

# ICAI - Ernakulam

## *Goods & Services Tax*

**CA Shankara Narayanan V**

**GPVS & Associates,**

**Chennai & Bengaluru**

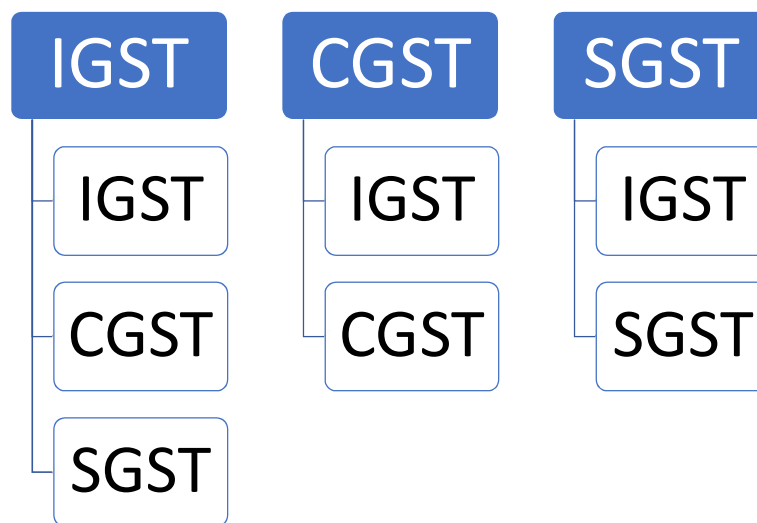
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### Input Tax Credit – Section 49 (5), 49A & Rule 88A



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## Input Tax Credit – Section 49 (5), 49A & Rule 88A

Input Tax	Rs.	Output Tax	Rs.
IGST	200	IGST	0
CGST	200	CGST	300
SGST	200	SGST	300

		INPUT TAX			
		IGST	CGST	SGST	Payable
<b>OUTPUT TAX</b>		200	200	200	
IGST	-	-	-	-	-
CGST	300	(200)	(100)	-	-
SGST	300	-	-	(200)	100
C/fd		-	100	-	

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## Input Tax Credit – Section 49 (5), 49A & Rule 88A

Input Tax	Rs.	Output Tax	Rs.
IGST	200	IGST	0
CGST	200	CGST	300
SGST	200	SGST	300

		INPUT TAX			
		IGST	CGST	SGST	Payable
<b>OUTPUT TAX</b>		200	200	200	
IGST	-	-	-	-	-
CGST	300	(100)	(200)	-	-
SGST	300	(100)	-	(200)	-
C/fd		-	-	-	

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# GST - Reconciliation Statement & Audit by External Auditors

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## Types of Audit under GST -

**Audit by a Chartered Accountant** - Sec.35 (5) of the CGST Act, read with rule 80(3) of the CGST rules, 2017. Annual return to be filed u/s 44 in Form GSTR-9/9A/9B shall be supported by a certified reconciliation statement between Audited Financial statements and Returns filed.

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## Audit by a Chartered Accountant

**Annual Turnover** - Rule 80(3) provides if **aggregate turnover** during the financial year exceeds INR 2 crores. GST is effective from 1<sup>st</sup> July 2017 i.e, only for 9 months during FYE 2017-18.

What is the threshold for turnover for FYE 2017-18 is yet to be clarified by Government

Whether to consider INR 2 crores or proportionate for 9 months

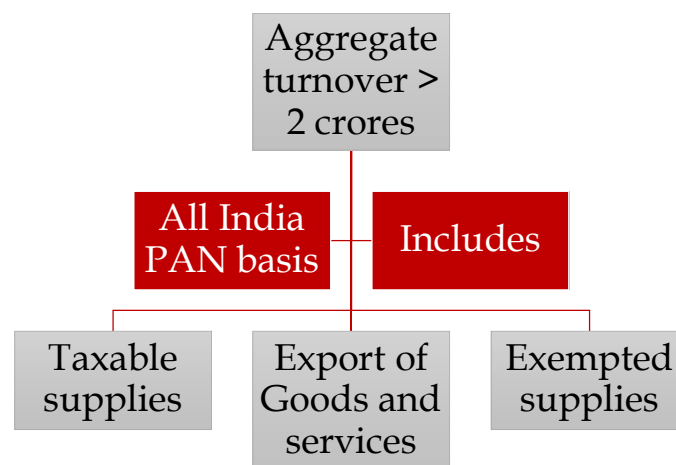
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## Audit by a Chartered Accountant

