GST DETERMINATION AND GST RETURNS FILING THROUGH SAP AT BOSCH CHASSIS SYSTEMS INDIA LIMITED, CHAKAN PLANT, PUNE

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ABSTRACT: *The project is about the tax system in Bosch Chassis Systems ChkP (Chakan); how the new tax system- GST is implemented in SAP systems, how taxes are getting determined and how returns are filed automatically with the help of ASP and GSP. This project is focused in ChkP plant only.*
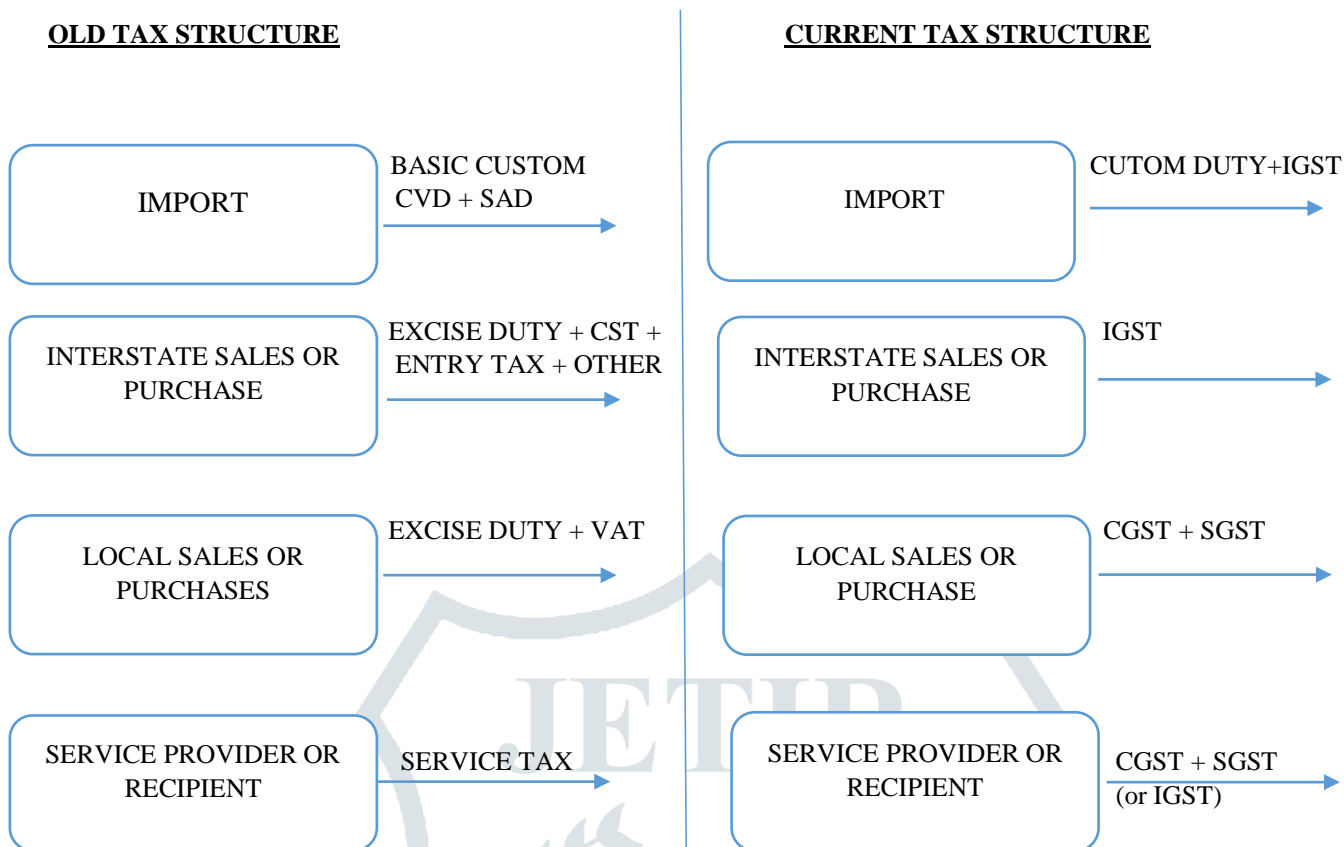*For understanding the entire Tax determination process, I first understood the Basic concepts of GST and then I investigated how it is mapped in SAP. I looked upon various business processes of the company and analyzed how the tax conditions are getting trigged in different scenarios. I looked how and where the configuration is done in SAP.*
After understanding how taxes are getting determined then my focus shifts on returns filing; how it is done with the help of SAP, ASP, and GSP.

INTRODUCTION:
1.1 <u>ORGANIZATION BACKGROUND:</u>

- Bosch Chassis Systems India Private Limited ('RBIC') is a subsidiary of Bosch Group in India and a separate legal entity established in 1985.
- Largely the Company manufactures innovative braking system components and vehicle safety systems for the automotive industry (ABS & ESP).
- Under RBIC, there are total 5 Manufacturing plants located at 3 different locations namely Chakan, Pune (3), Manesar, Haryana and Sanand, Gujarat.
- 65% of RBIC's procurements are imported. Out of remaining 35%, 47% are procured within the state and 53% procured interstate.
- Further, majority sales of 94% are domestic to OEMs. On the export sales of 2% made, RBIC avails export benefits like rebate, EPCG, duty drawback etc. Further remaining 4% turnover relates to after-market sales.

Chassis System Control Division develops innovative components systems and function in the field of vehicle safety, vehicle dynamics and driver assistance. Active safety systems recognize hazardous driving situations and guide the vehicle dynamics in a targeted manner to restore the stability of the vehicle. If an accident is un-avoidable, passive safety systems provide protection for vehicle occupants as well as pedestrians and reduce the risk of injury. Driver assistance systems offers drivers not only comfort but increasingly support in safety-critical situations. The competence lies in the networking of active and passive safety systems with driver assistance systems, and thereby realize new dimensions in safety, comfort and agility.

1.2. OLD TAX SYSTEM VS NEW TAX SYSTEM:

OLD TAX STRUCTURE　　　　　　　　　　　**CURRENT TAX STRUCTURE**

OLD TAX STRUCTURE		CURRENT TAX STRUCTURE	
IMPORT	BASIC CUSTOM CVD + SAD →	IMPORT	CUTOM DUTY+IGST →
INTERSTATE SALES OR PURCHASE	EXCISE DUTY + CST + ENTRY TAX + OTHER →	INTERSTATE SALES OR PURCHASE	IGST →
LOCAL SALES OR PURCHASES	EXCISE DUTY + VAT →	LOCAL SALES OR PURCHASE	CGST + SGST →
SERVICE PROVIDER OR RECIPIENT	SERVICE TAX →	SERVICE PROVIDER OR RECIPIENT	CGST + SGST (or IGST) →

1.3 GST – Goods and Services tax Overview

Goods and Services Tax is an indirect tax imposed in India on the supply of goods and services. It is comprehensive multistage, destination based tax: comprehensive because it has subsumed almost all the indirect taxes except of few; multi-staged as it is imposed at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer. As destination based tax, as it is collected from the point of consumption and not point of origin like previous taxes.

Goods and services are divided into five different slabs for collection of tax – 0%, 5%, 12%, 18% and 28%. There is a special rate of .25% on rough precious and semi-precious stones and 3% on gold. In addition a cess of 22 % or other rates on top of 28% GST applies on few items like aerated drinks, luxury cars and tobacco products.

The tax came into effect from July 1, 2017 through the implementation of 101th Amendment of the Constitution of India by Indian Government.

Purpose-

- Uniformity in taxation by integrating large no of center & state taxes into single tax.
- One tax for entire country.

Result-

- Reduction in overall taxes on goods and services which was earlier 25%-30%.
- Removed cascading effect as taxes are calculated only on value addition at each stage of transfer of ownership.
- Credit claim while filing tax.
- E-way bills for goods movement.

