST Rules. This Form GSTR 9C has two parts to it i.e.
  - (i) Part A titled the “Reconciliation Statement” and
  - (ii) Part B which is the Certification portion.

## 9 v/s 9C

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- Which Form to be filled First 9 or 9C
- 44(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and **a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year** with the audited annual financial statement, and such other particulars as may be prescribed.

# Structure

| Parts   | Tables  | Details to be furnished in Annual Return  |
|---------|---------|---|
| P - I   | 1 - 4   | Basic Details   |
| P - II  | 5 - 8   | Reconciliation of Turnover declared in Annual Financial Statement with turnover declared in Annual Return |
| P - III | 9 - 11  | Reconciliation of tax paid  |
| P - IV  | 12 - 16 | Reconciliation of Input Tax Credit  |
| P - V   |         | Auditor's recommendation on additional liability due to non - reconciliation                              |

## Part – I (Basic details)(table – 1 to 4)

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### “FORM GSTR-9C

See rule 80(3)

### PART – A - Reconciliation Statement

| Pt. I | Basic Details                          |                    |
|-------|--|--------------------|
| 1     | Financial Year                         |                    |
| 2     | GSTIN                                  |                    |
| 3A    | Legal Name                             | < Auto>            |
| 3B    | Trade Name (if any)                    | <Auto>             |
| 4     | Are you liable to audit under any Act? | <<Please specify>> |



## Part – II (table - 5) – Gross Turnover

| Pt.<br>II | <b>Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)</b>   |     |  |
|-----------|--|-----|--|
| 5         | <b>Reconciliation of Gross Turnover</b>  |     |  |
| A         | Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement) |     |  |
| B         | Unbilled revenue at the beginning of Financial Year  | (+) |  |
| C         | Unadjusted advances at the end of the Financial Year   | (+) |  |
| D         | Deemed Supply under Schedule I   | (+) |  |
| E         | Credit Notes issued after the end of the financial year but reflected in the annual return   | (+) |  |
| F         | Trade Discounts accounted for in the audited Annual  | (+) |  |

## Part – II (table - 5) – Gross Turnover

|   |  |           |            |
|---|--|-----------|------------|
|   | Financial Statement but are not permissible under GST  |           |            |
| G | Turnover from April 2017 to June 2017  | (-)       |            |
| H | Unbilled revenue at the end of Financial Year  | (-)       |            |
| I | Unadjusted Advances at the beginning of the Financial Year   | (-)       |            |
| J | Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST | (-)       |            |
| K | Adjustments on account of supply of goods by SEZ units to DTA Units                                    | (-)       |            |
| L | Turnover for the period under composition scheme   | (-)       |            |
| M | Adjustments in turnover under section 15 and rules thereunder  | (+/-<br>) |            |
| N | Adjustments in turnover due to foreign exchange fluctuations   | (+/-<br>) |            |
| O | Adjustments in turnover due to reasons not listed above  | (+/-<br>) |            |
| P | Annual turnover after adjustments as above   |           | <Auto>     |
| Q | Turnover as declared in Annual Return (GSTR9)  |           |            |
| R | Un-Reconciled turnover (Q - P)   |           | <b>AT1</b> |

Part – II (table - 6) – reasons for un reconciliation

| 6 | <b>Reasons for Un - Reconciled difference in Annual Gross Turnover</b> |          |
|---|--|----------|
| A | Reason 1   | <<Text>> |
| B | Reason 2   | <<Text>> |
| C | Reason 3   | <<Text>> |

## Part – II (table - 7) – reco of taxable turnover

| 7 | <b>Reconciliation of Taxable Turnover</b>                                    |             |
|---|--|-------------|
| A | Annual turnover after adjustments (from 5P above)                            | <Auto<br>>  |
| B | Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover           |             |
| C | Zero rated supplies without payment of tax                                   |             |
| D | Supplies on which tax is to be paid by the recipient on reverse charge basis |             |
| E | Taxable turnover as per adjustments above (A-B-C-D)                          | <Auto>      |
| F | Taxable turnover as per liability declared in Annual Return (GSTR9)          |             |
| G | Unreconciled taxable turnover (F-E)  | <b>AT 2</b> |

Part – II (table - 8) – reasons for un reconciliation

| 8 | Reasons for Un - Reconciled difference in taxable turnover |          |
|---|--|----------|
| A | Reason 1   | <<Text>> |
| B | Reason 2   | <<Text>> |
| C | Reason 3   | <<Text>> |