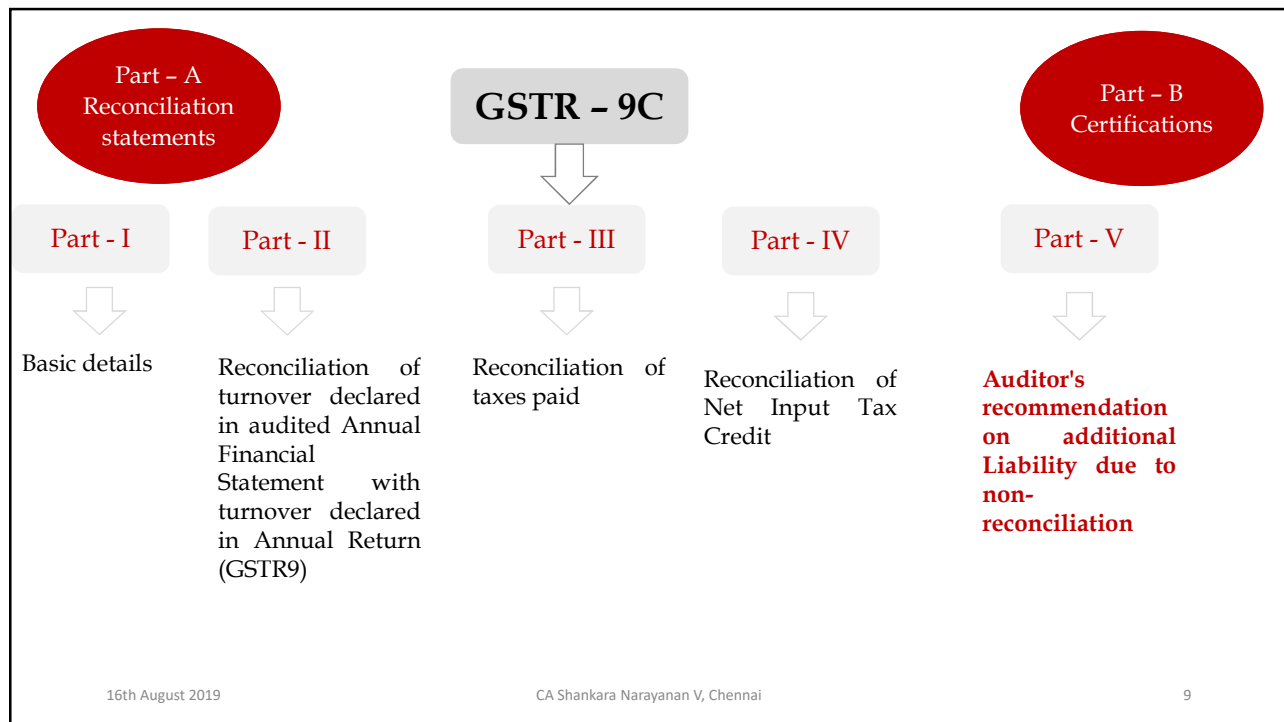


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## Part B - Certification

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 the Auditor

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## Part B - Certification

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

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## Part B – Certification – Statutory is GST Auditor

1. I/we have examined the—
  - (a) balance sheet as on .....
  - (b) the \*profit and loss account/income and expenditure account for the period beginning from .....to ending on ....., and
  - (c) the **cash flow statement** for the period beginning from .....to ending on ....., —attached herewith, of M/s ..... (Name), ..... (Address), .....(GSTIN).

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## Part B – Certification – Statutory is GST Auditor

2. Based on our audit I/we report that the said registered person—

\*has maintained the **books of accounts, records and documents** as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

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## Documents under GST

- Revised Invoice
  - Within One month
  - Prior period
- Bill of Supply
- Receipt Voucher
  - Goods
  - Service
- Refund Voucher

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## Documents under GST

- Self Invoice
  - Sec 31 (3) (f)
  - Un-Registered
- Payment Voucher
- Delivery Challan
  - Job Work
  - Supply
  - Others
- CKD / SKD Scenarios

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Documents issued during the tax period ↻

Note: Kindly click on save button after any modification( add, edit, delete) to save the changes

1. Invoices for outward supply

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						

[ADD DOCUMENT](#)

2. Invoices for inward supply from unregistered person

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						

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3. Revised Invoice

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						
						ADD DOCUMENT

4. Debit Note

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						
						ADD DOCUMENT

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5. Credit Note

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						
						ADD DOCUMENT

6. Receipt voucher

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						
						ADD DOCUMENT

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7. Payment Voucher

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						
						<a href="#">ADD DOCUMENT</a>

8. Refund voucher

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						
						<a href="#">ADD DOCUMENT</a>

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9. Delivery Challan for job work

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						
						<a href="#">ADD DOCUMENT</a>

10. Delivery Challan for supply on approval

No.	Sr. No. *		Total number *	Cancelled *	Net issued *	Action
	From	To				
There are no documents to be displayed.						
						<a href="#">ADD DOCUMENT</a>

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11. Delivery Challan in case of liquid gas

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						
						ADD DOCUMENT

12. Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)

No.	Sr. No.*		Total number*	Cancelled*	Net issued*	Action
	From	To				
There are no documents to be displayed.						
						ADD DOCUMENT

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## Accounts & Records under GST