Components of GST-

1. Within state (intra state) – manufacturing and selling within the same state-
i)   CGST- tax collected by center
ii) SGST- tax collected by state

2. Outside state (inter-state) - manufacturing And selling with different state-
 i)   IGST- collected by center.

Non GST Goods-
i)   Petroleum crude
ii)   High speed diesel
iii)   Motor spirit(petrol)
iv)   Natural Gas
v)   Aviation Fuel
vi)   Alcoholic Liquor

Determination of tax Rates-
- Materials are grouped using HSN no. which gives different slabs for tax.

E-Way Bill-
An e-Way Bill is an electronic permit for shipping goods similar to waybill. It was made compulsory for inter-state transport of goods from 1 June 2018. It is required to be generated for every inter-state movement of goods beyond 10 kms and threshold limit of 50,000 INR.

It is a paperless, technology solution and critical anti-evasion tool to check tax leakages and clamping down on trade that currently happens on a cash basis. A unique E-Way Bill Number (EBN) is generated either by the supplier, recipient or the transporter. The EBN can be a printout, SMS or written on Invoice is valid. The GST / Tax officers tally the e-Way Bill listed goods with goods carried with it. The mechanism is aimed at plugging loopholes like overloading, understating, etc. Each E-Way bill has to be matched with a GST invoice.

Reverse Charge Mechanism-
It is a system in GST were the receiver pays the tax on behalf of unregistered, smaller material and service suppliers. The receiver of the goods is eligible for Input Tax Credit, while unregistered dealer is not.

1.4 TAX REGISTRATION
- As per the GST model law, the GST Registration number need to be obtained for each State in which operations are carried out.
- GST Identification Number is a PAN based registration no. up to 15 characters in length.
- GSTIN has single registration for CGST, SGST AND IGST but should have individual registration in each State of business establishment.
- In SAP, **GSTIN** is maintained for **Business Area State wise** and this business area is assigned to **Plant.**
- As RBIC is a legal entity and under it there are 3 Organization at 3 different States namely Chakan (MH), Manesar (HR) and Sanand (GJ); hence there is 3 different Tax Registration No (GSTIN) for each location.
- Businesses under 50,000 INR need not to register for GSTIN.

2   MASTER DATA:
2.1 HSN AND SAC CODES-

- In India HSN code is used to propose different tax slabs for the products to make taxation system of international standard.
- 4 to 8 digit code.
- In SAP HSN code is maintained for every products and services in Material Master in **Control Code** field in the foreign trade export tab for tax calculation and reporting.
- It determines the tax for the products/services.
- Under GST, invoices are made by capturing HSN (Harmonized System of Nomenclature) code for goods and SAC (Service Accounting Code) in case of services.
- Tax Classification has to be maintained in both customer master and material master which specifies whether full tax is applicable or half tax or tax exempted.
- For maintenance→ transaction SM30, enter the view name as V_T604F then click on edit and maintain HSN/SAC code for country key 'IN'.
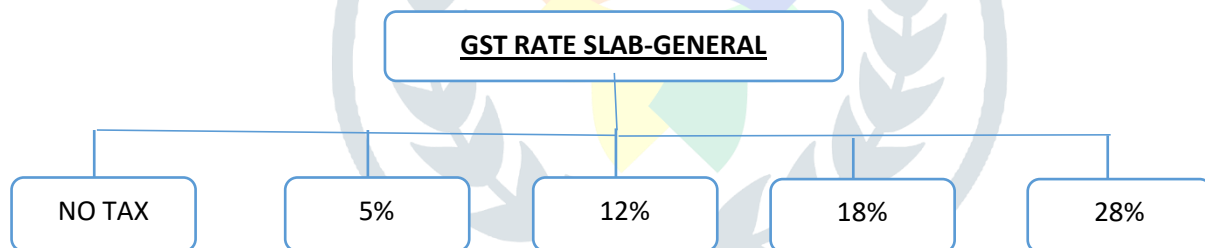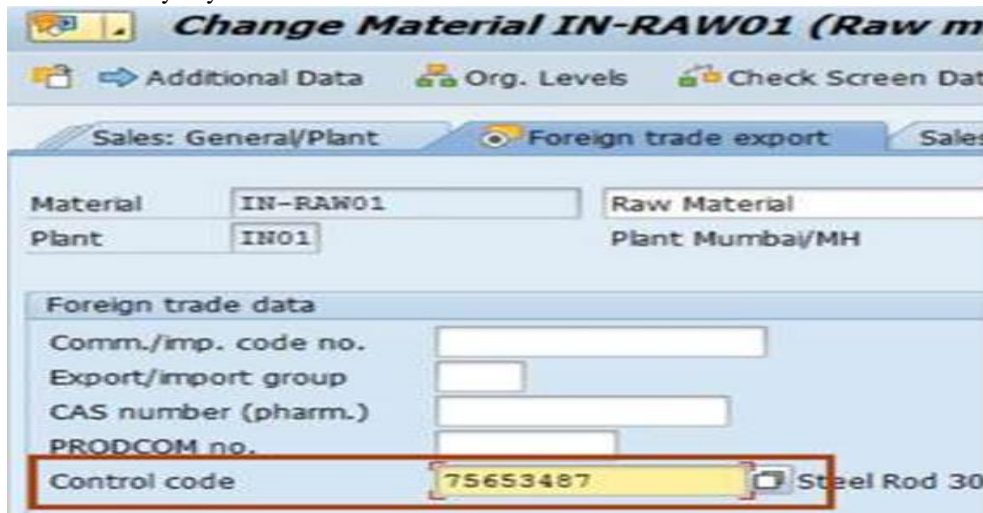
In RBIC GST slabs are as follows:
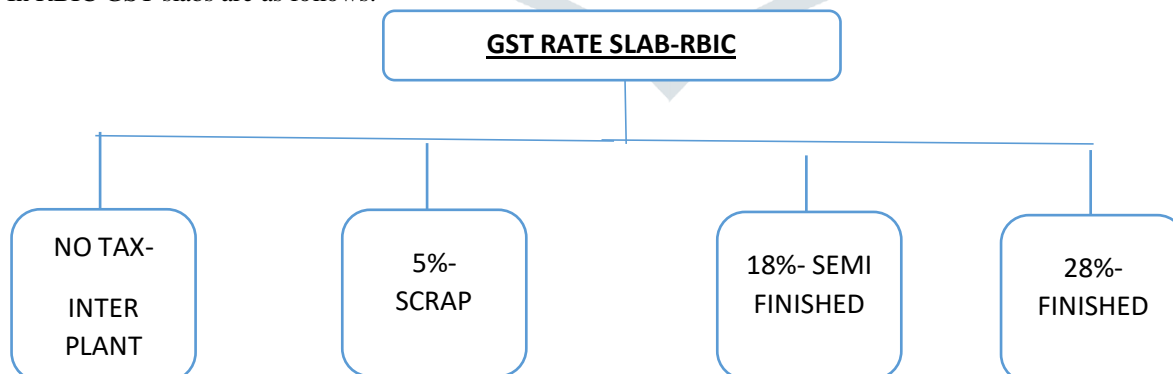
2.2 GST ACCOUNTS
Business Partner Tax Data:
GST reg. no to be captured for each for each registered customer and vendor.

GST Accounts and Keys:
The account determination will also be changed in the GST Regime. The G/L account determination will be on the basis of business (at GST Registration level) for each component of GST- CGST, SGST, and IGST. The following setup of the G/L accounts will be done for each account key/transaction key.

For Procurement: OBQ1

In Bosch, Sap introduces the below GST account key for deductible condition type:

- **JIC**- Central GST
- **JIS**- State GST
- **JII**- Integrated GST

- Account key **NVV** will be used for Non-deductible GST condition types for JISN, JICN, and JIIN.

For Sales:

Sap introduces the below GST account key for deductible condition type:

- **JOC**- Central GST
- **JOS**- State GST
- **JOI**- Integrated GST

Different G/L accounts should be maintained for each account keys to post the taxes in the respective G/L and also Business area should be linked to the G/L a/c.