## Part – Iii (table - 9) – reconciliation of tax paid

| Pt.<br>III | Reconciliation of tax paid                                       |               |             |                    |                |                     |
|------------|--|---------------|-------------|--------------------|----------------|---------------------|
| 9          | Reconciliation of rate wise liability and amount payable thereon |               |             |                    |                |                     |
|            |  |               | Tax payable |                    |                |                     |
|            | Description  | Taxable Value | Central tax | State tax / UT tax | Integrated Tax | Cess, if applicable |
|            | 1  | 2             | 3           | 4                  | 5              | 6                   |
| A          | 5%   |               |             |                    |                |                     |
| B          | 5% (RC)  |               |             |                    |                |                     |
| C          | 12%  |               |             |                    |                |                     |
| D          | 12% (RC)   |               |             |                    |                |                     |
| E          | 18%  |               |             |                    |                |                     |
| F          | 18% (RC)   |               |             |                    |                |                     |
| G          | 28%  |               |             |                    |                |                     |
| H          | 28% (RC)   |               |             |                    |                |                     |
| I          | 3%   |               |             |                    |                |                     |
| J          | 0.25%  |               |             |                    |                |                     |
| K          | 0.10%  |               |             |                    |                |                     |
| L          | Interest   |               |             |                    |                |                     |
| M          | Late Fee   |               |             |                    |                |                     |
| N          | Penalty  |               |             |                    |                |                     |
| O          | Others   |               |             |                    |                |                     |
| P          | Total amount to be paid as per tables above                      |               | <Auto>      | <Auto>             | <Auto>         | <Auto>              |
| Q          | Total amount paid as declared in Annual Return (GSTR 9)          |               |             |                    |                |                     |
| R          | Un-reconciled payment of amount                                  |               |             |                    | <b>PT 1</b>    |                     |

Part – Iii (table - 10) – reasons for un reconciliation

| 10 | Reasons for un-reconciled payment of amount |          |
|----|---|----------|
| A  | Reason 1                                    | <<Text>> |
| B  | Reason 2                                    | <<Text>> |
| C  | Reason 3                                    | <<Text>> |

## Part - Iii (table - 11) - Additional amt payable

| 11 | <b>Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)</b> |               |                         |                    |                |                     |
|----|--|---------------|-------------------------|--------------------|----------------|---------------------|
|    |  |               | To be paid through Cash |                    |                |                     |
|    | Description  | Taxable Value | Central tax             | State tax / UT tax | Integrated tax | Cess, if applicable |
|    | 1  | 2             | 3                       | 4                  | 5              | 6                   |
|    | 5%   |               |                         |                    |                |                     |
|    | 12%  |               |                         |                    |                |                     |
|    | 18%  |               |                         |                    |                |                     |
|    | 28%  |               |                         |                    |                |                     |
|    | 3%   |               |                         |                    |                |                     |
|    | 0.25%  |               |                         |                    |                |                     |
|    | 0.10%  |               |                         |                    |                |                     |
|    | Interest   |               |                         |                    |                |                     |
|    | Late Fee   |               |                         |                    |                |                     |
|    | Penalty  |               |                         |                    |                |                     |
|    | Others (please specify)  |               |                         |                    |                |                     |



## Part – Iv (table - 12) – reconciliation of itc

| Pt. | Reconciliation of Input Tax Credit (ITC)   |              |
|-----|--|--------------|
| IV  |  |              |
| 12  | <b>Reconciliation of Net Input Tax Credit (ITC)</b>  |              |
| A   | ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts) |              |
| B   | ITC booked in earlier Financial Years claimed in current Financial Year  | (+)          |
| C   | ITC booked in current Financial Year to be claimed in subsequent Financial Years   | (-)          |
| D   | ITC availed as per audited financial statements or books of account  | <Auto>       |
| E   | ITC claimed in Annual Return (GSTR9)   |              |
| F   | Un-reconciled ITC  | <b>ITC 1</b> |

Part – Iv (table - 13) – reasons for un reconciliation

| 13 | Reasons for un-reconciled difference in ITC |          |
|----|---|----------|
| A  | Reason 1                                    | <<Text>> |
| B  | Reason 2                                    | <<Text>> |
| C  | Reason 3                                    | <<Text>> |