S.NO	ACCOUNTS/RECORDS	INFOMATION REQUIRED	BY WHOM
1	Production or Manufacture of goods	Monthly Production accounts showing quantitative details of : a) Raw materials or Services used in manufacture and b) The goods so manufactured (including the waste and by products thereof)	Registered person Manufacturing goods
2	Services supplied	Accounts showing: a) Quantitative details of goods used in the provision of services, b) Details of input services utilized and c) The services supplied	Registered person supplying Services

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## Accounts & Records under GST

S.NO	ACCOUNTS/RECORDS	INFROMATION REQUIRED	BY WHOM
3	Inward supply of goods or services (Purchase Register)	All the details of Inward Supply of Goods and Services made including the Name and Complete address of the Supplier	Registered person
4	Outward supply of goods or services (Sale Register)	All the details of Outward Supply of Goods and Services made including the Name and complete Address of the receiver wherever applicable	Registered person

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## Accounts & Records under GST

S.NO	ACCOUNTS/RECORDS	INFROMATION REQUIRED	BY WHOM
5	Stock of Goods	Accounts of Stock in respect of: a) Goods received and Supplied by him b) Complete Address of the Premises where goods are stored by him including goods stored during transit along with the particulars of stock stored therein	Registered person other than a person opted for Composition Scheme u/s 10
6	Input Tax Credit Availed	Details of Input Tax Credit availed, Input Tax Credit claimed during a Tax Period (month-wise)	Registered person other than a person opted for Composition Scheme u/s 10

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## Accounts & Records under GST

S.NO	ACCOUNTS/ RECORDS	INFROMATION REQUIRED	BY WHOM
7	Output Tax Payable and Paid	Details of Output Tax Payable including Tax payable under Reverse Charge and actual Tax Paid	Registered person other than a person opted for Composition Scheme u/s 10
8	Import of Goods/Services	All the details of Goods or Services imported during the Tax Period	Registered person

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## Accounts & Records under GST

S.NO	ACCOUNTS/ RECORDS	INFROMATION REQUIRED	BY WHOM
9	Export of Goods/Services	All the details of Goods or Services exported during the Tax Period	Registered person
10	Inward Supplies attracting Reverse Charge	Details of Inward supplies on which Tax is payable on reverse charge basis along with relevant documents (such as Invoices, payment voucher)	Registered person

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## Accounts & Records under GST

S.NO	ACCOUNTS/ RECORDS	INFROMATION REQUIRED	BY WHOM
11	Outward Supplies attracting Reverse Charge	Details of Outward supplies on which Tax is payable by the recipient of supply under reverse charge basis	Registered person
12	Advance received	Account of advances received by him and adjustments made thereto	Registered person
13	Advance paid	Account of advances paid and adjustments made thereto	Registered person

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## Accounts & Records under GST

S.NO	ACCOUNTS/ RECORDS	INFROMATION REQUIRED	BY WHOM
14	Works Contract	Details to be maintained Goods received & Utilised for execution Name & details of supplier	Registered person executing works contract
15	Job Work Register	Details of Inputs/Capital Goods sent to Job Worker and received back	Registered person sending Inputs/Capital Goods for Job work
16	Principal-Agent Records	Principal wise Details of In & Out to be maintained	Agent as per section 2 (5)

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## Part B – Certification – Statutory is GST Auditor

3. (a) \*I/we report the following observations/ comments / discrepancies / inconsistencies; if any: .....

3. (b) \*I/we further report that, -

(A) \*I/we have obtained all the information and explanations which, to the best of \*my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of \*my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

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## Part B – Certification – Statutory is GST Auditor

(B) In \*my/our opinion, proper books of account \*have/have not been kept by the registered person so far as appears from \*my/ our examination of the books.

(C) I/we certify that the balance sheet, the \*profit and loss/income and expenditure account and the cash flow Statement are \*in agreement/not in agreement with the books of account maintained at the Principal place of business at .....and \*\* .....additional place of business within the State.

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## Part B – Certification – Statutory is GST Auditor

4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

5. In \*my/our opinion and to the best of \*my/our information and according to explanations given to \*me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

.....

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## Part B – Certification – Statutory **is NOT** GST Auditor

\*I/we report that the audit of the books of accounts and the financial statements of M/s. .... (Name and address of the assessee with GSTIN) was conducted by M/s. .... (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the .....Act, and \*I/we annex hereto a copy of their audit report dated ..... along with a copy of each of :-

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## Part B – Certification – Statutory **is NOT** GST Auditor

- (a) balance sheet as on .....
- (b) the \*profit and loss account/income and expenditure account for the period beginning from .....to ending on .....,
- (c) the cash flow statement for the period beginning from .....to ending on ....., and
- (d) documents declared by the said Act to be part of, or annexed to, the \*profit and loss account/income and expenditure account and balance sheet.

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## Part B – Certification – Statutory **is NOT** GST Auditor

2. I/we report that the said registered person—
- \*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

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## Part B – Certification – Statutory **is NOT** GST Auditor

3. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

4. In \*my/our opinion and to the best of \*my/our information and according to explanations given to \*me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

.....

