



# TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
(Sponsored By Government of INDIA)

Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004.  
Maharashtra State, INDIA.

Website: <https://www.texprocil.org> E-mail: [info@texprocil.org](mailto:info@texprocil.org)

Tel.: 91-22-49444000, 23632910-12

**E Serve No. 143 of 2018**

**November 13, 2018**

**Circular No.EPS/52/2018-19**

**To: Members of the Council**

**Sub: Filing of Annual Return under GST - Last Date is December 31, 2018**

**Dear Member,**

As you are aware, all registered tax payers under GST are required to file a monthly return. In addition, registered taxpayers are also required to file an annual return. The Government has introduced the format of annual return vide Notification No. 39/2018 - Central Tax dated September 4, 2018. FORM GSTR - 9 is applicable to a normal taxpayer and FORM GSTR - 9A is applicable to a person who has opted for composition scheme.

The annual return form for normal taxpayers has been divided into six parts with 19 tables which includes detailed information related to outward supplies, inward supplies, ITC availed, ITC reversed, ineligible ITC, particulars of demand and refund, HSN summary of outward supplies and HSN summary of inward supplies of the transactions declared in returns filed during the financial year ending March 2018.

The last date for filing the annual return form for 2017-18 covering the period from July 1, 2017 to March 31, 2018 is **December 31, 2018**. Penalty will be imposed, if the annual return is not filed within the prescribed due date. Late fees for not filing the GSTR 9 within the due date is Rs. 100 per day per Act up to a maximum of an amount calculated at 25% of the taxpayer's turnover in the state or union territory. Thus it is Rs. 100 under CGST Act & 100 under

SGST (total penalty is Rs. 200 per day of default). There is no late fee under the IGST Act.

Enclosed please find the following for your guidance:

(i) Process of filing Annual Return under GST. [\(click here\)](#)

(ii) FAQ on the annual return. [\(click here\)](#)

(iii) Check list for filing the annual return. [\(click here\)](#)

We would request you to please take a note of the above and do the needful.

In case, you need any further clarification or guidance in this regard, please get in touch with us.

Thanking You,

**A.Ravi Kumar**  
**Joint Director**

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