

Information required for GST Returns (1 and 3B)

1. List of all invoices issued to persons having GSTIN – B2B Invoices. Only the following information about a B2B invoice are required:
 1. Customers GSTIN
 2. Type of Invoice
 3. Place of Supply
 4. Invoice Number and Date
 5. Taxable Value and GST Rate
 6. Amount of IGST, CGST and SGST applicable.
 7. Amount of GST cess applicable
 8. If GST Reverse Charge is applicable
2. List of all invoices issued to persons not having GSTIN (B2C invoices). The following information pertaining to B2C are required:
 1. Invoice number and date
 2. Total value of the invoice
 3. Taxable value and GST rate applicable
 4. Amount of IGST, CGST and SGST applicable
 5. Amount of GST cess applicable
 6. Place of Supply
3. Consolidated intra-state sales, categories by GST rates
4. Consolidated intra-state sales made through an e-commerce operator, categories by GST rates
5. Consolidated inter-state sales, categories by state and GST rates
6. Consolidated intra-state sales made through an e-commerce operator, categories by state and GST rates
7. Details of all export bills are required:
 1. Customers GSTIN
 2. Type of Invoice
 3. Invoice Number and Date
 4. Shipping Bill Number and Date
 5. Port Code
 6. Taxable Value and GST Rate
 7. Amount of IGST, CGST and SGST applicable
 8. Amount of GST cess applicable
8. HSN wise summary of all goods sold during the month
 1. HSN Code
 2. Description
 3. UQC
 4. Total Quantity and value
 5. Total taxable value
 6. Amount of IGST, CGST and SGST applicable
 7. Amount of GST cess applicable
9. Summary of documents issued during the tax period
10. Summary of debit note, credit note, advance receipt and amendments.

Information required for GSTR- 9

Documents Related to outward supply for Annual Return Form GSTR 9:

- Details of total outward supplies made and declared during the FY and taxes paid and payable thereon.
- Details of outward supplies related to FY declared in return filled for the AY and taxes paid and payable thereon along with reconciliation sheet for the same.
- Details of outward supplies related to FY and taxes paid and payable thereon, which has been not declared in any return filled for FY and AY along with reconciliation sheet.

Documents Related to Inward supply (RCM Applicable) for Annual Return Form GSTR 9:

- Details of inward supplies liable to reverse charges received and declared during the FY and the amount of reverse charges paid and payable thereon.
- Details of inward supplies liable to reverse charges related to FY declared in return filled for the AY and taxes paid and payable thereon along with reconciliation sheet for the same.
- Details of inward supplies liable to reverse charges related to 2017-18 not declared in return filled for FY and AY and taxes paid and payable thereon along with reconciliation sheet for the same.

Documents Related to Input Tax Credit for Annual Return Form GSTR 9:

- Details of total ITC Available for the FY.
- Bifurcation of ITC in ITC on Inputs, Capital Goods and on Input Services.
- Details of ITC Claimed in 3B filled for FY
- Details of the ITC related to FY and claimed in 3B filled for the AY.
- Details of the ITC related to FY, which is not claimed in any 3B filled for the FY and AY.
- Details of ineligible ITC availed for the year and reversal of the same for the FY.
- Reconciliation of ITC Available with ITC Claimed and ITC as per Table 8A of GSTR 9.
- Details of Invoices on which input credit has been taken and payment is not made within 180 days. Input of such invoices is to be reversed and can be claimed after payment of such invoices.
- If any excess input is claimed and reversal is not made in any return filled for the FY and AY then reversal is to be done in annual return and amount equal to such excess input is to be paid through DRC 03.

Documents Related to HSN Summary for Annual Return Form GSTR- 9:

- Detail of Outward and Inward HSN Summary is optional for taxpayers having turnover below 1.5 Crore.
- Detail of Outward and Inward HSN Summary in 2 Digit is mandatory to submit by the taxpayers having turnover between 1.5 Cr – 5.00 Cr.
- Detail of Outward and Inward HSN Summary in 4 Digit is mandatory to submit by the taxpayers having turnover above 5.00 Cr.

Information required for GSTR- 9C

- Audited Financial Statements
- GSTR Consolidated Summary
- Bifurcation between B2B and B2C
- Previous Year's GSTR 9C
- RCM Details
- Such other documents as maybe required.