

GUIDANCE NOTE ON **GST** ANNUAL RETURN AND AUDIT



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory Body under an Act of Parliament)

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President's Message



I am glad to know that the Taxation Committee has finalized this publication - **"Guidance note on GST Annual Return and Audit"** with their great team work and efforts. It is a commendable job, and I am sure that the team must be feeling proud too. I find the details in the publication as enriching and intriguing. The Government recently extended the due date for filing the Goods and Services Tax (GST) annual return and the audit report for the first two years and simplified the forms to make it easier for businesses to comply with the filings.

The new due date for filing the annual return called GST return form 9 and a statement based on the audit report in GST return form 9C for FY 2017-18 is 31 December 2019, the finance ministry said in a statement. The earlier due date was 30 November. This is the fourth extension being given to businesses to comply with the return filing requirement for the July-April period of FY 2017-18 in view of the numerous changes in rules as well as the difficulties faced by them in shifting to the new technology reliant indirect tax regime.

GST return form 9C is a statement of reconciliation between the GST annual return and the audited financial statement of the taxpayer.

For filing the annual report and the reconciliation statement for the second year of GST, FY19, the new due date is 31 March 2020. The earlier due date was 31 December. The idea is to give businesses some time after complying with the filing requirement for the first year so that they can prepare for filing returns for the second year. To keep up with such new regulations, the Team TRD has come up with this handbook.

I congratulate Team – Tax Research Department for bringing out the "Guidance note on GST Annual Return & Audit". We are indebted to the resource persons for their selfless contribution and dedication towards this Guidance Note. My best wishes to Taxation Committee for its all future endeavours.

A handwritten signature in blue ink, which appears to read "Balwinder Singh".

CMA Balwinder Singh

President

Date: 21.12.2019

Chairman's Message



GST is an integrated scheme of taxation that does not discriminate between goods and services and is a part of the tax reforms that centre on evolving an efficient and harmonized consumption tax system in the country. GST had replaced the plethora of indirect taxes related to supply of goods and services and has rolled out for two and half years already.

GSTR 9 is an annual return to be filed yearly by taxpayers registered under GST. It should be noted that it consists of details regarding the outward and inward supplies made/received during the relevant previous year under different tax heads i.e. CGST, SGST & IGST and HSN codes. It is a consolidation of all the monthly/quarterly returns (GSTR-1, GSTR-2A, GSTR-3B) filed in that year. Though complex, this return helps in extensive reconciliation of data for 100% transparent disclosures.

GSTR-9 is divided into 6 parts and 19 sections. Each part asks for details that are easily available from your previously filed returns and books of accounts. Broadly, this form asks for disclosure of annual sales, bifurcating it between the cases that are subject to tax and not subject to tax. On the purchase side, the annual value of inward supplies and ITC availed thereon is to be revealed. Furthermore, these purchases have to be classified as inputs, input services, and capital goods. The details of ITC that needs to be reversed due to ineligibility is to be entered. All such detailing has been addressed in this handbook.

To have better understanding and clarity on GSTR-9 and 9C, revised publication on this subject has been released.

I congratulate Team – Tax Research, commendable job by the entire Team. I am happy and would like to congratulate other members of the Taxation Committee and knowledge contributors of the Institute for their efforts to bring this out. My best wishes to all for its all future endeavors.

A handwritten signature in blue ink, which appears to read 'Niranjan Mishra'.

CMA Niranjan Mishra
Chairman – Indirect Taxation Committee
Date: 21.12.2019

Chairman's Message



As we all know that GST Annual return and Audit is an emerged important topic of discussion these days, I am glad to know that our Taxation Committee has finally published a "**Guidance note on GST Annual Return and Audit**" and It is with sincere appreciation that I would like to thank the Tax Research Department for their precious contribution in form of this handbook. Along with them I acknowledge the efforts and support of the Resource people who have continuously shared their knowledge in the past few months. Their support and encouragement has helped us to scale new heights.

All taxpayers/taxable persons registered under GST must file their GSTR 9. However, Taxpayers opting composition scheme (must file GSTR-9A), Casual Taxable Person, [Input service distributors](#), Non-resident taxable persons, Persons paying [TDS](#) under section 51 of CGST Act are NOT required to file GSTR 9. Further, GSTR-9 filing for businesses with turnover up to Rs 2 crore made optional for FY 17-18 and FY 18-19 (*as per the decision taken in 37th GST Council meeting held on 20th September 2019*). There are several minute details, which a tax-payer should note in the process of filing their returns. I am sure that this handbook would be addressing those issues on priority and would be a one –stop help for the tax payers.

I congratulate team – Tax Research once again, for all their commitments and achievements. I will be happy to receive appreciation and constructive criticisms from my fellow members. I am sure that the handbook would surely address many of the issues they face during their work. I thank all the resource people for their efforts and their contributions.

Jai Hind.



(Rakesh Bhalla)

CMA Rakesh Bhalla

Chairman – Direct Taxation Committee

Date: 21.12.2019

Preface

The Government notified the GSTR-9C form for annual GST audit under which every taxpayer above Rs 2 crore turnover in a financial year would need to fill up a reconciliation statement and also obtain a certification of audit.

As per Section 35(5) of CGST Act, if the annual turnover of a registered taxpayer is more than Rs. 2 crores in a financial year, he is required to get his accounts audited by a Chartered Accountant or Cost Accountant every year. Under GST, annual return is to be furnished in GSTR-9 (recently notified on September 4, 2018). In addition, as per Section 35 of CGST Act, 2017, every tax payer whose turnover exceeds Rs 2 crore during a financial year, is required to submit audited annual accounts and a reconciliation statement in GSTR-9C.

The reconciliation is to be accompanied with certification from the auditor. Further, there is a separate table for auditor's recommendation on additional liability to be discharged on account of non-reconciliation of turnover and input tax credit. The auditor may also recommend on erroneous refunds, outstanding demands etc. The dates for final submission are also nearby, hence understanding this subject is important.

Understanding the Processes and Procedures and the necessary compliances are very important as it may be required by the stakeholders at any point during his job. We, at Tax Research Department are grateful to **CMA Balwinder Singh, President of the Institute** for his guidance to the Department. We also acknowledge and are thankful to **CMA Niranjan Mishra , Chairman – Indirect Taxation Committee** and **CMA Rakesh Bhalla ,Direct Taxation Committee** along with the members of both the Taxation committees, who has mentored us in this opportunity to work on this handbook. We are also grateful **CMA Abhijit Khasnobis** without whose contributions this publication would not be able to attain its final shape.

Thank You.

Tax Research Department

Date: 21.12.2019

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P A R T - A

GST

ANNUAL

RETURN

CHAPTER 01

OVERVIEW OF GST ANNUAL RETURN

Goods and Services Tax(GST) returns are statements to record the details of business transactions undertaken by registered person during the given tax period. Such returns are of utmost importance as it emphasises the control over the amount of tax paid and input tax credit availed during the said tax period.

Periodicity of Goods and Services Tax returns are monthly, quarterly and annual. The annual returns are basically summarized details of information captured in the monthly or quarterly returns of corresponding tax period. However, GST annual returns are of special significance not only because they are the last return for the said financial year but also these returns cannot be revised once filed.

The robustness and complexity of GST annual returns had led to various concessions from the Government viz., repeated time extension of the due dates of filing returns, choice of optional filing of such returns for small & medium business enterprises, prompt clarifications of queries raised by the assesses through circulars, orders, press releases and audio-visual demonstrations through various social medias.

However, as all these returns are very elaborate requiring detailed analysis and matching of various datasets, so one should embark on such return filing process only after complete reconciliation of his books of accounts and of course with sufficient time in hand before the due date of filing.



CHAPTER 02

COMMONLY ASKED QUESTIONS ABOUT ANNUAL RETURN - GSTR - 9

1. What is Form GSTR 9?

Form GSTR-9 is an annual return to be filed once, for each financial year, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers. The taxpayers are required to furnish details of purchases, sales, input tax credit or refund claimed or demand created etc in this return. In the Annual Return for F.Y 2017-18, the details pertaining to the period from July 2017 to March 2018 are to be reported. In case, the taxpayer is registered after 1st July 2017, in such case, details for the period from the effective date of registration till 31st March, 2018 is to be provided in Annual Return.

2. Who need to file Annual Return in Form GSTR- 9?

Form GSTR-9 is to be filed by a person who is registered as a normal taxpayer, including SEZ unit or SEZ developer, OIDAR Service Providers and the taxpayers who have withdrawn from the composition scheme to normal taxpayer any time during the year.

- Composition taxpayers are required to file Annual Return in Form GSTR-9A.
- Annual Return is not required to be filed by Casual taxpayer / Non Resident taxpayer / ISD/ Person paying tax under section 51.

3. What is the difference between Form GSTR-9 and GSTR-9C?

Form GSTR-9 is required to be filed by every person registered as normal taxpayer irrespective of their turnover.

Form GSTR-9C is required to be filed by every registered person whose turnover has been more than Rs. 2 crores during the financial



year. Such taxpayers are required to get their accounts audited by Chartered Accountant or Cost Accountant and need to submit a copy of audited annual accounts and reconciliation statement as specified under section 44(2) of CGST Act.

4. Is it mandatory to file Form GSTR-9?

Yes, it's mandatory to file Form GSTR-9 for normal taxpayers.

As per the decision taken at the 37th GST Council Meeting-

1. GSTR-9 filing for businesses with turnover up to Rs 2 crore made optional for FY 2017-18 and FY 2018-19.
2. GSTR-9A filing for composition taxpayers waived off for FY 2017-18 and FY 2018-19.

5. If a taxpayer is a regular taxpayer for a part period and a composition taxpayer for rest of the period during the financial year, then which return needs to be filed by him?

The taxpayer is required to file both Form GSTR-9 and Form GSTR-9A for the respective period.

The period during which the taxpayer remained as composition taxpayer, Form GSTR-9A is required to be filed. And, for period for which the taxpayer is registered as normal taxpayer, Form GSTR-9 is required to be filed.

For example: If the taxpayer had opted for Composition scheme from 1st July 2017 to 31st Oct 2017, then Form GSTR-9A is required to be filed for such period. And, if the taxpayer had opted out of composition scheme and registered as a normal taxpayer during period say 1st Nov 2017 to 31st Mar 2018, then for such period Form GSTR-9 is required to be filed.

Both Form GSTR-9 and Form GSTR-9A for the respective period are required to be filed for FY 2017- 18, in such cases.

6. Do the person need to file Annual Return even if his registration has been cancelled during the Financial Year?

Yes, the annual return needs to be filed even if the taxpayer has got his registration cancelled during the said financial year.



7. What are the pre-conditions for filing GSTR-9?

Pre-conditions for filing of Form GSTR-9 are:

- Taxpayer must have active GSTIN during the relevant financial year as a normal/regular taxpayer even for a single day.
- Taxpayer has filed all applicable returns i.e. Form GSTR-1 and Form GSTR-3B of the relevant financial year before filing the Annual Return.

8. Can a taxpayer file 'NIL' Form GSTR-9?

Nil Form GSTR-9 can be filed for the Financial year, if the taxpayer have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received any goods/services (commonly known as purchase); AND
- NO other liability to report; AND
- NOT claimed any credit; AND
- NOT claimed any refund; AND
- NOT received any order creating demand; AND
- There is no late fee to be paid etc.

9. From where a taxpayer can file GSTR-9

The taxpayer should access the said path after login: Services > Returns > Annual Return to file Form GSTR-9. Alternatively, taxpayer can also click the Annual Return link on the dashboard.

10. Is there any Offline Tool for filing Form GSTR-9?

No, currently Form GSTR-9 return can be filed through online mode only.

11. What is the Due Date of Filing Form GSTR-9?

The Due Date for filing Form GSTR-9 for a particular financial year is 31st December of subsequent financial year or as extended by Government through notification from time to time.



12. Is there any extension in the Due Date of filing Form GSTR-9?

The Due Date for filing Form GSTR-9 for the F.Y. 2017-18 was originally 31st December, 2018 but subsequently extended vide following CGST Orders,

- The Due Date of filing Annual Return in Form GSTR 9 has been extended to 31st March , 2019 vide CGST (Removal of Difficulties) Order No. 1/2018-CT dated 11-12-2018.
- The Due Date of filing Annual Return in Form GSTR 9 has been extended to 30th June , 2019 vide CGST (Removal of Difficulties) Order No. 3/2018-CT dated 31-12-2018.
- The Due Date of filing Annual Return in Form GSTR 9 has been extended to 31st August , 2019 vide CGST (Removal of Difficulties) Order No. 6/2019-CT dated 28-06-2019.
- The Due Date of filing Annual Return in Form GSTR 9 has been extended to 30th November , 2019 vide CGST (Removal of Difficulties) Order No. 7/2019-CT dated 26-08-2019.

13. Form GSTR-9 Return is required to be filed at entity level or GSTIN level?

Form GSTR-9 return is required to be filed at GSTIN level i.e. for each registration. If taxpayer has obtained multiple GST registrations, under the same PAN, whether in the same State or different States, he/she is required to file annual return for each registrations separately, where the GSTIN was registered as a normal taxpayer for some time during the financial year or for the whole of the financial year.

14. Can a taxpayer file Form GSTR-9 without filing applicable return(s) or statement(s)?

No. the taxpayer cannot file return in Form GSTR-9 without filing Form GSTR-1 and Form GSTR-3B for all applicable periods during the relevant financial year.

15. In which tables of Form GSTR-9, the details are required to be provided?

Details are required to be provided in Form GSTR-9 in the following tables:



1. 4.Details of advances, inward and outward supplies made during the financial year on which tax is payable: To enter/ view the summary of outward/ inward supplies made during the financial year
2. 5.Details of Outward supplies made during the financial year on which tax is not payable: To enter/ view the summary of non-taxable outward supplies made during the financial year
3. 6.Details of ITC availed during the financial year: To enter/ view the summary of ITC availed during the financial year
4. 7.Details of ITC reversed and Ineligible ITC for the financial year: To enter/ view the summary of ITC reversed or ineligible for the financial year
5. 8.Other ITC related information: To enter/ view the ITC availed during the financial year
6. 9.Details of tax paid as declared in returns filed during the financial year: To enter/ view the tax (including Interest, Late Fee, Penalty& Others) paid during the financial year
7. 10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year: To enter/ view the summary of transactions reported in next financial year
8. 14. Differential tax paid on account of declaration in table no. 10 & 11: To enter/ view the total tax paid on transactions reported in next financial year
9. 15. Particulars of Demands and Refunds: To enter/ view particulars of demands and refunds during the financial year
10. 16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis: To enter/ view the summary of supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis
11. 17. HSN wise summary of Outward Supplies: To enter/ view HSN wise summary of outward supplies made during the financial year
12. 18. HSN wise summary of Inward Supplies: To enter/ view HSN wise summary of inward supplies received during the financial year



16. Which tables in Form GSTR-9 has auto-populated data filed from Form GSTR-1 and Form GSTR-3B?

Below tables in Form GSTR-9 has auto-populated data, from already filed Form GSTR-1 and Form GSTR-3B of the relevant financial year:

- 4. Details of advances, inward and outward supplies made during the financial year on which tax is payable
- 5. Details of Outward supplies made during the financial year on which tax is not payable
- 6A Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
- 6G- Input Tax credit received from ISD
- 6K- Transition Credit through TRAN-I (including revisions if any)
- 6L- Transition Credit through TRAN-II
- 9. Details of tax paid as declared in returns filed during the financial year

17. Which table in Form GSTR-9 has auto-populated data filed from Form GSTR-2A?

Below table in Form GSTR-9 has auto-populated data, from Form GSTR-2A of the relevant F.Y.

- Table no. 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)

18. Can a taxpayer edit auto-populated data from filed Form GSTR-1 and Form GSTR-3B in Form GSTR-9?

Yes, a taxpayer can edit auto-populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9, except data in below mentioned tables:

- Table no. 6A: Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)
- Table no. 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)
- Table no. 9: Details of tax paid as declared in returns filed for the financial year (Except tax payable column)



19. Can a taxpayer download system computed values of Form GSTR-9?

Yes, taxpayer can download the system computed values for Form GSTR-9 in PDF format. This will help the taxpayer to use it for reference while filling Form GSTR-9.

20. Will consolidated summary of Form GSTR-1 be made available for the returns filed during the F.Y.?

Yes. Consolidated summary of all filed Form GSTR-1 statement for the relevant financial year is available for download in PDF format as below,

Navigate to Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD GSTR-1 SUMMARY (PDF) option.

21. Will consolidated summary of Form GSTR-3B be made available for the returns filed during the F.Y.?

Yes. Consolidated summary of all returns filed in Form GSTR-3B for the relevant financial year is available for download in PDF format as below,

Navigate to Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD GSTR- 3B SUMMARY (PDF) option.

22. What are the different Annual Returns based on the nature of Taxable persons?

Primarily, the annual return applicable to every registered taxable person is GSTR-9 but there are two other types of annual returns based on the following nature of taxable persons,

- For Composition supplier paying tax under section 10 of CGST Act – To furnish annual return in

Form GSTR-9A.

- For Electronic commerce operator required to collect tax at source under section 52 of CGST Act – To furnish annual return in Form GSTR- 9B.



23. Whether transactions for the period April 2017 to June 2017 to be included in Form GSTR-9 for FY 2017-18?

No. As per Instruction serial no.2 of Notification No. 39/2018-CT dated 4th September, 2018, it is mentioned that the details for the period between July 2017 to March 2018 are to be provided in the return GSTR-9, hence details for the period April 2017 to June 2017 are excluded. However, such details are required to be provided in table 5G of Form GSTR – 9C as a part of reconciliation of Gross Turnover.

24. What is the difference between Legal Name and Trade Name?

Legal Name is the name mentioned in Statutory documents like PAN , Partnership deed and other business documents. It is the official name of the legal person and in case of an individual, it represents his own name e.g. A. Sen.

Trade name is the name frequently used for its operation or doing business. It is often referred to as the brand name e.g. Complan.

25. Whether Form GSTR-9 can be revised?

GSTR -9 once filed cannot be revised

26. Is there any late fee for late filing of Form GSTR-9?

Yes, there is a late fee for filing of Form GSTR-9 beyond the due date.

27. When “Late fee payable and paid” tile gets enabled?

Once the status of Form GSTR-9 is Ready to File and liabilities are calculated, 19. Late fee payable and paid tile gets enabled for filing of Form GSTR-9 by the taxpayer.

28. Can a taxpayer file Form GSTR-9 return without paying late fee (if applicable)?

No. a taxpayer cannot file Form GSTR-9 without payment of late fee for Form GSTR-9, if same is filed after the due date.



29. Is there any option to make payment other than late fee (if applicable) in Form GSTR-9?

After filing of your return in Form GSTR-9, you will get a link to navigate to Form GST DRC-03 to pay tax, if any. Any additional payment can be made using Form GST DRC-3 functionality only through utilisation from Electronic Cash Ledger

30. In Form GSTR-9 can additional liability not reported earlier in Form GSTR-3B be declared?

Yes, additional liability not reported earlier at the time of filing Form GSTR-3B can be declared in Form GSTR-9. The additional liability so declared in Form GSTR-3B are required to be paid through Form GST DRC-03.

31. Can a taxpayer claim or report any unclaimed ITC through Annual Return?

No. a taxpayer cannot claim ITC through Form GSTR-9.

32. What did taxpayers need to do if available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities?

Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the CREATE CHALLAN button.

33. Can a taxpayer change the details after clicking on "Proceed to file button"?

Yes. A taxpayer can change/edit the details before filing of Form GSTR-9 return. However, the auto-populated data will not be editable in the following fields.

- Table no. 6A: Total amount of input tax credit availed through Form GSTR-3B (sum total of Table 4A of Form GSTR-3B)



- Table no. 8A: ITC as per Form GSTR-2A (Table 3 & 5 thereof).
- Table no. 9 (Except tax payable column)

34. What happens after “COMPUTE LIABILITIES” button is clicked?

After “COMPUTE LIABILITIES” button is clicked, details provided in various tables are processed on the GST Portal at the back end and Late fee liabilities, if any, are computed. Late fee is calculated, if there is delay in filing of annual return beyond due date.

35. When “File GSTR-9” button is enabled?

File button gets enabled only if you have-

- No ‘Additional cash (which) is required’ to pay for late fees, if any.
- Clicked on ‘Preview Draft GSTR-9 PDF’ button to review the details entered.
- Clicked on declaration check box and have selected authorized signatory details from the drop-down list.

36. Do a taxpayer need to click “Preview Draft GSTR-9” button to enable “File GSTR-9” button?

It is not mandatory to click on “Preview Draft GSTR-9 Excel” button to enable “FILE GSTR-9” button for filing of return.

37. What are the modes for signing Form GSTR-9?

A taxpayer can file Form GSTR-9 using DSC or EVC.

(a) Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one’s identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

The GST Portal accepts only PAN based Class II and III DSC.



To obtain a DSC, please contact any one of the authorised DSC-issuing Certifying Authorities: http://www.cca.gov.in/cca/?q=licensed_ca.html

(b) Electronic Verification Code (EVC)

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

38. If a taxpayer gets a warning message that records are under processing or processed with error while filing Form GSTR-9. How to proceed?

In case, records (or data as submitted while filing Form GSTR-9) are processed with error or are under processing at the back end, a warning message is displayed. If records are still under processing, wait for processing to be completed at the back end. For records which are processed with error, go back to Form GSTR-9 and take action on those records for making corrections.

39. Can a taxpayer preview Form GSTR-9 before filing?

Yes, a taxpayer can view/download the preview of Form GSTR-9 in PDF or Excel format by clicking on

'PREVIEW DRAFT GSTR-9 (PDF)' and 'PREVIEW DRAFT GSTR-9 (EXCEL)' button before filing Form GSTR-9 on the GST Portal.

40. What happens after Form GSTR-(is filed?

After Form GSTR-9 is filed:

- ARN is generated on successful filing of the return in Form GSTR-9.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities (Late fee only).



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- Filed form GSTR-9 will be available for view/download in PDF and Excel format.

CHAPTER 03

DETAILED ANALYSIS OF ANNUAL RETURN FORMAT [GSTR - 9]

Table 4:Details of advances, inward and outward supplies made during the financial year on which tax is payable

4A. Supplies made to unregistered persons (B2C)-	<ol style="list-style-type: none">1. Aggregate value of supplies made to consumers and unregistered persons (B2C supplies) on which tax has been paid shall be declared here. These will include details of supplies made to unregistered persons/consumers through E-Commerce operators, if any.2. Details are to be declared as net of credit notes or debit notes issued during the Financial Year.3. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details. This table shall be auto filled based on the outward supplies reported in GSTR-1.
4B. Supplies made to registered persons (B2B)-	<ol style="list-style-type: none">1. Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here.2. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis.3. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.



4C. Zero rated supply (Export) on payment of tax (except supplies to SEZs)-	1. Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D. Supply to SEZs on payment of tax-	1. Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E. Deemed Exports-	1. Aggregate value of supplies which are in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F. Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)-	1. Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G. Inward supplies on which tax is to be paid on reverse charge basis-	<ol style="list-style-type: none">1. Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.2. This shall include supplies received from registered persons and unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I. Credit Notes issued in respect of transactions specified in (B) to (E) above (-) -	1. Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.



4J. Debit Notes issued in respect of transactions specified in (B) to (E) above (+) -	1. Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4K & 4L. Supplies / tax declared through Amendments (Upward or Downward) -	1. Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details. 2. Table no. 4(A) to 4(G) and Table no. 4(I) to 4(L) of GSTR 9 shall be auto filled based on the supplies reported during the relevant financial year in GSTR-1. However, the auto filled details can be edited. If you have Edited/modified any auto filled value, then that value shall be considered as final.

Table 5. Details of Outward supplies made during the financial year on which tax is not payable.

5A. Zero rated supply (Export) without payment of tax -	1. Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. 2. Table 6A of FORM GSTR-1 may be used for filling up these details.
5C. Supplies on which tax is to be paid by recipient on reverse charge-	1. Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. 2. Table 6B of GSTR-1 may be used for filling up these details.
5D, 5E & 5F. Exempted, Nil Rated and Non - GST Supply (includes 'no-supply')-	1. Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. 2. Table 4B of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall also be declared here.



5H. Credit Notes issued in respect of transactions specified in A to C above (-)-	<ol style="list-style-type: none">1. Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.2. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I. Debit Notes issued in respect of transactions specified in A to C above (+)-	<ol style="list-style-type: none">1. Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.2. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K. Supplies declared through amendments (Upward or Downward)-	<ol style="list-style-type: none">1. Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.2. Above details shall be auto filled based on the supplies reported GSTR-1s of relevant financial year. However, you may edit the auto filled details. If you have edited/modified any auto filled value, then that value shall be considered as final.

6. Details of ITC availed during the financial year.

6A. Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR- 3B)-	<ol style="list-style-type: none">1. Total input tax credit availed in Table 4A of FORM GSTR-3B by the taxpayer would be auto-populated here. This field is Non-editable.
6B. Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)-	<ol style="list-style-type: none">1. Aggregate value of ITC availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services.2. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H).



6C. Inward supplies received from unregistered persons liable to reverse charge (other than 6B above) on which tax is paid & ITC availed -	<ol style="list-style-type: none"> 1. Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. 2. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D. Inward supplies received from registered persons liable to reverse charge (other than 6B above) on which tax is paid and ITC availed -	<ol style="list-style-type: none"> 1. Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. 2. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E. Import of goods (including supplies from SEZ) -	<ol style="list-style-type: none"> 1. Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. 2. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F. Import of services (excluding inward supplies from SEZ) -	<ol style="list-style-type: none"> 1. Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. 2. Table 4(A)(2) of FORM GSTR3B may be used for filling up these details.
6G. Input Tax credit received from ISD -	<ol style="list-style-type: none"> 1. Aggregate value of input tax credit received from input service distributor shall be declared here. 2. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H. Amount of ITC reclaimed (other than 6B above) under the provisions of the Act -	<ol style="list-style-type: none"> 1. Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.



6J. Difference (I - A above) -	1. The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row 6B to 6H shall be declared here.
6K. Transition Credit through TRAN -1 (including revisions if any) -	1. Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of thereof (whether upwards or downwards), if any shall be declared here. This field shall be auto filled based on the credit availed through Tran 1. However, this field is allowed for edit.
6L. Transition Credit through TRAN-2 -	1. Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-2 shall be declared here. This field shall be auto filled based on the credit availed through Tran 2. However, this field is allowed for edit.
6M. Any other ITC availed but not specified above -	1. Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.

Table 7. Details of ITC Reversed and Ineligible ITC for the financial year.

1. Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST/SGST Rules, 2017 shall be declared here.
2. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST/SGST Act, 2017 and details of ineligible transition credit claimed through FORM GST TRAN-1 or FORM GST TRAN-2 and then subsequently reversed.
3. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM GST ITC -03 shall be declared in 7H.

**Table 8. Other ITC related information.**

8A. ITC as per GSTR-2A (Table no. 3 & 5 thereof) -	<ol style="list-style-type: none"> 1. The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during the relevant Financial Year and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto- populated in this table. 2. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1. 3. This field shall be auto-filled based on your GSTR-2A and the same is not allowed for Edit.
8B. ITC as per sum total of 6(B) and 6(H) above -	<ol style="list-style-type: none"> 1. The input tax credit as declared in Table 6B and 6H shall be auto- populated here and the same shall not be allowed to be edited. If you want to make any changes then you need to do it in table no. 6B and 6H.
8C. ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April, 2018 to March, 2019 -	<ol style="list-style-type: none"> 1. Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the relevant financial year but credit on which was availed between April'2018 to March'2019, of the next financial year shall be declared here. 2. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
8E & 8F. ITC available but not availed & ITC available but ineligible -	<ol style="list-style-type: none"> 1. The credit which was available and not availed in FORM GSTR- 3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D. 2. You can't enter negative value in this table.



8G. IGST paid on import of goods (including supplies from SEZ) -	1. Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H. IGST credit availed on import of goods (as per 6(E) above) -	1. The input tax credit as declared in Table 6E shall be auto-populated here and the same is not allowed for edit.
8K. Total ITC to be lapsed in current financial year (E+F+J) -	The total input tax credit which shall lapse for the current financial year shall be computed (auto filled) in this row.

Table 9. Details of tax paid as declared in returns filed during the financial year.

1. Actual tax (including Interest, Late fee, Penalty, Others) paid through cash or ITC during the financial year shall be declared year.
2. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
3. Paid through Cash and Paid through ITC columns shall be auto filled based on table no 6.1 of GSTR -3B and the same is

Tables 10,11,12,13. Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 to March 2019. Part V consists of particulars of transactions for the previous financial year but declared in the FORM GSTR-3B between April, 2018 to March, 2019.

10 & 11. Supplies / tax declared through Amendments (+) (net of debit notes) & Supplies/tax reduced through Amendments (-) (net of credit notes): -	1. Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April'2018 to March'2019 shall be declared here.
12. Reversal of ITC availed during previous financial year -	<ol style="list-style-type: none">1. Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2018 to March, 2019 shall be declared here.2. Table 4(B) of FORM GSTR-3B may be used for filling up these details.



13. ITC availed for the previous financial year-	<ol style="list-style-type: none"> 1. Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2018 to March, 2019, shall be declared here. 2. Table 4(A) of FORM GSTR-3B may be used for filling up these details.
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Table 14. Particulars for the previous FY transactions declared in returns of April to September of next FY or up to date of filing of Annual Return for 2017-18, whichever is earlier.

Differential tax (including Interest) paid on account of transactions related to the previous financial year but declared in the returns of April to September of current FY, shall be reported in this table.

Table 15. Particulars of Demands and Refunds

15A to 15D. Total Refund Claimed, Sanctioned, Rejected and Pending.	<ol style="list-style-type: none"> 1. Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. 2. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing 3. Refund sanctioned means the aggregate value of all refund sanction orders. 4. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E.	Total demand of taxes.
15F.	Total taxes paid in respect of E above.
15G. Total demands pending in respect of E above.	<ol style="list-style-type: none"> 1. Aggregate value of demands of taxes for which an order has been issued by the adjudicating authority shall be declared here. 2. Aggregate value of taxes paid out of the total value of demand as declared in 15E above shall be declared here. 3. Aggregate value of demands pending recovery out of 15E above shall be declared here.

**Table 16. Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis.**

16A. Supplies received from Composition taxpayers -	<ol style="list-style-type: none">1. Aggregate value of supplies received from composition taxpayers shall be declared here.2. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B. Deemed supply under Section 143: -	<ol style="list-style-type: none">1. Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C. Goods sent on approval basis but not returned: -	<ol style="list-style-type: none">1. Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one hundred eighty days of such supply shall be declared here.

Table 17. HSN Wise Summary of outward supplies

1. Summary of outward supplies made against a particular HSN code to be reported only in this table.
2. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹1.50 Cr but upto ₹ 5.00 Cr and at four digits level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods.
3. Quantity is to be reported net of returns (sold but returned).
4. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.

Table 18. HSN Wise Summary of inward supplies

1. Summary of supplies received against a particular HSN code to be reported only in this table.
2. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but up to ₹ 5.00 Cr and at four digits level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods.
3. Quantity is to be reported net of returns (purchased but returned).

CHAPTER 04

ANNUAL RETURN (GSTR-9) REPORTING ISSUES AND ALERTS

Table 4: Details of advances, inward and outward supplies made during the financial year on which tax is payable: Issues and Alerts

- The supplies to be reported in Table 4 can be taken from GSTR1 (for the purpose of outward supplies and advances) and GSTR3B (for the purpose of inward supplies liable under RCM) of the respective tax periods made during the F.Y.
- Also supplies which has not been declared in GSTR 1 and GSTR 3B in any tax periods i.e. additional liability can directly be declared in GSTR 9 [vide Notification No. 74/2018-CT dated 31-12-2018.]
- Any omission of outward supply in GSTR 1 in 2017-18 which is rectified subsequently in 2018-19 pertaining to 2017-18 should not be reported in Table 4 but in Table 10.
- Outward supplies under B2B category where tax is to be paid by recipient under RCM should not be reported in Table 4B but should be reported in Table 5C.
- Zero rated supply(Export) subject to payment of IGST shall be reported in Table 4C whereas Zero rated supply(Export) without payment of IGST under Bond or Letter of Undertaking shall be reported in Table 5A.
- Supply to SEZs on payment of IGST shall be reported in Table 4D whereas Supply to SEZs without payment of IGST under Bond or Letter of Undertaking shall be reported in Table 5B.
- Advances on which tax has been paid but invoice has not been issued at the end of the FY 2017-18 i.e advances existing at the close of the F.Y. 2017-18 would be reported in Table 4F. Any advances against which outward supplies are made and are adjusted before the end of the F.Y. would be reported in Table 4A in case of B2C supplies and in Table 4B in case of B2B supplies but not in Table 4F.