2.3 MATERIAL MASTER

For goods, the HSN code will be linked to material master through the **Control Code field** in the foreign trade export tab.

Purchasing side→ To be maintained in **Tax ind. f. material** field to classify if the material is subject to (Tax relevancy)– GST standard rate , Exempted , Excisable without GST.
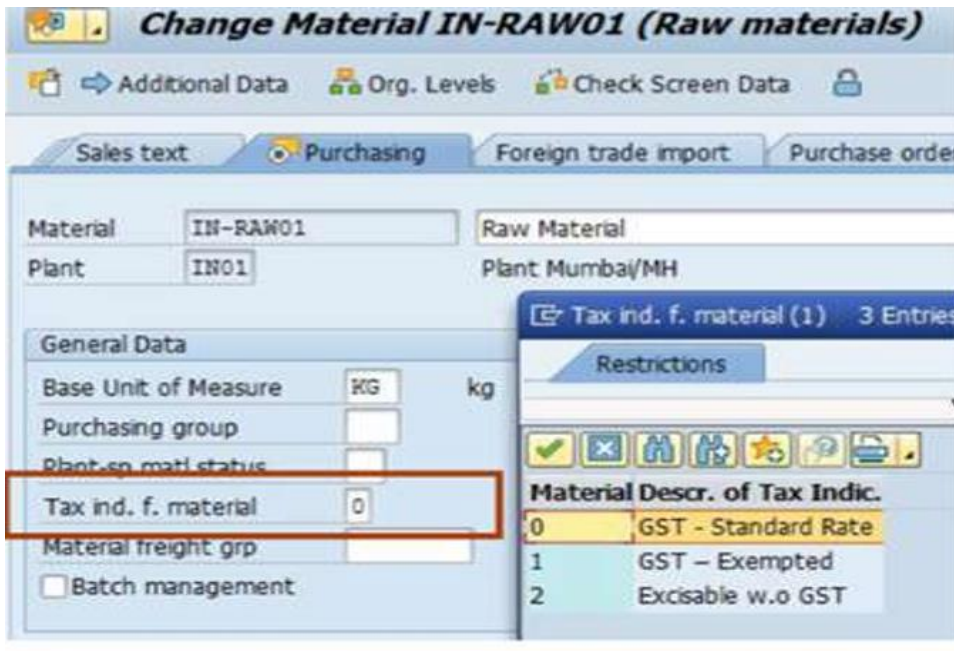
This is used for tax determination and reporting in purchase transaction. Tax relevancy is customizable.

From sales side→ To be maintained in **Tax classification** field **in Sales Org tab** to classify the material is subject to (Tax relevancy)– GST standard rate , Exempted , Excisable without GST.

This is used for tax determination and reporting in sales transaction. Tax relevancy is customizable.
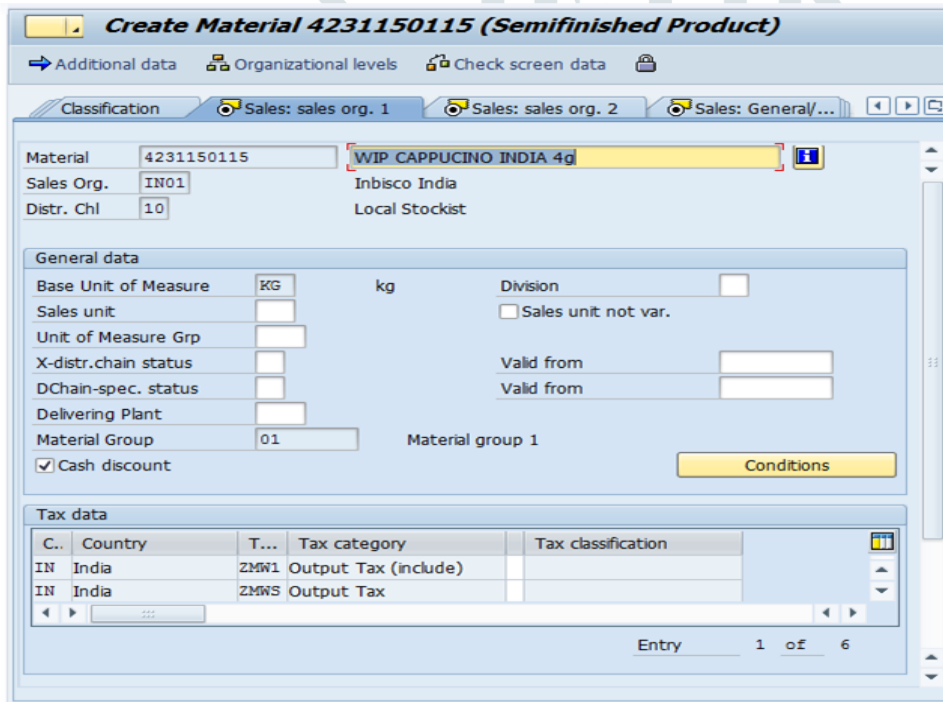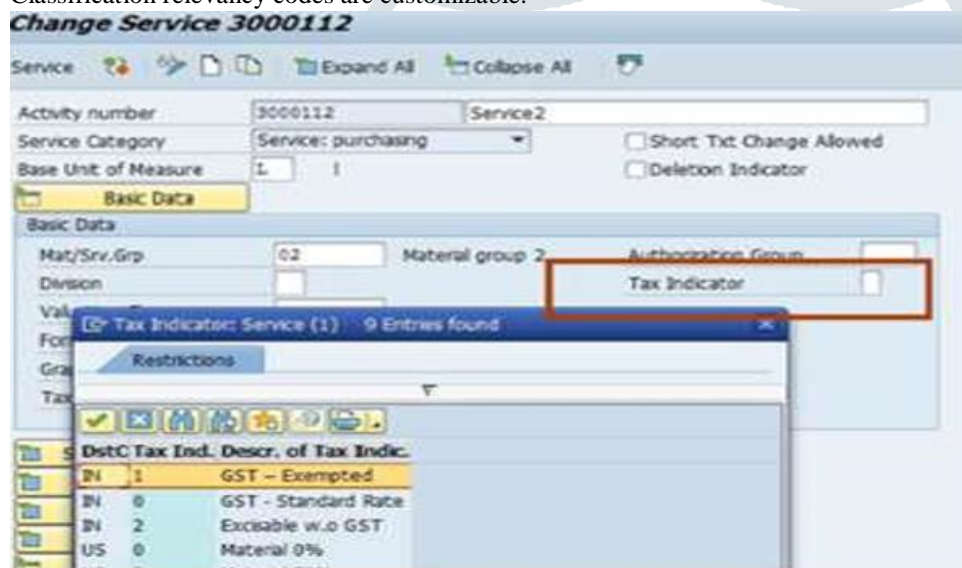

2.4 Services Master

Service Master is a part of master data within External Services Management. External Services Management (MM SRV) is an application component within Materials Management (SAP MM).

