

## Central Goods & Services Tax Rules, 2017

### <sup>1</sup>[Rule 80 : Annual return

- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the

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<sup>1</sup> Rule 80 substituted by Noti. No. 30/2021-Central Tax, dt. 30-07-2021 w.e.f. 01-08-2021. Earlier to substitution it read as under:

#### "Rule 80 : Annual return

- (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in **FORM GSTR-9** through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

**Provided** that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

- (2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR-9B**.

- (3) Every registered person <sup>A</sup>[other than those referred to in the proviso to sub-section (5) of section 35,] whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

<sup>B</sup>[**Provided that** for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]"

**A** Earlier inserted by [Noti. No. 03/2019-Central Tax, dt. 29-01-2019](#) w.e.f. 01-02-2019.

**B** **Proviso** earlier Substituted by [Noti. No. 79/2020-Central Tax, dt. 15-10-2020](#) w.e.f. 15-10-2020. Earlier to omission it read as under:

"<sup>C</sup>[Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the financial year 2018-2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]"

**C** Earlier this proviso inserted by [Noti. No. 16/2020-Central Tax, dt.23-03-2020](#) w.e.f. 23-03-2020.

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Centre notified by the Commissioner:

**Provided that** a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

<sup>2</sup>[(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]

<sup>3</sup>[(1B) Notwithstanding anything contained in sub-rule (1), for the financial year 2022-2023, the said annual return shall be furnished on or before the tenth day of January, 2024 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.]

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR-9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]

<sup>4</sup>[(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.]

<sup>5</sup>[(3B) Notwithstanding anything contained in sub-rule (3), for the financial year 2022-2023, the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the tenth day of January, 2024 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.]

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<sup>2</sup> Sub-rule (1A) inserted by [N. N. 40/2021-Central Tax, dt. 29-12-2021](#) w.e.f. 29-12-2021.

<sup>3</sup> Sub-rule (1B) inserted by [N. N. 02/2024-Central Tax, dt. 05-01-2024](#) w.e.f. 31-12-2023.

<sup>4</sup> Sub-rule (3A) inserted by [N. N. 40/2021-Central Tax, dt. 29-12-2021](#) w.e.f. 29-12-2021.

<sup>5</sup> Sub-rule (3B) inserted by [N. N. 02/2024-Central Tax, dt. 05-01-2024](#) w.e.f. 31-12-2023.