- Reporting of Inward Supplies received on reverse charge basis under Table 4G should consist of supplies which have been captured in GSTR-3B during the period July 2017- March 2018 and also subsequent period upto September 2018 or such date extension as notified. Any shortfall in payment of tax in GSTR 3B should be reported in Table 10 and Table 14 for payment thereof.
- Debit or Credit Notes issued in F.Y. 2018-19 although pertaining to F.Y. 2017-18 , to be reported in annual return of F.Y. 2018-19.
- Credit Notes relating to Supplies where tax is payable is reported in Table 4I whereas Credit Notes relating to supplies where tax is not payable is reported in Table 5H.
- Credit Notes relating to Supplies where tax is payable is reported in Table 4I whereas Credit Notes relating to supplies where tax is not payable is reported in Table 5H.
- Debit Notes relating to Supplies where tax is payable is reported in Table 4J whereas Debit Notes relating to supplies where tax is not payable is reported in Table 5I.
- Supply declared through amendments (+) where there is tax effect and issued during the period July 2017 to March 2018 shall be reported in Table 4K
- Amendments for increase in supply declared in April 2018 to March 2019 relating to invoices issued in F.Y. 2017-18 shall be reported in Table 10 in Part V of GSTR 9.
- Supply declared through amendments (-) where there is tax effect and issued during the period July 2017 to March 2018 shall be reported in Table 4L
- Amendments for reduction in supply declared in April 2018 to March 2019 relating to invoices issued in F.Y. 2017-18 shall be reported in Table 11 in Part V of GSTR 9.
- Irrespective of when the supply was declared in Form GSTR-1 , the principal of declaring a supply in Part II or Part V is essentially driven by when the tax is paid through Form GSTR-3B in respect of such supplies [Press Release by Ministry of Finance dated 4th June, 2019].
- It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued. If the credit or debit note for any supply was issued and declared in returns of FY 2018-19 and the provision for



the same has been made in the books of accounts for FY 2017-18, the same shall be declared in Pt. V of the annual return.[Press Release by Ministry of Finance dated 3rd July, 2019].

- Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V of FORM GSTR-9. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of FORM GSTR-1.[Press Release by Ministry of Finance dated 4th June, 2019].
- Extension of Date for rectification of any error or omission or to claim ITC for FY 2017-18 upto 31.03.2019.[CGST (Removal of Difficulties) Order No. 2/2018-CT dated 31-12-2018.

Table 5. Details of Outward supplies made during the financial year on which tax is not payable: Issues and Alerts

- Outward supplies under B2B category where tax is to be paid by recipient under RCM should not be reported in Table 4B but should be reported in Table 5C.
- Zero rated supply (Export) subject to payment of IGST shall be reported in Table 4C whereas Zero rated supply(Export) without payment of IGST under Bond or Letter of Undertaking shall be reported in Table 5A.
- Supply to SEZs on payment of IGST shall be reported in Table 4D whereas Supply to SEZs without payment of IGST under Bond or Letter of Undertaking shall be reported in Table 5B.
- High Sea Sale transaction is included under Schedule III (i.e. activities or transactions which shall be treated neither as a supply of goods nor as a supply of services) of CGST ACT amendment 2018, which is effective from 01.02.2019. So for F.Y. 2018 -19 it will be categorised as NO SUPPLY and reported in table 5F, but for F.Y. 2017 -18, it may be reported as exempted supply in table 5D.
- Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India – better known as Intermediary Trade is included under Schedule III and hence such supplies shall be reported as Non-GST supply under Table 5F.
- Supply of warehoused goods to any person before clearance for home consumption is inserted under Schedule III CGST (Amendment)



Act, 2018 w.e.f 01.02.2019. So it will be categorised under NO SUPPLY from F.Y. 2018-19 and reported under Table 5F, but for F.Y. 2017-18 , it may be reported as exempted supply in Table 5D.

- Credit Notes relating to Supplies where tax is payable is reported in Table 4I whereas Credit Notes relating to supplies where tax is not payable is reported in Table 5H.
- Debit Notes relating to Supplies where tax is payable is reported in Table 4J whereas Debit Notes relating to supplies where tax is not payable is reported in Table 5I.
- Supply declared through amendments (+) where there is tax effect and issued during the period July2017 to March 2018 shall be reported in Table 4K
- Supply declared through amendments (+) where there is no tax effect and issued during the period July2017 to March 2018 shall be reported in Table 5J
- Supply declared through amendments (-) where there is no tax effect and issued during the period July2017 to March 2018 shall be reported in Table 5K
- Irrespective of when the supply was declared in Form GSTR-1 , the principal of declaring a supply in Part II or Part V is essentially driven by when the tax is paid through Form GSTR-3B in respect of such supplies[Press Release by Ministry of Finance dated 4th June, 2019].
- It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued. If the credit or debit note for any supply was issued and declared in returns of FY 2018-19 and the provision for the same has been made in the books of accounts for FY 2017-18, the same shall be declared in Pt. V of the annual return.[Press Release by Ministry of Finance dated 3rd July, 2019].
- Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V of FORM GSTR-9. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of FORM GSTR-1.[Press Release by Ministry of Finance dated 4th June, 2019].
- Extension of Date for rectification of any error or omission or to claim ITC for FY 2017-18 upto 31.03.2019.[CGST (Removal of Difficulties) Order No. 2/2018-CT dated 31-12-2018.



6. Details of ITC availed during the financial year: Issues and Alerts

- Table 6E refers to ITC availed on Import of Goods (including supplies from SEZs). This is auto-populated in Table 8H.
- Table 6M to include ITC on account of following circumstances
 - i. ITC held in stock or ITC on semi-finished or finished goods on the day immediately preceding the date of grant of registration subject to filing of Form GST ITC-01.
 - ii. ITC held in stock and on capital goods on the day immediately preceding the date from which composition person become regular taxable person and thereby becomes liable to pay taxsubject to filing of Form GST ITC-01.
 - iii. ITC held in stock or ITC on semi-finished or finished goods and on capital goods relatable to exempt supply which has become a taxable supply from such date of conversion subject to filing of Form GST ITC-01.
 - iv. Unutilised ITC transferred to registered person on account of sale, merger, demerger, amalgamation , lease or transfer of a business subject to filing of Form GST ITC-02.

Table 7. Details of ITC Reversed and Ineligible ITC for the financial year: Issues and Alerts

- Table 7A – To ensure credit reversal on non-payment of invoices over 180 days from the date of invoice.
- Table 7B - To ensure credit reversal of excess ITC of ISD.
- Table 7C – To ensure proportionate reversal of ITC for Inputs and Input services used partly for exempted supply and partly for taxable supply and partly for business and partly for non-business supply.
- Table 7D: To ensure proportionate reversal of ITC of capital goods if used for exempted and taxable supplies.
- Table 7F and 7G –Reversal of TRAN-I and TRAN-II credit if made in Form GSTR-3B filed during F.Y. 2018-19 , then the same will be reported in Part V Table 12 and not in Part III Table 7.



Table 8. Other ITC related information: Issues and Alerts

- The figure reported in Table 8I is the difference between IGST paid on Import of goods (including supplies from SEZ) and IGST credit availed on import of goods (as per table 6(E) . Difference may be due to IGST paid on goods imported which are used for effecting exempt supply/ block credit like IGST paid on import of motor car.
- Extension of Date for rectification of any error or omission or to claim ITC for FY 2017-18 upto 31.03.2019.[CGST (Removal of Difficulties) Order No. 2/2018-CT dated 31-12-2018.
- Table 8C reports ITC on inward supplies other than imports and inward supplies liable to reverse charge received during 2017-18 but availed during April to September, 2018. However, as CGST (Removal of Difficulties) Order No.2/2018-CT dated 31-12-2018 such date has been extended upto 31.03.2019.
- Table 8C pertains to ITC other than import and Reverse charge , whereas Part V Table 13 relates to all the ITC availed for the previous F.Y. 2017-18 declared in returns of April to September 2018.
- Table 8D with positive balance may be due to following
 - i. Block credit under Section 17(5) and/or Non-Business credits under Section 17(1).
 - ii. Ineligible credits subject to reversal in Table 7.
- Table 8D with negative balance may be due to following
 - i. Supplier not uploading Invoices in GSTR-1
 - ii. Availment of excess credit in GSTR-3B erroneously.

Tables 10,11,12,13. Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 to March 2019: Issues and Alerts.

- Any omission of outward supply in GSTR 1 in 2017-18 which is rectified subsequently in 2018-19 pertaining to 2017-18 should not be reported in Table 4 but in Table 10.
- Any shortfall in payment of tax in GSTR 3B should be reported in Table 10 and Table 14 for payment thereof.
- Amendments for increase in supply declared in April 2018 to March 2019 relating to invoices issued in F.Y. 2017-18 shall be reported in



Table 10 in Part V of GSTR 9.

- Amendments for reduction in supply declared in April 2018 to March 2019 relating to invoices issued in F.Y. 2017-18 shall be reported in Table 11 in Part V of GSTR 9.
- Irrespective of when the supply was declared in Form GSTR-1 , the principal of declaring a supply in Part II or Part V is essentially driven by when the tax is paid through Form GSTR-3B in respect of such supplies[Press Release by Ministry of Finance dated 4th June, 2019].
- It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued. If the credit or debit note for any supply was issued and declared in returns of FY 2018-19 and the provision for the same has been made in the books of accounts for FY 2017-18, the same shall be declared in Pt. V of the annual return.[Press Release by Ministry of Finance dated 3rd July, 2019].
- Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V of FORM GSTR-9. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of FORM GSTR-1.[Press Release by Ministry of Finance dated 4th June, 2019].
- Reversal of TRAN-I and TRAN-II credit if made in Form GSTR-3B filed during F.Y. 2018-19 , then the same will be reported in Part V Table 12 and not in Part III Table 7.
- Extension of Date for rectification of any error or omission or to claim ITC for FY 2017-18 upto 31.03.2019.[CGST (Removal of Difficulties) Order No. 2/2018-CT dated 31-12-2018.
- Table 8C pertains to ITC other than import and Reverse charge , whereas Part V Table 13 relates to all the ITC availed for



CHAPTER 05

ELECTRONIC FILING OF GST ANNUAL RETURN (GSTR - 9): STEP BY STEP PROCEDURE

The Annual Return Form GSTR-9 is filed once for each financial year by all regular taxpayers including SEZ and SEZ Developers. GSTR -9 once filed cannot be revised. GSTR – 9 can be filed either as a

- NIL return or
- Other than NIL return.

(1) Filing of NIL GSTR-9 Return:

a) Pre-requisites for Filing NIL GSTR – 9 Return :

“NIL” GSTR-9 Return can be filed for the Financial year, if the taxpayer have: -

- NOT made any outward supply (commonly known as sale); AND
- NOT received any goods/services (commonly known as purchase); AND
- NO other liability to report; AND
- NOT claimed any credit; AND
- NOT claimed any refund; AND
- NOT received any order creating demand; AND
- There is no late fee to be paid etc.

b) Procedure for filing NIL GSTR-9 Return

- Select ‘Yes’ for option “Do you want to file a Nil return?”.
- Click the NEXT button; click on Compute liabilities and proceed to file.
- File Form GSTR 9 with either DSC/EVC.



(2) Filing of Other than NIL GSTR-9 Return

If the taxpayer wants to file "Other than NIL GSTR-9 Return", he has to perform the following steps;

- I. Login and Navigate to Form GSTR-9 - Annual Return for Normal Taxpayer
- II. Download Form GSTR-1, Form GSTR-3B and Form GSTR-9 Summary
- III. Enter details in various tiles
- IV. Preview Draft Form GSTR-9 Summary
- V. Compute Liabilities and Pay Late Fees, If any
- VI. Preview Draft Form GSTR-9
- VII. File Form GSTR-9 with DSC/ EVC.

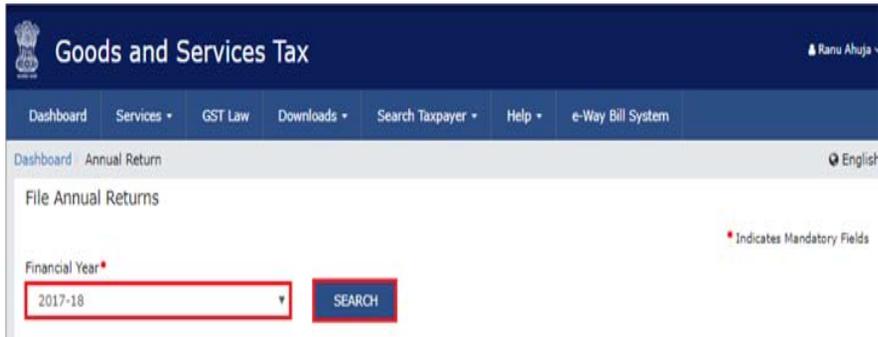
Each step is now discussed in details below,

I. Login and Navigate to Form GSTR-9 - Annual Return for Normal Taxpayer:

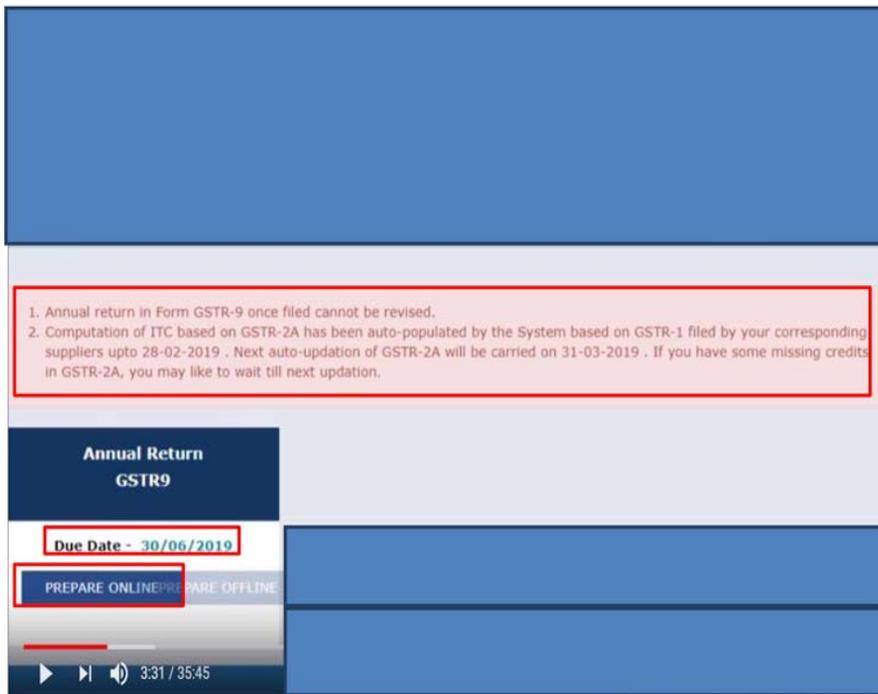
1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
- 3 Click the Services > Returns > Annual Return command. Alternatively, taxpayer can also click the Annual Return link on the dashboard.



4. The File Annual Returns page is displayed. Select the Financial Year for which you want to file the annual return from the drop-down list.
5. Click the SEARCH button.



6. The File Returns page is displayed.
7. This page displays the due date of filing annual return, by giving relevant information in separate tiles by the taxpayer. In the GSTR-9 tile, click the PREPARE ONLINE button.



8. A question is displayed. You need to answer this question whether you want to file nil annual return for that particular financial year or not, to proceed further to the next screen.



Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Annual Return GSTR9

GSTR-9 Annual return for Normal taxpayers

GSTIN - 07AEFPA4963B12Y Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	Do you want to file a Nil return?*	<input checked="" type="radio"/> Yes <input type="radio"/> No

Note: Nil return can be filed for the financial year, if you have:-

- NOT made any outward supply (commonly known as sale); AND
- NOT received any goods/services (commonly known as purchase); AND
- NO other liability to report; AND
- NOT claimed any credit; AND
- NOT claimed any refund; AND
- NOT received any order creating demand

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

BACK TO FILE RETURNS NEXT

9. In case of Yes (File Nil Return).

10. Select No for option 1 to file GSTR-9 return.

11. Click the NEXT button.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Annual Return GSTR9

GSTR-9 Annual return for Normal taxpayers

GSTIN - 07AEFPA4963B12Y Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	Do you want to file a Nil return?*	<input type="radio"/> Yes <input checked="" type="radio"/> No

Note: Nil return can be filed for the financial year, if you have:-

- NOT made any outward supply (commonly known as sale); AND
- NOT received any goods/services (commonly known as purchase); AND
- NO other liability to report; AND
- NOT claimed any credit; AND
- NOT claimed any refund; AND
- NOT received any order creating demand

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

BACK TO FILE RETURNS NEXT

12. The GSTR-9 Annual Return for Normal Taxpayers page is displayed below,



Goods and Services Tax
Ranu Ahuja ▾

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System

Dashboard Annual Return GSTR9 English

GSTR-9 Annual return for Normal taxpayers

GSTIN - 07AEFFA4963612Y Status - Not Filed	Legal Name - Ranu Ahuja FY - 2017-18	Trade Name - Ranu ahuja Due Date - 31/10/2018
---	---	--

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on "Preview" button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)	DOWNLOAD GSTR-1 SUMMARY (PDF)	DOWNLOAD GSTR-3B SUMMARY (PDF)
---	---	--

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable	5.Details of Outward supplies made during the financial year on which tax is not payable	6.Details of ITC availed during the financial year.																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Taxable value ₹5,92,40,882.79</td> <td style="width: 50%;">Integrated Tax ₹73,15,821.46</td> </tr> <tr> <td>Central Tax ₹11,03,576.18</td> <td>State/UT Tax ₹11,03,576.18</td> </tr> <tr> <td>CESS ₹45,690.00</td> <td></td> </tr> </table>	Taxable value ₹5,92,40,882.79	Integrated Tax ₹73,15,821.46	Central Tax ₹11,03,576.18	State/UT Tax ₹11,03,576.18	CESS ₹45,690.00		<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Value ₹1,24,81,584.44</td> </tr> </table>	Value ₹1,24,81,584.44	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Integrated Tax ₹4,36,796.69</td> <td style="width: 50%;">Central Tax ₹0.00</td> </tr> <tr> <td>State/UT Tax ₹0.00</td> <td>CESS ₹0.00</td> </tr> </table>	Integrated Tax ₹4,36,796.69	Central Tax ₹0.00	State/UT Tax ₹0.00	CESS ₹0.00							
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State/UT Tax ₹0.00	CESS ₹0.00																			
7.Details of ITC Reversed and Ineligible ITC for the financial year	8. Other ITC related information	9.Details of tax paid as declared in returns filed during the financial year																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Integrated Tax ₹-</td> <td style="width: 50%;">Central Tax ₹-</td> </tr> <tr> <td>State/UT Tax ₹-</td> <td>CESS ₹-</td> </tr> </table>	Integrated Tax ₹-	Central Tax ₹-	State/UT Tax ₹-	CESS ₹-	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Integrated Tax ₹20,20,313.70</td> <td style="width: 50%;">Central Tax ₹3,16,409.76</td> </tr> <tr> <td>State/UT Tax ₹3,16,409.76</td> <td>CESS ₹0.00</td> </tr> </table>	Integrated Tax ₹20,20,313.70	Central Tax ₹3,16,409.76	State/UT Tax ₹3,16,409.76	CESS ₹0.00	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Tax payable ₹1,01,49,168.00</td> <td style="width: 50%;">Paid through Cash ₹53,25,914.00</td> </tr> <tr> <td>Paid through ITC ₹48,23,254.00</td> <td></td> </tr> </table>	Tax payable ₹1,01,49,168.00	Paid through Cash ₹53,25,914.00	Paid through ITC ₹48,23,254.00							
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Paid through ITC ₹48,23,254.00																				
10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year	14. Differential tax paid on account of declaration in table no. 10 & 11	13. Particulars of Demands and Refunds																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Taxable value ₹-</td> <td style="width: 50%;">Integrated Tax ₹-</td> </tr> <tr> <td>Central Tax ₹-</td> <td>State/UT Tax ₹-</td> </tr> <tr> <td>CESS ₹-</td> <td></td> </tr> </table>	Taxable value ₹-	Integrated Tax ₹-	Central Tax ₹-	State/UT Tax ₹-	CESS ₹-		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Taxable value ₹-</td> <td style="width: 50%;">Tax Paid ₹-</td> </tr> </table>	Taxable value ₹-	Tax Paid ₹-	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Refund claimed ₹-</td> <td style="width: 50%;">Refund sectioned ₹-</td> </tr> <tr> <td>Refund pending ₹-</td> <td>Demand of taxes ₹-</td> </tr> <tr> <td>Taxes paid ₹-</td> <td>Demands pending ₹-</td> </tr> </table>	Refund claimed ₹-	Refund sectioned ₹-	Refund pending ₹-	Demand of taxes ₹-	Taxes paid ₹-	Demands pending ₹-				
Taxable value ₹-	Integrated Tax ₹-																			
Central Tax ₹-	State/UT Tax ₹-																			
CESS ₹-																				
Taxable value ₹-	Tax Paid ₹-																			
Refund claimed ₹-	Refund sectioned ₹-																			
Refund pending ₹-	Demand of taxes ₹-																			
Taxes paid ₹-	Demands pending ₹-																			
16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis.	17. HSN wise summary of Outward Supplies	18. HSN wise summary of Inward Supplies																		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Taxable value ₹-</td> <td style="width: 50%;">Integrated Tax ₹-</td> </tr> <tr> <td>Central Tax ₹-</td> <td>State/UT Tax ₹-</td> </tr> <tr> <td>CESS ₹-</td> <td></td> </tr> </table>	Taxable value ₹-	Integrated Tax ₹-	Central Tax ₹-	State/UT Tax ₹-	CESS ₹-		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Taxable value ₹-</td> <td style="width: 50%;">Integrated Tax ₹-</td> </tr> <tr> <td>Central Tax ₹-</td> <td>State/UT Tax ₹-</td> </tr> <tr> <td>CESS ₹-</td> <td></td> </tr> </table>	Taxable value ₹-	Integrated Tax ₹-	Central Tax ₹-	State/UT Tax ₹-	CESS ₹-		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Taxable value ₹-</td> <td style="width: 50%;">Integrated Tax ₹-</td> </tr> <tr> <td>Central Tax ₹-</td> <td>State/UT Tax ₹-</td> </tr> <tr> <td>CESS ₹-</td> <td></td> </tr> </table>	Taxable value ₹-	Integrated Tax ₹-	Central Tax ₹-	State/UT Tax ₹-	CESS ₹-	
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CESS ₹-																				
Taxable value ₹-	Integrated Tax ₹-																			
Central Tax ₹-	State/UT Tax ₹-																			
CESS ₹-																				
19. Late fee payable and paid																				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Late fee payable ₹-</td> <td style="width: 50%;">Late fee paid ₹-</td> </tr> </table>	Late fee payable ₹-	Late fee paid ₹-																		
Late fee payable ₹-	Late fee paid ₹-																			

Steps to file your GSTR-9 return

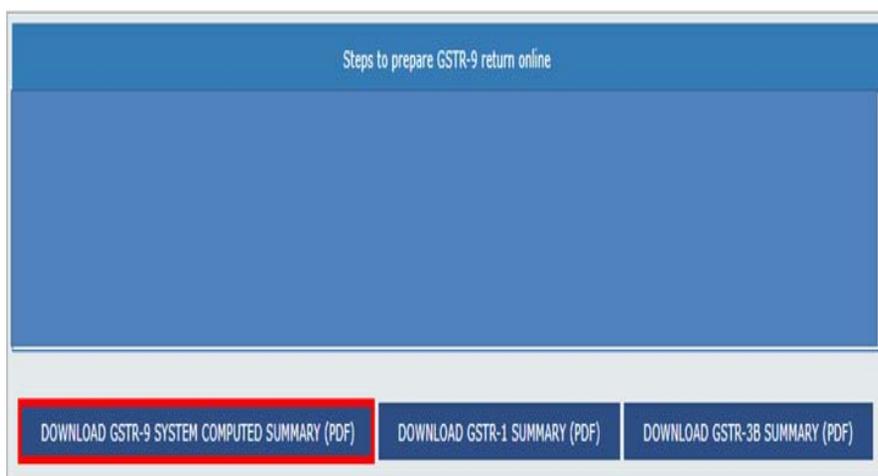
1. Click on "Compute Liabilities" for computation of Late fee, if any;
2. "Proceed to File" button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on "Download Filed GSTR-9 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-9 details (Excel)".

BACK TO QUESTIONNAIRE	COMPUTE LIABILITIES	PROCEED TO FILE
PREVIEW DRAFT GSTR-9(PDF)	PREVIEW DRAFT GSTR-9(EXCEL)	



II. Download Form GSTR-1, Form GSTR-3B and Form GSTR-9 Summary

The GST Common Portal calculates GSTR-9 values in different tables, based on Form GSTR-1 and Form GSTR-3B filed by taxpayers. This is available as downloadable file in PDF format and will be auto populated in different tables of Form GSTR 9 as well, in editable form except in table no 6A, 8A and table no 9 of Form GSTR 9. The draft 'System computed GSTR 9 summary', Summary of Form GSTR 1 and 3B for the financial year can be downloaded by clicking on the relevant buttons as shown below. However, this is only for reference for filing the GSTR 9 return, and will facilitate in providing details in actual tables.



The system computed Form GSTR-9 summary, Summary of Form GSTR 1 and 3B in PDF format is displayed below.

Further, GST common portal is also providing a comparison statement of Liability declared and ITC claimed. The process for downloading such statement is shown below;

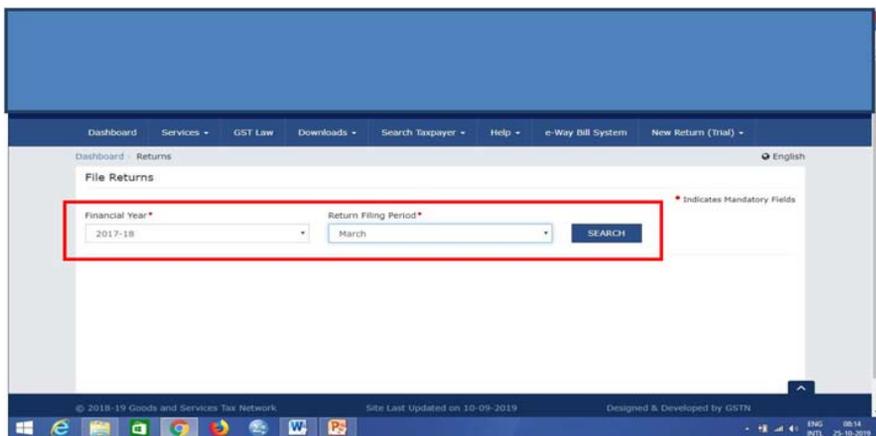
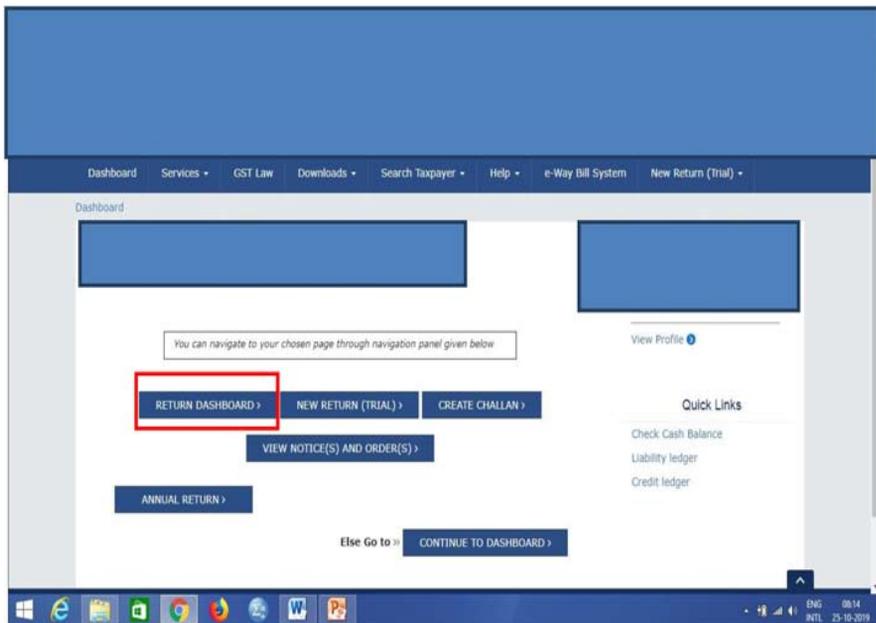
- 1) Go to Return Dashboard and choose the Financial Year and Return Filing Period and click on Search.
- 2) File Return page is displayed. Click VIEW on the tile "Comparison on liability declared and ITC claimed".
- 3) A comparison statement of GSTR 1 vs GSTR 3B and GSTR 3B vs GSTR 2A for the period selected is displayed, which can be downloaded in Excel format for necessary reconciliation.