## Part – Iv (table - 14) – RECO OF ITC B/W BOOKS & RETURN

| 14 | <b>Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account</b> |       |                     |                                |
|----|---|-------|---------------------|--------------------------------|
|    | Description   | Value | Amount of Total ITC | Amount of eligible ITC availed |
|    | 1   | 2     | 3                   | 4                              |
| A  | Purchases   |       |                     |                                |
| B  | Freight / Carriage  |       |                     |                                |
| C  | Power and Fuel  |       |                     |                                |
| D  | Imported goods (Including received from SEZs)   |       |                     |                                |
| E  | Rent and Insurance  |       |                     |                                |
| F  | Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples  |       |                     |                                |
| G  | Royalties   |       |                     |                                |
| H  | Employees' Cost (Salaries, wages, Bonus etc.)   |       |                     |                                |

## Part – Iv (table - 14) – rec0 OF ITC B/W BOOKS & RETURN

|   |  |  |  |              |
|---|--|--|--|--------------|
| I | Conveyance charges                                 |  |  |              |
| J | Bank Charges                                       |  |  |              |
| K | Entertainment charges                              |  |  |              |
| L | Stationery Expenses<br>(including postage<br>etc.) |  |  |              |
| M | Repair and<br>Maintenance                          |  |  |              |
| N | Other Miscellaneous<br>expenses                    |  |  |              |
| O | Capital goods                                      |  |  |              |
| P | Any other expense 1                                |  |  |              |
| Q | Any other expense 2                                |  |  |              |
| R | Total amount of eligible ITC availed               |  |  | <<Auto>>     |
| S | ITC claimed in Annual Return (GSTR9)               |  |  |              |
| T | Un-reconciled ITC                                  |  |  | <b>ITC 2</b> |

Part – Iv (table - 15) – reasons for un reconciliation

| 15 | Reasons for un - reconciled difference in ITC |          |
|----|---|----------|
| A  | Reason 1                                      | <<Text>> |
| B  | Reason 2                                      | <<Text>> |
| C  | Reason 3                                      | <<Text>> |

-

## Part – Iv (table - 16) – TAX PAYABLE ON UN RECONCILED

| 16 | <b>Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)</b> |                |
|----|---|----------------|
|    | Description   | Amount Payable |
|    | Central Tax   |                |
|    | State/UT<br>Tax   |                |
|    | Integrated<br>Tax   |                |
|    | Cess  |                |
|    | Interest  |                |
|    | Penalty   |                |

## Part – V – AUDITOR’S RECOMMENDATION

| Pt.<br>V         | Auditor's recommendation on additional Liability due to non-reconciliation |             |                         |                |                     |
|------------------|--|-------------|-------------------------|----------------|---------------------|
|                  |  |             | To be paid through Cash |                |                     |
| Description      | Value  | Central tax | State tax / UT tax      | Integrated tax | Cess, if applicable |
| 1                | 2  | 3           | 4                       | 5              | 6                   |
| 5%               |  |             |                         |                |                     |
| 12%              |  |             |                         |                |                     |
| 18%              |  |             |                         |                |                     |
| 28%              |  |             |                         |                |                     |
| 3%               |  |             |                         |                |                     |
| 0.25%            |  |             |                         |                |                     |
| 0.10%            |  |             |                         |                |                     |
| Input Tax Credit |  |             |                         |                |                     |
| Interest         |  |             |                         |                |                     |

## Part – V – AUDITOR’S RECOMMENDATION

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  | Late Fee  |  |  |  |  |
|  | Penalty   |  |  |  |  |
|  | Any other amount paid for supplies not included in Annual Return (GSTR 9) |  |  |  |  |
|  | Erroneous refund to be paid back  |  |  |  |  |
|  | Outstanding demands to be settled   |  |  |  |  |
|  | Other (Pl. specify)   |  |  |  |  |
|  |   |  |  |  |  |



## Understanding “Verification” under GSTR 9C

- I. In terms of Rule 80(3) of the CGST rules, 2017 the relevant “verification” portion to the Reconciliation Statement in Form GSTR 9C reads as under:

### Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

\*\*Signature and stamp/seal of Auditor

Place: Name of Signatory

Date: Membership No.

Full address

# Certificate V/s Report

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- Para 2.2 of the **‘Guidance Note on Audit Report and certificates for Special Purpose’** issued by the ICAI notes the difference between the term ‘certificate’ and ‘report’ as under;

“A Certificate is a **written confirmation of the accuracy of facts** stated there in and does not involve any estimate or the opinion.”;

“A Report, on the other hand, **is a formal statement usually** made after an enquiry, examination or review of specified matters **under report and includes the reporting auditor’s opinion thereon”.**

Thus, where a certificate is issued, the Chartered Accountant **shall be responsible for factual accuracy of what is stated therein.** In case of a **report, he is responsible for ensuring that the report is based on the factual data, true and fair** (or in some cases true and correct) to the best of his belief, knowledge and information furnished to him.

