

Government of India/State  
Department of -----

**GSTR-9A**

**SIMPLIFIED ANNUAL RETURN FOR COMPOUNDING TAXABLE PERSONS**

1. **GSTIN** .....

2. **Name of the Taxable Person** .....

(S. No. 1 and 2 will be auto-populated on logging)

3. **Period of Return**                      From .....                      To .....

*(to indicate the period for which the Taxable Person was compounding Taxable Person-dd/mm/yyyy)*

3A **Year for which Return is being filed** From ..... To.....

*(to indicate the financial year)*

**4. Turnover Details**

(figures in Rs.)

1	Gross Turnover (GSTIN)		
2	Gross Turnover (Entity)		

**5. Details of expenditure:**

A) Total value of local purchases including purchases from unregistered persons net off purchase return

**(1) Goods (other than attracting reverse charge)**

**Whether goods have been procured?**

Yes

No

Sl. No.	Description	HSN Code	Taxable Value	IGST paid	CGST paid	SGST paid

**(2) Goods (attracting reverse charge)**

**Whether goods (attracting reverse charge) have been procured?**

Yes

No

Sl. No.	Description	HSN Code	Taxable Value	IGST paid	CGST paid	SGST paid

**(3) Services (other than attracting reverse charge)**

**Whether services (other than attracting reverse charge) have been procured?**

Yes  No

Sl. No.	Description	SAC	Taxable Value	IGST paid	CGST paid	SGST paid

**(4) Services (attracting reverse charge)**

**Whether services (attracting reverse charge) have been procured?**  Yes

No

Sl. No.	Description	SAC	Taxable Value	IGST paid	CGST paid	SGST paid

B) Total value of purchases (Imports)

**(1) Goods**

**Whether goods have been imported?**  Yes  No

Sl. No.	Description	HSN Code	Taxable Value	CIF Value	IGST paid	Custom Duty paid

**(2) Services**

**Whether services have been imported?**  Yes  No

Sl.No.	Description	SAC	Taxable Value	IGST

C) Other Expenditure (Expenditure other than purchases)

Sl. No.	Specify Head	Amount

## 6. Details of Income:

A) Total Value of outward supplies made net off sales return (taxable and not taxable)

	Amount	Compounding Tax Rate	Compounding tax amount
Intra-state supplies (goods)			
Intra-state supplies (services)			
Exempted supplies			
Nil rated supplies			
Non GST Supplies			
Export			
Total			

B) Other Income (Income other than from supplies)

Whether the Taxable Person has income other than from supplies?  Yes  No

Sl. No.	Specify Head	Amount

## 7. Return reconciliation Statement

### A Compounding tax (on outward supplies)

Sl. No.	Quarter	Turnover as per return	Tax Paid as per return	Tax Payable (As per audited a/c)**	Difference	Interest	Penalty
1	2	3	4	5	6	7	8
	Q1						
	Q2						
	Q3						
	Q4						
	Total						

### B CGST Paid on reverse charge basis

\_\_\_\_\_ Have you paid CGST on reverse charge basis?  Yes  No

\_\_\_\_\_

Sl. No	Quarter	Tax Paid as per return	Tax Payable (As per audited a/c)**	Difference	Interest	Penalty
	Total					

**C** SGST paid on reverse charge basis  
 Have you paid SGST on reverse charge basis?  Yes  No

Sl. No	Quarter	Tax Paid as per return	Tax Payable (As per audited a/c)**	Difference	Interest	Penalty
	Total					

**D** IGST paid on reverse charge basis

Have you paid IGST on reverse charge basis?  Yes  No

Sl. No.	Quarter	Tax Paid as per return	Tax Payable (As per audited a/c)**	Difference	Interest	Penalty
	Total					

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**8. Other Amounts@@****A. Arrears (Audit/Assessment etc.)**

Sl. No.	Details of Order	Tax Payable	Interest	Penalty	Current Status of the Order
	Total				

**B Refunds**

Sl. No.	Details of Claim (ARN)	Date of Filing	Amount of Refund	Current Status of the claim

This may be divided into parts:-

- iii) amount already paid / refund already received during the year,
- iv) amount payable / refund pending.

## **9. Profit as Per the Profit and Loss Statement**

**Gross Profit**

**Profit after Tax**

**Net Profit**

## **10. Declaration**

I /We hereby declare that the above particulars are in accordance with the records and books maintained by me/us and correctly stated. I have correctly made the disclosures as provided under Goods and Services Tax Act, \_\_\_\_

**Signatures**

## **Note:**

1. To be furnished by the 31<sup>st</sup> December of the next Financial Year