4) Also following four statements can also be downloaded

- Liability other than Export/ Reverse Charge
- Liability due to Reverse Charge
- Liability due to Export and SEZ Supplies
- ITC Credit claimed and Due

The Screen-shots of above process are captured below,





File Returns

GSTR-2A can now be downloaded in excel/CSV format for your reference and further use

Financial Year* 2017-18 Return Filing Period* March * Indicates Mandatory Fields

SEARCH

Details of outward supplies of goods or services
GSTR1

Status: **Filed**

VIEW GSTR1 **DOWNLOAD**

Auto Drafted details (For view only)
GSTR2A

VIEW **DOWNLOAD**

Monthly Return
GSTR3B

Status: **Filed**

VIEW GSTR3B **DOWNLOAD**

Comparison of liability declared and ITC claimed

LIABILITY OTHER THAN EXPORT/REVERSE CHARGE LIABILITY DUE TO REVERSE CHARGE

LIABILITY DUE TO EXPORT AND SEZ SUPPLIES ITC CREDIT CLAIMED AND DUE

Credit and Liability Statement

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B		ITC claimed in GSTR-3B and accrued as per GSTR-2A	
	As per GSTR-1 (₹)	As per GSTR-3B (₹)	ITC Claimed in GSTR-3B (₹)	ITC as per GSTR-2A (₹)
July-17	1,78,373.36	1,78,374.00	2,38,342.00	2,46,656.06
August-17	3,70,841.96	3,81,372.00	3,70,902.00	3,68,695.28
September-17	4,90,349.68	4,91,404.00	6,98,204.00	6,92,969.46
October-17	5,15,138.92	5,14,128.00	5,09,276.00	4,81,348.64
November-17	5,78,685.40	5,78,686.00	4,11,248.00	3,85,580.96
December-17	6,18,416.68	6,18,416.00	5,29,808.00	5,07,697.32
January-18	6,02,684.46	6,02,682.00	6,53,506.00	6,49,918.94
February-18	8,36,316.28	8,74,700.00	7,15,388.00	6,75,693.56
March-18	4,69,180.70	4,69,180.66	5,38,922.48	5,06,378.88
Total	46,59,987.44	47,08,942.66	46,65,596.48	45,14,939.10

LIABILITY OTHER THAN EXPORT/REVERSE CHARGE LIABILITY DUE TO REVERSE CHARGE

LIABILITY DUE TO EXPORT AND SEZ SUPPLIES ITC CREDIT CLAIMED AND DUE

Credit and Liability Statement

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B		ITC claimed in GSTR-3B and accrued as per GSTR-2A	
	As per GSTR-1 (₹)	As per GSTR-3B (₹)	ITC Claimed in GSTR-3B (₹)	ITC as per GSTR-2A (₹)
July-17	1,78,373.36	1,78,374.00	2,38,342.00	2,46,656.06
August-17	3,70,841.96	3,81,372.00	3,70,902.00	3,68,695.28
September-17	4,90,349.68	4,91,404.00	6,98,204.00	6,92,969.46
October-17	5,15,138.92	5,14,128.00	5,09,276.00	4,81,348.64
November-17	5,78,685.40	5,78,686.00	4,11,248.00	3,85,580.96
December-17	6,18,416.68	6,18,416.00	5,29,808.00	5,07,697.32
January-18	6,02,684.46	6,02,682.00	6,53,506.00	6,49,918.94
February-18	8,36,316.28	8,74,700.00	7,15,388.00	6,75,693.56
March-18	4,69,180.70	4,69,180.66	5,38,922.48	5,06,378.88
Total	46,59,987.44	47,08,942.66	46,65,596.48	45,14,939.10



Form GSTR-9

(New rule 80)

System Drafted Annual Return (Normal Taxpayer)

(For Reference only)

1. Financial Year	2017-18
2. GSTIN	07AEPFA4963B1ZV
3(a). Legal name of the registered person	Ranu Ahuja
3(b). Trade name, if any	Ranu ahuja

Pt. II Sr.No	Nature of Supplies	Details of Outward and inward supplies made during the financial year (Amount in ₹ in all tables)				
		Taxable Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
1	2	3	4	5	6	
4 Details of advances, inward and outward supplies made during the financial year on which tax is payable						
A	Supplies made to un-registered persons (B2C)	45,60,924.00	2,06,340.58	2,06,340.58	4,41,306.29	45,690.00
B	Supplies made to registered persons (B2B)	32,56,300.00	1,04,651.00	1,04,651.00	3,46,480.00	53,080.00
C	Zero rated supply (Export) on payment of tax (Except supplies to SEZs)	1,17,24,936.00	-	-	17,48,187.96	0.00
D	Supplies to SEZs on payment of tax	1,75,87,404.00	-	-	28,47,400.71	0.00
E	Deemed Exports	87,93,702.00	3,31,962.25	3,31,962.25	7,59,775.85	0.00
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	69,86,107.68	2,63,725.56	2,63,725.56	6,03,599.71	0.00
G	Inward supplies on which tax is to be paid on the reverse charge basis	59,25,634.00	2,23,692.68	2,23,692.68	5,11,974.77	0.00
H	Sub-total (A to G above)	-	-	-	-	-

I	Credit notes issued in respect of transactions specified in (B) to (E) above (-)	14,37,466.10	13,822.65	13,822.65	2,24,591.30	0.00
J	Debit notes issued in respect of transactions specified in (B) to (E) above (+)	13,77,271.31	0.00	0.00	1,98,402.18	0.00
K	Supplies / tax declared through Amendments (+)	9,62,736.12	4,396.85	4,396.85	1,35,052.65	0.00
L	Supplies / tax reduced through Amendments (-)	4,96,066.22	17,370.09	17,370.09	51,277.32	53,080.00
M	Sub-total (I to L above)	-	-	-	-	-
N	Supplies and advances on which tax is to be paid (H + M) above	-	-	-	-	-

Pt. II Sr.No	Nature of Supplies	Details of Outward and inward supplies made during the financial year (Amount in ₹ in all tables)				
		Taxable Value(₹)	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
1	2	3	4	5	6	
5 Details of Outward supplies made during the financial year on which tax is not payable						
A	Zero rated supply (Export) without payment of tax	46,99,974.40	-	-	-	-
B	Supply to SEZs without payment of tax	18,75,989.76	-	-	-	-
C	Supplies on which tax is to be paid by the recipient on reverse charge	3,90,831.00	-	-	-	-
D	Exempted	5,86,246.80	-	-	-	-
E	Nil Rated	9,08,682.54	-	-	-	-
F	Non-GST supply (includes 'no supply')	45,43,412.70	-	-	-	-
G	Sub-total (A to F above)	-	-	-	-	-
H	Credit Notes issued in respect of transactions specified in A to F above (-)	11,13,087.00	-	-	-	-
I	Debit Notes issued in respect of transactions specified in A to F above (+)	3,90,831.00	-	-	-	-

J	Supplies declared through Amendments (+)	6,16,111.00	-	-	-	-
K	Supplies reduced through Amendments (-)	4,17,407.76	-	-	-	-
L	Sub-Total (I to K above)	-	-	-	-	-
M	Turnover on which tax is not to be paid (G + L above)	-	-	-	-	-
N	Total Turnover (including advances) (4N + 5M - 4G above)	-	-	-	-	-

Pt. III Sr.No	Description	Type	Details of ITC for the financial year			
			Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
1	2	3	4	5	6	
6 Details of ITC availed during the financial year						
A	Total amount of input tax credit availed through FORM GSTR-3B (supplies)		5,38,791.20	5,38,791.20	37,45,671.99	0.00
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	0.00	0.00	0.00	0.00
		Capital Goods	0.00	0.00	0.00	0.00
		Services	0.00	0.00	0.00	0.00
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	0.00	0.00	0.00	0.00
		Capital Goods	0.00	0.00	0.00	0.00
		Services	0.00	0.00	0.00	0.00
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	0.00	0.00	0.00	0.00
		Capital Goods	0.00	0.00	0.00	0.00
		Services	0.00	0.00	0.00	0.00

E	Import of goods (including supplies from SEZs)	Inputs	-	-	0.00	0.00
		Capital Goods	-	-	0.00	0.00
F	Import of services (excluding inward supplies from SEZs)		-	-	0.00	0.00
G	Input Tax credit received from IED		0.00	0.00	4,16,796.09	0.00
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		0.00	0.00	0.00	0.00
I	Sub-total (B to H above)		-	-	-	-
J	Difference (I - A above)		-	-	-	-
K	Transition Credit through TRAN-1 (including revisions if any)		0.00	0.00	-	-
L	Transition Credit through TRAN-2		0.00	0.00	0.00	0.00
M	Any other ITC availed but not specified above		0.00	0.00	0.00	0.00
N	Sub-total (K to M above)		-	-	-	-
O	Total ITC availed (I + N above)		-	-	-	-

Pt. IV 9	Description	Details of tax paid as declared in returns filed during the financial year		Paid Through ITC(₹)			
		Tax Payable (₹)	Paid Through Cash(₹)	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	
A	Integrated Tax	77,71,554.00	40,26,882.00	0.00	0.00	37,45,672.00	-
B	Central Tax	11,65,962.00	6,27,171.00	5,38,791.00	-	0.00	-
C	State/UT Tax	11,65,962.00	6,27,171.00	-	5,38,791.00	-	-
D	Cess	45,690.00	45,690.00	-	-	-	0.00
E	Interest	0.00	0.00	-	-	-	-
F	Late Fees	0.00	0.00	-	-	-	-
G	Penalty	0.00	0.00	-	-	-	-
H	Other	0.00	0.00	-	-	-	-



Form GSTR-1

(See rule 59(1))
Details of outward supplies of goods or services
 System generated summary (For reference)

Financial Year: 2022-18

1. GSTIN	07AEPAA4963612V
2(a). Legal name of the registered person	Shree Anuja
2(b). Trade name, if any	Pravee shree

Note: All amounts displayed in the tables are in INR.

4A, 4B, 4C, 6B, 6C - B2B Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
14	3,65,05,991.01	3,19,04,226.76	39,53,956.56	4,71,788.04	4,71,788.04	53,080.00

5A, 5B - B2C (Large) Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Cess
0	0.00	0.00	0.00	0.00

9B - Credit / Debit Notes (Registered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
7	1,97,39,190.00	2,97,874.00	92,840.42	21,362.14	21,362.14	0.00

9B - Credit / Debit Notes (Unregistered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Cess
3	9,93,648.50	10,60,324.79	66,054.26	0.00

6A - Exports Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax
6	1,64,24,910.40	1,64,24,910.40	17,48,187.96

7 - B2C (Others)

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
4	54,60,001.45	48,60,324.00	4,41,306.29	2,06,340.58	2,06,340.58	48,690.00

8 - Nil rated, exempted and non GST outward supplies

No. of Records	Total Nil amount	Total Exempted amount	Total Non-GST Amount
1	1,00,642.50	5,86,246.80	46,49,412.70

11A(1), 11A(2) - Tax Liability (Advances Received)

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
2	81,17,158.51	69,86,107.68	6,03,599.71	2,63,725.56	2,63,725.56	0.00

11B(1), 11B(2) - Adjustment of Advances

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

12 - HSN-wise summary of outward supplies

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

13 - Documents Issued

No. of Records	Documents Issued	Documents Cancelled	Not Issued Documents
2	6,38,566.00	7,623.00	8,006,93.00

9A - Amended B2B Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
7	2,02,41,020.82	1,74,24,689.76	17,76,003.32	3,31,489.01	3,31,489.01	0.00

9A - Amended B2C (Large) Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Cess
0	0.00	0.00	0.00	0.00

9C - Amended Credit/Debit Notes (Registered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

9C - Amended Credit/Debit Notes (Unregistered)

No. of Records	Total Note Value	Total Taxable Value	Total Integrated Tax	Total Cess
0	0.00	0.00	0.00	0.00

9A - Amended Exports Invoices

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax
3	54,28,644.78	54,28,644.78	5,89,492.91

10 - Amended B2C(Others)

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

11A - Amended Tax Liability (Advance Received)

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00

11B - Amendment of Adjustment of Advances

No. of Records	Total Invoice Value	Total Taxable Value	Total Integrated Tax	Total Central Tax	Total State/UT Tax	Total Cess
0	0.00	0.00	0.00	0.00	0.00	0.00



Form GSTR-3B
[See Rule 61(5)]
System Generated Summary
(For Reference only)

Financial Year **2017-18**

1. GSTIN	G/AEPPA4963B12Y
2(a). Legal Name of the Registered Person	Rani Ahuja
2(b). Trade name, if any	Rani Ahuja

3.1 Details of Outward supplies and inward supplies liable to reverse charge

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
(a) Outward Taxable Supplies (Other Than Zero Rated, Nil Rated and Exempted)	3,61,68,939.15	22,79,276.27	9,42,269.00	9,42,269.00	45,690.00
(b) Outward Taxable Supplies (Zero Rated)	3,89,76,169.78	49,80,302.89	0.00	0.00	0.00
(c) Other Outward Supplies (Nil Rated, Exempted)	29,89,858.34	0.00	0.00	0.00	0.00
(d) Inward Supplies (Liable to Reverse Charge)	59,25,634.00	5,11,974.77	2,23,692.68	2,23,692.68	0.00
(e) Non-GST Outward Supplies	18,17,365.00	0.00	0.00	0.00	0.00

3.2 Out of Supplies made in 3.1 (a) above, Details of Inter-State Supplies made to Unregistered Persons, Composition Taxable Persons and UIN Holders

Nature of Supplies	Total Taxable value(₹)	Integrated Tax(₹)
Supplies Made to Unregistered Persons	0.00	0.00

Supplies Made to Composition Taxable Persons	0.00	0.00
Supplies Made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
A. ITC Available(Whether in Full or Part)	37,45,671.99	5,38,791.20	5,38,791.20	0.00
(1) Import of goods	10,91,991.72	0.00	0.00	0.00
(2) Import of services	1,81,998.62	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	3,63,997.24	2,23,692.68	2,23,692.68	0.00
(4) Inward supplies from ISD	4,36,796.69	0.00	0.00	0.00
(5) All other ITC	16,70,887.72	3,15,098.52	3,15,098.52	0.00
B. ITC Reversed	0.00	0.00	0.00	0.00
(1) As per rules 42 & 43 of CGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00
C. Net ITC Available (A-B)	37,45,671.99	5,38,791.20	5,38,791.20	0.00
D. Ineligible ITC	0.00	0.00	0.00	0.00
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

5 Values of Exempt, Nil-Rated and Non-GST Inward Supplies

Nature of Supplies	Inter-State Supplies(₹)	Intra-State Supplies(₹)
From a Supplier under Composition Scheme, Exempt and Nil Rated Supply	0.00	0.00
Non-GST Supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
Interest	0.00	0.00	0.00	0.00
Late fee	0.00	0.00	0.00	0.00

6.1 Payment of Tax

Description	Total Tax Payable(₹)	Tax Paid Through ITC(₹)				Tax/Cess Paid in Cash(₹)	Interest Paid in Cash(₹)	Late Fee Paid in Cash(₹)
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than Reverse Charge								
Integrated Tax	72,59,579.00	37,45,672.00	0.00	0.00	0.00	35,13,907.00	0.00	0.00
Central Tax	9,42,269.00	0.00	5,38,791.00	0.00	0.00	4,03,478.00	0.00	0.00
State/UT Tax	9,42,269.00	0.00	0.00	5,38,791.00	0.00	4,03,478.00	0.00	0.00
Cess	45,690.00	0.00	0.00	0.00	0.00	45,690.00	0.00	0.00
(B) Reverse Charge								
Integrated Tax	5,11,974.77	0.00	0.00	0.00	0.00	5,11,974.77	0.00	0.00
Central Tax	2,23,692.68	0.00	0.00	0.00	0.00	2,23,692.68	0.00	0.00
State/UT Tax	2,23,692.68	0.00	0.00	0.00	0.00	2,23,692.68	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



III. Enter details in various tiles

The various tables to be filled under Form GSTR 9 is given below,

Table 4. Details of advances, inward and outward supplies made during the financial year on which tax is payable.

Table 5. Details of Outward supplies made during the financial year on which tax is not payable.

Table 6. Details of ITC availed during the financial year. Table 7. Details of ITC reversed and Ineligible ITC for the financial year. Table 8. Other ITC related information.

Table 9. Details of tax paid as declared in returns filed during the financial year.

Table 10, 11, 12 & 13 Details of the previous Financial Year's transactions reported in next Financial Year.

Table 14. Differential tax paid on account of declaration in table no. 10 & 11.

Table 15. Particulars of Demands and Refunds.

Table 16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on Approval basis.

Table 17. HSN wise summary of Outward Supplies.

Table 18. HSN wise summary of Inward Supplies:

Each Table is now discussed in details below,

Table 4: Details of advances, inward and outward supplies made during the financial year on which tax is payable.

1. Details will be auto filled based on details uploaded by taxpayer in Form GSTR-1 and Form GSTR-3B during the said relevant financial year.
2. Enter/edit the Taxable Value, Integrated Tax, Central Tax, State/UT Tax and Cess details. Help link can be clicked to know more details.
3. If the details provided are +/- 20% from the auto-populated values, then cells would be highlighted in red for reference and attention.
4. Click the SAVE button.
5. Click the YES button for confirmation.
6. A confirmation message is displayed that "Save request is accepted successfully". Click the OK button.





Confirmation

You have field(s), highlighted in red, where the value entered is more/less than 20% of the system computed value. Are you sure you want to proceed?



Success

Save request is accepted successfully

Ranu Ahuja

Goods and Services Tax

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Dashboard Annual Return GSTR9
English

GSTIN - 07AEFPA4963B1ZY	Legal Name - Ranu Ahuja	Trade Name - Ranu ahuja
Status - Not Filed	FY - 2017-18	Due Date - 31/10/2018

5. Details of Outward supplies made during the financial year on which tax is not payable Help

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

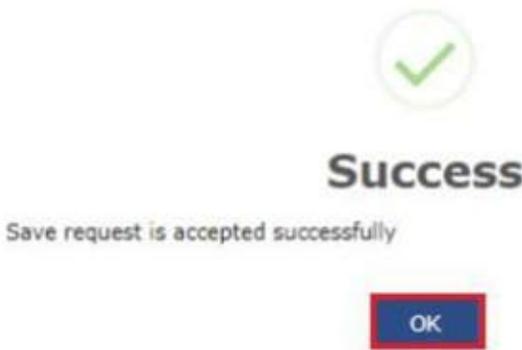
Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹46,99,974.40				
(B) Supply to SEZ without payment of tax	₹23,44,986.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹3,90,831.00				
(D) Exempted	₹5,86,246.80				
(E) Nil Rated	₹9,08,682.54				
(F) Non-GST supply (includes 'no supply')	₹45,43,412.70				
(G) Sub total (A to F above)	₹1,34,74,133.00				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹11,13,087.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹3,90,831.00				
(J) Supplies declared through Amendments (+)	₹6,16,111.00				
(K) Supplies reduced through Amendments (-)	₹4,17,407.76				
(L) Sub total (H to K)	-₹5,23,552.76				
(M) Turnover on which tax is not to be paid (G + L above)	₹1,29,50,580.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹6,94,08,909.00	₹68,03,846.60	₹8,79,883.50	₹8,79,883.50	₹45,690.00



7. Click the **BACK TO GSTR-9 DASHBOARD** button to go back to the Form GSTR-9 Dashboard page.
8. The taxpayer will be directed to the GSTR-9 Dashboard landing page and tile summary will be updated based on the details filled in Table Number 5(M).

Table 6 : Details of ITC availed during the financial year

1. Table number 6A will be auto filled based on the Form GSTR-3B and the same is non-editable.
2. Enter the Integrated Tax, Central Tax, State/UT Tax and Cess.
3. Click the **SAVE** button.
4. A confirmation message is displayed that "Save request is accepted successfully". Click the **OK** button.





Goods and Services Tax
Ranu Ahuja

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Dashboard Annual Return GSTR9 English

GSTIN - 07AEFPA4963B1ZY	Legal Name - Ranu Ahuja	Trade Name - Ranu ahuja
Status - Not Filed	FY - 2017-18	Due Date - 31/10/2018

6. Details of ITC availed during the financial year Help

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in "Red" for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹37,45,671.99	₹5,38,791.20	₹5,38,791.20	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹10,91,992.00	₹1,68,590.00	₹1,68,590.00	₹34,268.00
	Capital goods	0.00	₹45,355.00	₹45,355.00	₹0.00
	Input Services	₹4,73,196.00	₹84,295.00	₹84,295.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹58,020.00	₹58,020.00	₹0.00
	Capital goods	0.00	0.00	0.00	₹0.00
	Input Services	₹0.00	₹29,010.00	₹29,010.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹3,63,997.00	₹58,020.00	₹58,020.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹78,644.00	₹78,644.00	₹0.00
(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00			₹0.00
	Capital goods	₹10,91,992.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹1,81,999.00			₹0.00
(G) Input Tax credit received from ISD		₹4,36,796.69	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		₹0.00	₹5,654.00	₹5,654.00	₹0.00
(I) Sub-total (B to H above)		₹36,39,972.69	₹5,27,588.00	₹5,27,588.00	₹34,268.00
(J) Difference (I - A above)		-₹1,05,699.30	-₹11,203.20	-₹11,203.20	₹34,268.00
(K) Transition Credit through TRAN-I (including revisions if any)			₹0.00	₹0.00	
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) Any other ITC availed but not specified above		₹0.00	₹1,84,370.00	₹1,84,370.00	₹0.00
(N) Sub-total (K to M above)		₹0.00	₹1,84,370.00	₹1,84,370.00	₹0.00
(O) Total ITC availed (I + N above)		₹36,39,972.69	₹7,11,958.00	₹7,11,958.00	₹34,268.00

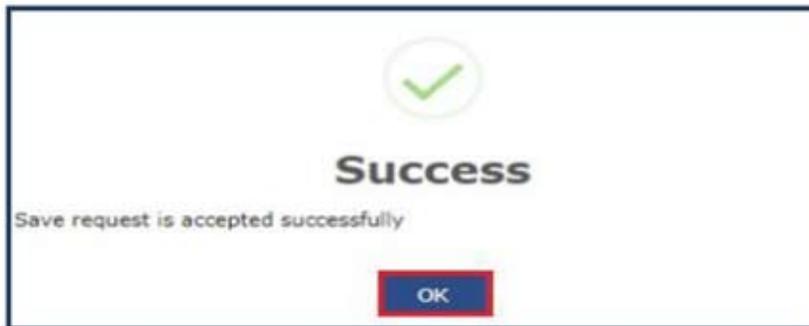
BACK TO GSTR-9 DASHBOARD
SAVE



5. Click the **BACK TO GSTR-9 DASHBOARD** button to go back to the Form GSTR-9 Dashboard page.
6. The taxpayer will be directed to the GSTR-9 Dashboard landing page and tile summary will be updated based on the details filled in Table Number 6(O).

Table 7: Details of ITC reversed and Ineligible ITC for the financial year

1. Enter the Integrated Tax, Central Tax, State/UT Tax and Cess.
2. In case taxpayer want to add other reversals, enter the description for reversal and tax details.
3. Click the Add button to add more rows, if required.
4. Click the **SAVE** button.
5. A confirmation message is displayed that "Save request is accepted successfully". Click the **OK** button.





Goods and Services Tax
Ranu Ahuja ▾

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Dashboard ▾ Annual Return ▾ GSTR9 English

GSTIN - 07AEFPA4963B1ZV Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

7.Details of ITC Reversed and Ineligible ITC for the financial year Help ? ↻

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹2,91,198.00	₹42,207.00	₹42,207.00	₹0.00
(B) As per Rule 39	₹35,178.00	₹0.00	₹0.00	₹0.00
(C) As per Rule 42	₹1,09,199.00	₹42,147.00	₹42,147.00	₹0.00
(D) As per Rule 43	₹3,27,598.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹7,49,134.00	₹1,07,758.00	₹1,07,758.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Section 16 (1) Rule 36	₹0.00	₹11,205.00	₹11,205.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹15,12,307.00	₹2,03,317.00	₹2,03,317.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹21,27,665.69	₹5,08,641.00	₹5,08,641.00	₹34,268.00

BACK TO GSTR-9 DASHBOARD
SAVE

6. Click the BACK TO GSTR-9 DASHBOARD button to go back to the Form GSTR-9 Dashboard page.



Table 8: Other ITC related information

1. Table number 8A will be auto filled based on the details auto populated in Form GSTR-2A and the same is non-editable.
2. Enter the Integrated Tax, Central Tax, State/UT Tax and Cess.
3. Click the SAVE button.

Goods and Services Tax Ranu Ahuja ▾

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Dashboard Annual Return GSTR9 English

GSTIN - 07AEFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

8. Other ITC related information Help ? ↻

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹20,20,313.70	₹3,16,409.76	₹3,16,409.76	₹0.00
(B) ITC as per sum total of table number 6(B) and 6(H) above	₹15,65,188.00	₹3,03,894.00	₹3,03,894.00	₹34,268.00
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April, 2018 to March, 2019	₹3,58,920.00	₹25,700.00	₹25,700.00	₹0.00
(D) Difference [A-(B+C)]	₹96,205.70	-₹13,184.24	-₹13,184.24	-₹34,268.00
(E) ITC available but not availed	₹1,81,351.00	₹22,400.00	₹22,400.00	₹0.00
(F) ITC available but ineligible	₹2,66,082.00	₹51,662.00	₹51,662.00	₹0.00
(G) IGST paid on ports on import of goods (including supplies from SEZ)	₹12,76,552.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹10,91,992.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹1,84,560.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹1,84,560.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹6,31,993.00	₹74,062.00	₹74,062.00	₹0.00

BACK TO GSTR-9 DASHBOARD SAVE



4. A confirmation message is displayed that "Save request is accepted successfully". Click the OK button.
5. Click the BACK TO GSTR-9 DASHBOARD button to go back to the Form GSTR-9 Dashboard page.

Table 9: Details of tax paid as declared in returns filed during the financial year

1. Complete Table number 9 will be auto filled based on the details provided by in Form GSTR-3B for the relevant financial year. Paid through Cash and Paid through ITC columns are non-editable.
2. Enter the Tax Payable for Integrated Tax, Central Tax, State/UT Tax, Cess, Interest, Late Fees, Penalty and others.
3. Click the SAVE button.
4. A confirmation message is displayed that "Save request is accepted successfully". Click the OK button

Goods and Services Tax
▲ Ranu Ahuja ▾

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Dashboard Annual Return GSTR9 English

GSTIN - 07AEFPA4963B12Y Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

9. Details of tax paid as declared in returns filed during the financial year Help ⓘ ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹86,40,426.07	₹40,25,882.00	₹37,45,672.00	₹0.00	₹0.00	
Central Tax	₹12,74,704.98	₹6,27,171.00	₹0.00	₹5,38,791.00		
State/UT Tax	₹12,74,704.98	₹6,27,171.00	₹0.00		₹5,38,791.00	
Cess	₹45,690.00	₹45,690.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹0.00	₹0.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

BACK TO GSTR-9 DASHBOARD
SAVE



5. Click the BACK TO GSTR-9 DASHBOARD button to go back to the Form GSTR-9 Dashboard page.

Table -10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year:

1. Enter the Taxable Value, Integrated Tax, Central Tax, State/UT Tax and Cess.
2. A confirmation message is displayed that "Save request is accepted successfully". Click the OK button.

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Annual Return GSTR9

GSTIN - 07AEFPA4963812Y Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

10,11,12&13 Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 till March, 2019.

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹11,01,818.00	₹99,204.00	₹39,681.00	₹39,681.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹10,63,724.00	₹1,68,443.00	₹20,734.00	₹20,734.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹3,74,567.00	₹53,879.00	₹53,879.00	₹0.00
13. ITC availed for the previous financial year		₹9,36,418.00	₹1,34,698.00	₹1,34,698.00	₹0.00
Total turnover(SN + 10 - 11)	₹6,90,00,098.79	₹69,74,967.98	₹9,61,215.92	₹9,61,215.92	₹45,690.00

BACK TO GSTR-9 DASHBOARD SAVE



3. Click the **BACK TO GSTR-9 DASHBOARD** button to go back to the Form GSTR-9 Dashboard page.
4. Taxpayer will be directed to the GSTR-9 Dashboard landing page and tile summary will be updated based on the details filled in the respective tile.

Table 14: Differential tax paid on account of declaration in table no. 10 & 11

1. Enter the Payable and paid amount details.
2. Click the **SAVE** button.
3. A confirmation message is displayed that "Save request is accepted successfully". Click the **OK** button.
4. Click the **BACK TO GSTR-9 DASHBOARD** button to go back to the Form GSTR-9 Dashboard page.

Description	Payable (₹)	Paid (₹)
Integrated Tax	₹69,240.00	
Central Tax	₹18,947.00	
State/UT Tax	₹18,947.00	
Cess	₹0.00	
Interest	₹0.00	



Table 15: Particulars of Demands and Refunds

1. Enter the tax details.
2. Click the SAVE button.
3. A confirmation message is displayed that "Save request is accepted successfully". Click the OK button.

Goods and Services Tax Ranu Ahuja ▾

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Dashboard Annual Return GSTR9 English

GSTIN - 07AEFPA4963B12Y Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

15. Particulars of Demands and Refunds Help ⓘ ↻

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹64,79,066.	₹4,93,600.C	₹4,93,600.C	₹0.00			
(B) Total Refund sanctioned	₹36,93,068.	₹2,81,352.C	₹2,81,352.C	₹0.00			
(C) Total Refund Rejected	₹9,71,860.C	₹74,040.00	₹74,040.00	₹0.00			
(D) Total Refund Pending	₹18,14,139.	₹1,38,208.C	₹1,38,208.C	₹0.00			
(E) Total demand of taxes	₹12,95,813.	₹98,720.00	₹98,720.00	₹0.00	₹1,79,190.0	₹5,22,639.0	₹0.00
(F) Total taxes paid in respect of E above	₹9,71,860.C	₹74,040.00	₹74,040.00	₹0.00	₹1,34,393.0	₹3,91,979.0	₹0.00
(G) Total demands pending out of E above	₹3,23,953.C	₹24,680.00	₹24,680.00	₹0.00	₹44,798.00	₹1,30,660.0	₹0.00

4. Click the BACK TO GSTR-9 DASHBOARD button to go back to the Form GSTR-9 Dashboard page.

Table 16: Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

1. Enter the taxable value and tax details.
2. Click the SAVE button.
3. A confirmation message is displayed that "Save request is accepted successfully". Click the OK button.



Goods and Services Tax Ranu Ahuja ▾

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Dashboard Annual Return GSTR9 English

GSTIN - 07AEFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
 Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis Help ⓘ

Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	₹1,62,815.00				
(B) Deemed supply under section 143	₹2,27,941.00	₹24,254.00	₹7,326.00	₹7,326.00	₹0.00
(C) Goods sent on approval basis but not returned	₹3,90,756.00	₹41,578.00	₹12,558.00	₹12,558.00	₹0.00

- Click the BACK TO GSTR-9 DASHBOARD button to go back to the Form GSTR-9 Dashboard page.

Table 17: HSN wise summary of Outward Supplies

- In the HSN field, enter the applicable provision of reporting HSN or Service Classification Code of the outward supplied.
- In the UQC field, select UQC. For supply related to services, 'OTH- Others' may be selected from the dropdown.
- In the Total Quantity field, enter the quantity. For supply related to services, report 'zero'.
- In the Total Taxable Value field, enter the Total Taxable Value of the outward supply.
- Select whether supply is applicable for concessional rate of tax.
- Select the Rate of tax from the drop-down list.
- Enter the Central TAX, Integrated Tax, State/UT Tax and CESS amount.
- Click the ADD button.
- The taxpayer can click the ADD/ DELETE button to add or delete the details.
- Similarly, add other details and click the SAVE button.



Goods and Services Tax Ranu Ahuja

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Dashboard Annual Return GSTR9 English

GSTIN - 07AEFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
 Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

17. HSN wise summary of Outward Supplies Help

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code* 0909 UQC* PAC-PACKS Description SEEDS OF ANISE,BADIAN,FENNEL, CORIAN

Total Quantity* 2183355 Total Taxable Value (₹)* ₹1,09,16,778.56 Is supply applicable for concessional rate of tax

Rate of Tax (%)* 5 Integrated Tax (₹) ₹3,70,801.10 Central Tax (₹) ₹87,518.91

State/UT Tax (₹) ₹87,518.91 CESS (₹)

CANCEL ADD

BACK TO GSTR-9 DASHBOARD

Goods and Services Tax Ranu Ahuja

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Dashboard Annual Return GSTR9 English

GSTIN - 07AEFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
 Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

18. HSN wise summary of Inward Supplies Help

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Added/Edited HSN details to be saved

HSN Code	Description	UQC	Total Quantity	Taxable Value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action
3305	PREPARATIONS FOR USE ON THE HAIR	BTL	118211	68,39,484.00	N	18	7,77,200.05	2,26,953.54	2,26,953.54	0.00	

BACK TO GSTR-9 DASHBOARD SAVE



11. A confirmation message is displayed that "Save request is accepted successfully".
12. Click the BACK TO GSTR-9 DASHBOARD button to go back to the Form GSTR-9 Dashboard page.

Table 18: HSN wise summary of Inward Supplies

1. In the HSN field, enter the applicable provision of reporting HSN or Service Classification Code of the inward supplied.
2. In the UQC field, select UQC. For supply related to services, 'OTH-Others' may be selected from the dropdown.
3. In the Total Quantity field, enter the quantity. For supply related to services, report 'zero'.
4. In the Total Taxable Value field, enter the Total Taxable Value of the inward supply.
5. Select whether supply is applicable for concessional rate of tax.
6. Select the Rate of tax from the drop-down list.
7. Enter the Central TAX, Integrated Tax, State/UT Tax and CESS amount.
8. Click the ADD button.
9. The taxpayer can click the ADD/ DELETE button to add or delete the details.
10. Similarly, add other details and click the SAVE button.

Goods and Services Tax

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GSTIN - 07AEPPA4963B12Y | Legal Name - Ranu Ahuja | Trade Name - Ranu ahuja
 Status - Not Filed | FY - 2017-18 | Due Date - 31/10/2018

18. HSN wise summary of Inward Supplies

Goods | Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code*	UQC*	Description
3305	BTL-BOTTLES	PREPARATIONS FOR USE ON THE HAIR
Total Quantity*	Total Taxable Value (₹)*	<input type="checkbox"/> Is supply applicable for concessional rate of tax
118215	₹68,39,484.00	
Rate of Tax (%)*	Integrated Tax (₹)	Central Tax (₹)
18	₹7,77,200.05	₹2,26,953.54
State/UT Tax (₹)	CESS (₹)	
₹2,26,953.54		

CANCEL ADD

BACK TO GSTR-9 DASHBOARD



Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard: Annual Return: GSTR9 English

GSTIN - 07AEPPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

1B. HSN wise summary of Inward Supplies

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes
Added/Edited HSN details to be saved

HSN Code	Description	UQC	Total Quantity	Taxable Value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action
3305	PREPARATIONS FOR USE ON THE HAIR	BTL	118211	68,39,484.00	N	18	7,77,200.05	2,26,953.54	2,26,953.54	0.00	

BACK TO GSTR-9 DASHBOARD SAVE

11. A confirmation message is displayed that "Save request is accepted successfully".

12. Click the BACK TO GSTR-9 DASHBOARD button to go back to the Form GSTR-9 Dashboard page.

IV. Preview Draft Form GSTR-9 Summary

After entering all the details, the taxpayer may click on the relevant PREVIEW DRAFT GSTR9 (PDF) or (EXCEL) button. This will download the draft Summary page of Form GSTR-9 for its review. It is recommended that taxpayer should download this Summary page and review the summary of entries made in different sections carefully before computing liabilities.