## Part B

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- Module I – Certification in cases where the reconciliation statement (FORM GSTR 9C) is **drawn up by the person who had conducted the audit and GST audit** certification.
- Module II – Certification in cases where the reconciliation statement in (GSTR 9C) is **drawn up by a person other than the person who had conducted** the audit of the accounts.

# Penal Provisions

## Penal provisions

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- Late filing fees for furnishing annual return S: 47(2) beyond due date is **Rs. 100 per day** during which such failure continues subject to a **maximum of quarter percent** of his turnover in the State / Union Territory
- No specific provision prescribing penalty for not getting accounts audited or non-filing of audit report in Form No. GSTR 9C
- Residuary Penalty under S. 125 can be levied of Rs 25,000/-
- Similar penal provision are there in State GST Act.

# Circulars

## Circular No. 72/46/2018-GST – Dated 26<sup>th</sup> Oct for Expired Goods

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### **(A) Return of time expired goods to be treated as fresh supply:**

- a) In case the person returning the time expired goods is a registered person (other than a composition taxpayer), he may, at his option, return the said goods by treating it as a fresh supply and thereby issuing an invoice for the same.
- The value of the said goods as shown in the invoice on the basis of which the goods were supplied earlier may be taken as the value of such return supply.
- The wholesaler or manufacturer, as the case may be, who is the recipient of such return supply, shall be eligible to avail Input Tax Credit (hereinafter referred to as “ITC”) of the tax levied on the said return supply.
- Where the time expired goods which have been returned by the retailer/wholesaler are destroyed by the manufacturer, he/she is required to reverse the ITC availed on the return supply in terms of the provisions of clause (h) of sub-section (5) of section 17 of the CGST Act. It is pertinent to mention here that the ITC which is required to be reversed in such scenario is the ITC availed on the return supply and not the ITC that is attributable to the manufacture of such time expired goods.

## Circular No. 72/46/2018-GST – Dated 26<sup>th</sup> Oct for Expired Goods

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- ***Illustration:***
- ***Supposedly, manufacturer has availed ITC of Rs. 10/- at the time of manufacture of medicines valued at Rs. 100/-. At the time of return of such medicine on the account of expiry, the ITC available to the manufacturer on the basis of fresh invoice issued by wholesaler is Rs. 15/-. So, when the time expired goods are destroyed by the manufacturer he would be required to reverse ITC of Rs. 15/- and not of Rs. 10/-.***



## **Circular No. 72/46/2018-GST – Dated 26<sup>th</sup> Oct for Expired Goods**

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### **(B) Return of time expired goods by issuing Credit Note :**

- where the time expired goods, which have been returned by the retailer/wholesaler, are destroyed by the manufacturer, he/she is required to reverse the ITC attributable to the manufacture of such goods, in terms of the provisions of clause (h) of sub-section (5) of section 17 of the CGST Act.

|               | <b>Date of Supply of goods from manufacturer/ wholesaler to wholesaler/ retailer</b> | <b>Date of return of time expired goods from retailer / wholesaler to wholesaler / manufacturer</b> | <b>Treatment in terms of tax liability &amp; credit note</b>  |
|---------------|--|---|---|
| <b>Case 1</b> | 1 <sup>st</sup> July, 2017   | 20 <sup>th</sup> September, 2018  | Credit note will be issued by the supplier (manufacturer / wholesaler) and the same to be uploaded by him on the common portal. |

|               |                            |                                |   |
|---------------|----------------------------|--------------------------------|---|
|               |                            |                                | Subsequently, tax liability can be adjusted by such supplier provided the recipient (wholesaler / retailer) has either not availed the ITC or if availed has reversed the ITC.                              |
| <b>Case 2</b> | 1 <sup>st</sup> July, 2017 | 20 <sup>th</sup> October, 2018 | Credit note will be issued by the supplier (manufacturer / wholesaler) but there is no requirement to upload the same on the common portal. Subsequently tax liability cannot be adjusted by such supplier. |

## Circular No. 69/43/2018-GST – Dated 26<sup>th</sup> Oct for Cancellation of Reg

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- 11. It is pertinent to mention here that section 29 of the CGST Act has been amended by the CGST (Amendment) Act, 2018 to provide for “Suspension” of registration. *The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Although the provisions of CGST (Amendment) Act, 2018 have not yet been brought into force, it will be prudent for the field formations not to issue notices for non-filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the CGST Act. However, the requirement of filing a final return, as under section 45 of the CGST Act, remains unchanged.*