

# **FREQUENTLY ASKED QUESTIONS (FAQ'S)**

**COMPILATION OF TWEETS**

**ON**

## **FILING FORM GSTR-9A ONLINE**



**GOODS AND SERVICES TAX NETWORK**

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## FILING FORM GSTR-9A ONLINE

### Q. WHAT IS FORM GSTR-9A?

**A.** Form GSTR-9A is an annual return to be filed once, for each financial year, by taxpayers who have opted for composition scheme, for any period during the said financial year. The taxpayers are required to furnish details regarding outward supplies, inward supplies, taxes paid, any refund claimed or demand created or input tax credit availed or reversed due to opting out or opting in to composition scheme

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### Q. WHO NEEDS TO FILE FORM GSTR-9A?

**A.** All taxpayers registered under the composition scheme under GST, for any period during the financial year, need to file Form GSTR-9A. This will include a taxpayer -

- who have opted for composition scheme since registration and have never opted out subsequently; and
- who have opted in for composition scheme any time during the financial year; and
- Who have opted in for composition but subsequently opted out any time during the year.

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## FILING FORM GSTR-9A ONLINE

### Q. WHO DOESN'T NEED TO FILE FORM GSTR-9A?

**A.** Following persons are not required to file Form GSTR-9A:

- Regular taxpayer who have not opted in composition scheme for any period during the financial year
- Non-resident taxable persons
- Input service distributor
- Casual Taxable Person
- Persons required to Deduct Tax at Source u/s 51
- Persons required to Collect Tax at Source u/s 52

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### Q. IS IT MANDATORY TO FILE FORM GSTR-9A?

**A.** Yes, it's mandatory to file Form GSTR-9A for composition taxpayers.

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## FILING FORM GSTR-9A ONLINE

**Q. I AM A REGULAR/ NORMAL TAXPAYER FOR PART PERIOD AND COMPOSITION TAXPAYER FOR PART PERIOD DURING THE FINANCIAL YEAR. DO I NEED TO FILE FORM GSTR-9 OR FORM GSTR-9A?**

**A.** You are required to file both Form GSTR-9 and Form GSTR-9A.

The period during which the taxpayer remained as composition taxpayer, Form GSTR-9A is required to be filed. And, for period for which the taxpayer is registered as normal taxpayer, Form GSTR-9 is required to be filed.

For example: If the taxpayer was registered as a normal taxpayer during period 1st July 2017 to 31st Dec 2017, then for such period Form GSTR-9 is required to be filed. And, if the taxpayer had opted for Composition scheme from 1st Jan 2018 to 31st Mar 2018, then Form GSTR-9A is required to be filed for such period i.e. (Jan –March, 2018).

Both Form GSTR-9 and Form GSTR-9A for the respective period are required to be filed for FY 2017-18, in such cases.

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## FILING FORM GSTR-9A ONLINE

**Q. I GOT MY REGISTRATION CANCELLED IN THE FINANCIAL YEAR. CAN I FILE FORM GSTR-9A?**

**A.** The annual return can be filed even if the taxpayer has got his registration cancelled during the said financial year.

**Q. I OPTED OUT OF COMPOSITION SCHEME IN THE FINANCIAL YEAR. DO I NEED TO FILE FORM GSTR-9A?**

**A.** Taxpayers who have opted out from the composition scheme need to file Form GSTR-9A for the period during which they were registered under the composition levy scheme.

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## FILING FORM GSTR-9A ONLINE

### Q. WHAT ARE THE PRE-CONDITIONS FOR FILING FORM GSTR-9A?

#### A. Pre-conditions for filing of Form GSTR-9A are:

- Taxpayer should have been registered in the relevant financial year and opted for composition scheme for even a day during the financial year.
- Taxpayer has filed all applicable returns i.e. Form GSTR-4, quarterly return of the relevant financial year, before filing the Annual Return.

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### Q. CAN I FILE NIL FORM GSTR-9A?

#### A. Nil Form GSTR-9A can be filed for the Financial year, if you have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received any goods/services (commonly known as purchase); AND
- NO other liability to report; AND
- NOT claimed any credit; AND
- NOT claimed any refund; AND
- NOT received any order creating demand; AND
- There is no late fee to be paid etc.

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## FILING FORM GSTR-9A ONLINE

### Q. HOW CAN I AS A TAXPAYER FILE FORM GSTR-9A?

#### A. Navigate to Services > Returns > Annual Return to file Form GSTR-9A.

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### Q. CAN THE DATE OF FILING OF FORM GSTR-9A BE EXTENDED?