Goods and Services Tax

Ranu Ahuja

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Dashboard > Annual Return > GSTR9

GSTR-9 Annual return for Normal taxpayers

GSTIN - 07AEFFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
 Status - Not Filed FY - 2017-18 Due Date - 31/10/2018

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filing the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on 'Preview' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)
DOWNLOAD GSTR-1 SUMMARY (PDF)
DOWNLOAD GSTR-3B SUMMARY (PDF)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹6,31,33,571.11	₹77,71,553.98
Central Tax	State/UT Tax
₹11,65,961.92	₹11,65,961.92
CESS	
₹45,690.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value
₹1,29,50,580.68

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹36,39,972.69	₹7,11,958.00
State/UT Tax	CESS
₹7,11,958.00	₹34,268.00

7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated Tax	Central Tax
₹15,12,307.00	₹2,03,317.00
State/UT Tax	CESS
₹2,03,317.00	₹0.00

8. Other ITC related information

Integrated Tax	Central Tax
₹20,20,313.70	₹3,16,409.76
State/UT Tax	CESS
₹3,16,409.76	₹0.00

9.Details of tax paid as declared in returns filed during the financial year

Tax payable	Paid through Cash
₹1,12,35,526.03	₹0.00
Paid through ITC	
₹0.00	

10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Taxable value	Integrated Tax
₹38,094.00	₹12,41,746.00
Central Tax	State/UT Tax
₹2,07,524.00	₹2,07,524.00
CESS	
₹0.00	

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹-31,346.00	₹-31,346.00

15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹74,66,266.00	₹42,55,772.00
Refund pending	Demand of taxes
₹20,90,555.00	₹21,95,082.00
Taxes paid	Demands pending
₹16,46,312.00	₹5,48,771.00

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Taxable value	Integrated Tax
₹7,81,512.00	₹65,832.00
Central Tax	State/UT Tax
₹19,884.00	₹19,884.00
CESS	
₹0.00	

17. HSN wise summary of Outward Supplies

No. of Records: 8	
Taxable value	Integrated Tax
₹3,78,30,553.73	₹49,85,872.23
Central Tax	State/UT Tax
₹3,23,928.84	₹3,23,928.84
CESS	
₹0.00	

18. HSN wise summary of Inward Supplies

No. of Records: 3	
Taxable value	Integrated Tax
₹1,96,40,509.50	₹26,42,513.17
Central Tax	State/UT Tax
₹2,82,965.64	₹2,82,965.64
CESS	
₹0.00	

19. Late fee payable and paid

Late fee payable	Late fee paid
₹-	₹-

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on "Download Filed GSTR-9 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-9 details (Excel)".

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9(EXCEL)

GUIDANCE NOTE ON GST ANNUAL RETURN AND AUDIT

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V. Compute Liabilities and Pay Late Fees, If any

1. Click the COMPUTE LIABILITIES button for computation of late fees (if any).
2. After COMPUTE LIABILITIES button is clicked, details provided in various tables are processed on the GST Portal at the back end and late fee liabilities, if any, are computed. Late fee is calculated, if there is delay in filing of annual return beyond due date.
3. In case, records (or data as submitted while filing Form GSTR 9) are processed with error or are under processing at the back end, a warning message is displayed. If records are still under processing, wait for processing to be completed at the back end. For records which are processed with error, go back and take action on those records for making corrections.
4. A message is displayed on top page of the screen that "Compute Liabilities request has been received. Please check the status after sometime". Click the Refresh button.

Goods and Services Tax

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help | e-Way Bill System

GSTR-9 Annual return for Normal taxpayers

Compute Liabilities request has been received, please check the status in sometime.

GSTR-9: 07APR94963127 | Legal Name - Ramu Abhuj | Trade Name - Ramu abhuj
 Status - Not Filed | FY - 2017-18 | Due Date - 31/10/2018

Steps to prepare GSTR-9 return online

1. Download the draft system generated GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filing the return, and will facilitate in providing details in actual tables.
2. Click on "Proceed to file" button to file the return.
3. Summary of added details would be available on the relevant box.
4. Click on "Preview" button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM GENERATED SUMMARY (PDF) | DOWNLOAD GSTR-1 SUMMARY (PDF) | DOWNLOAD GSTR-3B SUMMARY (PDF)

1. Details of Taxable value, Integrated and outward CESS tax during the financial year on account of sales Taxable value: ₹6,33,971.33 Integrated Tax: ₹77,74,593.99 Central Tax: ₹1,45,961.92 State/UT Tax: ₹1,65,961.92 CESS: ₹43,690.00	2. Details of Outward supplies made during the financial year on which tax is not leviable Value: ₹1,29,50,580.68	3. Details of ITC availed during the financial year Integrated Tax: ₹26,39,972.69 Central Tax: ₹7,11,958.00 State/UT Tax: ₹7,11,958.00 CESS: ₹34,268.00
7. Details of ITC Reversed and Available ITC for the financial year Integrated Tax: ₹18,12,307.00 Central Tax: ₹2,03,317.00 State/UT Tax: ₹2,03,317.00 CESS: ₹0.00	8. Other ITC related information Integrated Tax: ₹20,20,213.73 Central Tax: ₹3,16,409.76 State/UT Tax: ₹3,16,409.76 CESS: ₹0.00	9. Details of tax paid as declared in return filed during the financial year Tax payable: ₹1,13,39,528.03 Paid through ETC: ₹0.00 Paid through Cash: ₹7,11,958.00
10. ITC-1 Details of the process of financial year's return Taxable value: ₹18,094.00 Integrated Tax: ₹12,41,746.00 Central Tax: ₹2,07,524.00 State/UT Tax: ₹2,07,524.00 CESS: ₹0.00	11. Differential tax paid on account of declaration in table no. 10 & 11 Taxable value: ₹-31,346.00 Tax Paid: ₹-31,346.00	12. Particulars of demands and refunds Refund claimed: ₹4,86,000.00 Refund pending: ₹20,90,000.00 Taxes paid: ₹16,46,332.00 Refund received: ₹4,36,772.00 Demand of taxes: ₹21,96,000.00 Demands pending: ₹9,48,771.00
13. Refunds received from Compensation, demands, demands for refund and other demands reported by the taxpayer and Taxable value: ₹7,81,912.00 Integrated Tax: ₹46,812.00 Central Tax: ₹19,984.00 State/UT Tax: ₹19,984.00 CESS: ₹0.00	17. ITRG sales summary of Outward Supplies No. of Months-8 Taxable value: ₹3,78,30,563.73 Integrated Tax: ₹49,38,872.23 Central Tax: ₹3,23,928.84 State/UT Tax: ₹3,23,928.84 CESS: ₹0.00	18. ITRG sales summary of Inward Supplies No. of Months-8 Taxable value: ₹1,99,49,509.50 Integrated Tax: ₹26,42,913.17 Central Tax: ₹2,82,985.64 State/UT Tax: ₹2,82,985.64 CESS: ₹0.00
19. Late Fee payable and paid Late Fee payable: ₹- Late Fee paid: ₹-	Steps to file your GSTR-9 return <ol style="list-style-type: none"> 1. Click on "Compute Liabilities" for computation of Late Fee (if any). 2. "Proceed to file" button would be enabled once Late Fee is calculated by system. 3. Click on "Proceed to file" to pay liabilities and file the return. 4. Additional details can be added even after clicking on "Compute Liabilities" or "Proceed to file" button. However, in that case, you would be required to click on "Download Filed GSTR-9 (Draft)" button to view summary of filed details in PDF format, and 5. You can also download all filed details as an excel file by clicking on "Download GSTR-9 details (Excel)". 	

BACK TO QUESTIONNAIRE | COMPUTE LIABILITIES | PROCEED TO FILE | REVIEW DRAFT GSTR-9(DRAFT) | REVIEW DRAFT GSTR-9(DECL) | Click here to Download Excel Sheet 1



5. Once the status of Form GSTR-9 is Ready to File and liabilities are calculated, "19. Late fee payable and paid" tile gets enabled.
- 6.. Click the 19. Late fee payable and paid tile or click on "Proceed to File" button."Proceed to file" button will be enabled only if "Compute Liability" is clicked.

Goods and Services Tax Ranu Ahuja

Dashboard Annual Return : GSTR9 English

GSTR-9 Annual return for Normal taxpayers

Ready to file as on 27/02/2019

GSTRN - 07AEFPA4963B12Y Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
 Status - Ready to File FY - 2017-18 Due Date - 31/10/2018

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on "Preview" button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)
 [DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)
 [DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

<p>4.Details of advances, inward and outward supplies made during the financial year on which tax is payable</p> <table border="1"> <tr><td>Taxable value</td><td>Integrated Tax</td></tr> <tr><td>₹6,31,33,571.11</td><td>₹77,71,553.98</td></tr> <tr><td>Central Tax</td><td>State/UT Tax</td></tr> <tr><td>₹11,65,961.92</td><td>₹11,65,961.92</td></tr> <tr><td>CESS</td><td></td></tr> <tr><td>₹45,690.00</td><td></td></tr> </table>	Taxable value	Integrated Tax	₹6,31,33,571.11	₹77,71,553.98	Central Tax	State/UT Tax	₹11,65,961.92	₹11,65,961.92	CESS		₹45,690.00		<p>5.Details of Outward supplies made during the financial year on which tax is not payable</p> <table border="1"> <tr><td>Value</td><td></td></tr> <tr><td>₹1,29,50,580.68</td><td></td></tr> </table>	Value		₹1,29,50,580.68		<p>6.Details of ITC availed during the financial year.</p> <table border="1"> <tr><td>Integrated Tax</td><td>Central Tax</td></tr> <tr><td>₹36,39,972.69</td><td>₹7,11,958.00</td></tr> <tr><td>State/UT Tax</td><td>CESS</td></tr> <tr><td>₹7,11,958.00</td><td>₹34,268.00</td></tr> </table>	Integrated Tax	Central Tax	₹36,39,972.69	₹7,11,958.00	State/UT Tax	CESS	₹7,11,958.00	₹34,268.00																
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<p>7.Details of ITC Reversed and Ineligible ITC for the financial year</p> <table border="1"> <tr><td>Integrated Tax</td><td>Central Tax</td></tr> <tr><td>₹15,12,307.00</td><td>₹2,03,317.00</td></tr> <tr><td>State/UT Tax</td><td>CESS</td></tr> <tr><td>₹2,03,317.00</td><td>₹0.00</td></tr> </table>	Integrated Tax	Central Tax	₹15,12,307.00	₹2,03,317.00	State/UT Tax	CESS	₹2,03,317.00	₹0.00	<p>8. Other ITC related information</p> <table border="1"> <tr><td>Integrated Tax</td><td>Central Tax</td></tr> <tr><td>₹20,20,313.70</td><td>₹3,16,409.76</td></tr> <tr><td>State/UT Tax</td><td>CESS</td></tr> <tr><td>₹3,16,409.76</td><td>₹0.00</td></tr> </table>	Integrated Tax	Central Tax	₹20,20,313.70	₹3,16,409.76	State/UT Tax	CESS	₹3,16,409.76	₹0.00	<p>9.Details of tax paid as declared in returns filed during the financial year.</p> <table border="1"> <tr><td>Tax payable</td><td>Paid through Cash</td></tr> <tr><td>₹1,12,35,526.03</td><td>₹0.00</td></tr> <tr><td>Paid through ITC</td><td></td></tr> <tr><td>₹0.00</td><td></td></tr> </table>	Tax payable	Paid through Cash	₹1,12,35,526.03	₹0.00	Paid through ITC		₹0.00																	
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<p>10, 11, 12&13 Details of the previous Financial Year's transactions reported in next Financial Year</p> <table border="1"> <tr><td>Taxable value</td><td>Integrated Tax</td></tr> <tr><td>₹38,094.00</td><td>₹12,41,746.00</td></tr> <tr><td>Central Tax</td><td>State/UT Tax</td></tr> <tr><td>₹2,07,524.00</td><td>₹2,07,524.00</td></tr> <tr><td>CESS</td><td></td></tr> <tr><td>₹0.00</td><td></td></tr> </table>	Taxable value	Integrated Tax	₹38,094.00	₹12,41,746.00	Central Tax	State/UT Tax	₹2,07,524.00	₹2,07,524.00	CESS		₹0.00		<p>14. Differential tax paid on account of declaration in table no. 10 & 13</p> <table border="1"> <tr><td>Taxable value</td><td>Tax Paid</td></tr> <tr><td>₹-31,346.00</td><td>₹-31,346.00</td></tr> </table>	Taxable value	Tax Paid	₹-31,346.00	₹-31,346.00	<p>15. Particulars of Demands and Refunds</p> <table border="1"> <tr><td>Refund claimed</td><td>Refund sectioned</td></tr> <tr><td>₹74,66,266.00</td><td>₹42,55,772.00</td></tr> <tr><td>Refund pending</td><td>Demand of taxes</td></tr> <tr><td>₹20,90,855.00</td><td>₹21,95,082.00</td></tr> <tr><td>Taxes paid</td><td>Demands pending</td></tr> <tr><td>₹16,46,312.00</td><td>₹5,48,771.00</td></tr> </table>	Refund claimed	Refund sectioned	₹74,66,266.00	₹42,55,772.00	Refund pending	Demand of taxes	₹20,90,855.00	₹21,95,082.00	Taxes paid	Demands pending	₹16,46,312.00	₹5,48,771.00												
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<p>16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis</p> <table border="1"> <tr><td>Taxable value</td><td>Integrated Tax</td></tr> <tr><td>₹7,81,512.00</td><td>₹65,832.00</td></tr> <tr><td>Central Tax</td><td>State/UT Tax</td></tr> <tr><td>₹19,884.00</td><td>₹19,884.00</td></tr> <tr><td>CESS</td><td></td></tr> <tr><td>₹0.00</td><td></td></tr> </table>	Taxable value	Integrated Tax	₹7,81,512.00	₹65,832.00	Central Tax	State/UT Tax	₹19,884.00	₹19,884.00	CESS		₹0.00		<p>17. HSR who summary of Outward Supplies</p> <table border="1"> <tr><td>No. of Records-8</td><td></td></tr> <tr><td>Taxable value</td><td>Integrated Tax</td></tr> <tr><td>₹3,78,30,553.73</td><td>₹49,85,872.23</td></tr> <tr><td>Central Tax</td><td>State/UT Tax</td></tr> <tr><td>₹3,23,928.84</td><td>₹3,23,928.84</td></tr> <tr><td>CESS</td><td></td></tr> <tr><td>₹0.00</td><td></td></tr> </table>	No. of Records-8		Taxable value	Integrated Tax	₹3,78,30,553.73	₹49,85,872.23	Central Tax	State/UT Tax	₹3,23,928.84	₹3,23,928.84	CESS		₹0.00		<p>18. HSR who summary of Inward Supplies</p> <table border="1"> <tr><td>No. of Records-3</td><td></td></tr> <tr><td>Taxable value</td><td>Integrated Tax</td></tr> <tr><td>₹1,96,49,509.50</td><td>₹26,42,913.17</td></tr> <tr><td>Central Tax</td><td>State/UT Tax</td></tr> <tr><td>₹2,82,965.64</td><td>₹2,82,965.64</td></tr> <tr><td>CESS</td><td></td></tr> <tr><td>₹0.00</td><td></td></tr> </table>	No. of Records-3		Taxable value	Integrated Tax	₹1,96,49,509.50	₹26,42,913.17	Central Tax	State/UT Tax	₹2,82,965.64	₹2,82,965.64	CESS		₹0.00	
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<p>19. Late fee payable and paid</p> <table border="1"> <tr><td>Late fee payable</td><td>Late fee paid</td></tr> <tr><td>₹23,800.00</td><td>₹-</td></tr> </table>	Late fee payable	Late fee paid	₹23,800.00	₹-																																						
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Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities' for computation of Late Fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return;
5. Click on "Download Filed GSTR-9 (pdf)" button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on "Download GSTR-9 details (Excel)".

[BACK TO QUESTIONNAIRE](#)
 [COMPUTE LIABILITIES](#)
 [PROCEED TO FILE](#)

[PREVIEW DRAFT GSTR-9\(PDF\)](#)
 [PREVIEW DRAFT GSTR-9\(EXCEL\)](#)

Click here to download Excel - File 1

7. The Late fee payable and paid page is displayed.



Goods and Services Tax Ranu Ahuja

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Annual Return GSTR9 English

19. Late fee payable and paid

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration check box and selected authorized signatory details from the dropdown.

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,086.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	0.00	0.00	0.00	0.00	0.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	0.00	₹11,900.00
B. State/UT tax	11,900.00	0.00	₹11,900.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

[BACK TO GSTR-9 DASHBOARD](#)
[CREATE CHALLAN](#)
[FILE GSTR-9](#)

[PREVIEW DRAFT GSTR-9\(PDF\)](#)
[PREVIEW DRAFT GSTR-9\(EXCEL\)](#)

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8. Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table.

Goods and Services Tax Ranu Ahuja

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Dashboard Annual Return GSTR9 English

19. Late fee payable and paid

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Late Fees	0.00	0.00	0.00	0.00	0.00

Late fee payable and paid

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A. Central Tax	11,900.00	0.00	₹11,900.00
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I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

[BACK TO GSTR-9 DASHBOARD](#)
[CREATE CHALLAN](#)
[FILE GSTR-9](#)

[PREVIEW DRAFT GSTR-9\(PDF\)](#)
[PREVIEW DRAFT GSTR-9\(EXCEL\)](#)

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9. Scenario 1: If available cash balance in Electronic Cash Ledger is less than the amount required to offset the late fee liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. Taxpayer may create challan for the additional cash directly by clicking on the CREATE CHALLAN button as in case GSTR 3B.

Scenario 2: If available cash balance in Electronic Cash Ledger is more than the amount required to offset the late fee liabilities, no additional cash is required for paying liabilities. Taxpayer in such case can preview draft form GSTR 9 and then proceed for filing of Annual Return Form GSTR-9.

VI. Preview Draft Form GSTR-9

1. Click the PREVIEW DRAFT GSTR-9 (PDF) to download the Form GSTR-9 in PDF format. It is recommended that taxpayer download this Summary page and review the summary of entries made in different sections carefully before filing Form GSTR-9. The same can also be downloaded in EXCEL format.

VII. File Form GSTR-9 with DSC/ EVC.

1. Select the Declaration checkbox.
2. Select the Authorized Signatory from the drop-down list.
3. Click the FILE GSTR-9 button.
4. File GSTR-9 button gets enabled only if the taxpayer have-
 - No 'Additional cash (which) is required' to pay for late fees, if any.
 - Clicked on 'Preview Draft GSTR-9 PDF' button to review the details entered.
 - Clicked on declaration check box and have selected authorized signatory details from the drop-down list.
5. Once Form GSTR-9 is filed, taxpayer cannot make any changes.



Goods and Services Tax
▲ Ranu Ahuja ▾

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Dashboard Annual Return GSTR9 English

19. Late fee payable and paid Help

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- Clicked on declaration check box and selected authorised signatory details from the dropdown.

You have downloaded the file last on 27/02/2019 at 16:05:04. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again.

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,086.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	11,900.00	11,900.00	0.00	0.00	23,800.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	11,900.00	₹0.00
B. State/UT tax	11,900.00	11,900.00	₹0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

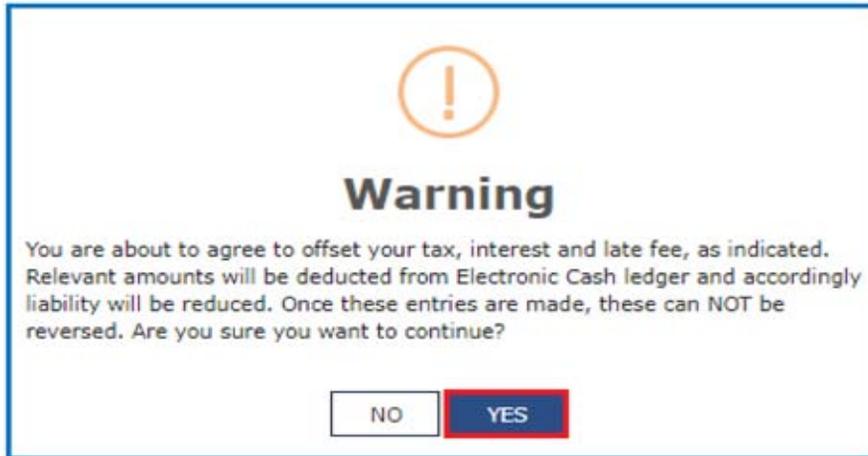
Authorised Signatory *

NURUL SAIYED ▾

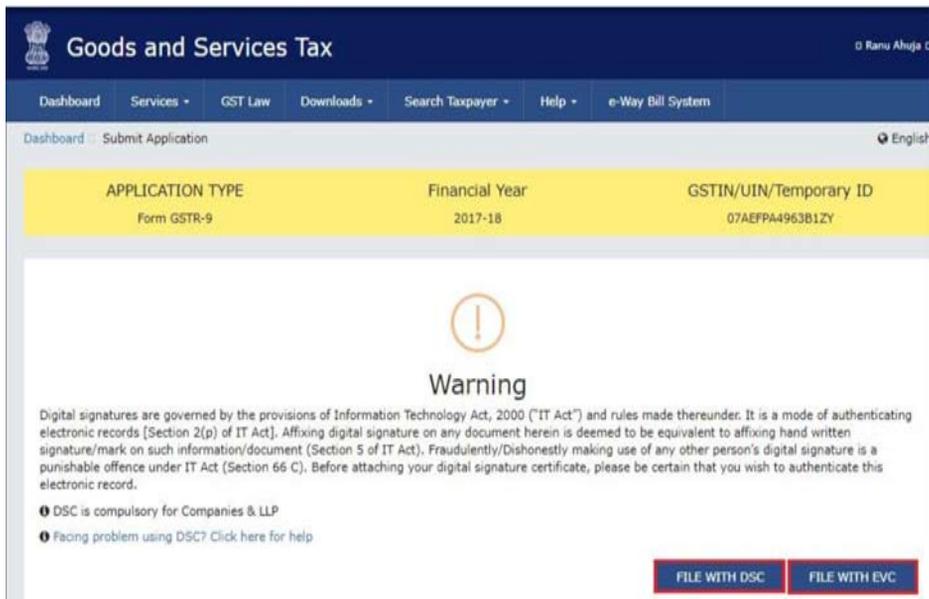
BACK TO GSTR-9 DASHBOARD
CREATE CHALLAN
FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)
PREVIEW DRAFT GSTR-9(EXCEL)

[Click here to download Excel - File 1](#)



6. Click the YES button.
7. The Submit Application page is displayed. Click the FILE WITH DSC or FILE WITH EVC button.



8. FILE WITH DSC:
Select the certificate and click the SIGN button.



9. FILE WITH EVC:

Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the VALIDATE OTP button.

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE
VALIDATE OTP

10. The success message is displayed and ARN is displayed. Status of the Form GSTR-9 return changes to "Filed".

Goods and Services Tax

Ranu Ahuja ▾

Dashboard
Services ▾
GST Law
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Help ▾
e-Way Bill System

Dashboard Returns File
English

GSTIN - 07AEFPA4963B1ZY FY - 2017-18	Legal Name - Ranu Ahuja Status - Filed	Trade Name - Ranu ahuja Due Date - 31/10/2018
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✔ GSTR9 of GSTIN 07AEFPA4963B1ZY for the Return Period 2017-18 has been successfully filed. The Acknowledgment Reference Number is AA070318000109L. The GSTR9 can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number.

📌 Note: Filed GSTR-9 return can be downloaded in PDF format from GSTR-9 dashboard page. Click on Back button to go back to GSTR-9 dashboard page.

Click here to make payment through Form DRC-03, if any.

BACK
DOWNLOAD GSTR-9 DETAILS (EXCEL)



11. After Form GSTR-9 is filed:

- ARN is generated on successful filing of the return in Form GSTR-9.
- An SMS and an email is sent to the taxpayer on his registered mobile and email id.
- Electronic Cash ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities (Late fee only).
- Filed form GSTR-9 will be available for view/download in PDF and Excel format.

12. Message will be displayed to directly navigate to Form DRC-03, to pay additional liabilities, if any declared in Form GSTR-9.

13. To make payment click on the 'Click here' link provided. Form GST DRC-03 page is displayed.

Goods and Services Tax Ranu Ahuja

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Dashboard Services User Services My Applications Intimation Of Voluntary Payment

Intimation of payment made voluntarily or made against the show cause notice (SCN)

GSTIN/Temp Id - 07AEFPA4963B12Y Legal Name - Ranu Ahuja Trade Name - Ranu ahuja Status - DRAFT

* Indicates Mandatory Fields

Cause Of Payment*

Section Number* **Financial Year*** Have you made the payment?

Payment Reference Number (PRN)

• If PRN is not available, you can get the same from Electronic Liability Register Part-II under Services > Ledgers

Overall Tax Period

Overall Tax Period			
From		To	
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>

Details of payment made including interest and penalty, if applicable

Tax Period				ACT TYPE	Place of Supply (Name of State)
From	To				
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select Tax Act Typ"/>	<input type="text" value="Select Place of Supply"/>



14. Click the DOWNLOADED GSTR-9 (EXCEL) to download the file Form GSTR-9 in excel format. It can also be downloaded in PDF Format.

Goods and Services Tax ▲ Ranu Ahuja ▾

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Dashboard Returns File English

GSTIN - 07AEFPA4963B1ZY FY - 2017-18	Legal Name - Ranu Ahuja Status - Filed	Trade Name - Ranu ahuja Due Date - 31/10/2018
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You have downloaded the file last on 27/02/2019 at 17:27:02. To view the same file, click on the link available below the button. To generate the latest file, click on the download button again.

📌 GSTR9 of GSTIN 07AEFPA4963B1ZY for the Return Period 2017-18 has been successfully filed. The Acknowledgment Reference Number is AA070318000109L. The GSTR9 can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number.

📌 **Note:** Filed GSTR-9 return can be downloaded in PDF format from GSTR-9 dashboard page. Click on Back button to go back to GSTR-9 dashboard page.

[Click here](#) to make payment through Form DRC-03, if any.

[Click here to download Excel - File 1](#)



P A R T - B

GST

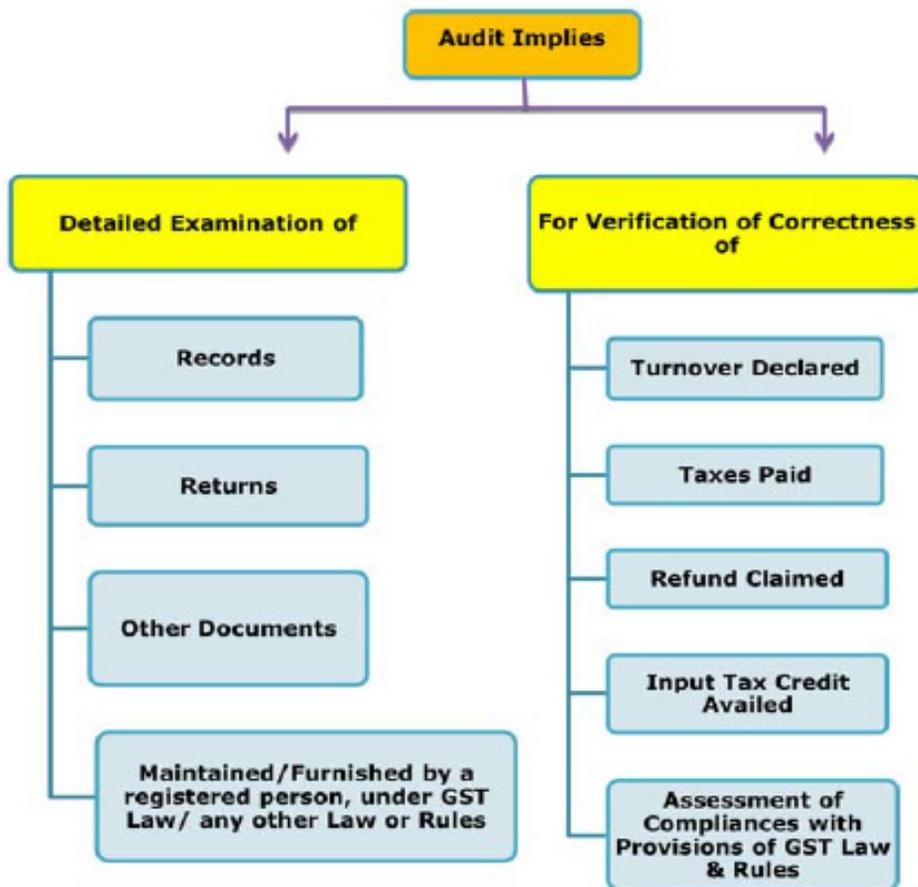
AUDIT

CHAPTER 01

OVERVIEW OF GST AUDIT

1) Definition of Audit under GST:

Section 2(13) of the CGST Act, 2017, defines 'Audit' as "the examination of records, returns and other documents maintained or furnished by the registered person under this Act or Rules made thereunder or under any other law for the time being in force to verify, inter alia, the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or rules made thereunder".

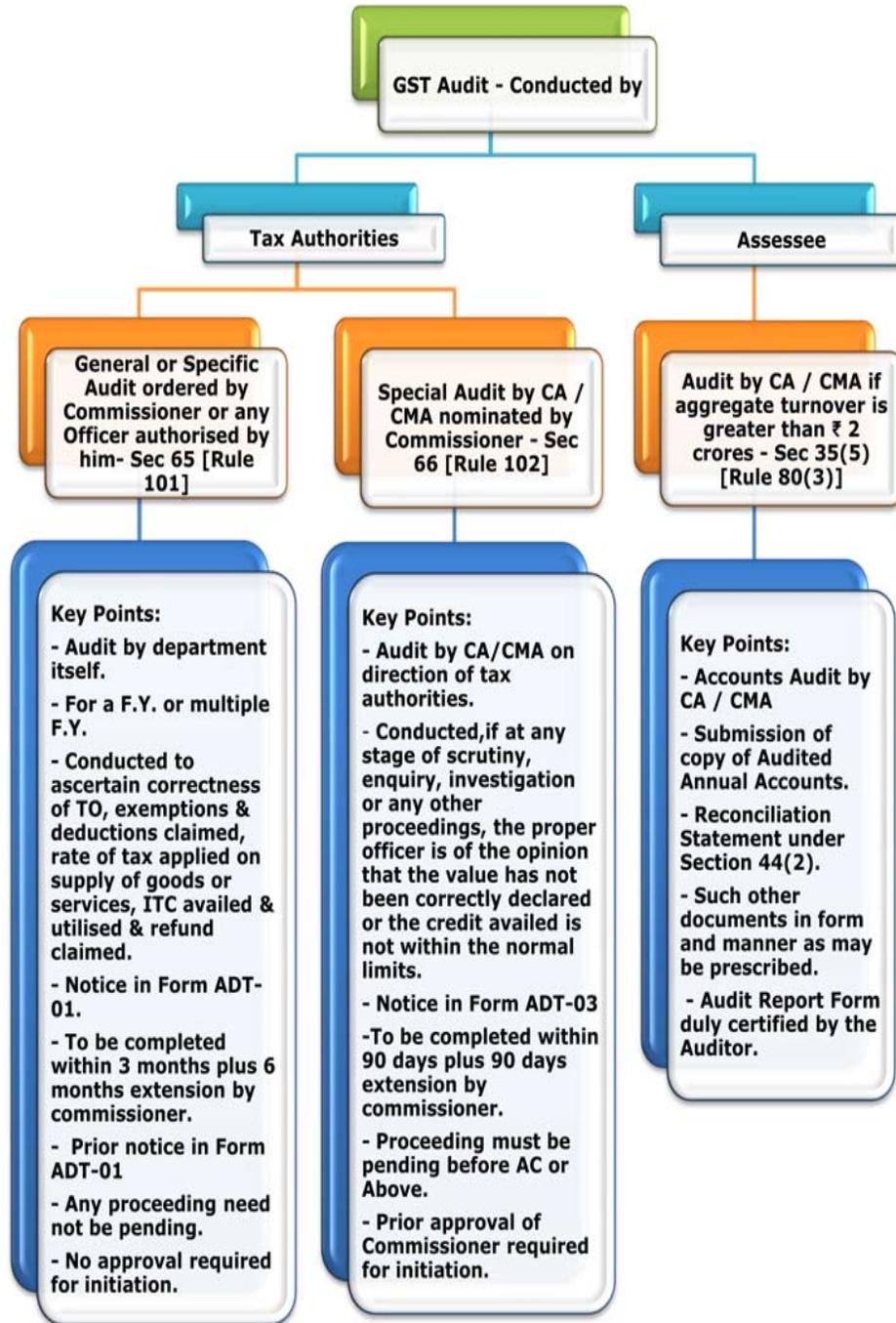




2) Objective of GST Audit:

- ▶ To measure the level of compliance of the taxpayers in the light of the provisions of GST Act and Rules made there under.
- ▶ An effective audit program generally results in the discovery of under-declared liabilities either by omission, error or deliberate deception.
- ▶ To examine or test the accuracy of the declaration and accounting systems that produces the declared liability and also evaluate the credibility of the declared or assessed tax liability.
- ▶ Such audit actions has a preventive and deterrent effects on the taxpayers. Preventive effect is the extent to which registered persons decide not to evade tax and Deterrent effect is the extent to which audit actions discover and stop taxpayers from continuing to under-declare or manipulate their tax liability.
- ▶ Assist the government in its pursuit of increasing taxpayer's voluntary compliance and facilitate the tax administration's aim of getting "the right tax at the right time".