SAC (Service Accounting Code) will need to be maintained in the **Tax Tariff Code** field.
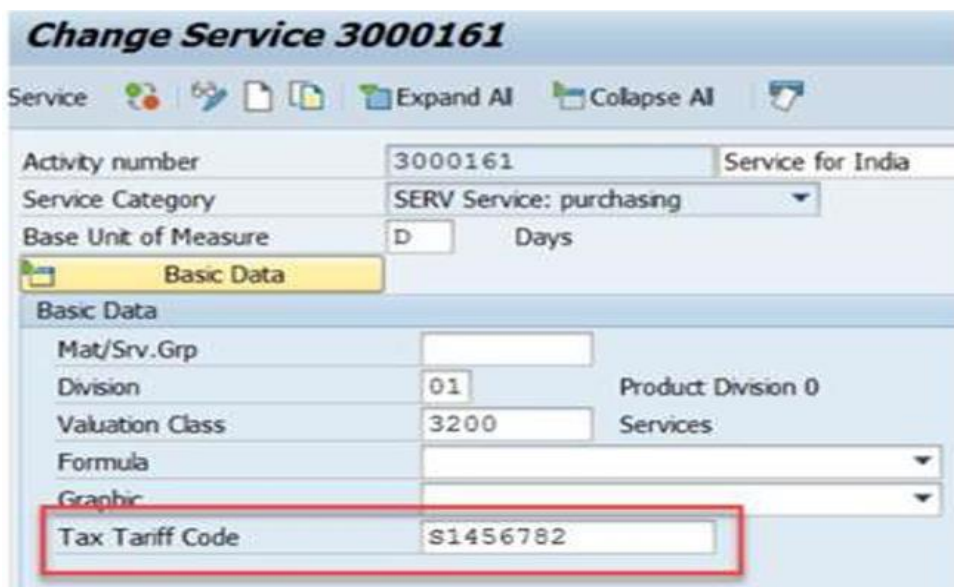
Service classification→ maintained in the **Tax indicator** field to classify whether the services are subject to GST, Exempted, or excisable without GST.

Classification relevancy codes are customizable.

To activated Tax tariff code field under SPRO configurations for Service Master:
Materials Management --> External Services Management --> Service Master --> Field display for service master

2.5 Vendor Master

GST registration number to be maintained in **Tax Number 3** filed of the Vendor Master.

There is 2 approaches to maintain vendor master:

- One vendor code per unique GSTN.
- One goods supplier partner per unique GSTN and assign all partner(s) to one vendor.
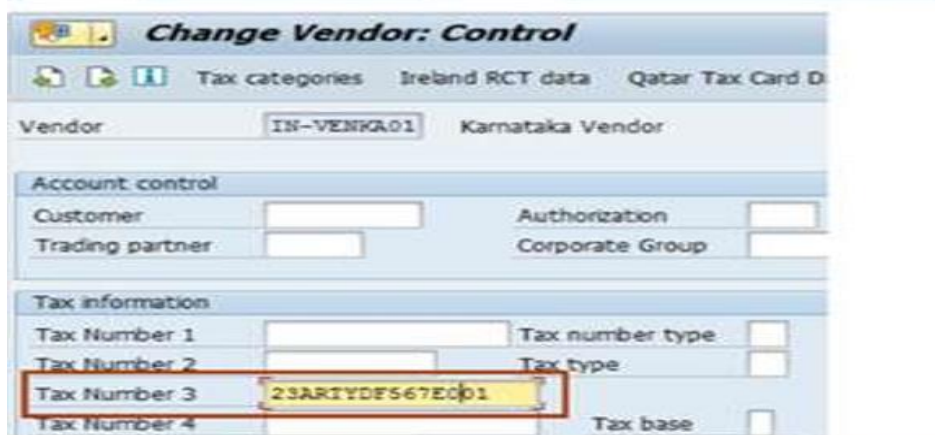
A new field **GST Ven Class** will be provided under the GST Details tab of CIN details in vendor master data, for :
- GST classification of vendor (Registered, Not Registered, Compounding Scheme)
- Tax Calculation
- Reporting

Classification codes can be customized as per business requirement.

2.6. Customer Master

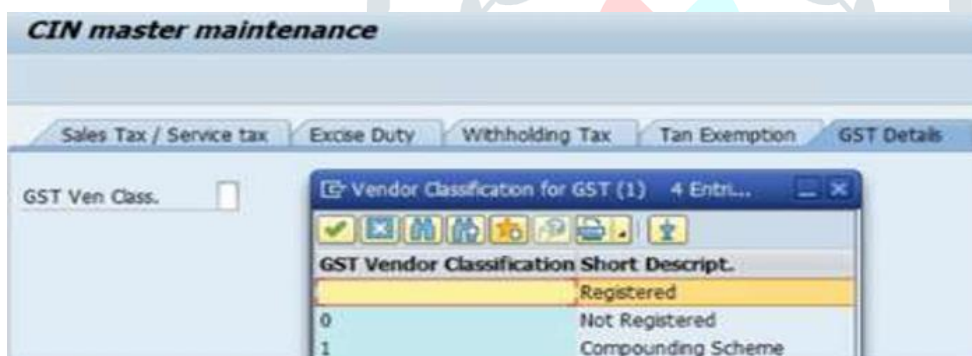GST registration number to be maintained in **Tax Number 3** filed of the customer Master.

There is 2 approaches to maintain customer master:
- One customer code per unique GSTN.
- One ship-to-party per unique GSTN and assign all partner(s) to one customer.

Tax classification of customer is maintained in customer master for tax calculation and reporting and these classification codes can be customized as per business requirement.

3   Tax and Pricing Procedures

3.1   Tax configuration and computation (Procurement)

As per the model issued by Gov. of India, tax applicability will be as follows in GST regime:

1. Intra state transaction will attract CGST and SGST.
2. Inter-state / import transactions will attract IGST.
3. Export transaction will be zero.

In order to achieve proposed tax structure, required changes need to be made in tax procedure. This will lead to introduction of new condition types, access sequence and account determination.

Condition Table: M/03

In SAP for GST we maintain tables using the below fields combination.

- Country
- Plant Region
- Region
- Control code
- Tax indicator
- GST class

Table 1: **Country/Region/PlntRegion/GST Class./Tax ind./Ctrl code:**

Display Condition Table (Pricing Purchasing): Field Overview

Technical view   Other description   Field attributes...

Table   692   Dest. Ctry/Region/PlntRegion/GST Class./Tax ind./Ctrl code

☑ With validity period
☑ with release status

Selected fields	FieldCatlg
Long Key Word	Long Key Word
Destination Country	Activity number
Region	Antidumping Code
Region of dlv.plant	Bill-to party
GST Vendor Classification	CAS number (pharm.)
Tax ind. f. material	CHAR10
Control code	CNAE

Table 2: **Region/PlntRegion/GST Class. /Material:**

Display Condition Table (Pricing Purchasing): Field Overview

Technical view   Other description   Field attributes...

Table   692   .egion/PlntRegion/GST Class./Material

☑ With validity period
☑ with release status

Selected fields	FieldCatlg
Long Key Word	Long Key Word
Region	ExemptionCertificate
Region of dlv.plant	Exporter
GST Vendor Classification	Ext. Material Group
Material	GST Vendor Classification
	ICMS Taxpayer
	Import

Table 3: **Region/PlntRegion/GST Class./Activity:**

Display Condition Table (Pricing Purchasing): Field Overview

Technical view   Other description   Field attributes...

Table   691   Region/PlntRegion/GST Class./Activity

☑ With validity period
☑ with release status

Selected fields	FieldCatlg
Long Key Word	Long Key Word
Region	Activity number
Region of dlv.plant	Antidumping Code
GST Vendor Classification	Bill-to party
Activity number	CAS number (pharm.)
	CHAR10
	CNAE

Access Sequence: OBQ2

Required condition tables are added here as per the business specific requirements. It states the sequence in which the tables will be searched by the system.

The access sequence is designed to include new parameters like Tax indicator for material and services, GST vendor classification and control code.

Source Access sequence - JGSI– IN: GST for input taxes

Access sequence   JGSI IN: GST for input taxes

Overview Accesses

No.	Tab	Description	Requiremnt	Exclusiv
5	792	Dest. Ctry/Region/PlntRegion/GST Class./Tax ind./Ctrl code	0	☑
10	790	Region/PlntRegion/GST Class./Material	0	☑
20	791	Region/PlntRegion/GST Class./Activity	0	☑

Field Assignment:

Access	JGSI	6	IN: GST for input taxes
Table	692		Dest. Ctry/Region/PlntRegion/GST Class./Tax ind./Ctrl code

Field Overview

Condition	I/O	Docmt Struc...	Doc.field	Long field label	Spec. Val. Source	Init
LLAND	⇐	KOMK	LAND1	Destination Country		☐
REGIO	⇐	KOMK	REGIO	Region		☐
WKREG	⇐	KOMP	WKREG	Region of dlv.plant		☐
VEN_CLASS	⇐	KOMP	VEN_CLASS	GST Vendor Classification		☐
TAXIM	⇐	KOMP	TAXIM	Tax ind. f. material		☐
STEUC	⇐	KOMP	STEUC	Control code		☐
KFRST	○■			Release status		
KBSTAT	○■			Processing status		☐

*Please make sure that you Assign WKREG to KOMP.

