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 Outward and inward supplies declared during the financial year						
					(Amount in ₹ in all tables)		
	Nature of Sup	plies	Taxable Value	Central Tax	State Tax /	Integrate d Tax	Cess
				Tux	UT	u rax	
	1		2	2	Tax		
4	1	1 1 4	2	3	4	5	6
4	Details of advances, in filed during the finance		ward supplies on w	nich tax is	payable a	is declared i	n returns
	Supplies made to un-re						
A	persons (B2C)						
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 Deemed Exports						
Е	Advances on which tax has been						
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)						
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	Amendments (+)	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced t Amendments (-)	hrough					
M	Sub-total (I to L above)						
N	Supplies and advances is to be paid (H + M) al						

 $^{^{\}rm 127}$ Inserted vide notification No. 39/2018-CT, dated 04.09.2018.

5	Details of Outward supplies on which financial year	ch tax is not payablo	e as declar	ed in retu	rns filed du	ring the
A	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 (-)					
I	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)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances)					
14	(4N + 5M - 4G above)					
Pt. III	(4N + 5M - 4G above) Details of ITC as de	clared in returns filed	d during th	e financial	year	
		clared in returns filed Type	d during th Central Tax	State Tax / UT	year Integrate d Tax	Cess
	Details of ITC as de		Central	State Tax /	Integrate	Cess 6
Pt. III	Details of ITC as de Description	Type 2	Central Tax	State Tax / UT Tax 4	Integrate d Tax	
Pt. III	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	6
Pt. III	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	Type 2 declared in returns ed through FORM FORM GSTR-3B)	Central Tax	State Tax / UT Tax 4 ng the fin	Integrate d Tax	
Pt. III 6 A	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 FORM GSTR-3B) Inputs	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III	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 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 fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III 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 Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III 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 Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) Inward supplies received from	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Inputs	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III 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 Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Inputs Capital Goods	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III 6 A B	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 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 availed	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Inputs Capital Goods Inputs	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III 6 A B	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 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 availed Inward supplies received from	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Inputs Capital Goods Inputs	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <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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Pt. III 6 A B	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 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 availed Inward supplies received from	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Inputs Capital Goods Inputs	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III 6 A B	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 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 availed Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed Import 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 Input Services Input Services Inputs Capital Goods Input Services Inputs	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III 6 A B C D	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 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 availed Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed Import of goods (including supplies from SEZs) Import of services (excluding inward services (excluding inward services)	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Capital Goods Input Services Inputs Capital Goods Input Services	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6
Pt. III 6 A B C	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 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 availed Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed Import of goods (including supplies from SEZs)	Type 2 declared in returns ed through FORM FORM GSTR-3B) Inputs Capital Goods Input Services Capital Goods Input Services Inputs Capital Goods Input Services	Central Tax 3 filed duri	State Tax / UT Tax 4 ng the fin <auto< td=""><td>Integrate d Tax 5 ancial year</td><td>6</td></auto<>	Integrate d Tax 5 ancial year	6

Н	Amount of ITC reclain provisions of the Act	ned (other than	B above) under the				
I	Sub-total (B to H above)						
J	Difference (I - A above)						
J	Transition Credit through TRAN-I (including revisions if						
K	any)						
L	Transition Credit throu	gh TRAN-II					
M	Any other ITC availed	but not specifie	ed above				
N	Sub-total (K to M above	ve)					
О	Total ITC availed (I +	N above)					
	Details of ITC Revers	ed and Inelig	ible ITC as declared	l in return	s filed du	ring the fina	ncial
7	year			T	I	l	I
A	As per Rule 37						
В	As per Rule 39						
С	As per Rule 42						
D	As per Rule 43						
Е	As per section 17(5)						
F	Reversal of TRAN-I cr						
G	Reversal of TRAN-II c						
Н	Other reversals (pl. spe	•					
I	Total ITC Reversed (A	<u> </u>					
J	Net ITC Available for Utilization (60 - 7I)						
8		Ot	her ITC related info	ormation			
A	ITC as per GSTR-2A (Table 3 & 5 the	ereof)	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
_	ITC as per sum total of	6(B) and 6(H)	above	<auto< th=""><th></th><th></th><th></th></auto<>			
В	ITC on inward supplies	(other then im	norte and inward	>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but						
	availed during April to						
D	Difference [A-(B+C)]						
Е		ITC available but not availed (out of D)					
F	ITC available but ineligible (out of D)						
G	IGST paid on import of goods (including supplies from SEZ)						
	IGST credit availed on import of goods (as per 6(E)		<auto< th=""><th></th><th></th><th></th></auto<>				
Н	above)			>			
I	Difference (G-H)						
T	ITC available but not availed on import of goods (Equal			1			
J		to I) Total ITC to be lapsed in current financial year					
K	(E + F + J)			<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
	Description	Tax	Paid through		Paid th	rough ITC	
		Payable	cash	Central	State	Integrate	Cess
				Tax	Tax / UT	d Tax	
9					Tax		
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
E	State/UT Tax						
		<u> </u>	L		l	l	