#### A. Yes, date of filing of Form GSTR-9A can be extended by Government through notification.

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## FILING FORM GSTR-9A ONLINE

**Q. ARE VALUES IN DIFFERENT TABLES OF FORM GSTR-9A AUTO CALCULATED BASED ON FORM GSTR-4?**

**A.** GST Portal calculates the GSTR-9A values in different tables, based on Form GSTR-4 filed by you. This is also available as download in PDF format and will be auto populated in different tables as well in Form GSTR-9A, in editable form.

**Q. FORM GSTR-9A RETURN IS REQUIRED TO BE FILED AT ENTITY LEVEL OR GSTIN LEVEL?**

**A.** Form GSTR-9A return is required to be filed at GSTIN level i.e. for each registration. If taxpayer has obtained multiple GST registrations, under the same PAN, whether in the same State or different States, he/she is required to file annual return for each registrations separately, where the GSTIN was under composition scheme for some time during the financial year or for the whole of the financial year.

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## FILING FORM GSTR-9A ONLINE

**Q. I HAVE NOT FILED ALL MY APPLICABLE RETURN(S)/ STATEMENT(S) DURING THE FINANCIAL YEAR. STILL, CAN I FILE ANNUAL RETURN WITHOUT FILING OF THOSE APPLICABLE RETURN(S)/ STATEMENT(S)?**

**A.** No. You cannot file return in Form GSTR-9A without filing Form GSTR-4 for all applicable periods during the relevant financial year.

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## FILING FORM GSTR-9A ONLINE

### Q. IN WHICH TABLES OF FORM GSTR-9A, THE DETAILS ARE REQUIRED TO BE PROVIDED?

**A.** Details are required to be provided in Form GSTR-9A in the following tables:

1. 6. Details of Outward supplies made during the financial year: To enter/ view the summary of outward supplies made during the financial year
2. 7. Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year: To enter/ view the summary of inward supplies liable to reverse charge for the financial year
3. 8. Details of other inward supplies for the financial year: To enter/ view the summary of other inward supplies for the financial year
4. 9. Details of tax paid as declared in returns filed during the financial year: To enter/ view the tax (including Interest, Late Fee, Penalty & Others) paid as declared during the financial year
5. 10, 11, 12 & 13. 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: To enter the summary of transactions declared in next financial year
6. 14. Differential tax paid on account of declaration made in 10, 11, 12 & 13 above: To enter/ view the total tax paid on transactions reported in next financial year
7. 15. Other information - Particulars of Demands and Refunds: To enter/ view the particulars of demands and refunds during the financial year
8. 16. Details of credit reversed or availed: To enter/ view the summary of credit reversed or credit availed on opting in and/ or opting out of composition scheme

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## FILING FORM GSTR-9A ONLINE

### Q. WHICH TABLES IN FORM GSTR-9A HAS AUTO-POPULATED DATA FROM FILED FORM GSTR-4?

**A.** Below tables in Form GSTR-9A has auto-populated data from filed Form GSTR-4:

1. 6. Details of Outward supplies on which tax is payable as declared in returns filed during the financial year
2. 7. Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year
3. 8. Details of other inward supplies as declared in returns filed during the financial year
4. 9. Details of tax paid as declared in returns filed during the financial year

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### Q. CAN I EDIT AUTO-POPULATED DETAILS IN FORM GSTR-9A?

**A.** Yes, you can edit auto-populated data in form GSTR-9A except tax paid column of Table no. 9. The outward supplies details can be edited in order to indicate actual supplies made and not merely outward supplies indicated in the Returns

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## FILING FORM GSTR-9A ONLINE

**Q. DO I NEED TO PROVIDE INFORMATION RELATING TO ALL SUPPLIES MADE DURING THE FINANCIAL YEAR?**

**A.** Yes, you need to provide information relating to all supplies made during the financial year and not merely the supplies reported in the return.

**Q. CAN I DOWNLOAD SYSTEM COMPUTED VALUES OF FORM GSTR-9A?**

**A.** Yes, taxpayer can download the system computed values for Form GSTR-9A in PDF format. This will help the taxpayer to use it as reference while filling Form GSTR-9A.

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## FILING FORM GSTR-9A ONLINE

**Q. WILL CONSOLIDATED SUMMARY OF FORM GSTR-4 BE MADE AVAILABLE FOR THE RETURNS FILED DURING THE FINANCIAL YEAR?**

**A.** Yes. Consolidated summary of all filed Form GSTR-4 statement for the relevant financial year is available for download in PDF format. Navigate to Services > Returns > Annual Return > Form GSTR-9A (PREPARE ONLINE) > DOWNLOAD GSTR-4 SUMMARY (PDF) option.