3) Types of Audits under GST:





4) General Guidelines for Auditor:

- ▶ The Auditors while conducting audit are required to keep in view the prevalent trade practices, the economic realities and the industrial and business environment in which the registered assessee is operating its business.
- ▶ The Auditor is expected to play a key role in promoting voluntary compliance by the registered persons.
- ▶ During the course of audit, if any technical infringement or violations are observed, which do not have any revenue implications, arising due to bonafide oversight or ignorance of the registered person, the registered person should be guided for immediate correction. However, such cases should form part of the working paper notes.
- ▶ The auditor should endeavour to take final view on all issues raised by him during the audit and the working papers for each step of audit should be filled in as soon as the step is completed.
- ▶ There should be 'speaking documents' that clearly explain why a particular area was included in the audit plan as well as the basis for arriving at every objection that goes into the draft audit report after audit verification.
- ▶ Verification of statutory records is necessary to check the correctness of assessment and payment of tax by the registered person.
- ▶ Confidentiality should be maintained in respect of sensitive and confidential information furnished to an auditor during the course of audit. Maintaining such confidentiality is necessary to secure the trust and co-operation of the registered person and to obtain his participation in the course of audit.
- ▶ Audit has to be conducted in a transparent and systematic manner with focus on business records of the registered person and according to the audit plan.

5) Role of Chartered Accountant or Cost Accountant – [Press Release on Clarification regarding Annual Returns and Reconciliation Statement dated 3rd July 2019]

Role of chartered accountant or a cost accountant in certifying reconciliation statement: There are apprehensions that the chartered accountant or cost accountant may go beyond the books of account in their recommendations under FORM GSTR-9C. The GST Act is clear in this regard. With respect to the reconciliation statement, their role is limited to reconciling the values declared in annual return (FORM GSTR-9) with the audited annual accounts of the taxpayer.

CHAPTER 02

COMMONLY ASKED QUESTIONS ABOUT GST RECONCILIATION STATEMENT GSTR - 9C

1. What is Form GSTR-9C?

Form GSTR-9C is a Reconciliation Statement, duly verified and signed by Chartered Accountant/ Cost Accountant and this form is required to be furnished along with filing of annual return in Form GSTR-9 by the taxpayer whose aggregate turnover is above Rs. 2 Crore during a financial year.

2. Who are required to file GSTR-9C?

Normal taxpayers (including SEZ unit and developer) with aggregate turnover exceeding Rs. 2 Crore during the financial year are required to get their accounts audited by Chartered Accountant/Cost Accountant (after filing of their annual return in Form GSTR-9), to file their Form GSTR-9C.

3. Who are not required to file GSTR-9C?

This requirement is not applicable to Central Government or a State Government or a local authority, whose books of accounts are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

4. What details are to be captured in Form GSTR-9C?

The Form GSTR-9C which is governed by Rule 80(3) consists of two parts,

PART – A: Reconciliation Statement and

PART – B: Certification .

Moreover PART-A of GSTR-9C consists of five sub-parts as given below:-

- i. PART I : Basic Details.
- ii. PART II: Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9).



- iii. PART III: Reconciliation of tax paid.
- iv. PART IV: Reconciliation of Input Tax Credit (ITC).
- v. PART V: Auditor's recommendation on additional liability due to non-reconciliation.

However, PART-B of GSTR-9C deals with the certification. There are two options for conducting this certification,

- i. Certification in cases where the reconciliation statement (Form GSTR-9C) is drawn up by the person who had conducted the audit.
- ii. Certification in cases where the reconciliation statement (Form GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts.

5. Whether it is mandatory to file GST Returns before filing GSTR-9C?

As stated in Instruction no. 2 of Notification No. 74/2018-CT dated 31st December, 2018, it is mandatory to file all Form GSTR-1, Form GSTR-3B and Form GSTR -9 for the FY 2017-18 before filing FormGSTR-9C.

6. What are the pre-conditions for filing Form GSTR-9C?

- ▶ User should be registered and should have a valid GSTIN.
- ▶ User should have valid login credentials i.e., User ID and password
- ▶ User has filed Form GSTR-9 for the relevant financial year.
- ▶ The aggregate turnover of such registered person during the financial year exceeds Rs. two crore.
- ▶ User should have got his accounts audited as prescribed.

7.What is the Due Date of Filing Form GSTR-9C?

The Due Date for filing Form GSTR-9C for a particular financial year is 31st December of subsequent financial year or as extended by Government through notification from time to time.

8.Is there any extension in the Due Date of filing Form GSTR-9C?

The Due Date for filing Form GSTR-9C for the F.Y. 2017-18 was originally 31st December, 2018 but subsequently extended vide following CGST Orders,



- The Due Date of filing Annual Return in Form GSTR 9C has been extended to 31st March , 2019 vide CGST (Removal of Difficulties) Order No. 1/2018-CT dated 11-12-2018.
- The Due Date of filing Annual Return in Form GSTR 9C has been extended to 30th June , 2019 vide CGST (Removal of Difficulties) Order No. 3/2018-CT dated 31-12-2018.
- The Due Date of filing Annual Return in Form GSTR 9C has been extended to 31st August , 2019 vide CGST (Removal of Difficulties) Order No. 6/2019-CT dated 28-06-2019.
- The Due Date of filing Annual Return in Form GSTR 9C has been extended to 30th November , 2019 vide CGST (Removal of Difficulties) Order No. 7/2019-CT dated 26-08-2019.

9. Is Form GSTR-9C required to be filed at entity level or GSTIN level?

Form GSTR-9C is required to be filed at GSTIN level i.e. for each registration separately.

10. Whether transactions for the period April 2017 to June 2017 to be included in Form GSTR-9C for FY 2017-18?

As stated in Instruction no. 2 of Notification No. 74/2018-CT dated 31st December, 2018, the details for the period between July 2017 to March 2018, are to be provided in this statement for the financial year 2017-18.

11. When does GST Portal enable filing of Form GSTR-9C?

- ▶ GST Portal enables GSTR-9C tile for filing only after successful filing of Form GSTR-9 for the financial year.
- ▶ Form GSTR-9C will be made available to all taxpayers who are required to file Form GSTR-9 during the financial year. GST Portal will not validate whether the turnover of taxpayer exceeds Rs. 2 Crore or not.

12. Describe the process for filing Form GSTR-9C?

Following steps are to be performed by the Taxpayer and the Auditor for filing GSTR-9C



Taxpayer		Auditor
<p>STEP - 1 The Taxpayer should login to GST Portal to perform following actions;</p> <ul style="list-style-type: none"> • Download filed Form GSTR-9. • Download Form GSTR-9C Tables derived from Form GSTR-9. • Send the Downloaded files to the Auditor, along with audited Financial Statements and other relevant documents. 	→	<p>STEP - 2</p> <ul style="list-style-type: none"> • The Auditor to Download the latest version of GSTR-9C Offline Tool from the GST Portal and install emSigner. • Prepare GSTR-9C statement offline using GSTR-9C Offline Tool by taking following actions- <ul style="list-style-type: none"> ✓ Open the GSTR-9C Offline Utility Excel Worksheet. ✓ Add table-wise details in the Worksheet ✓ Generate Preview PDF file to view Draft Form GSTR-9C.
<p>STEP - 4</p> <ul style="list-style-type: none"> • Upload the generated JSON File received from Auditor on GST Portal after logging in. • In case of Error during upload: Downloads Error Report and sends it to the Auditor for corrections. Auditor would make corrections, sign and resend the updated JSON for upload • File Form GSTR-9C and view/download the filed form for reference. 	→	<p>STEP - 3</p> <ul style="list-style-type: none"> • Generate JSON File and affix his/her digital signature (DSC). • Send the signed JSON File to the Taxpayer.

13. How to download and use the GSTR-9C offline utility in the system of taxpayer?

To download and open the GSTR-9C Offline Utility in the system of taxpayer from the GST Portal, perform following steps:

1. Access the GST Portal: www.gst.gov.in.
2. Go to Downloads > Offline Tools > GSTR-9C Offline Tool option and click on it.



3. Unzip the downloaded Zip file which contain GSTR_9c_Offline_Utility.xls excel sheet.
4. Open the GSTR_9c_Offline_Utility.xls excel sheet by double clicking on it.
5. Read the 'Read Me' instructions on excel sheet and then fill the worksheet accordingly.

14. Whether the taxpayer need to login to GST Portal to download the GSTR-9C offline utility?

No. The taxpayer can download the GSTR-9C Offline Utility under 'Downloads' section without logging in to the GST Portal.

15. What are the basic system requirements/configuration required to use GSTR-9C offline tool?

The offline functions work best on Windows 7 and above and MS EXCEL 2007 and above.

16. Whether Offline utility is mobile compatible?

As of now GSTR-9C Offline utility cannot be used on mobile. It can only be used on desktop/laptops.

17. How taxpayer can download filed Form GSTR-9 for preparing Form GSTR-9C?

To download filed Form GSTR-9, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the Services >Returns >Annual Return command.

Alternatively, you can also click the Annual Return link on the Dashboard.

4. The File Annual Returns page is displayed. Select the Financial Year for which you want to file the return from the drop-down list.
5. Click the SEARCH button.
6. Annual Return Tiles are displayed. In the GSTR-9 tile, click the DOWNLOAD GSTR-9 button.
7. "Offline Download for GSTR-9" page gets displayed containing three buttons. Download Form GSTR-9 data using the buttons on this page.



18. How to download Form GSTR-9C Tables Derived from FORM GSTR-9?

To download Form GSTR-9C Tables Derived from Form GSTR-9, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the Services >Returns >Annual Return command.
Alternatively, you can also click the Annual Return link on the Dashboard.
4. The File Annual Returns page is displayed. Select the Financial Year for which you want to file the return from the drop-down list.
5. Click the SEARCH button.
6. Annual Return Tiles are displayed. In the GSTR-9C tile, click the INITIATE FILING button.
7. The GSTR-9C page is displayed. Click the DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) button.
8. System-generated PDF gets downloaded into your machine.

19. What are the Pre-filled fields in Form GSTR-9C Tables Derived from FORM GSTR-9?

Form GSTR-9C Tables Derived from Form GSTR-9 will contain following pre-filled in fields:

- Turnover as declared in Annual return (Form GSTR-9).
- Taxable turnover as per liability declared in Annual Return (Form GSTR-9).
- Total amount of tax paid as declared in Annual Return (Form GSTR-9).
- ITC claimed in Annual Return (Form GSTR-9).

20. Is it possible to send system generated PDFs (Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9) to the auditor from GST Portal?

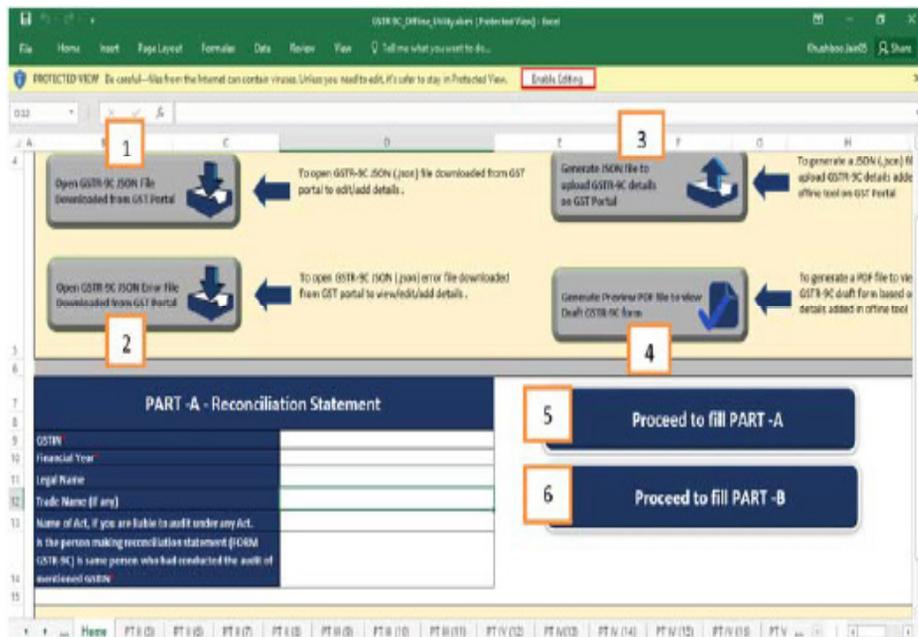
No.The taxpayer cannot send the system-generated PDFs to the



Auditor from the GST Portal. He/She can email or send them offline via USB/storage device or by printing and sending the hard copy or by any other means suitable.

21. What buttons are available in GSTR 9C Home tab and what is their function?

Following buttons are present in Home tab of the offline utility:



1. Open GSTR-9C JSON file downloaded from GST Portal: To import JSON file (downloaded from "GENERATE JSON FILE TO DOWNLOAD" button in the "Download" section and containing Form GSTR-9C details that have been successfully uploaded on the GST Portal earlier) into the Offline Tool. Upon successful import of file, the details get populated to respective tables of Excel workbook.

2. Open GSTR-9C JSON Error File Downloaded from GST Portal: To import JSON file (downloaded from the 'Processed with error' link generated in "Upload" section and containing Form GSTR-9C details that have not been successfully uploaded on the GST Portal earlier) into the Offline Tool. Upon successful import of the file details 'processed with error' records get populated to respective tables of Excel workbook.



The GST portal errors are marked as red and can be seen by hovering over the red marked fields.

3. Generate JSON File to Upload GSTR-9C details on GST Portal:

To generate JSON file to be uploaded on GST portal and containing Form GSTR-9C details prepared offline.

4. Generate Preview PDF file to view Draft GSTR-9C form: To preview in PDF format, Form GSTR-9C details that have been prepared offline.

5. "Proceed to fill Part-A" button will take you to PT II (5) tab.

6. "Proceed to fill Part-B" button will take you to **Part B (i)** tab if you had selected "Yes" in the **"Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN"** field and otherwise if you had selected "No", it will take you to **Part B (ii)** tab.

22. Whether the taxpayer need to login to GST Portal to upload the generated JSON file using GSTR 9C Offline Utility?

Yes. Taxpayer must login in to the GST Portal to upload the generated JSON file using GSTR-9C Offline Utility.

Log in to GST portal → Annual return → Select Financial year and click on Search → Click on 'Prepare Offline' option in GSTR-9C tile → Go to 'upload' tab.

23. How Form GSTR9C will be would be verified and signed by Chartered Accountant / Cost Accountant?

- ▶ Once the Chartered Accountant/Cost Accountant fills up, validates and previews the required details in the GSTR-9C Offline Utility and clicks the Generate JSON File to Upload GSTR-9C details on GST Portal button, popup window appears to save the generated JSON file. When he/she selects the desired location to save the file and clicks "Save", emSigner window automatically opens in a separate Internet Explorer browser window—if he/she has installed emSigner in the machine—using which he/she can sign the file by affixing his/her digital signature on it.
- ▶ Also to ensure, in PT V tab of the Worksheet, you have entered the same PAN with which you had registered your DSC. Otherwise, you won't be able to e-sign using your DSC while generating JSON file.

24. Can the Auditor send the signed JSON file to the taxpayer via GST Portal?



No, the Auditor cannot send the signed JSON File to the Taxpayer via GST Portal. He/ She can email or send them offline via USB/storage device or by printing and sending the hard copy or by any other means suitable.

25. Can the taxpayer review or make changes to the signed JSON file send by the auditor for uploading?

- ▶ No, the taxpayer should not make any changes in the JSON file generated by the Auditor. During upload, GST System validates that no changes have been made by taxpayer in JSON signed by auditor. If the taxpayer makes any changes, the System will process the data with error and generate an error file. On importing this error report in the utility, a popup will be displayed asking the taxpayer to get this JSON file re-signed by the Auditor as the Auditor's sign is invalid.
- ▶ Thus, it is recommended that one should not tamper with the signed JSON File that has been sent for upload. Instead the taxpayer can ask the Auditor to send the Preview PDF File generated from the Offline Tool so that taxpayer can review it and look at the details entered by the Auditor in Form GSTR-9C. In case of any discrepancy, the taxpayer can ask the Auditor to make corrections, sign and resend the updated JSON file to the taxpayer for upload.

26. What action can be taken by the taxpayer in case of any error is shown by the system on uploading the Signed JSON file?

Download the JSON error file and send it to the Auditor offline for corrections. Auditor would make corrections, sign and resend the updated JSON for upload.

27. What action Auditor should take after receiving the JSON Error File from the taxpayer?

The Auditor should open the JSON Error File, received by the taxpayer, in the offline tool by clicking on "Open GSTR-9C JSON Error File Downloaded from GST Portal button". Correct errors as per details mentioned in "GST Portal Validation errors", validate, sign and resend the updated JSON to the taxpayer for upload.

28. Can the Auditor edit or add more details in the processed data after successful uploading of the Signed JSON File by the taxpayer?

- ▶ Yes, the Auditor can make changes to the processed data as long



as the Form GSTR-9C is not filed. Once filed, Form GSTR-9C cannot be revised.

- ▶ Thus, before filing, in case Auditor wants to add or edit data in the file that has been successfully processed without error, the taxpayer need to download Processed GSTR-9C JSON File from GST Portal and send it to the Auditor offline for corrections. Auditor would make corrections, sign and resend the updated JSON for uploading by the taxpayer.

29. What will happen to the previous uploaded details once the revised GSTR-9C JSON File sent by the Auditor is uploaded by the taxpayer?

If some details exist from previous upload, it will be updated with latest uploaded details. All new entries will be added as new entries.

30. How the taxpayer can file Form GSTR-9C?

Chartered Accountant/ Cost Accountant after verification and signing will pass on the signed JSON file to taxpayer for uploading on the GST Portal. It is to be uploaded on the GST portal by the taxpayer, after verification, along with a copy of the documents like Balance Sheet, Income and Expenditure Account/ Profit and Loss Account and any other documents.

31. How the taxpayer will discharge any additional liability recommended by the Auditor?

- ▶ On the GSTR-9C page, the taxpayer is given an option to navigate to Form DRC-03 for making payment towards additional liability.
- ▶ Or, from the Dashboard page, the taxpayer can use the following navigation to access Form DRC-03 -

Services >User Services >My Applications >Application Type - Intimation of Voluntary Payment - DRC – 03 >NEW APPLICATION

32. What is the Upload format to be used for documents to be uploaded during filing of Form GSTR-9C?

Upload format allowed for documents like Balance Sheet, Profit and Loss Account/ Income and Expenditure Account, etc which are to be uploaded during filing of Form GSTR 9C is to be in PDF format only.

33. What is the document size allowed for uploading?

Limit of upload for following documents under each section shall be 2 files and each file size should not exceed 5 MB:



- ▶ Balance Sheet
- ▶ Profit and Loss Account/Income and Expenditure Account
- ▶ Other document 1, if any
- ▶ Other document 2, if any

34. Do the taxpayer need to click on the 'SAVE' button in 'Upload Relevant Documents' section after every upload?

Yes. The taxpayer need to click on 'SAVE' button after the status is 'Processed'. 'SAVE' button will be enabled only after successful upload of mandatory documents (Balance sheet and Profit & loss statement/ Income & expenditure statement etc.).

35. What will happen if one clicks on 'PROCEED TO FILE' without clicking on 'SAVE' button?

Error message will be displayed if one clicks on 'PROCEED TO FILE' button without clicking on 'SAVE' button.

36. When 'PROCEED TO FILE' button will be enabled?

'PROCEED TO FILE' button will be enabled only after successful upload of following:

1. Signed JSON file
2. Balance sheet in PDF/JPEG format
3. Profit & Loss statement/ Income & Expenditure statement in PDF/ JPEG format

37. Can the taxpayer add/delete the uploaded PDF/JPEG file after clicking on 'PROCEED TO FILE' or 'FILE GSTR-9C' button?

Yes. The taxpayer can add/delete PDF/JPEG file till successful filing of Form GSTR-9C. If the taxpayer have deleted/added any documents, then he/she have to click on SAVE and proceed to file the Form.

38. Can the taxpayer preview Form GSTR-9C details before filing?

Yes, the taxpayer can preview Form GSTR 9C details before filing using the PREVIEW DRAFT GSTR-9C(PDF) button.

39. When 'FILE GSTR-9C' button will be enabled?

'FILE GSTR-9C' button will be enabled after Ready to file message is displayed on the top of the GSTR-9C page as a result of clicking the 'PROCEED TO FILE' button. Taxpayer will be able to click the 'FILE



GSTR-9C' after he/she have entered details in the "Verification" section.

40. Can taxpayers track the status of Form GSTR-9C?

Yes, taxpayers can track the status of Form GSTR-9C after logging on to the GST Portal with their valid credentials.

- ▶ Before filing: Navigate to Services > Returns > Track return status option.
- ▶ After filing: Navigate to Services > Returns > View e-filed returns option.

41. Can Auditors track the status of Form GSTR-9C filed by the taxpayer on the GST Portal?

No, Auditors cannot track the status of Form GSTR-9C filed by the Taxpayer on the GST Portal.

42. Can the taxpayer save and download the filed Form GSTR-9C?

Yes, the taxpayer can save/ download the filed form for future reference. ARN and Date of ARN will also be shown on summary downloaded after filing the form.

43. Can the taxpayer revise Form GSTR-9C or make any changes in it after filing?

Form GSTR-9C once filed cannot be revised. However, changes can be made till filing of return.

44. Can the taxpayer download the reconciliation statement in excel format before /after filing of GSTR-9C?

Yes. The taxpayer can download the reconciliation statement details in excel format.

45. Can the taxpayer download the uploaded PDF/JPEG (Balance sheet , Profit & Loss statement etc.) and JSON file after successful filing?

Yes. The taxpayer can download the GSTR-9C JSON/PDF/Excel files by clicking on 'DOWNLOAD GSTR-9C' button in GSTR-9C tile on the "Annual Returns" page. To download PDF/JPEG uploaded by taxpayer on the "GSTR-9C page", click 'View GSTR-9C' button in GSTR-9C tile.

CHAPTER 03

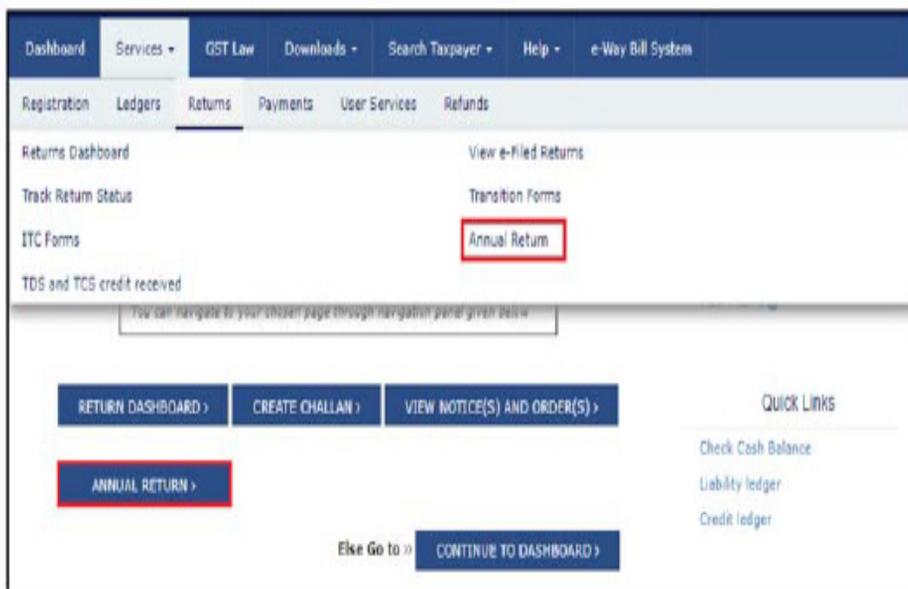
ELECTRONIC FILING OF GST RECONCILIATION STATEMENT (GSTR - 9C): STEP BY STEP PROCEDURE

I) Download Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9:

As an initial requirement, the taxpayer need to send to Auditor data related to filed Form GSTR-9 and also system-generated Form GSTR-9C Tables Derived from Form GSTR-9 for preparation of Form GSTR 9C.

To download this data from the GST Portal, Taxpayer needs to perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the Services >Returns >Annual Return command. Alternatively, you can also click the Annual Return link on the Dashboard.





4. The File Annual Returns page is displayed. Select the Financial Year from the drop-down list.

5. Click the SEARCH button.

The screenshot shows the 'File Annual Returns' page. At the top, there is a navigation bar with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below this, the page title is 'File Annual Returns' and there is a language selector for English. A red asterisk indicates mandatory fields. The 'Financial Year' dropdown menu is set to '2017-18' and the 'SEARCH' button is highlighted with a red box.

6. The Tiles related to Annual Returns get displayed, with Help and Message boxes below the SEARCH fields.

The screenshot shows the 'File Annual Returns' page after the search. The 'Financial Year' dropdown menu is set to '2017-18' and the 'SEARCH' button is highlighted with a red box. Below the search fields, there is a 'Help' section with the following text:

Help

1. "NIL" GSTR-9 RETURN can be filed, if you have
 - Not made any outward supply (commonly known as sale); AND
 - Not received any inward supplies (commonly known as purchase) of goods/services; AND
 - No liability of any kind; AND
 - Not claimed any Credit during the Financial Year; AND
 - Not received any order creating demand; AND
 - Not claimed any refund during the Financial Year
2. GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.
3. Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.
4. All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.
5. In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

Below the help section, there are two tiles:

- Annual Return GSTR 9**: Status - Filed. Buttons: VIEW GSTR-9, DOWNLOAD GSTR-9.
- Reconciliation Statement GSTR 9C**: Due Date - 31/03/2018. Buttons: INITIATE FILING, PREPARE OFFLINE.

Below the tiles, there is an 'Important Message' box with the following text:

Prepare Online:-
Steps to be taken:-

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on "Compute Liabilities"; and
- Click on "Proceed to file" and "File GSTR-9" with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting "Annual Return" from the dropdown in the said form, such liability can be paid only through cash.

Prepare Offline:-
If number of records/lines either in Table 17 or Table 18 are more than 500 records per table, then you can prepare your return by using the offline utility records and the same can be subsequently uploaded on Common Portal.
You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in "GSTR-9 offline tool" to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

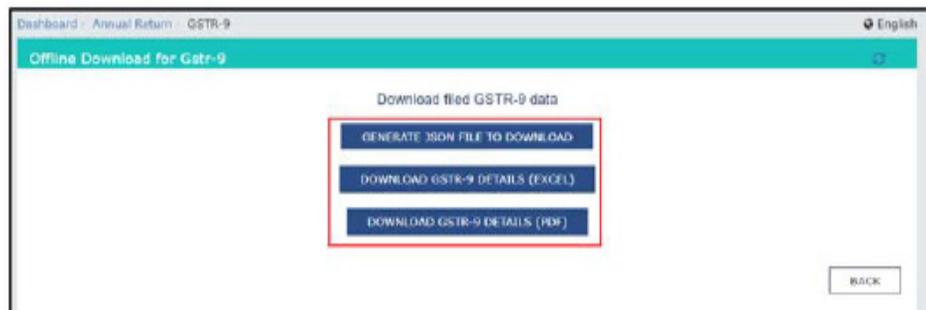


7. To download data related to filed Form GSTR-9, follow the steps mentioned below:

7a. Click the DOWNLOAD GSTR-9 button in the GSTR9 tile.



7b. "Offline Download for GSTR-9" page gets displayed containing three buttons. Download Filed Data from "File Annual Returns" Page



8. To download data related to filed Form GSTR-9C, follow the steps mentioned below:

8a. Click the INITIATE FILING button in the GSTR-9C tile.





8b. The GSTR-9C page is displayed. Click the Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) button.

Dashboard - Annual Return - GSTR-9C English

GSTIN - 07AEPFA495361ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
FY - 2017-18 Status - Not Filed Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
3. GSTR-9C shall be prepared in offline tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on **'Prepare Offline'**.
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on **'Initiate Filing'** button along with reconciliation statement (JSON file) on the portal.
5. Click on **"DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)"** to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
6. Follow instructions in **"GSTR-9C offline tool"** to add details and generate JSON file for upload;
7. Click on **'Prepare Offline'** to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on **'Upload'** tab to upload JSON file with the help of instruction available there.
8. Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
11. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
12. **'Proceed to File'** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
13. Click on **'Proceed to File'** and click on **'File GSTR-9C'** with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

Make Payment for additional Liability as recommended by auditor via GST DRC-03 Help

Upload Relevant Documents Help

• File with PDF or JPEG format is only allowed
• Maximum 2 files and 5 MB for each file allowed

* Indicates Mandatory Fields

Balance sheet* Choose File | No file chosen

Profit & loss statement/Income & Expenditure Statement* Choose File | No file chosen

Other Document 1, if any Choose File | No file chosen

Other Document 2, if any Choose File | No file chosen

SAVE

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

BACK TO FILE RETURNS **PROCEED TO FILE** **FILE GSTR-9C**

PREVIEW DRAFT GSTR-9C (PDF)



8c. System-generated PDF gets downloaded into your machine, as shown below:-

FORM GSTR-9C ('Extract')
 [See rule 80(3)]
Reconciliation Statement
 System generated summary based on GSTR-9

PT. I		Basic Details			
Financial Year		2017-18			
GSTIN		07AEFPA4963B1ZY			
Legal Name		Ranu Ahuja			
Trade Name (if any)		Ranu ahuja			
PT. II		Amount (₹)			
Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)					
5	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)				
Q	Turnover as declared in Annual return (GSTR9)	89,43,089.82			
7	Reconciliation of Taxable Turnover				
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	89,43,089.82			
PT. III		Amount (₹)			
Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon	Central tax	State / UT tax	Integrated tax	Cess, if applicable
Q	Total amount paid as declared in Annual Return (GSTR 9)	12,93,651.98	12,93,651.98	85,71,187.07	45,690.00
PT. IV		Amount (₹)			
Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)	Central tax	State / UT tax	Integrated tax	Cess, if applicable

E	ITC claimed in Annual Return (GSTR9)	5,08,641.00	5,08,641.00	21,27,665.69	34,268.00
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	Central tax	State / UT tax	Integrated tax	Cess, if applicable
S	ITC claimed in Annual Return (GSTR9)	5,08,641.00	5,08,641.00	21,27,665.69	34,268.00

8d. Go back to the Main Menu



II Send Files to the Auditor for Preparing GSTR-9C Statement

Taxpayer need to send to the Auditor downloaded data of Filed Form GSTR-9 and system-generated Form GSTR-9C Tables Derived from Form GSTR-9, along with audited financial statements and other relevant documents for preparation of Form GSTR 9C.

