

## ANNEXURE-IX

### GSTR-8

#### ANNUAL RETURN

[To be furnished by the 31<sup>st</sup> December of the next Financial Year]

1. GSTIN .....
2. Name of the Taxpayer .....

(S. No. 1 and 2 will be auto-populated on logging)

3. Date of statutory Audit .....
4. Auditors .....
5. Details of expenditure:
  - (a) Total value of purchases on which ITC availed (inter-State)

#### Goods

| Sl. No. | Description | HSN Code | UQC | Quantity | Tax Rate | Taxable Value | IGST Credit | Additional Tax paid |
|---------|-------------|----------|-----|----------|----------|---------------|-------------|---------------------|
|         |             |          |     |          |          |               |             |                     |
|         |             |          |     |          |          |               |             |                     |

#### Services

| Sl. No. | Description | Accounting Code | Tax Rate | Taxable Value | IGST Credit |
|---------|-------------|-----------------|----------|---------------|-------------|
|         |             |                 |          |               |             |
|         |             |                 |          |               |             |

b) Total value of purchases on which ITC availed (intra-State)

#### Goods

| Sl.No | Description | HSN Code | UQC | Quantity | Taxable Value | Tax Rate |      | Tax Credit |      |
|-------|-------------|----------|-----|----------|---------------|----------|------|------------|------|
|       |             |          |     |          |               | CGST     | SGST | CGST       | SGST |
|       |             |          |     |          |               |          |      |            |      |
|       |             |          |     |          |               |          |      |            |      |

Services

| Sl.No | Description | SAC | Taxable Value | Tax Rate |      | Tax Credit |      |
|-------|-------------|-----|---------------|----------|------|------------|------|
|       |             |     |               | CGST     | SGST | CGST       | SGST |
|       |             |     |               |          |      |            |      |
|       |             |     |               |          |      |            |      |

C) Total value of purchases on which ITC availed (Imports)

Goods

| Sl.No. | Description | HSN Code | UQC | Quantity | Tax Rate | CIF Value | IGST | Custom Duty paid |
|--------|-------------|----------|-----|----------|----------|-----------|------|------------------|
|        |             |          |     |          |          |           |      |                  |
|        |             |          |     |          |          |           |      |                  |

Services

| Sl.No. | Description | SAC | Tax Rate | Taxable Value | IGST |
|--------|-------------|-----|----------|---------------|------|
|        |             |     |          |               |      |
|        |             |     |          |               |      |

(d) Other Purchases on which no ITC availed

| Sl.No. | Goods/Services | Purchase Value |
|--------|----------------|----------------|
|        |                |                |
|        |                |                |

(e) Sales Returns

| Sl.No | Goods | HSN Code | Taxable Value | CGST | SGST | IGST | Additional Tax |
|-------|-------|----------|---------------|------|------|------|----------------|
|       |       |          |               |      |      |      |                |

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

(f) Other Expenditure (Expenditure other than purchases)

| Sl. No. | Specify Head | Amount |
|---------|--------------|--------|
|         |              |        |
|         |              |        |

6. Details of Income:

(a) Total value of supplies on which GST paid (inter-State Supplies)

Goods

| Sl. No. | Description | HSN Code | Tax Rate | Taxable Value | IGST | Additional Tax |
|---------|-------------|----------|----------|---------------|------|----------------|
|         |             |          |          |               |      |                |
|         |             |          |          |               |      |                |

Services

| Sl. No. | Description | Accounting Code | Tax Rate | Taxable Value | IGST |
|---------|-------------|-----------------|----------|---------------|------|
|         |             |                 |          |               |      |
|         |             |                 |          |               |      |

(b) Total value of supplies on which GST Paid (intra-State Supplies)

Goods

| Sl.No | Description | HSN Code | Taxable Value | Tax Rate |      | Tax  |      |
|-------|-------------|----------|---------------|----------|------|------|------|
|       |             |          |               | CGST     | SGST | CGST | SGST |
|       |             |          |               |          |      |      |      |
|       |             |          |               |          |      |      |      |