**Q. BY WHEN DO I NEED TO FILE FORM GSTR-9A?**

**A.** The due date for filing Form GSTR-9A for a particular financial year is 31st December of subsequent financial year or as extended by Government through notification from time to time.

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## FILING FORM GSTR-9A ONLINE

### Q. WHAT HAPPENS AFTER COMPUTE LIABILITIES BUTTON IS CLICKED?

**A.** After COMPUTE LIABILITIES button is clicked, details provided in various tables are processed on the GST Portal at the back end and Late fee liabilities, if any, are computed. Late fee is calculated, if there is delay in filing of annual return beyond due date.

### Q. IS THERE ANY LATE FEE FOR LATE FILING OF FORM GSTR-9A?

**A.** Yes, there is a late fee for filing of Form GSTR-9A beyond the due date.

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## FILING FORM GSTR-9A ONLINE

### Q. CAN I FILE FORM GSTR-9A RETURN WITHOUT PAYING LATE FEE (IF APPLICABLE)?

**A.** You can't file Form GSTR-9A without payment of late fee for Form GSTR-9A, if same is filed after the specified date.

### Q. IS THERE ANY OPTION TO MAKE PAYMENT OTHER THAN LATE FEE (IF APPLICABLE) IN FORM GSTR-9A?

**A.** After filing of your return in Form GSTR-9A, you will get link to navigate to Form GST DRC-03 to pay tax, if any. Any additional payment can be made using Form GST DRC-3 functionality only and that too by cash.  
Additional Liability & it's Payment

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## FILING FORM GSTR-9A ONLINE

**Q. IN FORM GSTR-9A, CAN ADDITIONAL LIABILITY NOT REPORTED EARLIER IN FORM GSTR-4 BE DECLARED?**

**A.** Yes, additional liability not reported earlier at the time of filing Form GSTR-4 can be declared in Form GSTR-9A. The additional liability so declared in Form GSTR-9A are required to be paid through Form GST DRC-03

**Q. WHAT DO I NEED TO DO IF AVAILABLE CASH BALANCE IN ELECTRONIC CASH LEDGER IS LESS THAN THE AMOUNT REQUIRED TO OFFSET THE LIABILITIES?**

**A.** Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the CREATE CHALLAN button.

Previewing & Signing Form GSTR-9A

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## FILING FORM GSTR-9A ONLINE

**Q. WHAT ARE THE MODES OF SIGNING FORM GSTR-9A?**

**A.** You can file Form GSTR-9A using DSC or EVC.

**(a) Digital Signature Certificate (DSC)**

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.

To obtain a DSC, please contact any one of the authorised DSC-issuing Certifying Authorities:  
[http://www.cca.gov.in/cca/?q=licensed\\_ca.html](http://www.cca.gov.in/cca/?q=licensed_ca.html)

**(b) Electronic Verification Code (EVC)**

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

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## FILING FORM GSTR-9A ONLINE

**Q. I AM GETTING A WARNING MESSAGE THAT RECORDS ARE UNDER PROCESSING OR PROCESSED WITH ERROR WHILE FILING FORM GSTR-9A. WHAT DO I DO?**

**A.** In case, records (or data as submitted while filing Form GSTR-9A) are processed with error or are under processing at the back end, a warning message is displayed. If records are still under processing, wait for processing to be completed at the back end. For records which are processed with error, go back to Form GSTR-9A and take action on those records

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**Q. CAN I PREVIEW FORM GSTR-9A BEFORE FILING?**

**A.** Yes, you can view/download the preview of Form GSTR-9A in PDF and Excel format by clicking on 'PREVIEW DRAFT GSTR-9A (PDF)' and 'PREVIEW DRAFT GSTR-9A (EXCEL)' button before filing Form GSTR-9A on the GST Portal.

Post Filing of Form GSTR-9A

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## FILING FORM GSTR-9A ONLINE

**Q. CAN I REVISE FORM GSTR-9A RETURN AFTER FILING?**

**A.** No, you cannot revise Form GSTR-9A return after filing.

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**Q. WHAT HAPPENS AFTER FORM GSTR-9A IS FILED?**

**A.** After Form GSTR-9A is filed:

- ARN is generated on successful filing of the return in Form GSTR-9A.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities (Late fee only).
- Filed form GSTR-9A will be available for view/download in PDF and Excel format.

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