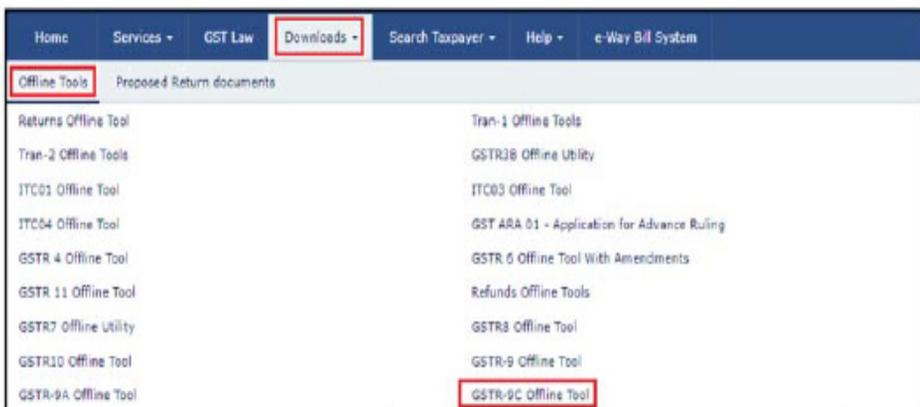
This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, or by printing and sending the hard copy or any other means., etc. to exchange files between them.

III Download GSTR-9C Offline Utility

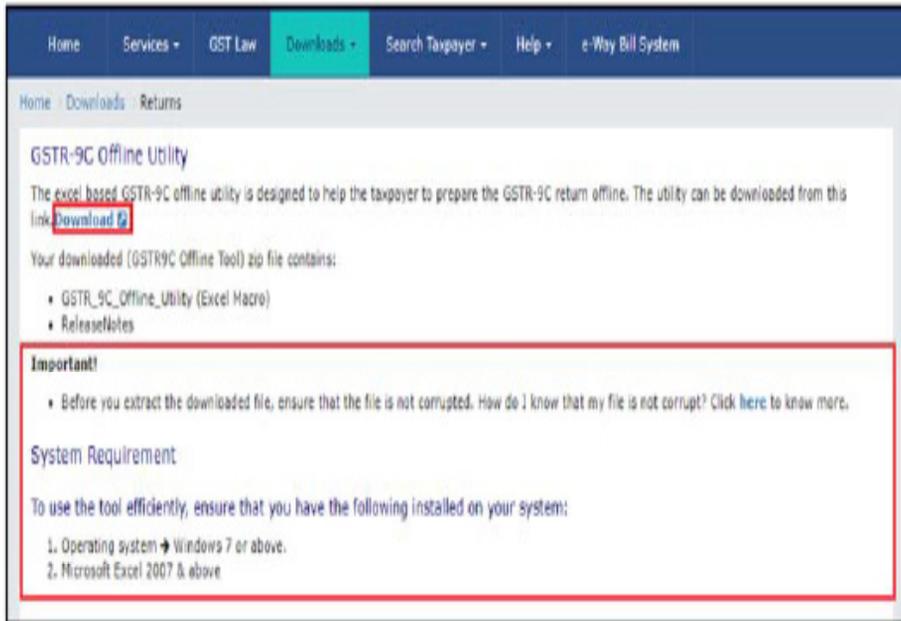
Auditor need to use GSTR-9C Offline utility to fill up details. This Offline Utility can be easily downloaded from the GST Portal with or without logging in with Username/Password credentials.

To download the GSTR-9C Offline Utility, Auditor needs to perform following steps:

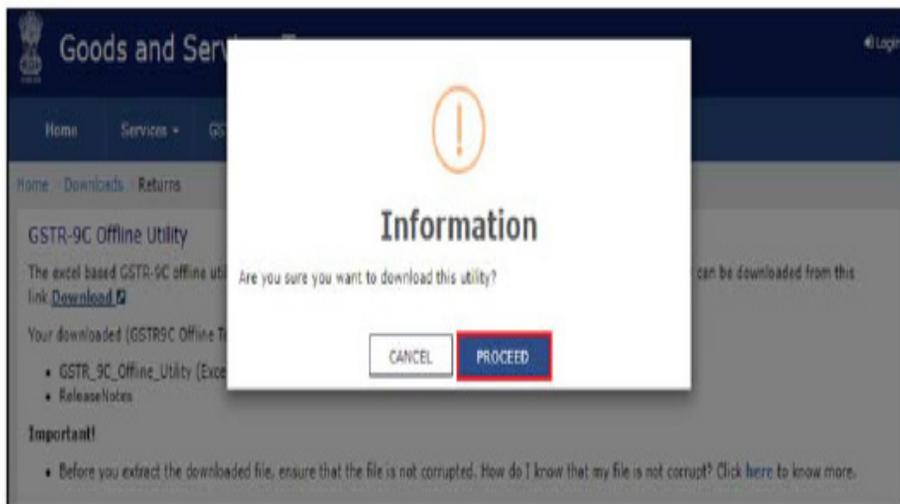
1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Click the Downloads > Offline Tools > GSTR-9C Offline Tool option.



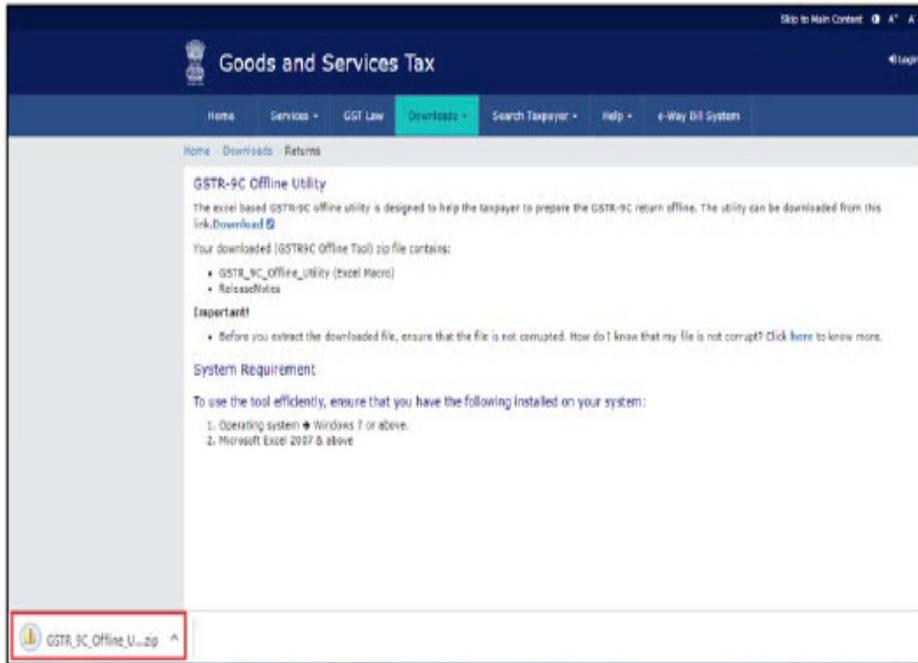
3. GSTR-9C Offline Utility page is displayed. Click the Download hyperlink.



4. An Information popup opens. Click PROCEED.



5. Zipped GSTR-9C Offline Utility folder gets downloaded.



IV Install emSigner

Auditor need to install emSigner from GST Portal, which will be used once he/she fills all details in the GSTR-9C Offline utility and is going to generate JSON File to be sent to the Taxpayer.

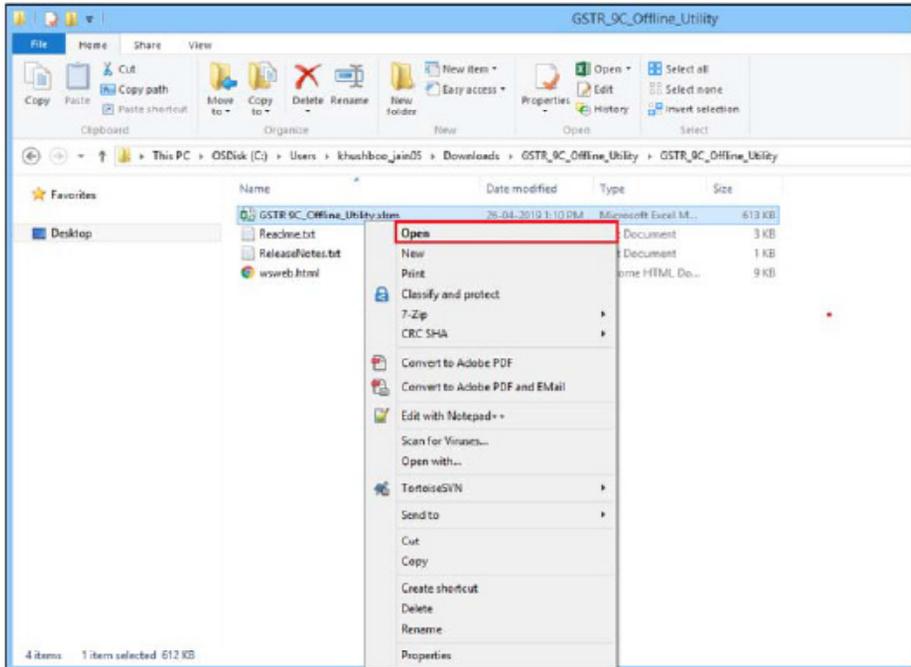
To install emSigner, Auditor needs to perform steps mentioned in the following link: Manual > Install emSigner.

V. Open the GSTR-9C Offline Utility Excel Worksheet

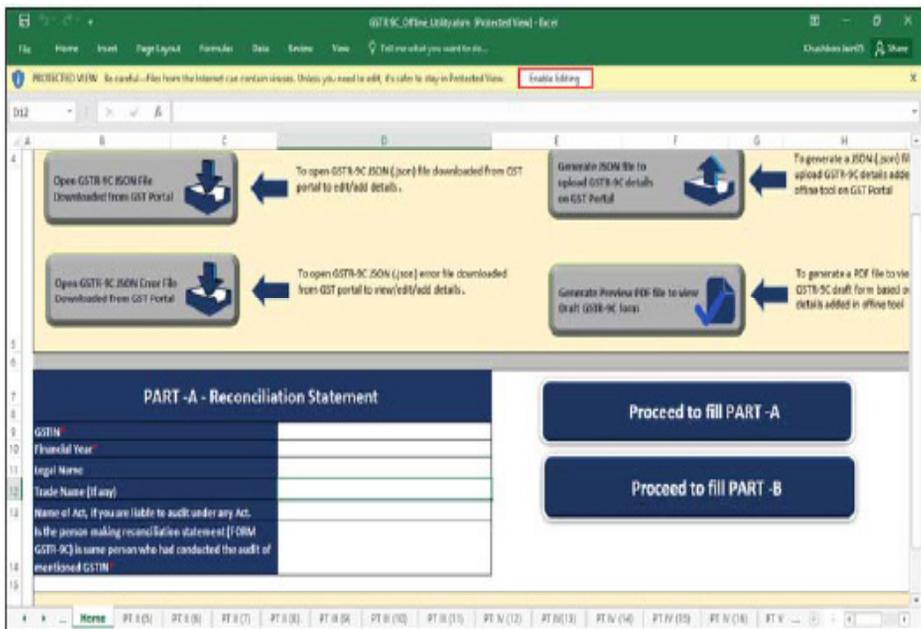
Once the Auditor downloads GSTR-9C Offline Utility from GST Portal, he/she can start filling data in it offline.

To open the downloaded GSTR-9C Offline Utility Excel Worksheet, Auditor needs to perform following steps:

1. Extract the files from the downloaded zipped folder GSTR_9c_Offline_Utility.zip and you will see GSTR_9c_Offline_Utility excel file in the unzipped folder. Right-click and click Open.

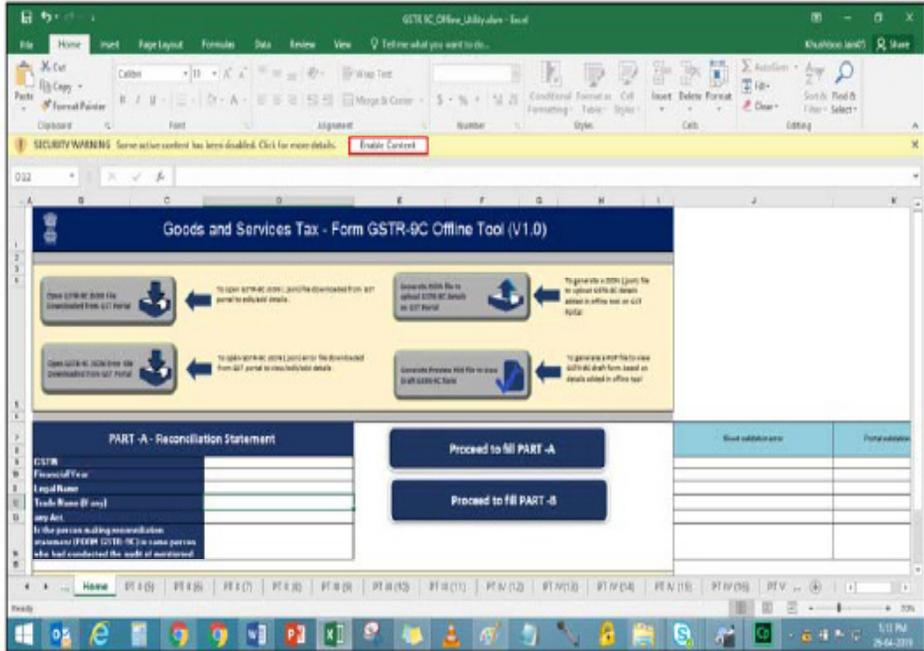


2. Click Enable Editing.

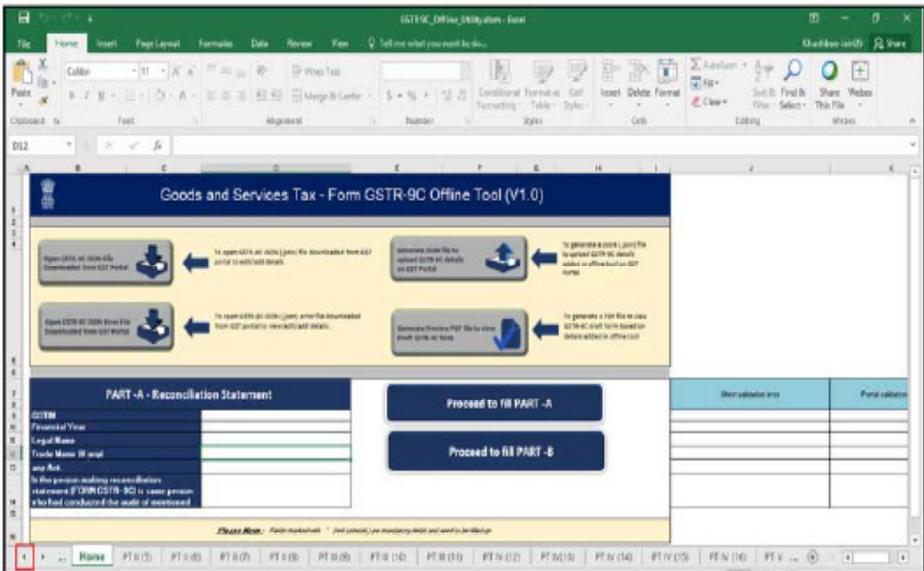




3. Click Enable Content.



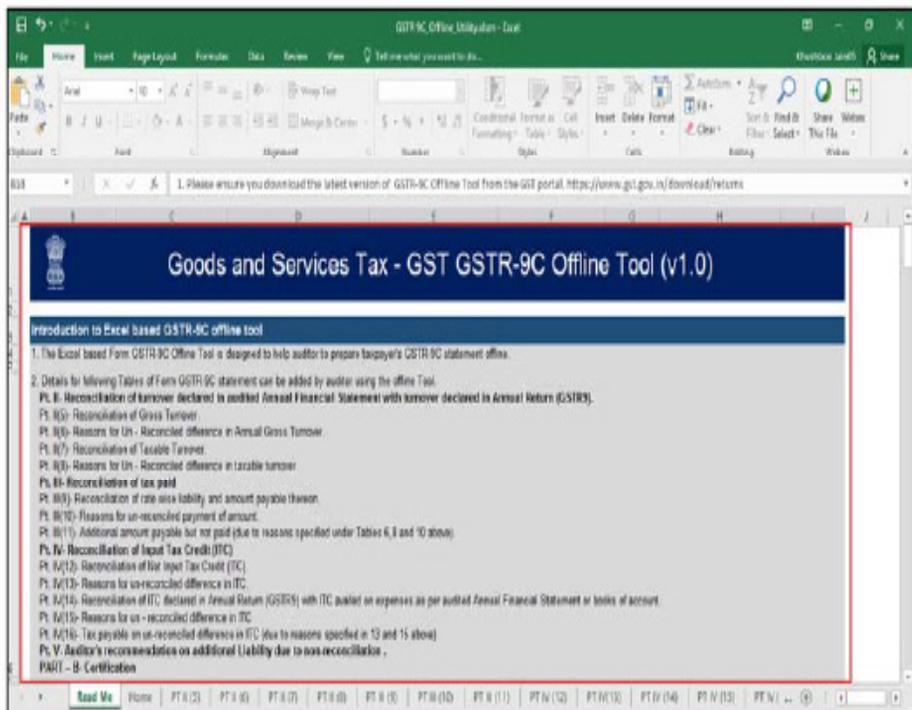
4. Click the symbol on the below-left side of the excel sheet to go to the Read Me tab.





The Worksheet comprises 17 tabs—Read Me, Home, PT II (5), PT II (6), PT II (7), PT II (8), PT III (9), PT III (10), PT III (11), PT IV (12), PT IV (13), PT IV (14), PT IV (15), PT IV (16), PT V, Part B (i) and Part B (ii).

5. Read Me page is displayed. It contains introduction and help instructions. Scroll down to read all the instructions carefully. Once you have completed your reading, you can now proceed to enter other details in the worksheet.



6. Once you have completed your reading of the Read Me page, click the Home tab and scroll down to fill the basic details under PART-A-Reconciliation Statement header. Make sure you fill the mandatory fields marked with red asterisk "*".

7. Enter GSTIN.

8. Select Financial Year from the drop-down list.

9. Enter Legal Name.

10. Enter Trade Name (If any), (Filling of Legal name/trade name is not mandatory)



11. Enter Name of Act (if you are liable to audit under any Act).

12. Select "Yes" or "No" from the drop-down list in the following field: Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN.

- In case of Yes, Part B (ii) tab is removed from the Offline Utility.
- In case of No, Part B (i) tab is removed from the Offline Utility.

The screenshot displays the 'Goods and Services Tax - Form GSTR-9C Offline Tool (V1.0)' interface. It features a flowchart with four steps: 1. Download GSTR-9C form, 2. Generate GSTR-9C file, 3. Download GSTR-9C file, and 4. Generate PDF file. Below the flowchart is a form titled 'PART - A - Reconciliation Statement'. The form includes the following fields: GSTIN (10A1234567890), Financial Year (2018-19), Legal Name (ABC Pvt. Ltd.), Trade Name (Pvt. Ltd.), and Act (Income Tax). A dropdown menu is open for the field 'Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN?' with 'Yes' selected. Two buttons are visible: 'Proceed to fill PART -A' and 'Proceed to fill PART -B'. The interface also shows a 'Validation and Print' section on the right.

13. Click "Proceed to fill Part-A" button or the "Proceed to fill Part-B" button to start entering details in the tables of Form GSTR-9C statement.

- "Proceed to fill Part-A" button will take you to PT II (5) tab.
- "Proceed to fill Part-B" button will take you to Part B (i) tab if you had selected "Yes" in the Step 5F field and otherwise if you had selected "No", it will take you to Part B (ii) tab.
- In case you save your entered data and close the Excel Utility, following popup "Open Saved Version?" will appear when you open it next time. Click "No" to start filling data in the Excel from scratch. Otherwise, select "Yes" and your saved data will be available as-is in the respective tables.



VI. Add table-wise details in the Worksheet

(i) PT. II(5)- Reconciliation of Gross Turnover

To add details in the Worksheet related to Reconciliation of Gross Turnover, following steps are undertaken:

[Details in this table can be entered using data (PDF of Form GSTR-9C Tables Derived from Form GSTR-9) sent to Auditor by the Taxpayer.]

1. Go to the PT II (5) tab and enter details in the Amount column.

Goods and Services Tax - GSTR 9C Offline tool			HELP	HOME	PREVIOUS	NEXT
[X] Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return GSTR9C			Validate Sheet			
Please Note: Fields marked with * denoted entries are mandatory fields and need to be filled up						
S.No	Description	Amount (₹)	Best validation error			
A	Turnover (including exempt) as per Audited Financial Statement for the State/UT (For multi-GSTST units under same TGS, the turnover shall be declared from the Audited Annual Financial Statements)*	19,45,734.71				
B	Adjusted turnover at the beginning of the Financial Year	4,09,400.00				
C	Adjusted turnover at the end of the Financial Year	2,94,800.00				
D	Adjusted supply under Schedule I	1,24,800.00				
E	Credit Notes issued after the end of the Financial year but reflected in the annual return	99,840.00				
F	Trade Discounts availed for in the audited Annual Financial Statement but are not permissible under GSTR9C	98,734.00				
G	Turnover from April 2017 to June 2017*					
H	Adjusted turnover as at the end of the Financial Year	7,31,340.00				
I	Adjusted turnover as at the beginning of the Financial Year	2,82,190.00				
J	Credit notes availed for in the audited Annual Financial Statement but are not permissible under GSTR9C	1,07,800.00				
K	Adjustments on account of supply of goods by ITC units to ITC A Users	0.00				
L	Turnover for the period under composition scheme	0.00				
M	Adjustments in turnover under section 13 and rules thereunder	1,70,000.00				
N	Adjustments in Turnover due to foreign exchange fluctuations	-3,97,200.00				
O	Adjustment in Turnover due to incorrect unit stated therein	1,91,000.00				
P	Annual Turnover after adjustments as declared under GSTR9C (A+H+M+N+O+J+K+L+I+G)*	19,45,734.71				

2. Once the details are entered, click the Validate Sheet button.



Goods and Services Tax - GSTR 9C Offline tool

HELP HOME PREVIOUS NEXT

Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9C)

Please Note: Fields marked with * (red asterisk) are mandatory fields and need to be filled up

Validate Sheet

S.No	Description	Amount (₹)	Sheet validation error
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GETCO units under same PAN), the turnover shall as be derived from the Audited Annual Financial Statements (*)	118,432,734.70	
B	Unfilled turnover at the beginning of the Financial Year	6,558,400.00	
C	Unfilled turnover at the end of the Financial Year	2,188,900.00	
D	Deemed supply under Schedule I	1,243,500.00	
E	Credit notes issued after the end of the financial year but reflected in the annual return	996,240.00	
F	Taxable Turnover accounted for in the audited Annual Financial Statement but are not permissible under GST	561,724.00	
G	Turnover from April 2017 to June 2017 *		
H	Unfilled turnover as at the end of the Financial Year	7,211,540.00	
I	Unfilled turnover at the beginning of the Financial Year	2,821,796.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,880.00	
K	Adjustments on account of supply of goods by ITC units in 2014/15	0.00	
L	Turnover for the period under composition scheme	0.00	
M	Adjustments in turnover under section 17 and rules thereunder	1,781,000.00	
N	Adjustments in Turnover due to foreign exchange fluctuations	-8,811,250.00	
O	Adjustment in Turnover due to interest not listed above	1,781,000.00	
P	Annual Turnover after adjustments as shown A+B+C-D+E+F+G-H+I+J+K+L+M+N+O *	109,349,298.70	

3. In case of unsuccessful validation, error-intimation popup will appear, the cells with error will be highlighted and the Sheet Validation error column will provide description of the error. Close the popup by clicking OK.

Goods and Services Tax - GSTR 9C Offline tool

HELP HOME PREVIOUS NEXT

Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9C)

Please Note: Fields marked with * (red asterisk) are mandatory fields and need to be filled up

Validate Sheet

Microsoft Excel

There are validation error(s) in the sheet. Correct them to proceed.

OK

S.No	Description	Amount (₹)	Sheet validation error
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GETCO units under same PAN), the turnover shall as be derived from the Audited Annual Financial Statements (*)	118,432,734.70	
B	Unfilled turnover at the beginning of the Financial Year	6,558,400.00	
C	Unfilled turnover at the end of the Financial Year	2,188,900.00	
D	Deemed supply under Schedule I	1,243,500.00	
E	Credit notes issued after the end of the financial year but reflected in the annual return	996,240.00	
F	Taxable Turnover accounted for in the audited Annual Financial Statement but are not permissible under GST	561,724.00	Warning: Field cannot be left blank.
G	Turnover from April 2017 to June 2017 *		
H	Unfilled turnover as at the end of the Financial Year	7,211,540.00	
I	Unfilled turnover at the beginning of the Financial Year	2,821,796.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,880.00	
K	Adjustments on account of supply of goods by ITC units in 2014/15	0.00	
L	Turnover for the period under composition scheme	0.00	
M	Adjustments in turnover under section 17 and rules thereunder	1,781,000.00	
N	Adjustments in Turnover due to foreign exchange fluctuations	-8,811,250.00	
O	Adjustment in Turnover due to interest not listed above	1,781,000.00	
P	Annual Turnover after adjustments as shown A+B+C-D+E+F+G-H+I+J+K+L+M+N+O *	109,349,298.70	

4. Correct the errors as mentioned in the Sheet Validation error column and click the Validate Sheet button again.



Goods and Services Tax - GSTR 9C Offline tool

PSB. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return
GSTR9C

Please Note: Fields marked with * need a manual input/adjustment based on the filing up

S.No	Description	Amount (₹)	Start validation note
A	Turnover (including exports) as per Audited Financial Statement for the Year: UT (for multi-GST) units only (the Audited Annual Financial Statements)*	108,432,794.79	
B	Unbilled revenue at the beginning of the Financial Year	6,158,822.00	
C	Unbilled advances at the end of the Financial Year	2,588,900.00	
D	Deemed supply under Schedule I	1,340,300.00	
E	Credit/Debit arose after the end of the financial year but reflected in the annual return	999,240.00	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	383,724.00	
G	Turnover from April 2017 to June 2017*	87,118,800.00	2 and 3rd Party Bank (can not be left blank)
H	Unbilled revenue at the end of the Financial Year	7,213,340.00	
I	Unbilled Advances as at the beginning of the Financial Year	2,615,790.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,880.00	
K	Adjustments on account of supply of goods by IEC units in GTA State	0.00	
L	Turnover for the period under inspection returns	0.00	
M	Adjustments in turnover under section 17 and rules thereunder	1,760,000.00	
N	Adjustments in Turnover due to foreign exchange fluctuations	-5,971,250.00	
O	Adjustment in Turnover due to interest not levied thereon	1,760,000.00	
P	Annual Turnover after adjustments as above (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)*	79,618,094.79	

5. In case of successful validation, red-highlights disappear and a popup Message box appears confirming successful validation. Click OK to close the popup and proceed entering details in the other tabs of the worksheet

Goods and Services Tax - GSTR 9C Offline tool

PSB. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return
GSTR9C

Please Note: Fields marked with * need a manual input/adjustment

S.No	Description	Amount (₹)	Start validation note
A	Turnover (including exports) as per Audited Financial Statement for the Year: UT (for multi-GST) units only (the Audited Annual Financial Statements)*	108,432,794.79	
B	Unbilled revenue at the beginning of the Financial Year	6,158,822.00	
C	Unbilled advances at the end of the Financial Year	2,588,900.00	
D	Deemed supply under Schedule I	1,340,300.00	
E	Credit/Debit arose after the end of the financial year but reflected in the annual return	999,240.00	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	383,724.00	
G	Turnover from April 2017 to June 2017*	87,118,800.00	
H	Unbilled revenue at the end of the Financial Year	7,213,340.00	
I	Unbilled Advances as at the beginning of the Financial Year	2,615,790.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,880.00	
K	Adjustments on account of supply of goods by IEC units in GTA State	0.00	
L	Turnover for the period under inspection returns	0.00	
M	Adjustments in turnover under section 17 and rules thereunder	1,760,000.00	
N	Adjustments in Turnover due to foreign exchange fluctuations	-5,971,250.00	
O	Adjustment in Turnover due to interest not levied thereon	1,760,000.00	
P	Annual Turnover after adjustments as above (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)*	79,618,094.79	

Microsoft Excel
Sheet Successfully validated.
OK

Go to the Add Table-wise Details Menu or Go back to the Main Menu



(ii) PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross Turnover

To add details in the worksheet related to reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (Form GSTR-9), perform following steps:

1. Go to the PT II (6) tab and enter reasons for reconciled difference in annual gross turnover in the Reason Number 1 text field.

The screenshot shows the 'Goods and Services Tax - GSTR 9C Offline tool' interface. The main title is 'PT II - Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)'. Below this, there is a table with the following structure:

S	Reasons for Un-Reconciled Difference in Annual Gross Turnover	Year differences	Party differences
A	Reason Number 1		

The 'Reason Number 1' text field is highlighted with a red box. At the bottom right of the table, there is an 'Add' button. The bottom navigation bar shows various tabs, with 'PT II (6)' highlighted in red.

2. To add more number of reasons, click the Add button.

The screenshot shows the 'Goods and Services Tax - GSTR 9C Offline tool' interface after clicking the 'Add' button. The main title is 'PT II - Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)'. Below this, there is a table with the following structure:

S	Reasons for Un-Reconciled Difference in Annual Gross Turnover	Year differences	Party differences
A	Reason Number 1		

The 'Reason Number 1' text field is highlighted with a red box. At the bottom right of the table, there is an 'Add' button. The bottom navigation bar shows various tabs, with 'PT II (6)' highlighted in green.



3. Enter the relevant details in the new added row also.

Reasons for Discrepancies in Annual Gross Turnover		Sheet validation errors	Formula validation errors
A	Reason Number 1 General Ledger Under Statement A		
B	Reason Number 2 Valuation Under Section B		

4. Once the details are entered, click the Validate Sheet button.

Reasons for Discrepancies in Annual Gross Turnover		Sheet validation errors	Formula validation errors
A	Reason Number 1 General Ledger Under Statement A		
B	Reason Number 2 Valuation Under Section B		

5. In case of unsuccessful validation, correct the errors as specified in the previous section - PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.



3. In case of unsuccessful validation, correct the errors as specified in the previous section— PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

(iv) PT. II(8)- Reasons for Un-Reconciled Difference in Taxable Turnover

To add details in the worksheet related to reasons for un-reconciled difference in taxable turnover, perform following steps:

1. Go to the PT II (8) tab and follow steps as mentioned in the following section: PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross Turnover

Go to the Add Table-wise Details Menu or Go back to the Main Menu

(v) PT. III(9)- Reconciliation of Rate-wise Liability and Amount Payable thereon

To add details in the worksheet related to reconciliation of rate-wise liability and amount payable thereon, perform following steps:

1. Go to the PT III (9) tab and enter details in the Taxable Value and Tax Payable column.



Goods and Services Tax - GSTR 9C Offline tool

Part B. Reconciliation of tax paid

Please Note: Fields marked with * indicate an amount to be entered manually.

S No	Description	Taxable Value (₹)	Tax payable (₹)				Shortfall/Excess	Partly paid
			Central Tax	State/Union Territory Tax	Integrated Tax	Cess, if applicable		
A	Tax	6,18,719.00	67,858.00	17,919.00	276,033.00			
B	SGST/UTGST	1,24,143.80	3,108.00	3,108.00	25,800.00			
C	CGST	7,08,176.00			94,141.33			
D	IGST/ICGT							
E	ST	24,99,777.00	59,375.00	59,375.00	1,01,750.00			
F	UTGST/SGST	3,75,823.00			179,627.44			
G	IGST	8,48,096.00			1,47,966.11			
H	ST/ICGT	1,11,482.00	80,807.00	80,807.00				
I	ST							
J	UTGST							
K	IGST							
L	Interest	148,756.00	148,756.00		37,439.00			
M	Late Fee	1,500.00	1,500.00					
N	Penalty							
O	Other							
P	Total amount to be paid as per return above (A to G)		1,82,133.00	1,82,133.00	1,384,707.00	600		
Q	Total amount paid as declared in Form GSTR 9C (H to N)		1,21,629.00	1,21,629.00	1,57,877.00	46,180.00		
R	Shortfall/Excess payable (P-Q)		2,93,204.00	2,93,204.00	-1,19,830.00	1,19,830.00		

Home | PT B (2) | PT B (3) | PT B (7) | PT B (8) | **PT B (9)** | PT B (10) | PT B (11) | PT B (12) | PT B (13) | PT B (14) | PT B (15) | PT B (16) | PT V ...

2. Once the details are entered, click the Validate Sheet button.

Goods and Services Tax - GSTR 9C Offline tool

Part B. Reconciliation of tax paid

Please Note: Fields marked with * indicate an amount to be entered manually.