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during the financial year

- GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.
- Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.
- All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.
- In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

- Annual return in Form GSTR-9 once filed cannot be revised.
- Computation of ITC based on GSTR-2A was auto-populated by the System based on GSTR-1 filed by your corresponding suppliers upto 28/02/2019. Next update of ITC based on GSTR-2A will happen soon. If you have some missing credits in GSTR-2A, you may like to wait till next update.

Annual Return GSTR9	Reconciliation Statement GSTR 9C
Due Date - <b>30/06/2019</b>	Due Date - <b>30/06/2019</b>
<a href="#">PREPARE-ONLINE</a> <a href="#">PREPARE OFFLINE</a>	<a href="#">INITIATE-FILING</a> <a href="#">PREPARE OFFLINE</a>

**Important Message**

**Prepare Online:-**  
**Steps to be taken:**

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<b>Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)</b>		
<b>Reconciliation of Gross Turnover</b>		
<b>1</b>	<b>Turnover (including exports) as per audited financial statements for the State / UT</b>	
2	Unbilled revenue at the beginning of Financial Year	+
3	Unadjusted advances at the end of the Financial Year	+
4	Deemed Supply under Schedule I	+
5	Credit Notes issued after the end of the financial year but reflected in the annual return	+
6	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	+
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<b>Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)</b>		
<b>Reconciliation of Gross Turnover</b>		
7	Turnover from April 2017 to June 2017	(-)
8	Unbilled revenue at the end of Financial Year	(-)
9	Unadjusted Advances at the beginning of the Financial Year	(-)
10	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)
11	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)
12	Turnover for the period under composition scheme	(-)
13	Adjustments in turnover under section 15 and rules thereunder and Foreign exchange fluctuations	+ / (-)
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<b>Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)</b>	
Annual turnover after adjustments as above	
Turnover as declared in Annual Return (GSTR9)	
Un-Reconciled turnover	
<b>Reasons for Un - Reconciled difference in Annual Gross Turnover</b>	
<b>Reconciliation of <u>rate wise liability</u> and amount payable thereon</b>	
<b>Additional amount payable but not paid - To be paid in cash</b>	
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<b>Reconciliation of Taxable Turnover</b>	
Annual turnover after adjustments (A)	<b>&lt; Auto &gt;</b>
Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover (B)	<b>( - )</b>
Zero rated supplies without payment of tax (C)	<b>( - )</b>
Supplies on which tax is to be paid by the recipient on reverse charge basis (D)	<b>( - )</b>
<b>Taxable turnover as per adjustments above (A-B-C-D)</b>	<b>&lt; Auto &gt;</b>
Taxable turnover as per liability declared in Annual Return (GSTR9)	
Unreconciled taxable turnover	
<b>Reasons for Un - Reconciled difference in taxable turnover</b>	
<b>Reconciliation of rate wise liability and amount payable thereon</b>	
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## Few Reason for Differences

- **Duty Drawback or other Govt. Incentives**
- **Profit / Loss on Disposal of Fixed Assets**
- **Amortisation of Tool Cost**
- **Non GST Turnover viz., Liquor, Petrol, Diesel etc**

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## Reconciliation of Input Tax Credit (ITC)

Reconciliation of Net Input Tax Credit (ITC)	
ITC availed as per audited Annual Financial Statement for the State/ UT	
ITC booked in earlier Financial Years claimed in current Financial Year (+)	
ITC booked in current Financial Year to be claimed in subsequent Financial Years (-)	
<b>ITC availed as per audited financial statements or books of account</b>	
ITC claimed in Annual Return (GSTR - 9)	
<b>Un-reconciled ITC and Reasons thereof</b>	

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## Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account

Purchases	Bank Charges
Freight / Carriage	Entertainment charges
Power and Fuel	Stationery Expenses (including postage etc.)
Imported goods (Including received from SEZs)	Repair and Maintenance
Rent and Insurance	Other Miscellaneous expenses
Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	Capital goods
Royalties	
Employees' Cost (Salaries, wages, Bonus etc.)	
Conveyance charges	

**Amount of Total ITC**

**Amount of eligible ITC availed**

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## Qualifications & Observations

- **HSN**
  - **Rate**
    - **Hotels**
  - **Disclosure**
- **RCM 9 (4)**
- **RCM 9 (3)**
- **Advances**
  - **Goods**
    - **Jewellery**
  - **Services**