Condition Types: OBQ1

It defines what type of condition it is whether Price, tax, discount, surcharge, freight, cost etc. It states the properties of the condition. Customization can be done as per the business requirement.

In BOSCH:

- **JICG, JISG, JIIG** are the deductible GST condition types for Central, State and Integrated GST. So, whenever user posts the invoice using these condition types in the tax code, the system will post the accounting entry into defined G/L accounts.

- **JICN, JISN and JIIN** are the non-deductible GST condition types for Central, State and Integrated GST. So, whenever user posts the invoice using these condition types in the tax code, the system will post to inventory/Expense accounts based on standard SAP process.

Condition type for Central GST - JICG - IN: Central GST

Condit. type	**JICG** IN: Central GST	Access seq. **JGSI** IN: GST for input tax
		Records for access

Control data 1

Cond. class	D Taxes	Plus/minus ☐ positive a
Calculat.type	A Percentage	
Cond.category	D Tax	
Rounding rule	☐ Commercial	
StrucCond.	☐	

Group condition

☐ Group cond.   GrpCond.routine **0**
☐ RoundDiffComp

Changes which can be made

Manual entries   D Not possible to process manually

☐ Header condit.   ☐ Amount/percent   ☐ Qty relation
☑ Item condition   ☐ Delete   ☐ Value

Condition type for State GST - JISG - IN: State GST

Condit. type	**JISG** IN: State GST	Access seq. **JGSI** IN: GST for input tax
		Records for access

Control data 1

Cond. class	D Taxes	Plus/minus ☐ positive a
Calculat.type	A Percentage	
Cond.category	D Tax	
Rounding rule	☐ Commercial	
StrucCond.	☐	

Group condition

☐ Group cond.   GrpCond.routine **0**
☐ RoundDiffComp

Changes which can be made

Manual entries   D Not possible to process manually

☐ Header condit.   ☐ Amount/percent   ☐ Qty relation
☑ Item condition   ☐ Delete   ☐ Value

Condition type for Integrated GST - JIIG - IN: Integrated GST

Condit. type	**JIIG** IN: Integrated GST	Access seq. JGSI IN: GST for input tax
		Records for access

Control data 1

Cond. class	D Taxes	Plus/minus ☐ positive a
Calculat.type	A Percentage	
Cond.category	D Tax	
Rounding rule	☐ Commercial	
StrucCond.	☐	

Group condition

☐ Group cond.
☐ RoundDiffComp

GrpCond.routine ☐ 0

Changes which can be made

Manual entries   D Not possible to process manually

☐ Header condit.   ☐ Amount/percent   ☐ Qty relation
☑ Item condition   ☐ Delete   ☐ Value

Tax Procedure: OBQ3

It is a collection of condition types which will be triggered if the procedure is assigned with the sales document or delivery document. It has 14 fields which can be customized for the individual condition type as per business requirement, namely- step, counter, condition type, description, from, to, Mandatory, required, statistical, calculation type, base type, subtotal, account key, accrual key.

Bosch tax procedure used is – **TAXINN**

Maintain the defined condition types and account keys in the tax procedure:

	Step	Cou.	CTyp	Description	Fro	To	Man.	Re.	Stat.		SuTot	Reqt	CalTy	BasTy	AccK.
	350	0	JICG	IN: Central GST	100	0	☐	☐	☐			0	0	0	JIC
	360	0	JISG	IN: State GST	100	0	☐	☐	☐			0	0	0	JIS
	370	0	JIIG	IN: Integrated GST	100	0	☐	☐	☐			0	0	0	JII
	380	0	JICN	IN: State GST – ND		100	0	☐	☐	☐			0	0	0
	390	0	JISN	IN: Central GST – ND		100	0	☐	☐	☐			0	0	0
	400	0	JIIN	IN:Integrated GST–ND		100	0	☐	☐	☐			0	0	0

3.2 Tax configuration and computation (Sales)

As per the model issued by Gov. of India, tax applicability will be as follows in GST regime:

1) Intra state transaction will attract CGST and SGST.
2) Inter-state / import transactions will attract IGST.
3) Export transaction will be zero.

In order to achieve proposed tax structure, required changes need to be made in tax procedure. This will lead to introduction of new condition types, access sequence and account determination.

Condition Table: v/03

In SAP for GST we maintain 6 tables where records can be maintained.

- Country
- Region of delivery plant
- Region of ship to party
- Control code/material group
- Tax classification - customer
- Tax classification - material

Access Sequence: v/07

Required condition tables are added here as per the business specific requirements. It states the sequence in which the tables will be searched by the system.

The access sequence is designed to include new parameters like Tax classification for material, control code, etc.

Condition Types: v/06

It defines what type of condition it is whether Price, tax, discount, surcharge, freight, cost etc. It states the properties of the condition. Customization can be done as per the business requirement.

In BOSCH:

- **JOCG, JOSG, JOIG** are the deductible GST condition types for Central, State and Integrated GST. So, whenever user posts the invoice using these condition types in the tax code, the system will post the accounting entry into defined G/L accounts.

Tax Procedure: v/08

It is a collection of condition types which will be triggered if the procedure is assigned with the sales document or delivery document. It has 14 fields which can be customized for the individual condition type as per business requirement, namely-step, counter, condition type, description, from, to, Mandatory, required, statistical, calculation type, base type, subtotal, account key, accrual key.

Bosch tax procedure used is – **TAXINN**

Maintain the defined condition types and account keys in the tax procedure:

700	0	JOCG	IN: Central GST – OP	100	100	☐	☐	☐		0	0	0	JOC
710	0	JOSG	IN: State GST – OP	100	100	☐	☐	☐		0	0	0	JOS
720	0	JOIG	IN:Integrated GST–OP	100	100	☐	☐	☐		0	0	0	JOI

Finally Assign Pricing Procedure to the Sales Document type/delivery Doc type + Customer pricing Procedure + document pricing procedure - **OVKK**

Additional Tax configuration in SPRO:

i) Define Tax Determination Rule-

Path- Spro→ S&D→Taxes→Define Tax Determination Rule→Tax Categories by country and Assign to Country.

This will allow user to have the country with relevant tax type in the master data.

i) Define Tax Relevancy for Master Records (Customer + Material)

Path- Spro→ S&D→Taxes→Define Tax Determination Rule→ Define Tax Relevancy for Master Records.

Maintain tax relevancy for customer master and material master for all relevant condition type.

Eg- 0 → Tax exempted

    1→ Full Tax

    2→ Half Tax

ii) Define Control Code – Gives the tax Slabs (Material group)

Can be defined from MM side.

iii) Define Tax Code- FTXP

- It gives the tax rate
- G/L a/c determination

E.g.- G0- 0%, G1- 5%, G2-18%, G3-28%

iv) G/L Account configuration- OB40

Based on the tax Code we define G/L a/c.

Three things to be done prior for determination of tax:

- Group the material in material master
- Maintain tax classification in material as well as customer master.
- Maintain tax Reg No. to Sales Org for VAT Determination.

4. BUSINESS PROCESS -In Bosch:
4.1 INWARD TAXES

With introduction of GST, following business processes will get impacted-

- Inbound logistics
- Outbound logistics

Valuation of the goods and services will play a key role in GST regime as it is core to collection and administration of taxes under any tax law. It assumes increased significance if it is in relation to indirect tax laws – which is an obvious choice of Central and State governments for monetizing incremental tax revenues.

Valuation provisions with regard to intra state, inter-state, import/export supplies are discussed in clause 15 of the draft Central/State GST Act, 2016 and draft GST Valuation Rules, 2016.

