

GST

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- REFUND & MONTHLY RETURNS



1 – Basics

Q1. What is GSTR-9?

A: GSTR-9 is an **annual return** summarizing outward supplies, inward supplies, ITC, tax paid, and demands for a financial year.

Q2. Who is required to file GSTR-9?

A: All **regular GST registered taxpayers**, except those specifically exempted by the government.

2 – Applicability

Q3. Is GSTR-9 mandatory for all taxpayers?

A: Mandatory only if aggregate turnover exceeds the notified exemption limit.

Q4. Who is exempt from filing GSTR-9?

A: Composition taxpayers, ISD, TDS/TCS deductors, casual & non-resident taxable persons.

3 – Due Date

Q5. What is the due date for filing GSTR-9?

A: Usually **31st December following the end of the financial year** (subject to extensions).

Q6. Can GSTR-9 be filed after the due date?

A: Yes, but with **late fees**.

4 – Late Fees

Q7. What is the late fee for GSTR-9?

A: ₹100 per under CGST + ₹100 per under SGST (maximum capped).

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Q8. Is late fee applicable if there is no tax liability?

A: Yes, late fee applies even for **Nil returns**, unless waived.

5 – Data Source

Q9. From where is GSTR-9 data auto-populated?

A: From **GSTR-1, GSTR-3B, and GSTR-2A/2B**.

Q10. Can auto-populated data be edited?

A: Some tables allow edits, but **tax paid figures are mostly non-editable**.

6 – Outward Supplies

Q11. What details of sales are reported in GSTR-9?

A: Taxable, exempt, nil-rated, and non-GST supplies.

Q12. Are amendments included in GSTR-9?

A: Yes, amendments made during the year are included.

7 – Inward Supplies

Q13. What inward supply details are required?

A: ITC availed, ITC reversed, and net ITC.

Q14. Are reverse charge purchases reported separately?

A: Yes, under specific tables.

8 – Input Tax Credit

Q15. What ITC details are shown in GSTR-9?

A: ITC availed, reversed, ineligible, and net eligible ITC.

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Q16. Can excess ITC be claimed through GSTR-9?

A: No, new ITC cannot be claimed via GSTR-9.

9 – ITC Reversal

Q17. Is ITC reversal mandatory in GSTR-9?

A: Yes, if ITC was wrongly availed earlier.

Q18. Can ITC reversed earlier be re-availed in GSTR-9?

A: No, re-availment must be done in regular returns.

10 – Tax Payment

Q19. What tax details are captured in GSTR-9?

A: Tax payable, tax paid through cash & credit ledger.

Q20. Can additional tax be paid through GSTR-9?

A: No, payment must be made using DRC-03.

11 – Demand & Refund

Q21. Are GST demands reflected in GSTR-9?

A: Yes, details of demand and refunds are reported.

Q22. Is refund claimed through GSTR-9?

A: No, refunds must be claimed separately.

12 – HSN Details

Q23. Are HSN details mandatory in GSTR-9?

A: Yes, HSN-wise summary of outward and inward supplies.

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Q24. What if HSN details are incorrect?

A: Best possible correction should be made; no revision allowed later.

13 – Nil Return

Q25. What is a Nil GSTR-9?

A: Filed when no outward or inward supplies occurred during the year.

Q26. Is Nil GSTR-9 mandatory?

A: Yes, unless specifically exempted.

14 – Revision

Q27. Can GSTR-9 be revised after filing?

A: No, revision is not allowed.

Q28. How to correct mistakes after filing GSTR-9?

A: Through departmental clarification or future returns, if permitted.

15 – Books vs Returns

Q29. Should GSTR-9 match books of accounts?

A: Yes, differences may trigger notices.

Q30. What if books and returns don't match?

A: Proper reconciliation and voluntary payment is advised.

16 – GSTR-9 vs 9C

Q31. What is the difference between GSTR-9 and 9C?

A: GSTR-9 is an annual return; 9C is reconciliation.

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Q32. Is GSTR-9C mandatory for all?

A: Applicable only above prescribed turnover limits.

17 – Exempt & Nil Supplies

Q33. Are exempt supplies disclosed in GSTR-9?

A: Yes, separately reported.

Q34. Does exempt turnover affect ITC?

A: Yes, ITC reversal may apply.

18 – Composition Dealers

Q35. Do composition dealers file GSTR-9?

A: No, they file GSTR-9A (if applicable).

Q36. Can a regular dealer file GSTR-9A?

A: No, only GSTR-9 applies.

19 – Notices

Q37. Can GST notices be issued after GSTR-9 filing?

A: Yes, based on discrepancies.

Q38. How to avoid GSTR-9 notices?

A: Accurate reconciliation before filing.

20 – Voluntary Disclosure

Q39. Can mistakes be voluntarily disclosed?

A: Yes, via DRC-03 before or after filing GSTR-9.

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Q40. Is voluntary payment beneficial?

A: Yes, it reduces penalties and litigation.

21 – Turnover

Q41. How is turnover calculated in GSTR-9?

A: Based on declared outward supplies.

Q42. Should turnover match income tax return?

A: Ideally yes, differences must be explainable.

22 – Credit Notes

Q43. Are credit notes reflected in GSTR-9?

A: Yes, including amendments.

Q44. What if credit note missed earlier?

A: Cannot be added through GSTR-9.

23 – Debit Notes

Q45. Are debit notes included?

A: Yes, if reported in returns.

Q46. Can debit notes increase tax liability in GSTR-9?

A: Only if already declared earlier.

24 – Filing Status

Q47. Can GSTR-9 be filed without filing all monthly returns?

A: No, pending returns must be filed first.

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Q48. Is DSC mandatory for GSTR-9 filing?

A: Yes, for companies & LLPs.

25 – Practical Tip

Q49. What is the most common GSTR-9 mistake?

A: Mismatch between GSTR-1, 3B, and books.

Q50. How to avoid mismatch?

A: Year-end reconciliation before filing.

26 – Professional Help

Q51. Should GSTR-9 be filed by a professional?

A: Strongly recommended for accuracy.

Q52. Can wrong filing attract penalty?

A: Yes, incorrect filing may lead to notices.

27 – Portal Issues

Q53. Can GSTR-9 be saved and filed later?

A: Yes, draft can be saved.

Q54. What if portal shows wrong auto data?

A: Use best judgment and reconciliation.

28 – Records

Q55. How long should GSTR-9 records be preserved?

A: Minimum **6 years** from due date.

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Q56. Can department ask supporting documents?

A: Yes, during audit or scrutiny.

29 – Final Check

Q57. What should be checked before filing GSTR-9?

A: Turnover, ITC, tax paid, HSN, reversals.

Q58. Is preview recommended?

A: Yes, always review summary before submission.

30 – Conclusion

Q59. Why is GSTR-9 important?

A: It is a **consolidated compliance document** for the year.

Q60. What is the golden rule of GSTR-9 filing?

A: **Reconcile → Verify → Then File.**

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