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# GST 2.0

## Simplified Returns

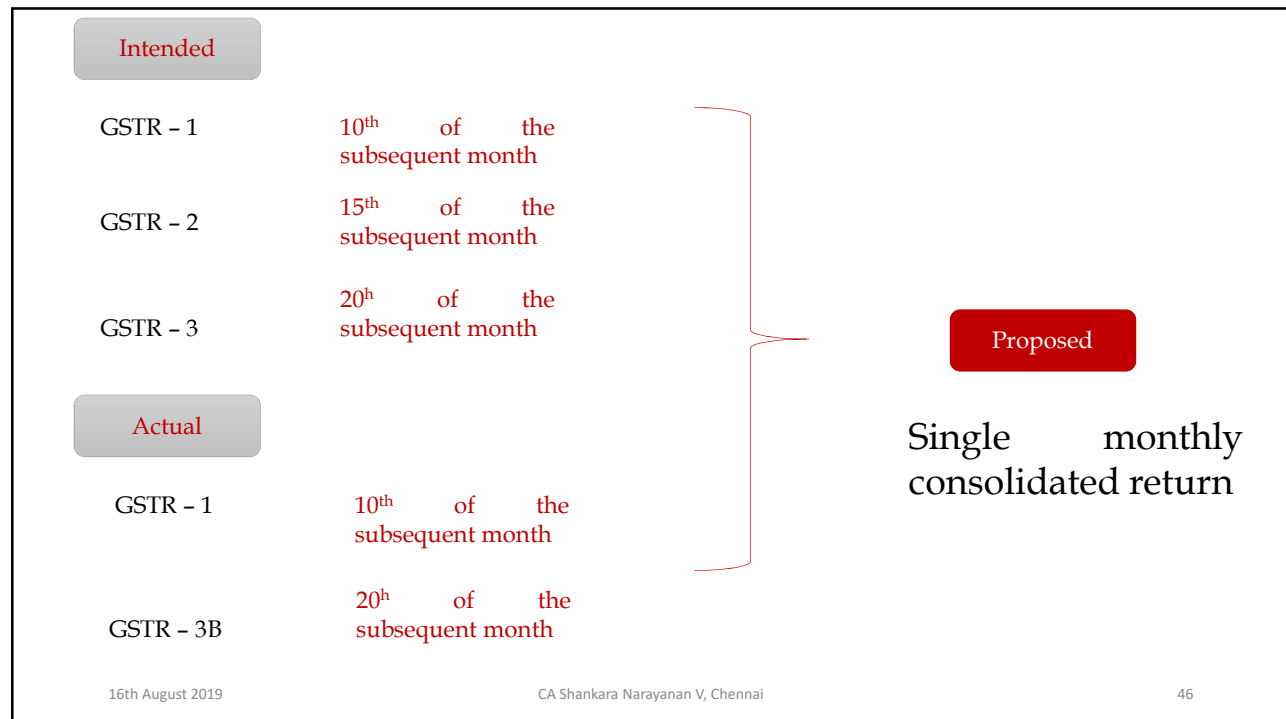
### 1<sup>st</sup> October 2019

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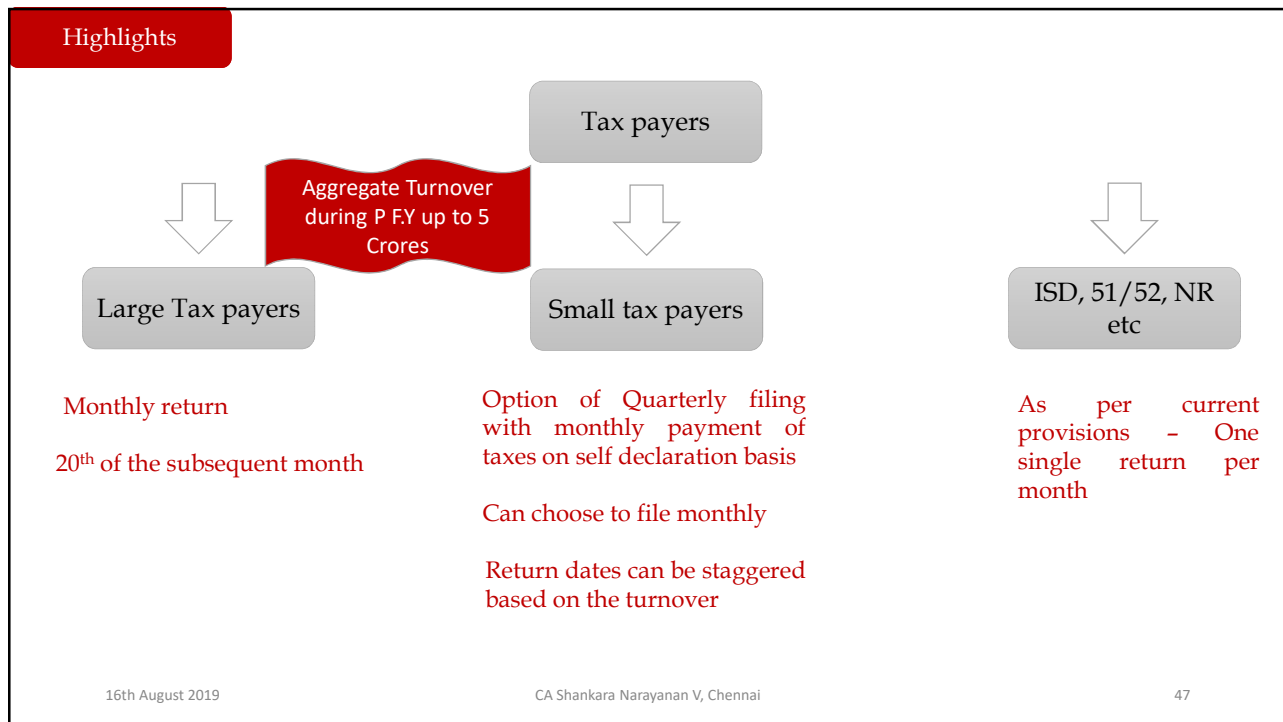


