Form GSTR - 9¹²⁷

[See rule 80]

Annual Return

Pt. I			Basic Details				
1	Financial Year						
2	GSTIN						
3A	Legal Name						
3B	Trade Name (if any)						
Pt. II	Details of	f Outward and	inward supplies decl	ared during	g the finan	cial year	
			· · · · · · · · · · · · · · · · · · ·	Amount in	/		
	Nature of Supplies		Taxable Value	Central Tax	State Tax /	Integrate d Tax	Cess
				Tux	UT	u Tux	
	1		2	3	Tax	5	-
4	1		2	-	4	5	6
4	Details of advances, in filed during the finance		ward supplies on w	men tax is	payable a	is declared in	li returns
А	Supplies made to un-repersons (B2C)	gistered					
В	Supplies made to regist (B2B)						
С	Zero rated supply (Export) on payment of tax (except supplies to SEZs)						
D	Supply to SEZs on pays						
Е	Deemed Exports						
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						
Н	Sub-total (A to G above	e)					
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 Amendments (+)	through					
L	Supplies / tax reduced t Amendments (-)	hrough					
М	Sub-total (I to L above)						
N	Supplies and advances is to be paid $(H + M)$ al						

¹²⁷ Inserted vide notification No. 39/2018-CT, dated 04.09.2018.

