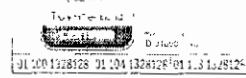




CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD- Taxation/GST/2018-19

Dated: 15.11.2018

GST CIRCULAR-13

1. All the Regional Managers of CWC
2. All the Executive Engineers in-charge of Construction Section of CWC
3. All the AGMs / Managers / (Sr.) Asstt. Manager (Accts.) In-charge of Finance & Accounts Wings of all Regional Offices of CWC

Sub: GST Annual Return Form 9 for F.Y. 2017-18

1.0 The Central Board of Indirect Taxes and Customs, vide notification No. 39/2018-Central Tax dated 04.09.2018 has notified the Annual Return Form GSTR-9 under Rule 80 of CGST Rules, 2017. The format of annual return has already been circulated to all Regional Offices vide mail dated 14.09.2018 along with the instructions issued by the Department same is once again enclosed.

The annual return in GSTR-9 for each GSTIN is to be submitted on or before 31st December 2018.

2.0 Manner of filing GSTR-9

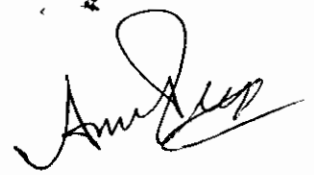
(A) GSTR-9 has six parts, divided into 19 tables. Though the format of GSTR 9 form has been prescribed by the department, the on-line utility of the same is yet to be made available.

(B) Following details are required to be furnished for the period from July 2017 to March 2018 separately for each GSTIN.

- (a) Outward supplies
- (b) Inward supplies
- (c) Input tax credit availed
- (d) ITC reversed
- (e) ITC utilized
- (f) Tax paid
- (g) Particulars of demands and refunds
- (h) HSN wise summary of outward supplies
- (i) HSN wise summary of Inward supplies

- (C) In addition, particulars of transactions for July 2017 to March 2018 that have been adjusted/declared in returns of April 2018 to September 2018 or upto the date of filing of GSTR-9 are required to be furnished in Part V of GSTR-9.
- (D) The information for filing GSTR-9 is required to be taken from GSTR-1 and GSTR-3B as filed by Regional office for each GSTIN for the period from July 2017 to March 2018.
- (E) Penalty for late filing
Late fee for not filing Annual Return within the due date is Rs. 200 per day (Rs. 100/- CGST and Rs. 100/- SGST) up to a maximum of an amount calculated at 0.25% of the taxpayer turnover in the state or union territory (Section 47 of CGST Act).
- 3.0 Accounts-In charge of all the Regional Offices may take necessary action to ensure timely preparation and submission of GSTR-9 Annual Return, as per instructions issued by CBIC.

This issues with the approval of GGM(F&A).



(AMIT PURI)

Deputy General Manager(Tax & A/cs.)

Copies for information to:

1. PPS to Managing Director, CWC, CO, New Delhi
2. AM to Director(Finance) / SAM to Director(Personnel) / PS to Director(MCP), CWC, CO, New Delhi
3. PS to CVO / PPS to GGM(A/cs), CWC, CO, New Delhi
4. All HODs at CWC, Corporate Office, New Delhi
5. All DGMs/AGMs/Managers / (Sr.) Asstt. Managers / Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
- ✓ 6. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

J&C/19
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Bhaskar

Bhaskar
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