S No	Description	Taxable Value (₹)	Tax payable (₹)				Shortfall/Excess	Partly paid
			Central Tax	State/Union Territory Tax	Integrated Tax	Cess, if applicable		
A	Tax	6,18,719.00	67,858.00	17,919.00	276,033.00			
B	SGST/UTGST	1,24,143.80	3,108.00	3,108.00	25,800.00			
C	CGST	7,08,176.00			94,141.33			
D	IGST/ICGT							
E	ST	24,99,777.00	59,375.00	59,375.00	1,01,750.00			
F	UTGST/SGST	3,75,823.00			179,627.44			
G	IGST	8,48,096.00			1,47,966.11			
H	ST/ICGT	1,11,482.00	80,807.00	80,807.00				
I	ST							
J	UTGST							
K	IGST							
L	Interest	148,756.00	148,756.00		37,439.00			
M	Late Fee	1,500.00	1,500.00					
N	Penalty							
O	Other							
P	Total amount to be paid as per return above (A to G)		1,82,133.00	1,82,133.00	1,384,707.00	600		
Q	Total amount paid as declared in Form GSTR 9C (H to N)		1,21,629.00	1,21,629.00	1,57,877.00	46,180.00		
R	Shortfall/Excess payable (P-Q)		2,93,204.00	2,93,204.00	-1,19,830.00	1,19,830.00		

Home | PT B (2) | PT B (3) | PT B (7) | PT B (8) | **PT B (9)** | PT B (10) | PT B (11) | PT B (12) | PT B (13) | PT B (14) | PT B (15) | PT B (16) | PT V ...



3. In case of unsuccessful validation, correct the errors as specified in the previous section— PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the Main Menu.

(vi) PT. III(10)- Reasons for Un-reconciled Payment of Tax

To add details in the worksheet related to reasons for non-reconciliation between payable/ liability declared in Table 9P above and the amount payable in Table 9Q, perform following steps:

1. Go to the PT III (10) tab and follow steps as mentioned in the following section: PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross Turnover

ID	Serial Number	Description	Debit/Amount	Credit/Amount
A	Serial Number	To in excess discharge/entire		
B	Serial Number	To P.T.C. @ amount availed after the due date, before interest payable		

Go to the Add Table-wise Details Menu or Go back to the Main Menu

(vii) PT. III(11)- Additional Amount Payable but Not Paid (due to reasons specified under Tables 6,8 and 10 above)

To add details in the Worksheet related to any amount which is payable due to reasons specified under Table 6, 8 and 10 above, perform following steps:

1. Go to the PT III (11) tab and enter details in the Taxable Value and Tax to be paid through Cash column.

2. Once the details are entered, click the Validate Sheet button.



Goods and Services Tax - GSTR 9C Offline tool

PT. II. Reconciliation of tax paid

Please Note: Fields marked with * are mandatory fields and need to be filled up

Sl.No	Description	Additional amount payable but not paid (due to reasons specified under Tables 5.8 and 9) shown					Short Validation Error	Pending Validation Error
		Taxable Value (*)	General Tax	State Goods Tax	Integrated Tax	Other, if applicable		
A	Rs.	1,40,000.00	8,400.00	65,000.00	30,000.00			
B	IGST							
C	CGST	1,24,500.00	8,271.00	10,271.00				
D	SGST	1,24,500.00				81,200.00		
E	IGST							
F	CGST							
G	SGST							
H	Interest		24,750.00	24,750.00		37,440.00		
I	Surcharge							
J	Penalty							
K	Total							

PT. II (11)

3. In case of unsuccessful validation, correct the errors as specified in the previous section— PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

(viii) PT. IV(12)- Reconciliation of Net Input Tax Credit (ITC)

To add details in the worksheet related to ITC availed (after reversals) as per the audited Annual Financial Statement, perform following steps:

1. Go to the PT IV (12) tab and enter details in the Amount column.

Goods and Services Tax - GSTR 9C Offline tool

PT. IV. Reconciliation of Input Tax Credit (ITC)

Please Note: Fields marked with * are mandatory fields and need to be filled up

Sl.No	Description	Amount (₹)	Short Validation Error	Pending Validation Error
A	ITC availed on purchases of goods or services or both for the financial year or current financial year, less amount of ITC availed in previous financial year	3,379,547.00		
B	ITC availed in current financial year (amount current financial year)			
C	ITC availed in current financial year to be claimed in subsequent financial year	0.00		
D	ITC availed on pre-availed financial statements or books of accounts (A - B - C)	3,379,547.00		
E	ITC claimed based on Form GSTR 9C	3,379,547.00		
F	Reversed ITC (B - D)	0.00		

PT. IV (12)



3. In case of unsuccessful validation, correct the errors as specified in the previous section— PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the **Main Menu**

(xi) PT. IV(15)- Reasons for Un-reconciled Difference in ITC

To add details in the Worksheet related to reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S, perform following steps:

1. Go to the PT IV (15) tab and follow steps as mentioned in the following section: PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross Turnover

Go to the Add Table-wise Details Menu or Go back to the **Main Menu**

(xii) PT. IV(16)- Tax Payable on Un-reconciled Difference in ITC (due to reasons specified in 13 and 15 above)

To add details in the Worksheet related to any amount which is payable due to reasons specified in Table 13 and 15, perform following steps:

1. Go to the PT IV (16) tab and enter details in the Amount Payable column.



Goods and Services Tax - GSTR 9C Offline tool

HELP HOME PREVIOUS NEXT

Pt. IV, Reconciliation of Input Tax Credit (ITC)

Please Note Fields marked with * (red asterisk) are mandatory fields and need to be filled up.

Validate Sheet

Tax payable on un-reconciled difference in TTC (due to reasons specified in 13 & 15 above)			Sheet validation error	Total validation error
S.No	Description	Amount payable (₹)		
A	Central Tax	37,000.00		
B	State tax / UT tax	37,000.00		
C	Integrated Tax	34,260.00		
D	Cess			
E	Interest	25,984.32		
F	Penalty			

Home PT II (5) PT II (6) PT II (7) PT II (8) PT II (9) PT II (10) PT II (11) PT II (12) PT II (13) PT II (14) PT II (15) **PT IV (16)** PT V ...

2. Once the details are entered, click the Validate Sheet button.

Goods and Services Tax - GSTR 9C Offline tool

HELP HOME PREVIOUS NEXT

Pt. IV, Reconciliation of Input Tax Credit (ITC)

Please Note Fields marked with * (red asterisk) are mandatory fields and need to be filled up.

Validate Sheet

Tax payable on un-reconciled difference in TTC (due to reasons specified in 13 & 15 above)			Sheet validation error	Total validation error
S.No	Description	Amount payable (₹)		
A	Central Tax	37,000.00		
B	State tax / UT tax	37,000.00		
C	Integrated Tax	34,260.00		
D	Cess			
E	Interest	25,984.32		
F	Penalty			

Home PT II (5) PT II (6) PT II (7) PT II (8) PT II (9) PT II (10) PT II (11) PT II (12) PT II (13) PT II (14) PT II (15) **PT IV (16)** PT V ...

3. In case of unsuccessful validation, correct the errors as specified in the previous section— PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

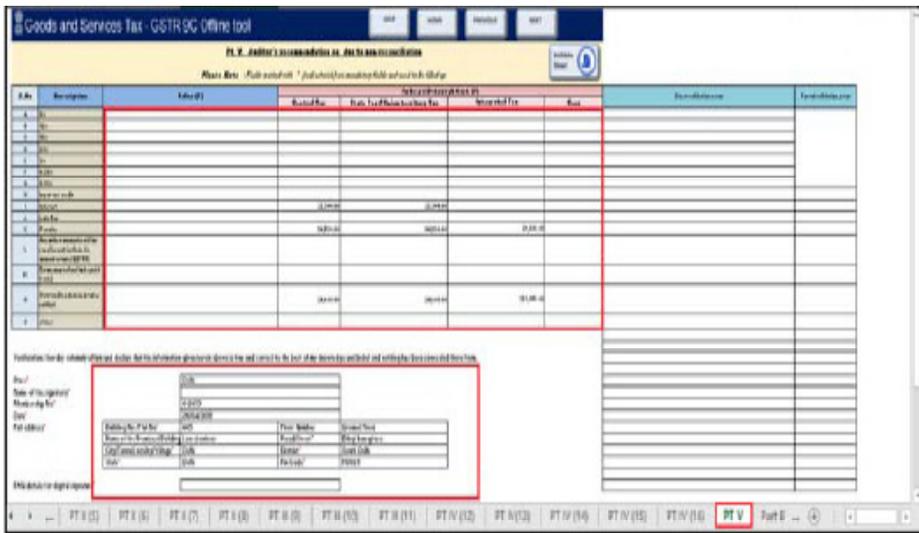
Go to the Add Table-wise Details Menu or Go back to the Main Menu



(xiii) PT. V- Auditor’s Recommendation on Additional Liability Due to Non-reconciliation

To add details in the Worksheet related to auditor’s recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit, perform following steps:

1. Go to the PT V tab and enter details in the Value, Tax to be paid through Cash columns. Also, enter the verification details.



- Make sure, in the PAN details for digital signature* field, you have entered the same PAN with which you had registered your DSC. Otherwise, you won’t be able to e-sign using your DSC while generating JSON file.

Verification: I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Place*	Delhi		
Name of the signatory*	Sujata Sen		
Membership no*	412883		
Date*	26/04/2019		
Full address*	Building No./Flat No.*	Floor Number	Ground Floor
	Name of the Premises/Building	Road/Street*	Bikaji karnaplace
	City/Town/Locality/Village*	District*	South Delhi
	State*	Pin Code*	110028

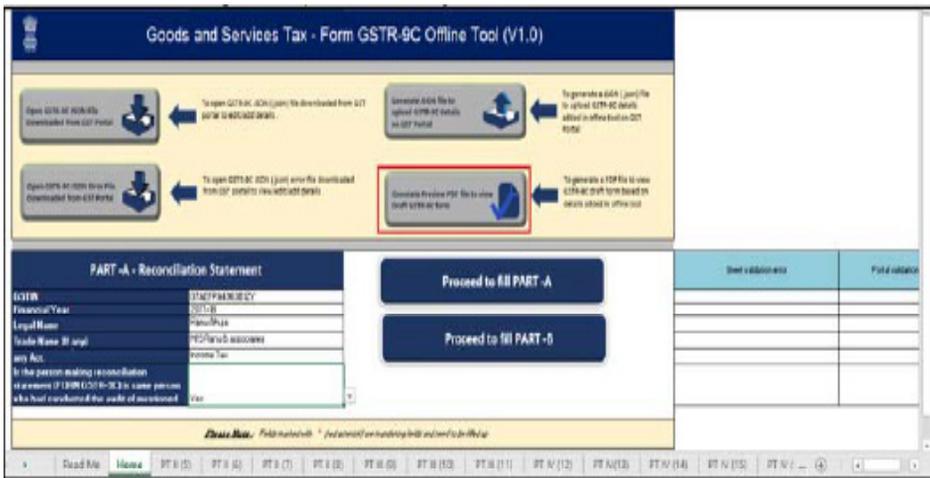
PAN details for digital signature* ALSP57434I



2. Once the details are entered, click the Validate Sheet button.

3. In case of unsuccessful validation, correct the errors as specified in the previous section— PT. II(5)- Reconciliation of Gross Turnover.

4. Go to the Home tab to generate preview draft of your GSTR-9C entries in PDF format.

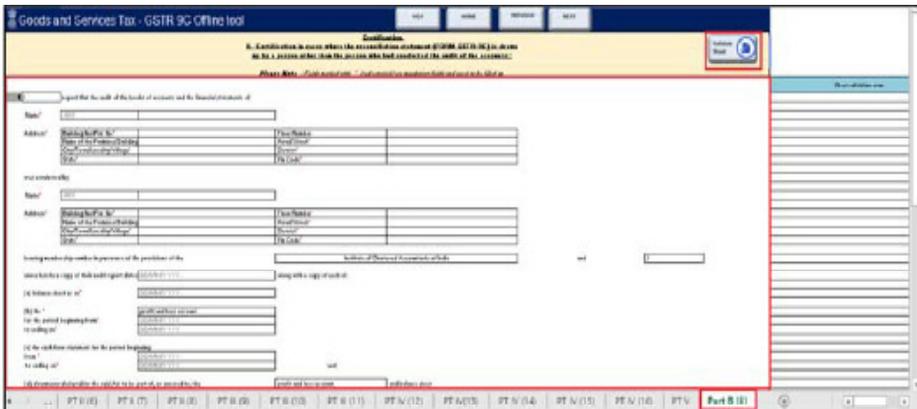


Go to the Add Table-wise Details Menu or Go back to the Main Menu

(xv) Part B (ii): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts

To add Certification details in the worksheet in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person other than the person who had conducted the audit, perform following steps:

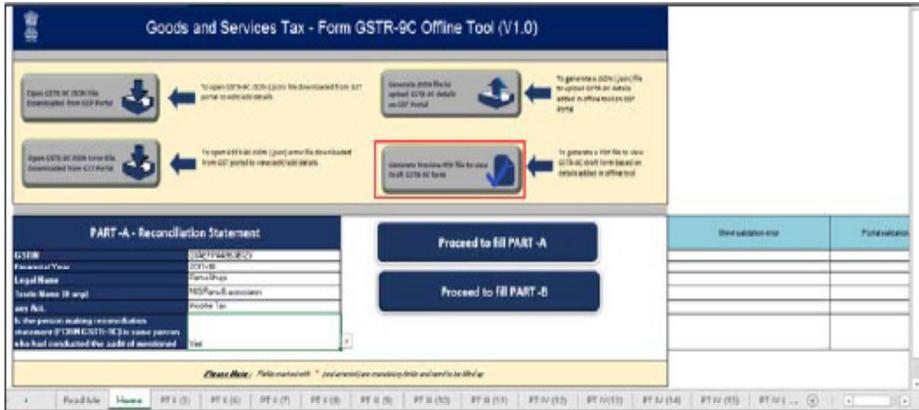
1. Go to the Part B (ii) tab and enter certification details. Scroll down and make sure you enter all mandatory fields marked with red asterisk "*".
2. Once the details are entered, click the Validate Sheet button.





3. In case of unsuccessful validation, correct the errors as specified in the previous section— F(1). PT. II(5)- Reconciliation of Gross Turnover.

4. Go to the Home tab to generate preview draft of your GSTR-9C entries in PDF format.



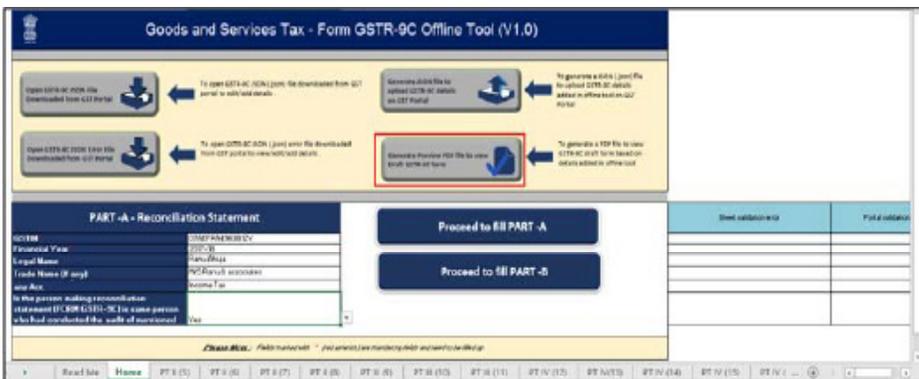
Go to the Add Table-wise Details Menu or Go back to the Main Menu

VII. Generate Preview PDF file to view Draft Form GSTR-9C

Once the Auditor has entered details in all the worksheets of the Offline tool and validated each worksheet, he/she can preview the entered details in PDF format.

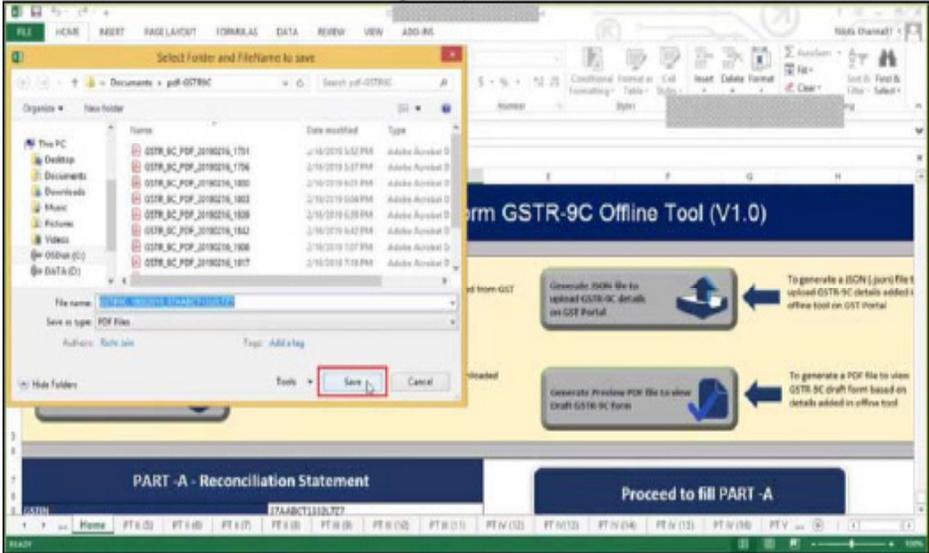
To generate Preview PDF file from the GSTR-9C Offline tool and view Draft Form GSTR-9C, after entering and validating details in all the worksheets of the Offline tool, Auditor needs to perform following steps:

1. Go to the Home tab. Click the Generate Preview PDF file to view Draft GSTR-9C form button.

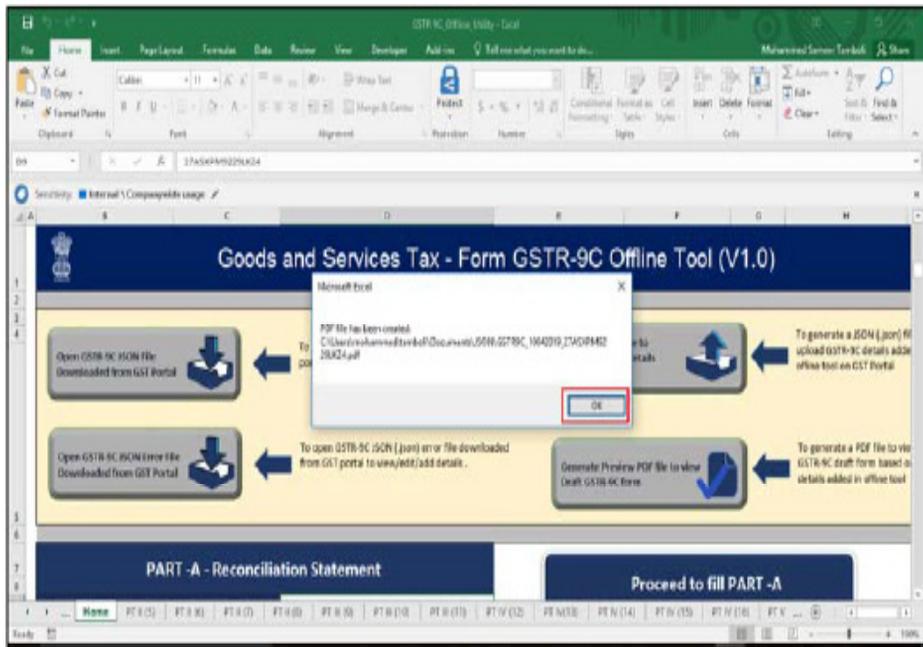




2. "Select Folder and File Name to save" dialog box opens. Click the SAVE button.



3. Microsoft Excel popup is displayed mentioning that the Preview PDF file is saved in your specified location. Click OK.





4. Open the PDF to review your entered details and make changes in the tables present in the Offline Utility, if required. PDF downloaded from Offline utility is only for reference. Following is a sample of a generated Preview PDF File.

Form GSTR - 9C
[See rule 80(3)]
PART - A - Reconciliation Statement

PT. I		Basic Details	
1	Financial Year	2017-18	
2	GSTIN	09AABCT1332LAZ3	
3(a)	Legal Name		
3(b)	Trade Name (if any)		
3(c)	ARN	-	
3(d)	ARN Date	-	
4	Name of Act. If you are liable to audit under any Act	INFOSYS LIMITED BANGALORE%'&	
4A	Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN	Yes	

(Amount in ₹ in all tables)

PT. II Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)			
5 Reconciliation of Gross Turnover			
Sr.No.	Description	Amount	
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		5000.85
B	Unbilled revenue at the beginning of Financial Year	(+)	1.00
C	Unadjusted advances at the end of the Financial Year	(+)	2.00
D	Deemed Supply under Schedule I	(+)	23.00
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	34.00
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	6.00
G	Turnover from April 2017 to June 2017	(-)	665.00
H	Unbilled revenue at the end of Financial Year	(-)	6745.00
I	Unadjusted Advances at the beginning of the Financial Year	(-)	6.00
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	45.00



Go back to the Main Menu

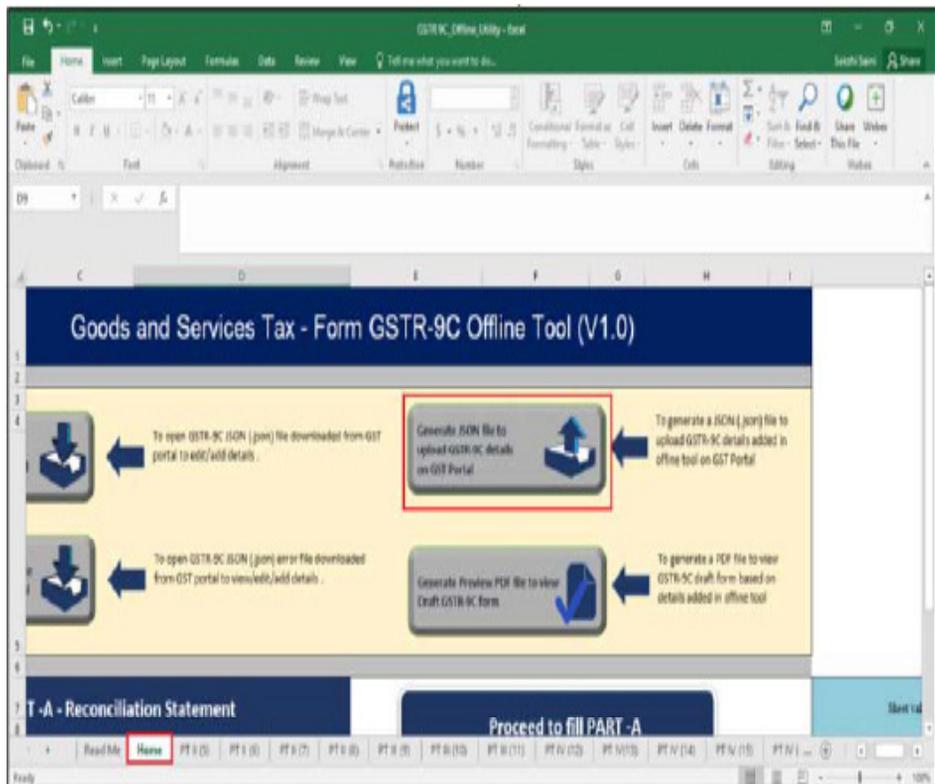
VIII. Generate JSON File and Affix DSC

Once the Auditor has entered, validated and previewed details entered in the Offline tool, he/she can proceed to sign it by affixing his/her DSC and generate signed JSON File to be sent to the Taxpayer.

To generate JSON File and affix DSC, Auditor needs to perform following steps:

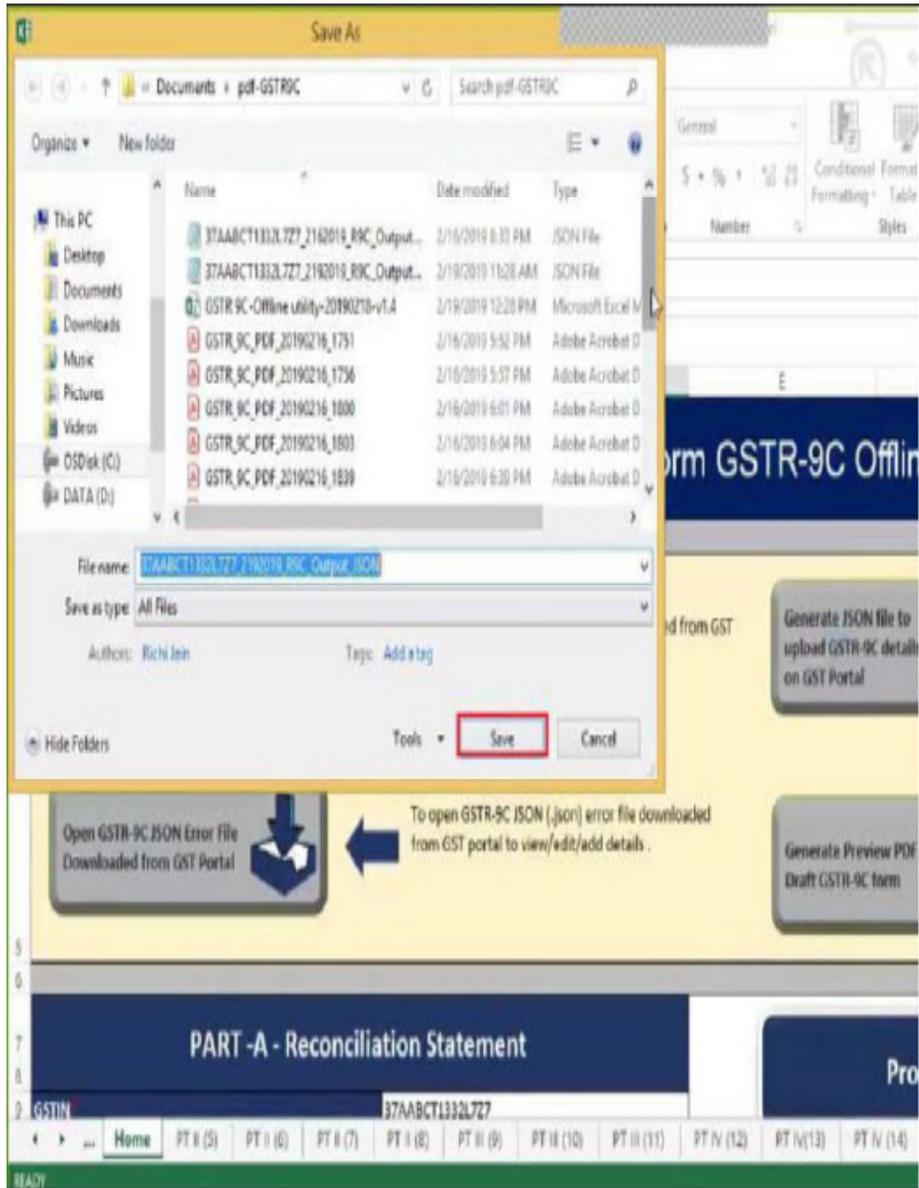
- Make sure you have installed emSigner in your machine before you perform this step.
- Make sure, in PT V tab of the Worksheet, you have entered the same PAN with which you had registered your DSC. Otherwise, you won't be able to e-sign using your DSC while generating JSON file.

1. Go to the Home tab. Click the Generate JSON File to Upload GSTR-9C details on GST Portal button.



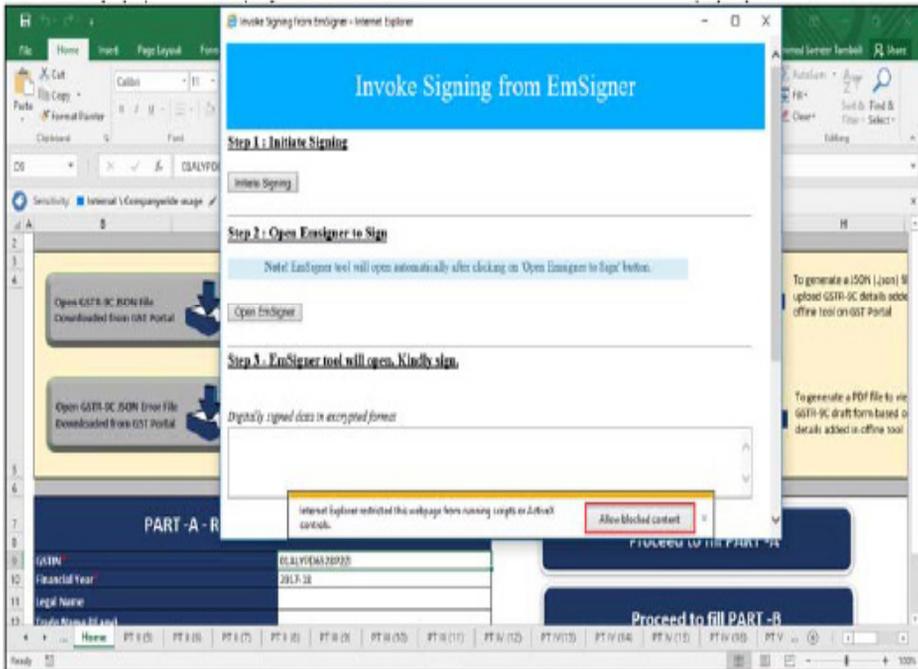


2. "Save As" dialog box opens. Click the SAVE button.

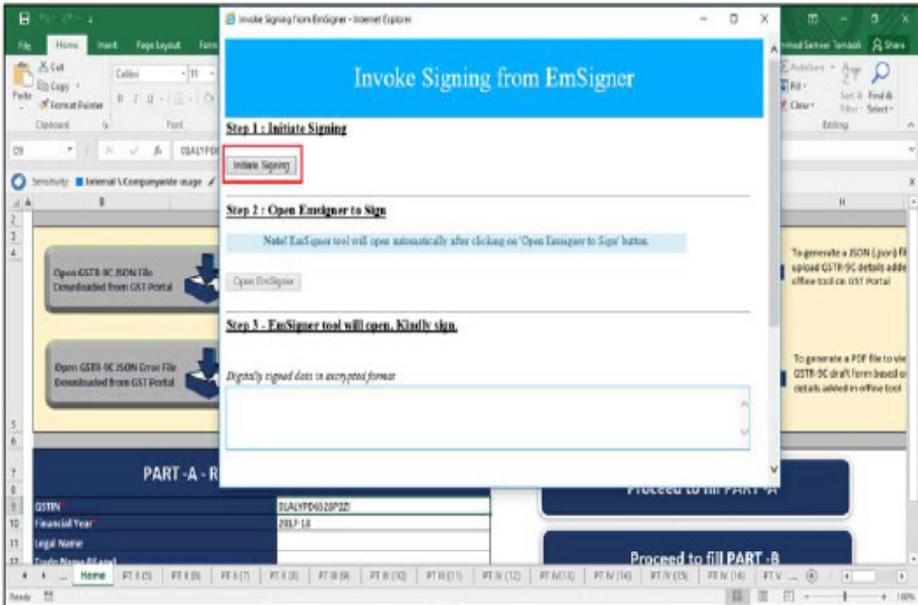


Please ensure HTML file name 'wsweb' and 'GSTR_9C_Offline_Utility' should be in same folder to generate the JSON."