	Cess							1
	Interest							
	Late fee							
	Penalty							
	Other							
Pt. V				previous FY declared				of current
		FY or upto Description		f annual return of pr Taxable Value	Central	Whicheve State	Integrate	Cess
		Description	•	Tunuote varue	Tax	Tax /	d Tax	Cess
						UT Tax		
		1		2	3	4	5	6
10	Supplies / ta Amendment		through f debit notes)					
11	Supplies / ta Amendment		hrough f credit notes)					
12		Reversal of ITC availed during previous financial year						
13	ITC availed financial year		vious					
14		Diff	erential tax pai	d on account of decl	aration in 1	0 & 11 ab	ove	
			Description			able	Pai	id
			1		2		3	
	Integrated Tax							
	Central Tax State/UT Tax Cess							
	Interest							
Pt.								
VI				Other Informati				
15	Details	Central	Particu State Tax /	lars of Demands a	and Refun Cess	ds Interest	Penalty	Late
	Details	Tax	UT Tax	Integrated Tax	Cess	merest	Tonaity	Fee / Others
	1	2	3	4	5			
A	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							

			İ	I	Ī		Ī	i i
	above							
	Total							
~	demands							
G	pending							
	out of E above							
								1421
16	Informatio	n on suppne		n composition taxpa oods sent on approva		ea suppry	under section	1 143 and
		Details		Taxable Value	Central	State	Integrate	Cess
					Tax	Tax /	d Tax	
						UT		
						Tax		
		1		2	3	4	5	6
		ceived from	Composition					
A	taxpayers							
В	Deemed sup	pply under	Section 143					
		on approval	basis but not					
С	returned							
17				ise Summary of out				
HSN	UQC	Total	Taxable	Rate of Tax	Central	State	Integrate	Cess
Code		Quantit	Value		Tax	Tax /	d Tax	
		_				T TOD		
		у				UT		
		У		-		Tax	0	
1	2	_	4	5	6		8	9
1	2	У	4	5	6	Tax	8	9
18		y 3	HSN W	ise Summary of Inv	vard suppli	Tax 7		9
18 HSN	2 UQC	y 3 Total	HSN W Taxable		vard suppli Central	Tax 7 es State	Integrate	9
18		y 3 Total Quantit	HSN W	ise Summary of Inv	vard suppli	Tax 7 es State Tax /		9 Cess
18 HSN		y 3 Total	HSN W Taxable	ise Summary of Inv	vard suppli Central	Tax 7 es State Tax / UT	Integrate	
18 HSN Code	UQC	y 3 Total Quantit y	HSN W Taxable Value	Vise Summary of Inv Rate of Tax	vard suppli Central Tax	Tax 7 es State Tax / UT Tax	Integrate d Tax	Cess
18 HSN		y 3 Total Quantit	HSN W Taxable	ise Summary of Inv	vard suppli Central	Tax 7 es State Tax / UT	Integrate	
18 HSN Code	UQC	y 3 Total Quantit y	HSN W Taxable Value	Vise Summary of Inv Rate of Tax	vard suppli Central Tax	Tax 7 es State Tax / UT Tax	Integrate d Tax	Cess
18 HSN Code	UQC	y 3 Total Quantit y	HSN W Taxable Value	Vise Summary of Inv Rate of Tax	vard suppli Central Tax	Tax 7 es State Tax / UT Tax	Integrate d Tax	Cess
18 HSN Code	UQC	y 3 Total Quantit y 3	HSN W Taxable Value	Vise Summary of Inv Rate of Tax	vard suppli Central Tax	Tax 7 es State Tax / UT Tax 7	Integrate d Tax	Cess 9
18 HSN Code	UQC	y 3 Total Quantit y 3	HSN W Taxable Value	Vise Summary of Inv Rate of Tax	vard suppli Central Tax 6 I paid Pay	Tax 7 es State Tax / UT Tax 7	Integrate d Tax 8	Cess 9
18 HSN Code	UQC	y 3 Total Quantit y 3	HSN W Taxable Value 4	Vise Summary of Inv Rate of Tax	vard suppli Central Tax 6 I paid Pay	Tax 7 es State Tax / UT Tax 7	Integrate d Tax	Cess 9
18 HSN Code	UQC 2	y 3 Total Quantit y 3	HSN W Taxable Value 4	Vise Summary of Inv Rate of Tax	vard suppli Central Tax 6 I paid Pay	Tax 7 es State Tax / UT Tax 7	Integrate d Tax 8	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.

	Signature
Place	Name of Authorised
Signatory	
Date	Designation /
Status	