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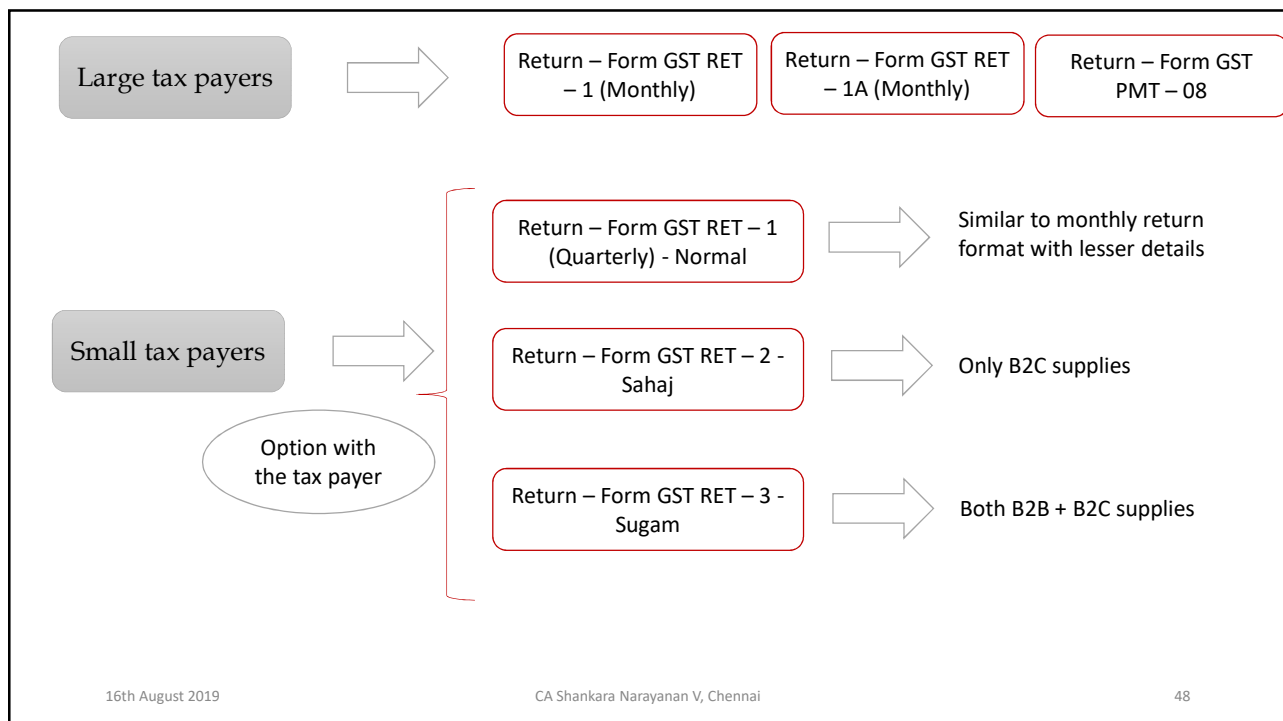
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## Transition Plan – 11<sup>th</sup> June 2019

Assessee	Sept '19	Oct '19	Nov '19	Dec '19
Large Tax Payer	GSTR 3B	GSTR 3B	GSTR 3B	-
	GSTR 1	GST ANX 1	GST ANX 1	GST RET 1 - GST ANX 1 - GST ANX 2
Small Tax Payer	GSTR 3B	GST PMT 08	GST PMT 08	GST PMT 08
	GSTR 1	-	-	GST RET 1 - GST ANX 1 - GST ANX 2

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## Section 39 - Returns

- ~~on or before the twentieth day of the month succeeding such calendar month or part thereof~~
- in such form, manner and **within such time** as may be prescribed
- Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons **who shall furnish return for every quarter** or part thereof, subject to such conditions and safeguards as may be specified therein

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## Section 43A

- New form of Returns
- (Provisional) ITC not Exceeding 20%
- Supplier & Recipient JOINTLY and SEVERALLY LIABLE for Non Filing of Returns

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### Continuous uploading & Viewing

Invoices uploaded by the supplier by **10th of succeeding month** shall be auto-populated in the liability table of the main return of the supplier

The screen where it shall be visible to the recipient is hereafter called "**viewing facility**" (shown as "inward annexure" in the return document)

**Only uploaded invoice would be a valid document for availing input tax credit.**

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### Due date for uploading Invoices

#### Continuous upload

Cut off for ITC is 10<sup>th</sup> and upload beyond 20<sup>th</sup> attracts interest

Viewing - Continuous Process by Supplier  
Availment - Only Next Month

### Action by recipient

Accept  
Reject or  
Kept for pending  
NO ADDITION facility

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### Locking of Invoice

Once accepted by recipient - Invoice gets locked  
Volume of Invoices are high - Concept of deemed locking

### Un-Locking of Invoice

wrongly locked invoice shall be unlocked online by the recipient himself subject to reversal of the input tax credit by him and online confirmation thereof.