DOMESTIC PURCHASE – INVOICING

In normal business procurement scenario based on Departure region (GS partner region) and Destination region (delivery address region) that you select in the purchase order, the system identifies the transaction as intrastate or interstate and calculate taxes accordingly.
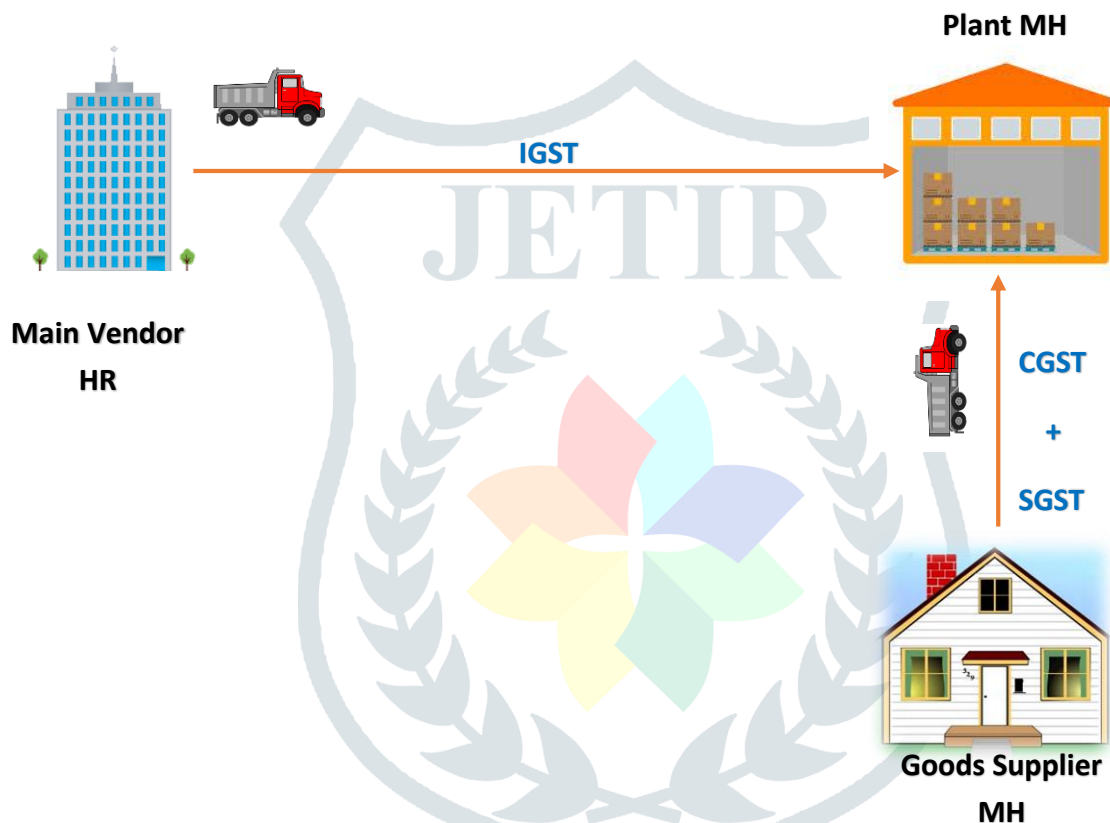
Scenario:
- In the GST regime, for domestic procurement of goods within the same state, the applicable indirect taxes will be CGST and SGST. The vendor will issue an invoice charging the taxes.
- In case of interstate domestic procurement of goods, the IGST model for taxation will be applicable. IGST will be computed as CGST + SGST of the destination state.

In above Diagram purchase of goods within Maharashtra is intrastate purchase where the purchase plant is also located in MH. If the main vendor is located in Haryana, and from Haryana is going to dispatch the products to MH; in this case interstate GST will be applicable.

INVOICE VERIFICATION – CASE

Suppose, while creating a purchase order, vendor (in HR) informed the plant (in MH) that the partner (in MH) is going to deliver the product.

Based on this information, purchasing department creates a purchase order and the SAP system calculates intrastate GST (CGST, SGST). The system also considers the vendor (in MH) as GST partner and post the goods receipt. However, when the Finance department tries to post the invoice, they notice that the actual product arrive from partner in Gujarat.

For the above case, SAP provides an option to capture GST partner on the MIRO screen. To do so, the user has to change the Maharashtra GST partner to Gujarat GST partner in the new fields delivered by SAP.
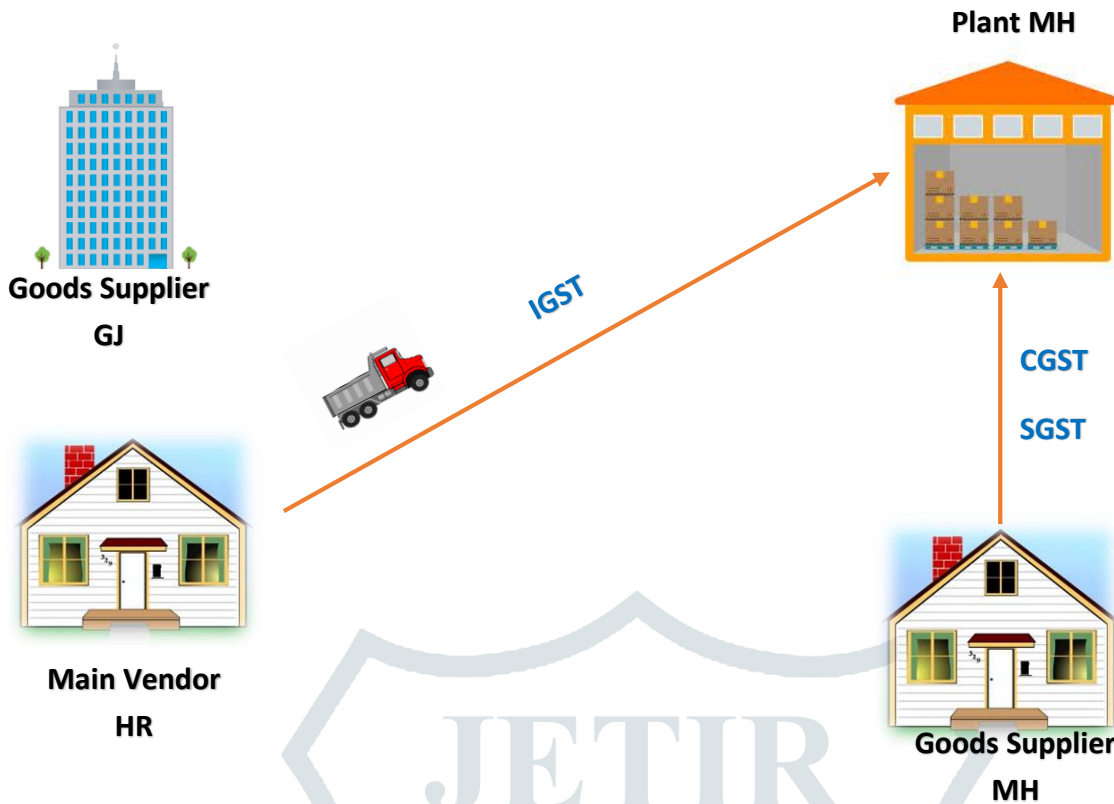
At the time of invoice creation if the captured GST partner differs from the purchase order goods supplier, the user can change the GST Partner in the relevant invoice verification transaction (**MIRO**). To do so, SAP has proposed to introduce a new editable field called- **GST PARTNER** in the header data under **Basic Data tab.** This new field will default the goods supplier partner vendor that you select in the purchase order if the user wants to change this, there is a provision to search for the correct vendor code in the field help search.

In case of service purchase order, we also expect a requirement to change the receiving plant region. That is, if the service offered region is different to that of the receiving plant region maintained in the service order, the user will be provided with the new editable field called **Place of Supply** in the header data to select service provided region in the field help search.

