

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?**

**O**Yes

**O**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