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## Transition Phase

- Six months after the new system of return is implemented
- the recipient to avail input tax credit
- on self-declaration basis
- even on the invoices not uploaded
- by the supplier by 10th of the next month or thereafter
- using the facility of availing input tax credit on missing invoices

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## Invoice uploaded but return not filed

Will be **treated as a self-admitted liability** by the supplier and proceedings will be initiated against him after a reasonable show cause

## Reporting of Missing Invoices

Reporting of missing invoices by recipient **can be delayed up to two tax periods** to allow recipient to follow up and get the missing invoice uploaded from the supplier

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### Amendment of Invoices

Once locked by the recipient  
NO amendment of the Invoice

### Amendment of Returns

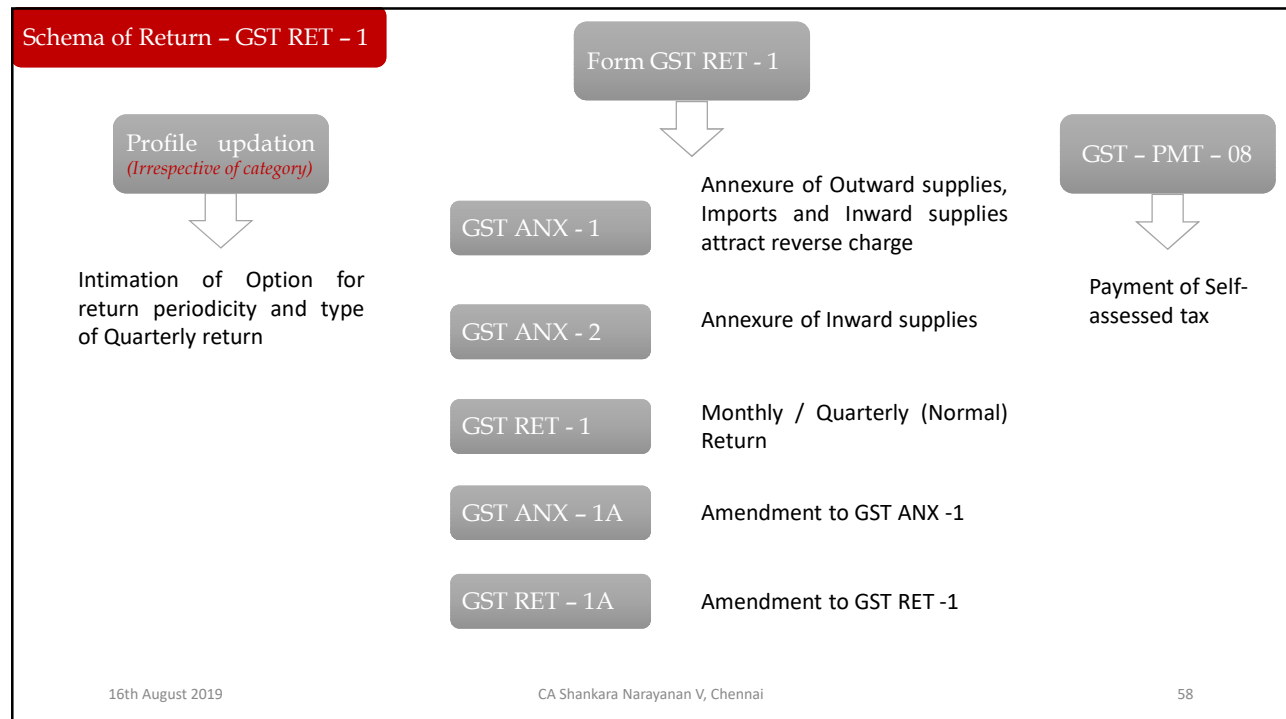
Allowed  
Twice per each tax period  
Earlier of Sept month return or Filing of Annual return  
For change in liability of **more than 10%** through an amendment return, a **higher late fee** may be prescribed to ensure that reporting is appropriate in the regular return.