4.2   OUTWARD TAXES- SALES PROCESSES

Taxes for domestic sales:

- State Goods and Services tax (SGST)
- Central Goods and Services tax (CGST)
- Integrated Goods and Services tax (IGST)

Sale of any goods within the state where the Plant is situated. This process levied CGST and SGST.

Sale of any goods between the states where the Plant is situated outside state will levy IGST. IGST will be computed as CGST + SGST of the destination state.
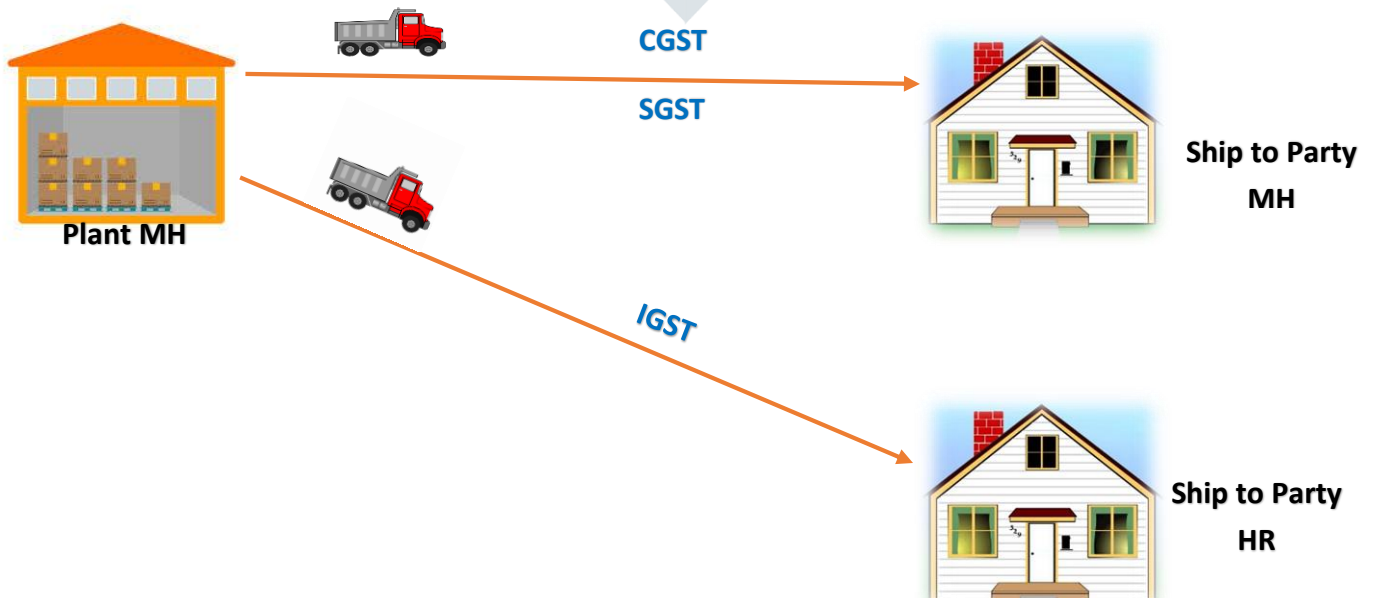
As per standard SAP partner determination technique, the sales order line items will be assigned an appropriate Ship-to-Party. These orders can then be used for billing per region.

4.3 THIRD PARTY SALES:

In 3rd Party sales, the company transfers the sales order to an external vendor. This vendor delivers the goods directly to the customer and invoices the company. The customer receives an invoice from the company's sales office.

4.4 STOCK TRANSFER PROCESS (STO)

In GST regime, major process change is expected in the Stock transfer process. The STO would require a tax invoice if stock transfers are happening between two GST registration numbers. Sap recommends STO to be handled through SD route only.

The GST inbound invoice should be created only upon receiving the final delivery of goods. There is no built-in check to track the delivery completion.
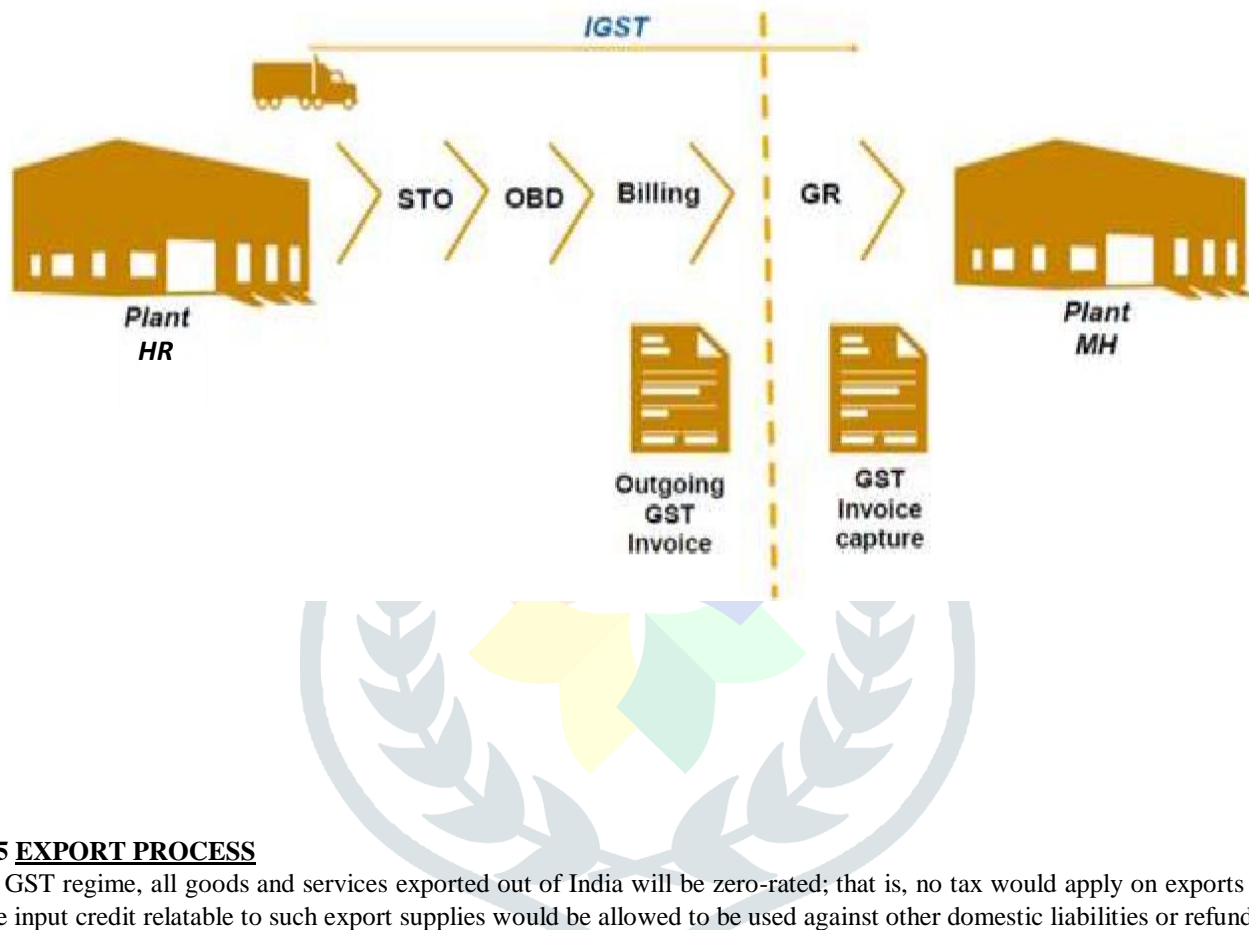
4.5 EXPORT PROCESS

In GST regime, all goods and services exported out of India will be zero-rated; that is, no tax would apply on exports and the input credit relatable to such export supplies would be allowed to be used against other domestic liabilities or refunded.

