

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<br>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