5	Details of Outward supplies on whic financial year	h tax is not payable	e as declar	ed in retu	rns filed du	ring the
А	Zero rated supply (Export) without payment of tax					
В	Supply to SEZs without payment of tax					
С	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
Е	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					
Н	Credit Notes issued in respect of transactions specified in A to F above (-)					
Ι	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)					
М	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
	(41N + 51NI - 40 above)					
Pt. III	Details of ITC as de	clared in returns filed	d during th	e financial	year	
Pt. III		clared in returns fileo Type	Central	State	Integrate	Cess
Pt. III	Details of ITC as de	1		1	·	Cess
Pt. III	Details of ITC as de	1	Central	State Tax / UT	Integrate	Cess 6
Pt. III	Details of ITC as de Description	Type 2	Central Tax 3	State Tax / UT Tax 4	Integrate d Tax 5	
6	Details of ITC as de Description 1 Details of ITC availed as Total amount of input tax credit avail	Type 2 declared in returns ed through FORM	Central Tax 3 filed duri	State Tax / UT Tax 4	Integrate d Tax 5 ancial year	6
	Details of ITC as de Description 1 Details of ITC availed as Total amount of input tax credit avail GSTR-3B (sum total of Table 4A of 1	Type 2 declared in returns ed through FORM FORM GSTR-3B)	Central Tax 3	State Tax / UT Tax 4 ng the fina	Integrate d Tax 5	
6 A	Details of ITC as de Description 1 Details of ITC availed as Total amount of input tax credit avail GSTR-3B (sum total of Table 4A of 1 Inward supplies (other than imports	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fina <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
6	Details of ITC as details Description 1 Details of ITC availed as Total amount of input tax credit avail GSTR-3B (sum total of Table 4A of 1) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fina <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
6 A	Details of ITC as details Description 1 Details of ITC availed as Total amount of input tax credit avail GSTR-3B (sum total of Table 4A of 1) Inward supplies (other than imports and inward supplies liable to reverse	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fina <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
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<u>б</u> А В С	Details of ITC as details of ITC as detailsDescription1Details of ITC availed asTotal amount of input tax credit avail GSTR-3B (sum total of Table 4A of 1Inward supplies (other than imports and inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availedInward supplies received from registered persons liable to reverse	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Inputs Capital Goods Input Services	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fina <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
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6 A B C D	Details of ITC as details of ITC availed as1Details of ITC availed asTotal amount of input tax credit availGSTR-3B (sum total of Table 4A of 1Inward supplies (other than importsand inward supplies liable to reversecharge but includes servicesreceived from SEZs)Inward supplies received fromunregistered persons liable toreverse charge (other than B above)on which tax is paid & ITC availedInward supplies received fromregistered persons liable to reversecharge (other than B above) onwhich tax is paid and ITC availedImport of goods (including supplies	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Inputs Capital Goods Input Services Input Services Inputs Capital Goods	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fina <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
<u>б</u> А В С	Details of ITC as details of ITC as detailsDescription1Details of ITC availed asTotal amount of input tax credit avail GSTR-3B (sum total of Table 4A of 1Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availedInward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availedImport of goods (including supplies from SEZs)	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Input Services Inputs Capital Goods Input Services Inputs Capital Goods Input Services Inputs Capital Goods	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fina <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
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		1 (1 1		l	1	I	ı 1
Н	Amount of ITC reclaim provisions of the Act	ied (other than	B above) under the				
I	Sub-total (B to H above)						
J	Difference (I - A above)						
5	Transition Credit through TRAN-I (including revisions if						
K	any)						
L	Transition Credit throu	gh TRAN-II					
М	Any other ITC availed	but not specifie	ed above				
N	Sub-total (K to M abov	ve)					
0	Total ITC availed (I +	N above)					
	Details of ITC Revers	ed and Ineligi	ble ITC as declared	l in return	s filed du	ring the fina	ncial
7	year As per Rule 37				[
A	-						
В	As per Rule 39						
С	As per Rule 42 As per Rule 43						
D	-						
E	As per section 17(5) Reversal of TRAN-I cr	adit					
F	Reversal of TRAN-I C						
G	Other reversals (pl. spe						
Н	Total ITC Reversed (A	•					
I	Net ITC Available for	,	71)				
J	Net ITC Available for		,				
8	ITC as per GSTR-2A (ner ITC related info				
A	-			<auto> <auto< th=""><th><auto></auto></th><th><auto></auto></th><th><auto></auto></th></auto<></auto>	<auto></auto>	<auto></auto>	<auto></auto>
В	ITC as per sum total of 6(B) and 6(H) above			<auto< th=""><th></th><th></th><th></th></auto<>			
	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services						
С	received from SEZs) received during 2017-18 but						
	availed during April to September, 2018						
D	Difference [A-(B+C)]						
Е	ITC available but not availed (out of D)						
F	ITC available but ineligible (out of D)						
	IGST paid on import of goods (including supplies from						
G	<i>,</i>	SEZ)					
	IGST credit availed on import of goods (as per 6(E)			<auto< th=""><th></th><th></th><th></th></auto<>			
Н	above) Difference (C H)			>			
Ι	Difference (G-H) ITC available but not availed on import of goods (Equal						
J	to I)						
		Total ITC to be lapsed in current financial year		<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
K	$(\mathbf{E} + \mathbf{F} + \mathbf{J})$						
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
	Description	Tax Payable	Paid through cash	Central	Paid the State	rough ITC	Cess
		, , , , , , , , , , , , , , , , , , ,		Tax	Tax /	Integrate d Tax	Cess
					UT		
9	1	2	2	4	Tax 5	6	7
	1 Integrated Tax	2	3	4	5	6	7
	Central Tax						
	State/UT Tax						
	State/01 Tax		1				

	Cess							
	Interest							
	Late fee							
	Penalty							
	Other							
Pt. V		FY or upto	date of filing o	previous FY declared f annual return of pr	evious FY	whicheve	er is earlier	of current
		Description	n	Taxable Value	Central Tax	State Tax / UT Tax	Integrate d Tax	Cess
		1		2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)							
11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of previous fin		l during					
13	ITC availed for the previous financial year							
14		Diff	erential tax paid	d on account of decl	aration in 1	0 & 11 ab	ove	<u> </u>
	Description				Payable		Paid	
	1				2		3	
	Integrated Tax Central Tax State/UT Tax Cess							
	Interest							
Pt.								
VI	Other Information							
15	D . 11			ilars of Demands a		1	D 1:	T i
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
А	Total Refund claimed							
В	Total Refund sanctione d							
С	Total Refund Rejected							
D	Total Refund Pending							
Е	Total demand of taxes							
F	Total taxes paid in respect of E							