Services

| Sl.No | Description | SAC | Taxable Value | Tax Rate |      | Tax  |      |
|-------|-------------|-----|---------------|----------|------|------|------|
|       |             |     |               | CGST     | SGST | CGST | SGST |
|       |             |     |               |          |      |      |      |
|       |             |     |               |          |      |      |      |

|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|

(c) Total value of supplies on which GST Paid (Exports)

Goods

| Sl.No | Goods | HSN Code | Tax Rate | FOB Value | IGST | Custom Duty |
|-------|-------|----------|----------|-----------|------|-------------|
|       |       |          |          |           |      |             |
|       |       |          |          |           |      |             |

Services

| Sl.No | Services | SAC | Tax Rate | FOB Value | IGST |
|-------|----------|-----|----------|-----------|------|
|       |          |     |          |           |      |
|       |          |     |          |           |      |

(d) Total value of supplies on which no GST Paid (Exports)

Goods

| Sl.No | Goods | HSN Code | Tax Rate | FOB Value |
|-------|-------|----------|----------|-----------|
|       |       |          |          |           |
|       |       |          |          |           |

Services

| Sl.No | Services | SA | Tax Rate | FOB Value |
|-------|----------|----|----------|-----------|
|       |          |    |          |           |
|       |          |    |          |           |

(e) Value of Other Supplies on which no GST paid

| Sl. No. | Goods/Services | Value |
|---------|----------------|-------|
|         |                |       |
|         |                |       |

(f) Purchase Returns

Goods

| Sl. No | Goods | HSN Code | Taxable Value | CGST | SGST | IGST | Additional Tax |
|--------|-------|----------|---------------|------|------|------|----------------|
|        |       |          |               |      |      |      |                |
|        |       |          |               |      |      |      |                |

### Services

| Sl. No | Services | SAC | Taxable Value | CGST | SGST | IGST |
|--------|----------|-----|---------------|------|------|------|
|        |          |     |               |      |      |      |
|        |          |     |               |      |      |      |

### (g) Other Income (Income other than from supplies)

| Sl. No. | Specify Head | Amount |
|---------|--------------|--------|
|         |              |        |
|         |              |        |

### 7 Return reconciliation Statement

#### A CGST

| Sl. No | Month | Tax Paid | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|--------|-------|----------|------------------------------------|------------|----------|---------|
|        |       |          |                                    |            |          |         |
|        |       |          |                                    |            |          |         |
|        | Total |          |                                    |            |          |         |

#### B SGST

| Sl. No | Month | Tax Paid | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|--------|-------|----------|------------------------------------|------------|----------|---------|
|        |       |          |                                    |            |          |         |
|        |       |          |                                    |            |          |         |
|        | Total |          |                                    |            |          |         |

#### C IGST

| Sl. No. | Month | Tax Paid | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|---------|-------|----------|------------------------------------|------------|----------|---------|
|         |       |          |                                    |            |          |         |
|         |       |          |                                    |            |          |         |
|         | Total |          |                                    |            |          |         |

#### D Additional Tax

| Sl. No. | Month | Tax Paid | Tax Payable (As per audited a/c)** | Difference | Interest | Penalty |
|---------|-------|----------|------------------------------------|------------|----------|---------|
|         |       |          |                                    |            |          |         |
|         |       |          |                                    |            |          |         |
|         | Total |          |                                    |            |          |         |

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1. Presently the statutory auditor is not required to calculate the tax payable on account of CE and ST.
2. Further there is bound to be difference in supply value when compared with the Taxable value determined in accordance with the Valuation Rules (this may be on account of certain permissible deductions from the supply value or on account of certain additions which may be required to be made to arrive at the taxable value).
3. A reconciliation format (reconciling the supply value with the taxable value), therefore, is required to be prescribed. Such a format can be prepared only after the GST law particularly the valuation Rules are finalized.

#### 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 | Date of Filing | Amount of Refund | Current Status of the claim |
|---------|------------------|----------------|------------------|-----------------------------|
|         |                  |                |                  |                             |
|         |                  |                |                  |                             |

This may be divided into parts:-

- i) amount already paid / refund already received during the year,
- ii) amount payable / refund pending.

9. Profit as Per the Profit and Loss Statement

Gross Profit

Profit after Tax

Net Profit

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