5. GST RETURNS FILING:

5.1 GST RETURNS BASICS:

* Doc that contains all the details of sales, purchases, tax collected on sales (O/P tax) and input tax (I/P tax).
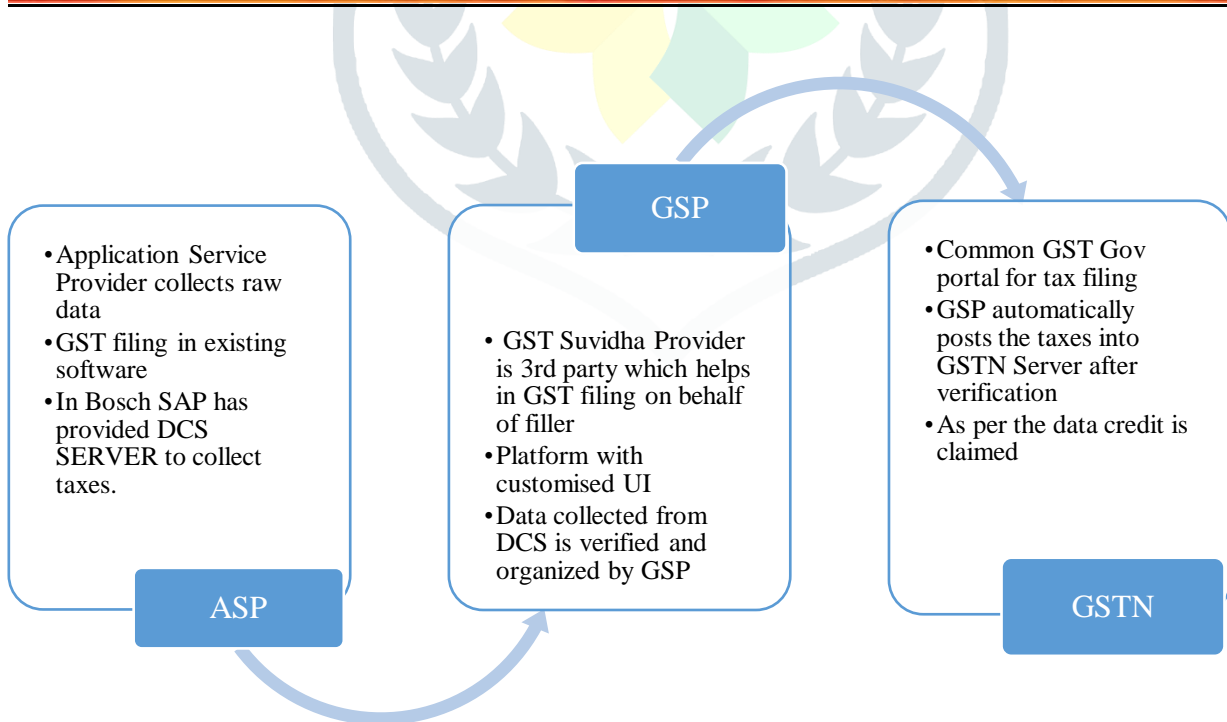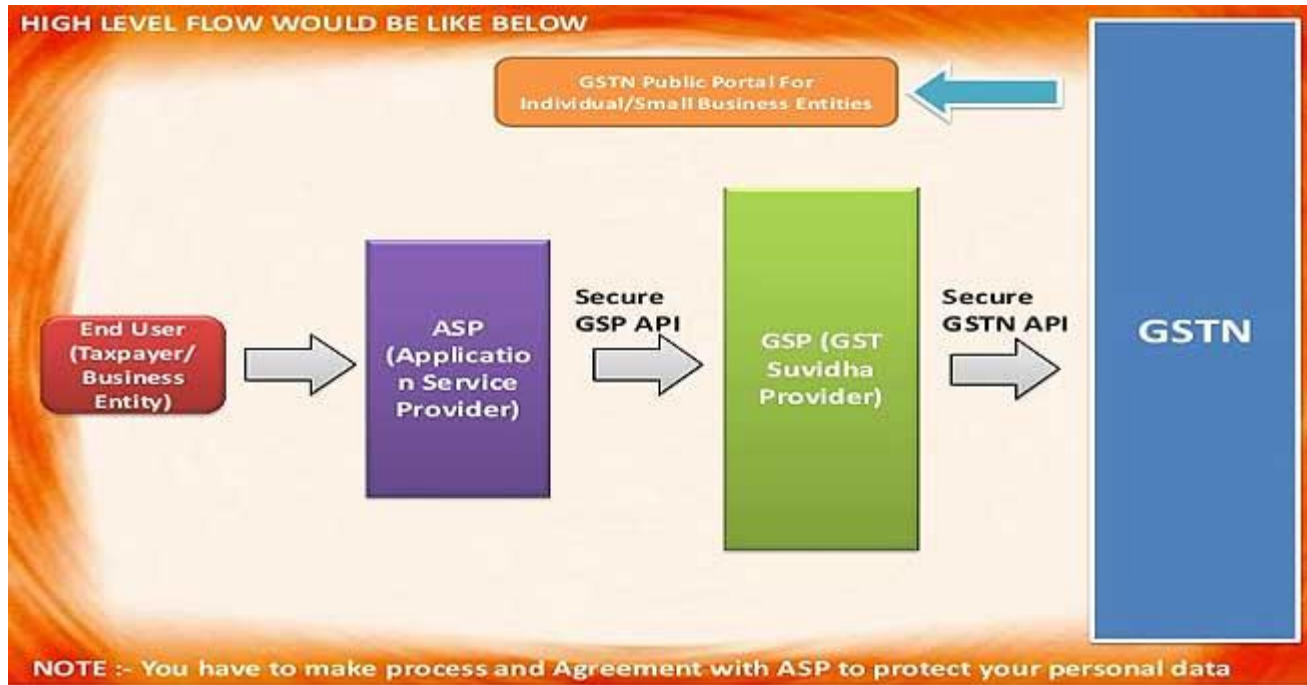* After filing GST returns, we need to pay resulting tax liability.

Types-
i)   GSTR 1 – outward supplies
ii)   GSTR 2 – inward supplies by recipient of services

iii)   GSTR 1A – Auto populated after filing GSTR2, have all the correct & changed info.
iv)   GSTR 3 – correct info of outward as well as inward supplies as in GSTR1 & GSTR2. GSTN decides the input tax credit or amt. tax payable.
v)   GSTR 9 – annual return on 31st Dec , accumulation of all 12 months GSTR3 of tax payer , includes the amt. tax paid in year , including export & imports

5.2 GST RETURNS PROCESS: In Bosch

GSP (GST Suvidha Provider) is an organization, which acts as a channel of data transfer from the Taxpayer and ASP to GST system at GSTN. The GSP have an agreement with GSTN, therefore will provide a secured access to GST System, whereas **ASP (Application Service Provider)** provides a GST based data in a specified format using the GST APIs (Application Process Interface) exposed through GSP. A taxpayer can have multiple ASPs with a condition that the taxpayer should manage the cluster of data across all the ASPs.

HIGH LEVEL FLOW WOULD BE LIKE BELOW

GSTN Public Portal For Individual/Small Business Entities

End User (Taxpayer/ Business Entity) → ASP (Application Service Provider) → Secure GSP API → GSP (GST Suvidha Provider) → Secure GSTN API → GSTN

NOTE :- You have to make process and Agreement with ASP to protect your personal data

GSP

ASP
- Application Service Provider collects raw data
- GST filing in existing software
- In Bosch SAP has provided DCS SERVER to collect taxes.

GSP
- GST Suvidha Provider is 3rd party which helps in GST filing on behalf of filler
- Platform with customised UI
- Data collected from DCS is verified and organized by GSP

GSTN
- Common GST Gov portal for tax filing
- GSP automatically posts the taxes into GSTN Server after verification
- As per the data credit is claimed

Bibliography:

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(TSCM 60 & 62- SAP ERP SALES AND DISTRIBUTION PART I & II)

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