

**Detailed Index of Annual Return - GSTR – 9**

<b>Part II</b>	<b>Details of Outward and inward supplies made during the financial year</b>
<b>Table 4</b>	<b>Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year</b>
<p>A</p> <p>B</p> <p>C</p> <p>D</p> <p>E</p> <p>F</p> <p>G</p> <p>H</p> <p>I</p> <p>J</p> <p>K</p> <p>L</p> <p>M</p> <p>N</p>	<p>Supplies made to un-registered persons (B2C)</p> <p>Supplies made to registered persons (B2B)</p> <p>Zero rated supply (Export) on payment of tax (except supplies to SEZs)</p> <p>Supply to SEZs on payment of tax</p> <p>Deemed Exports</p> <p>Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)</p> <p>Inward supplies on which tax is to be paid on reverse charge basis</p> <p>Sub-total (A to G above)</p> <p>Credit Notes issued in respect of transactions specified in (B) to (E) above (-)</p> <p>Debit Notes issued in respect of transactions specified in (B) to (E) above (+)</p> <p>Supplies / tax declared through Amendments (+)</p> <p>Supplies / tax reduced through Amendments (-)</p> <p>Sub-total (I to L above)</p> <p>Supplies and advances on which tax is to be paid (H + M) above</p>
<b>5</b>	<b>Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year</b>
<p>A</p> <p>B</p> <p>C</p> <p>D</p> <p>E</p> <p>F</p> <p>G</p> <p>H</p>	<p>Zero rated supply (Export) without payment of tax</p> <p>Supply to SEZs without payment of tax</p> <p>Supplies on which tax is to be paid by the recipient on reverse charge basis</p> <p>Exempted</p> <p>Nil Rated</p> <p>Non-GST supply</p> <p>Sub-total (A to F above)</p> <p>Credit Notes issued in respect of transactions specified in A to F above (-)</p>

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) (4N + 5M - 4G above)
<b>Part III</b>	<b>Details of ITC for the financial year</b>
<b>Table 6</b>	<b>Details of ITC availed as declared in returns filed during the financial year</b>
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed
E	Import of goods (including supplies from SEZs)
F	Import of services (excluding inward supplies from SEZs)
G	Input Tax credit received from ISD
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act
I	Sub-total (B to H above)
J	Difference (I - A above)
K	Transition Credit through TRAN-I (including revisions if any)
L	Transition Credit through TRAN-II
M	Any other ITC availed but not specified above
N	Sub-total (K to M above)
O	Total ITC availed (I + N above)
<b>7</b>	<b>Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year</b>
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F	Un-reconciled ITC

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