	above							
	Total							
G	demands pending							
U	out of E							
	above							
16	Information	n on supplie	es received from	n composition taxpay oods sent on approva	yers, deem al basis	ed supply	under sectior	143 and
		Details		Taxable Value	Central	State	Integrate	Cess
					Tax	Tax /	d Tax	
						UT Tax		
		1		2	3	4	5	6
		eived from	Composition					
А	taxpayers							
В	Deemed sup							
	Goods sent returned	on approval	basis but not					
С	Teturneu							
17				ise Summary of outv				-
HSN			Taxable	Rate of Tax	Central	State	Integrate	Cess
	UQC	Total Ouentit		Rate of Tax		Toy /		CC35
Code	UQC	Quantit	Value	Rule of Tux	Tax	Tax / UT	d Tax	Cess
	UQC			Kate of Tax		Tax / UT Tax		Cess
	2	Quantit		5		UT		9
Code		Quantit y	Value		Tax	UT Tax	d Tax	
Code		Quantit y	Value 4		Tax 6	UT Tax 7	d Tax	
Code 1 18 HSN		Quantit y 3 Total	Value 4 HSN W Taxable	5	Tax 6 vard suppli Central	UT Tax 7 es State	d Tax 8 Integrate	
Code 1 18	2	Quantit y 3 Total Quantit	Value 4 HSN W	5 /ise Summary of Inv	Tax 6 vard suppli	UT Tax 7 es State Tax /	d Tax	
Code 1 18 HSN	2	Quantit y 3 Total	Value 4 HSN W Taxable	5 /ise Summary of Inv	Tax 6 vard suppli Central	UT Tax 7 es State Tax / UT	d Tax 8 Integrate	9
Code 1 18 HSN Code	2 UQC	Quantit y 3 Total Quantit y	Value 4 HSN W Taxable Value	5 /ise Summary of Inv Rate of Tax	Tax 6 vard suppli Central	UT Tax 7 es State Tax /	d Tax 8 Integrate d Tax	9 Cess
Code 1 18 HSN	2	Quantit y 3 Total Quantit	Value 4 HSN W Taxable	5 /ise Summary of Inv	Tax 6 vard suppli Central Tax	UT Tax 7 es State Tax / UT Tax	d Tax 8 Integrate	9
Code 1 1 18 HSN Code 1	2 UQC	Quantit y 3 Total Quantit y	Value 4 HSN W Taxable Value 4	5 /ise Summary of Inv Rate of Tax 5	Tax 6 vard suppli Central Tax 6	UT Tax 7 es State Tax / UT Tax	d Tax 8 Integrate d Tax	9 Cess
Code 1 18 HSN Code	2 UQC	Quantit y 3 Total Quantit y 3	Value 4 HSN W Taxable Value 4	5 /ise Summary of Inv Rate of Tax	Tax 6 vard suppli Central Tax 6	UT Tax 7 es State Tax / UT Tax 7	d Tax 8 Integrate d Tax 8	9 Cess 9
Code 1 1 18 HSN Code 1	2 UQC	Quantit y 3 Total Quantit y 3	Value 4 HSN W Taxable Value 4 Oescription	5 /ise Summary of Inv Rate of Tax 5	Tax 6 vard suppli Central Tax 6 l paid Paya	UT Tax 7 es State Tax / UT Tax 7 able	d Tax 8 Integrate d Tax 8 Pai	9 Cess 9
Code 1 1 18 HSN Code 1 1 19	2 UQC 2	Quantit y 3 Total Quantit y 3	Value 4 HSN W Taxable Value 4	5 /ise Summary of Inv Rate of Tax 5	Tax 6 vard suppli Central Tax 6	UT Tax 7 es State Tax / UT Tax 7 able	d Tax 8 Integrate d Tax 8	9 Cess 9
Code 1 1 18 HSN Code 1	2 UQC	Quantit y 3 Total Quantit y 3	Value 4 HSN W Taxable Value 4 Oescription	5 /ise Summary of Inv Rate of Tax 5	Tax 6 vard suppli Central Tax 6 l paid Paya	UT Tax 7 es State Tax / UT Tax 7 able	d Tax 8 Integrate d Tax 8 Pai	9 Cess 9

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	Signature Name of Authorised
Signatory	
Date	Designation /
Status	