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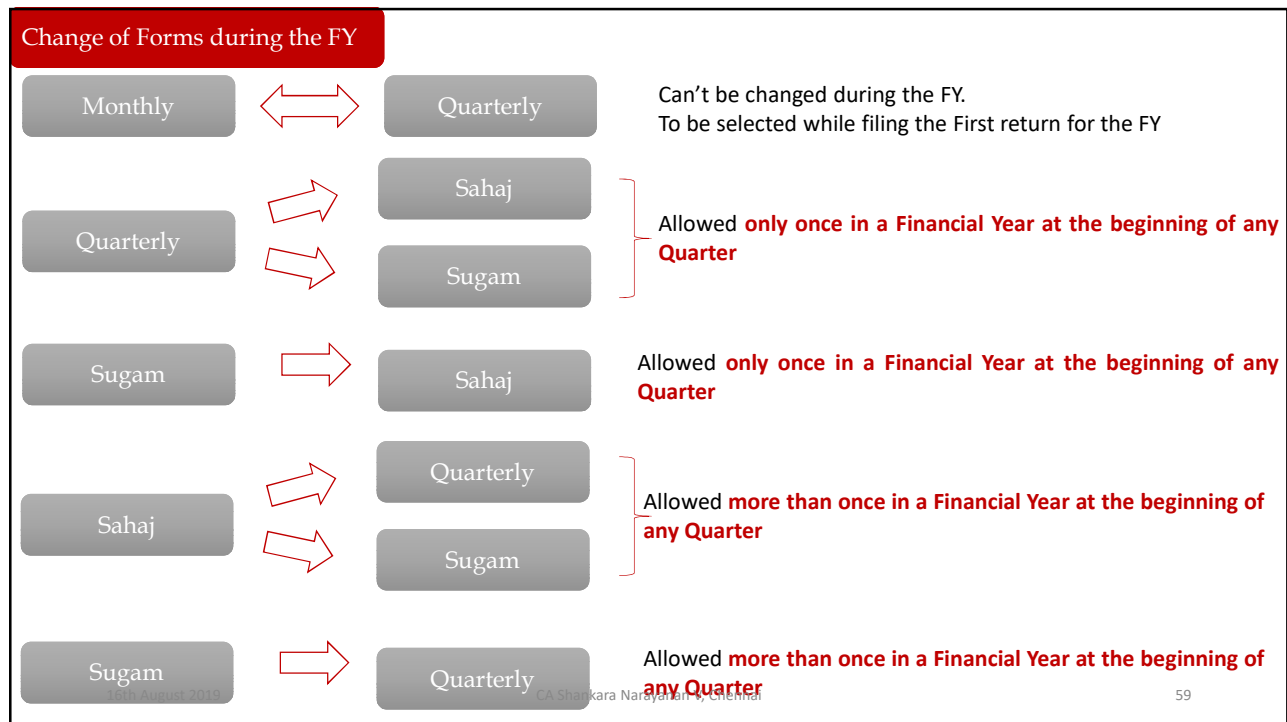
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Following details to be submitted –

S.No	Particulars	
3A	Supplies made to consumers and un-registered persons (Net of debit / credit notes)	
3B	Supplies made to registered persons (other than those attracting reverse charge)(including edit/amendment)	
3C	Exports with payment of tax	
3D	Exports without payment of tax	
3E	Supplies to SEZ units/developers with payment of tax (including edit/amendment)	
3F	Supplies to SEZ units/developers without payment of tax (including edit/amendment)	
3G	Deemed exports (including edit/amendment)	
3H	Inward supplies attracting reverse charge	
3I	Import of services (net of debit/ credit notes and advances paid, if any)	
3J	Import of goods	
3K	Import of goods from SEZ units / developers on a Bill of Entry	Till the time data start flowing from ICEGATE and SEZ
3L	Missing documents on which credit has been claimed in T-2 /T-1 (for quarter) tax period and supplier has not reported the same till the filing of return for the current tax period	

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## Left out invoices during current filing system

GSTR - 1

GSTR - 3B

Not included

Not included

Document shall be uploaded and tax shall also be paid along with applicable interest

Not included

Included

Document shall be uploaded and adjustment of tax accounted for shall be made in table 3C(5) of FORM GST RET-1

Included

Not included

Uploading of the document shall not be required but adjustment of tax shall be made in table 3A(8)

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Select Table for Taking Actions\* 3A - (3B) - Supplies from registered persons (B2B) Field marked with red asterisk (\*) are mandatory

3A - (3B) - Supplies from registered persons (B2B) - (From table 3B of ANX-1)

TABLE SUMMARY

Supplier wise Document wise Search Records Per Page Select columns to display/show

Select All	GSTIN of supplier	Trade/Legal name	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Supplier's tax period	Supplier's return status	Action (Select All)
										Accept Reject Pending
<input type="checkbox"/>	+ 07AAAPA1234K1AZ	Medicine Point	3,75,000.00	0.00	9,375.00	9,375.00	0.00	Jun'19	NF	<input type="radio"/> <input type="radio"/> <input type="radio"/>
<input type="checkbox"/>	+ 03BBBPA3456PB3D	Drug centre	5,84,000.00	29,200.00	0.00	0.00	0.00	Jun'19	NF	<input type="radio"/> <input type="radio"/> <input type="radio"/>

BACK RESET CONFIRM

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# Thank you

**CA Shankar Narayanan V**

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