3. Browser popup will be displayed. Click on Allow blocked content of ActiveX pop-up in IE.

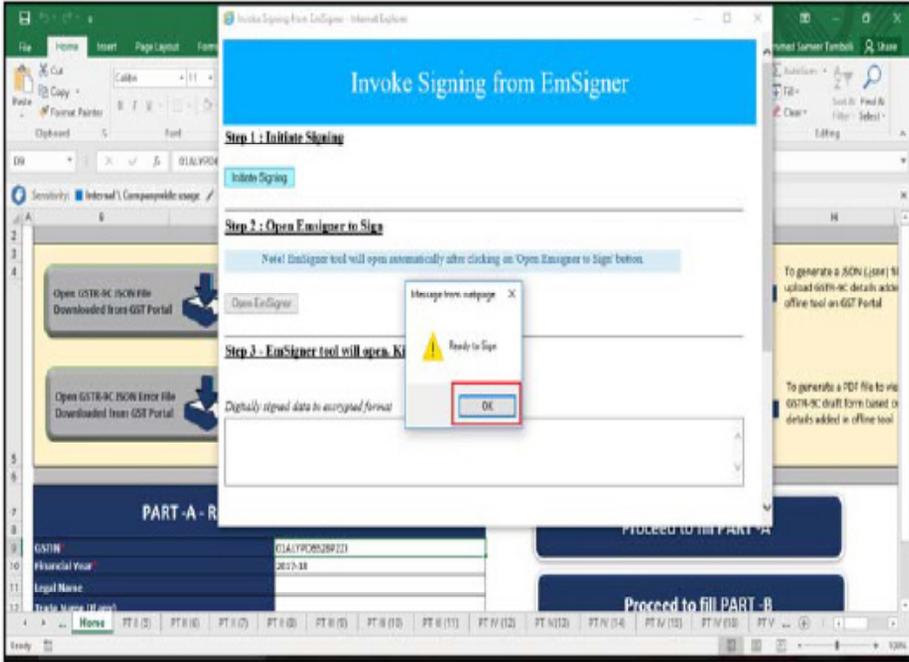


4. Click the Initiate Signing button.

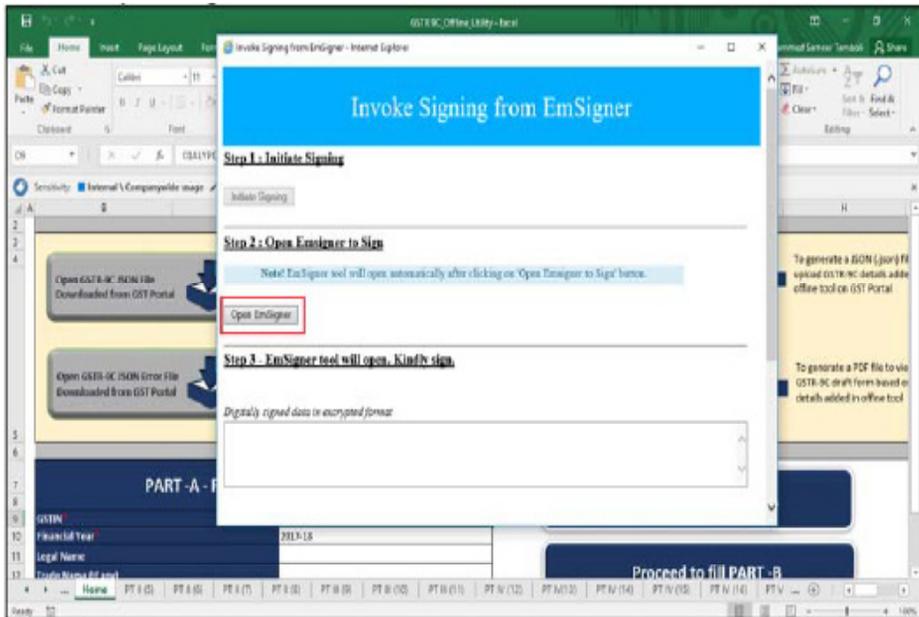




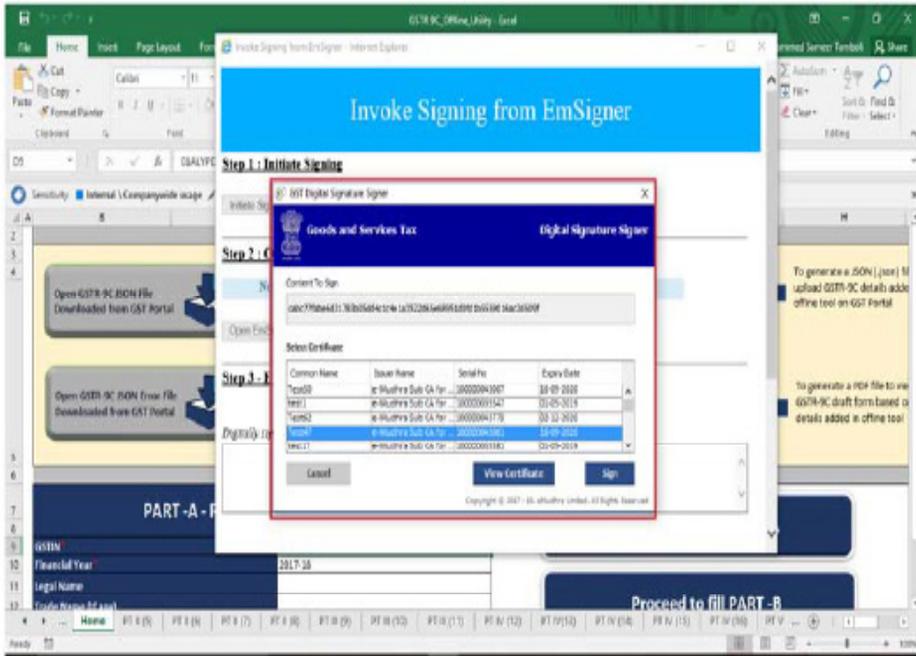
5. Ready to Sign Pop-up is displayed. Click the OK button.



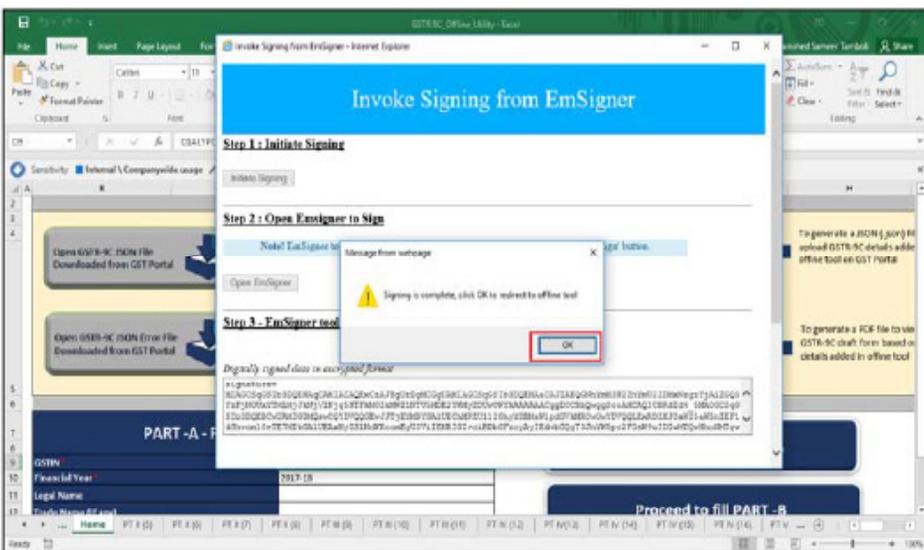
6. Click the Open Emsigner button.



7. Emsigner popup is displayed. Select the Certificate and sign.

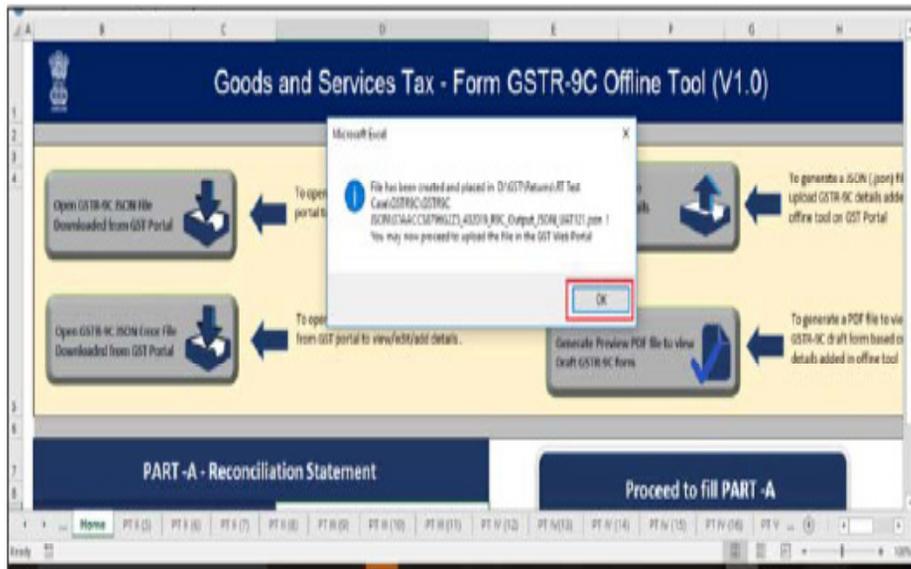


8. Success message pop-up is displayed mentioning that signing of the JSON File is now complete. Click OK.





9. A popup message appears mentioning that the signed JSON has been generated, saved at the specified location and is ready for upload. Click the OK button to close the popup. Now, you can send this signed JSON file to the Taxpayer for uploading.



Go back to the Main Menu

IX. Send the Signed JSON File to the Taxpayer for Upload on GST Portal

Once the Auditor has signed by affixing his/her DSC and generated the signed JSON File, he/she needs to send it, along with all the relevant documents, to the Taxpayer so that the Taxpayer can upload it on the GST Portal and file the return.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

Go back to the Main Menu.

X. Upload the Signed JSON File on GST Portal

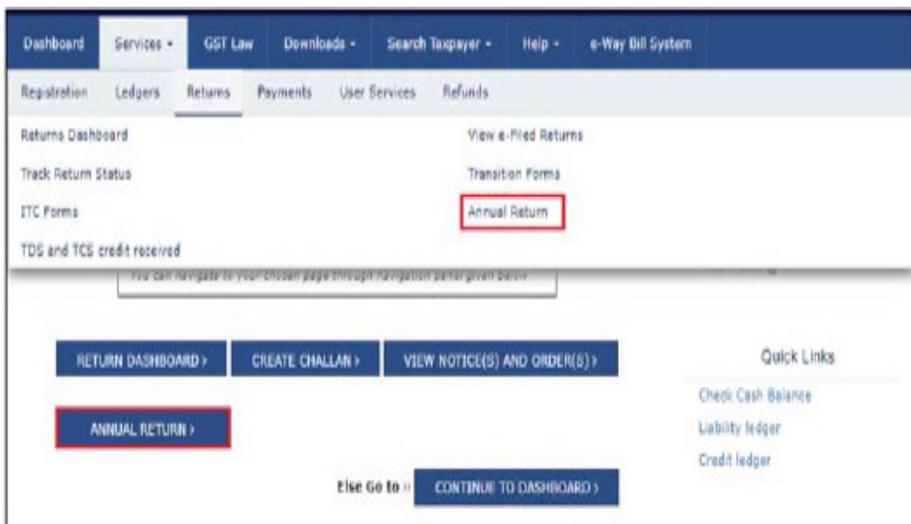
Once the Taxpayer receives signed JSON File from the Auditor, along with any other relevant documents that needs to be uploaded during filing of Form GSTR-9C, the Taxpayer need to first upload the signed JSON File on the GST Portal and after successful upload he/she can proceed to filing the Form GSTR-9C.



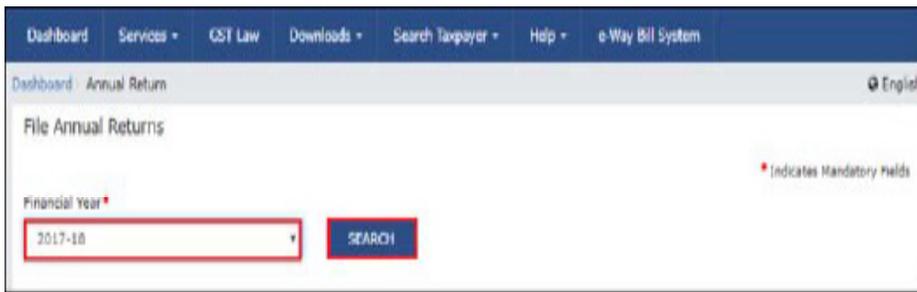
- Taxpayer must not make any changes in the JSON file signed by the Auditor. During upload, GST System validates that no changes have been made by taxpayer in JSON signed by auditor. If the taxpayer makes any changes, the System will process your data with error and generate an error file. Thus, it is recommended not to tamper with the signed JSON File that has been sent for upload.
- In case the taxpayer wishes to review details entered by the Auditor in the Form GSTR-9C, he/she can ask the Auditor to send him/her the Preview PDF File generated from the Offline Tool. It will contain details for the taxpayer to review and verify. In case of any discrepancy, he/she can ask the Auditor to make corrections, sign and resend the updated JSON for upload.

To upload the signed JSON File on the GST Portal, Taxpayer needs to perform following steps:

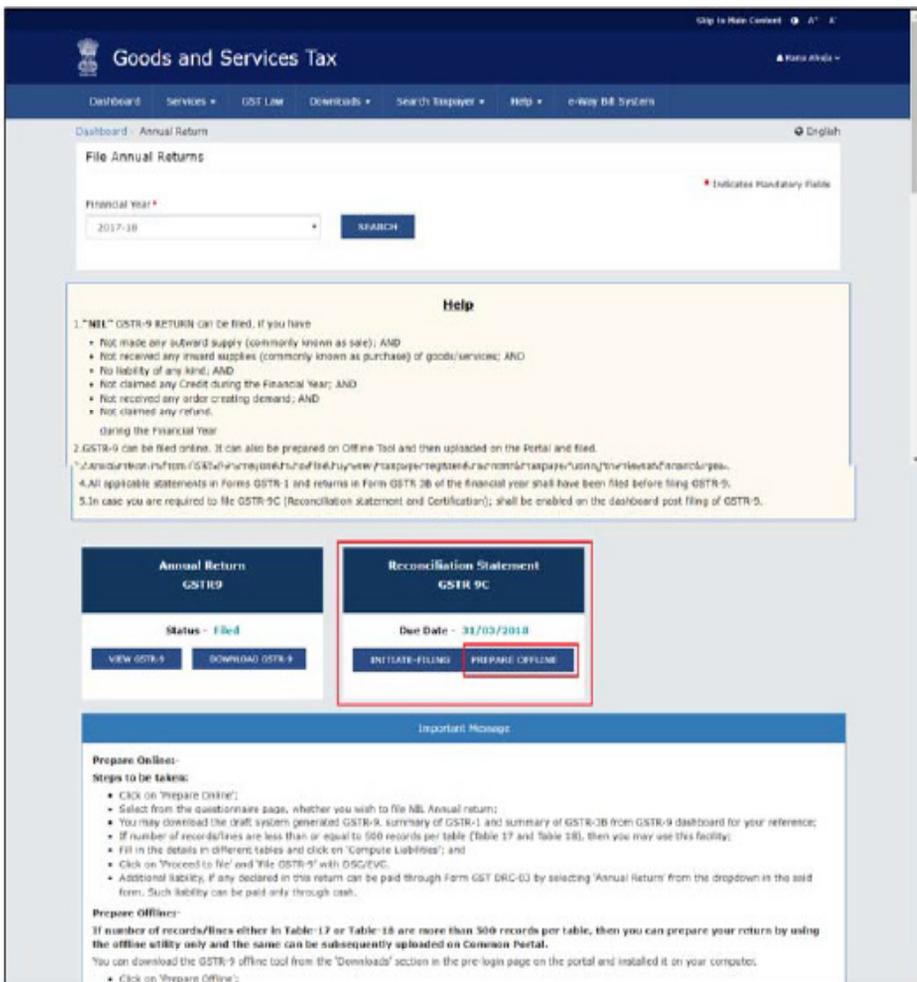
1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the Services >Returns >Annual Return command. Alternatively, you can also click the Annual Return link on the Dashboard.



4. The File Annual Returns page is displayed. Select the Financial Year for which you want to file the return from the drop-down list.
5. Click the SEARCH button.



6. The GSTR-9C tile is displayed, with an Important Message box on the bottom. In the GSTR-9C tile, click the PREPARE OFFLINE button.

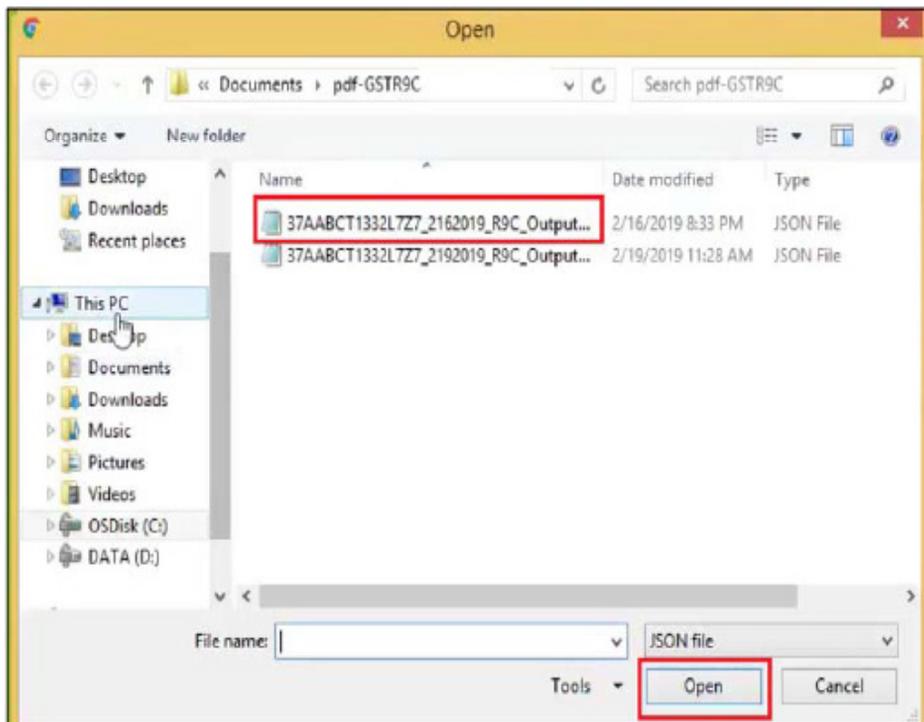




7. The Upload section of the Offline Upload and Download for GSTR-9C page is displayed. Click the Choose File button.



8. Browse and navigate the JSON file to be uploaded from your computer. Click the Open button.





9. The Upload section page is displayed. A green message appears confirming successful upload and asking you to wait while the GST Portal validates the uploaded data. And, below the message, is the Upload History table showing Status as "Processed".

Dashboard Services - GST Law Downloads - Search Taxpayer - Help - e-Way Bill System

Dashboard Returns GSTR

Offline Upload and Download for GSTR9C

Upload Download

Your JSON file has been uploaded successfully. It may take up to 15 minutes to do validation. Please come back after 15 minutes.

In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7eb951663	Processed	NA

BACK TO FILE RETURNS

10. Now, you can proceed to filing Form GSTR-9C on the GST Portal. Follow the steps as mentioned in Section XVII: Initiate Filing of Form GSTR-9C below.

11. In case, error was found, then the Upload History table will show the Status as "Processed with Error" and a "Generate error report" link will be displayed to download the error report. Follow steps mentioned in the following Sections XI: Download Zipped Error Report and Section XII: Send Zipped Error Report to the Auditor.

Dashboard Annual Return GSTR-9C

Offline Upload and Download for GSTR9C

Upload Download

In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10e31-8261-4a95-b245-7f663de7769f	Processed with Error	Generate error report

BACK TO FILE RETURNS



Go back to the Main Menu

XI. Download Zipped Error Report

Once the Taxpayer uploads the Auditor's signed JSON File on the GST Portal's "Offline Upload and Download for GSTR-9C" page, he may receive an error message in case entries contained in the JSON failed GST System's validation. In such a case, GST Portal displays the error message as "Processed with Error" in the "Status" column of the "Upload History" table and the Taxpayer need to download the error report and send it to the Auditor for corrections.

To download the zipped Error report generated after uploading the signed GSTR-9C JSON File on the GST Portal, Taxpayer need to perform following steps:

1. In the Upload History table, click Generate error report hyperlink

Dashboard · Annual Return · GSTR-9C English

Offline Upload and Download for GSTR9C

Upload Download

sta (invoice date or other record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
09/04/2019	11:40:34	d1a10ec1-8261-4a95-b245-7f663de7789f	Processed with Error	Generate error report

2. A confirmation-message is displayed and Columns "Status" and "Error Report" change as shown.



Dashboard > Annual Return > GSTR-9C

Offline Upload and Download for GSTR9C

Upload Download

Your request for error report has been initiated. On successful generation, please download it from the given link and view it in the Offline tool for making corrections.

Once the error report is generated, you can download it from the given link and view it in the Offline tool for making corrections.

voice data upload and submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system if found OK.

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10ec1-9261-4a95-b245-7f663de7769f	Processed with Error	Error report generation requested

3. Once the error report is generated, "Download error report" link is displayed in the Column "Error Report". Click the Download error report link to download the zipped error report.

Dashboard > Annual Return > GSTR-9C

Offline Upload and Download for GSTR9C

Upload Download

Once the error report is generated, you can download it from the given link and view it in the Offline tool for making corrections.

voice data upload and submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system if found OK.

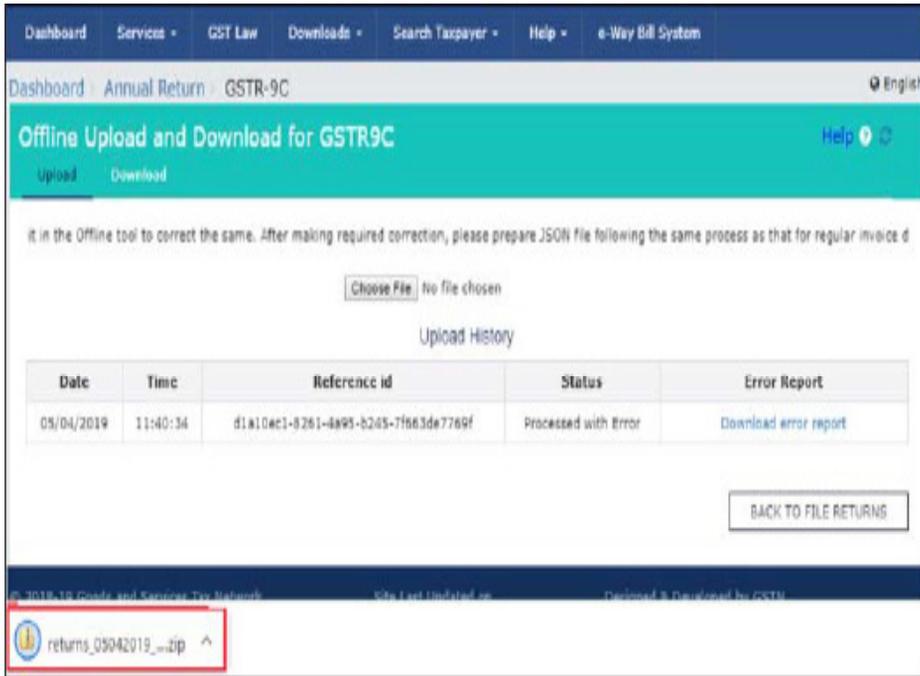
No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10ec1-9261-4a95-b245-7f663de7769f	Processed with Error	Download error report



4. The error JSON File is downloaded on your machine.



5. Send this zipped error JSON File to the Auditor, who will make corrections and again generate JSON, sign it and handover to you for uploading.

Go back to the Main Menu

XII. Send Zipped Error Report to the Auditor

Once the Taxpayer has downloaded the zipped Error Report, generated after uploading the signed JSON file on the GST Portal, he/she must send the zipped file to the Auditor, who will make corrections and again generate JSON, sign it and handover to the Taxpayer for uploading.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

Go back to the Main Menu

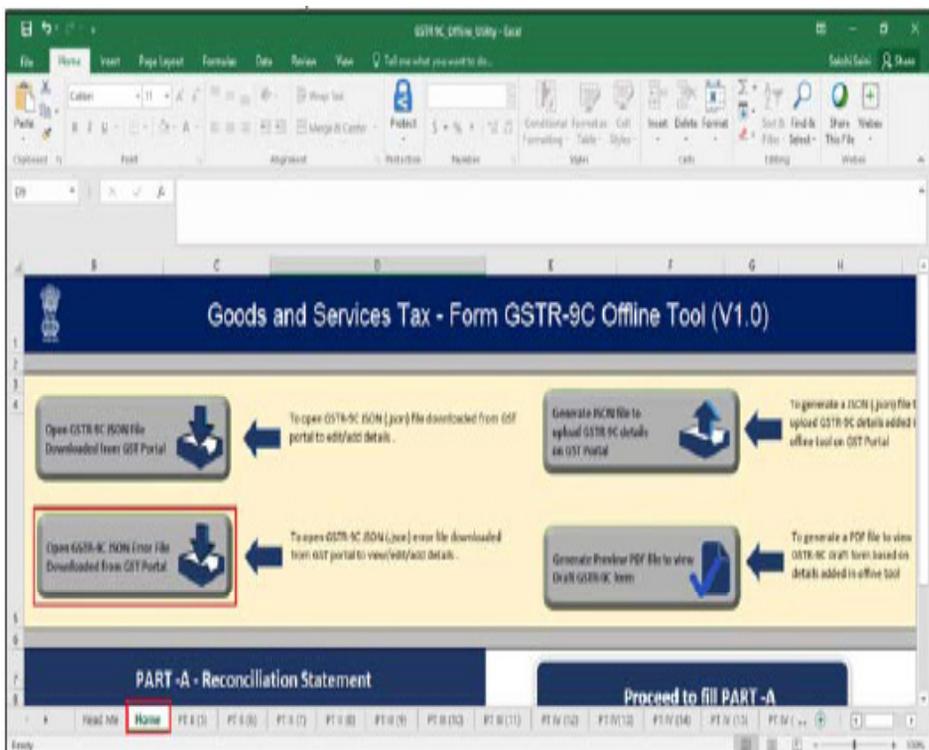


XIII. Open Zipped Error GSTR-9C JSON File(s), Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer

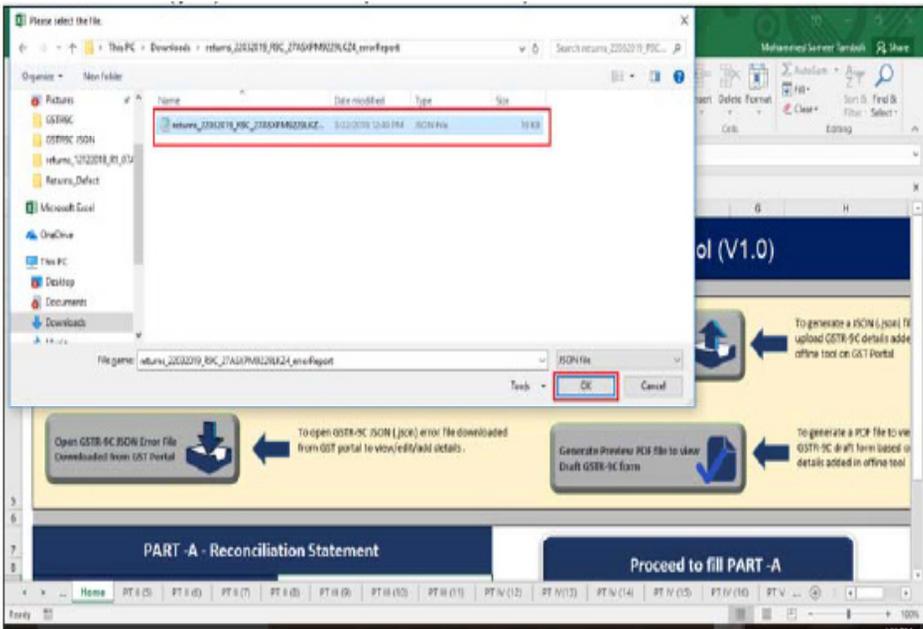
Taxpayer need to send the zipped Error Report, generated after uploading the signed JSON file on the GST Portal and containing entries that failed validation on the GST portal, to Auditor. In such a case, the Auditor needs to open the zipped file, view errors, correct, validate and again generate a JSON file duly affixed with his/her DSC.

To open the zipped Error GSTR-9C JSON File for correcting entries that failed validation on the GST portal, Auditor need to perform following steps:

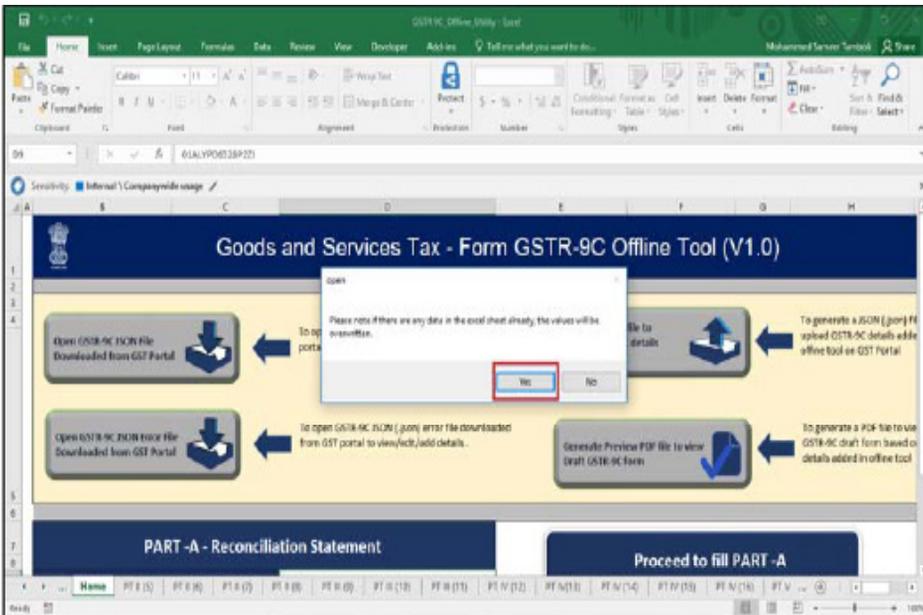
1. Go to the Home tab. Click the Open GSTR-9C JSON Error File Downloaded from GST Portal button.



2. Browse the JSON(.json) file of the error report and click the Open button.

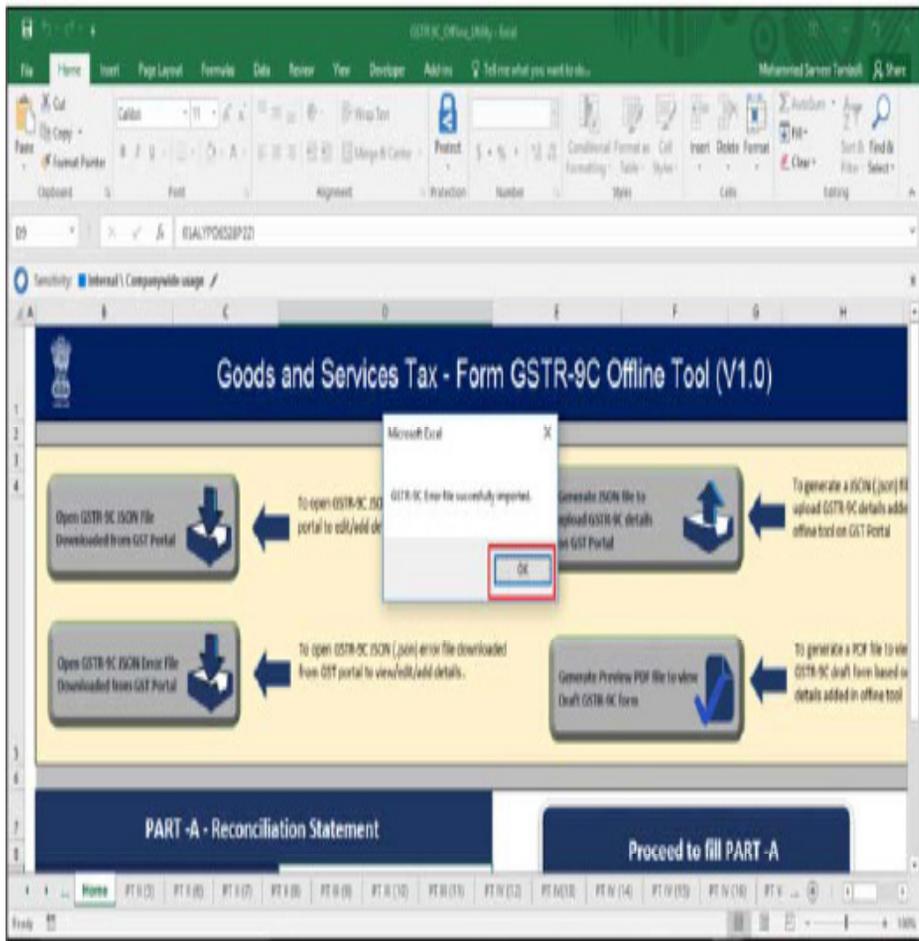


3. An Open popup is displayed informing you that the existing data in the excel utility will be overwritten with the downloaded data. Click the Yes button.

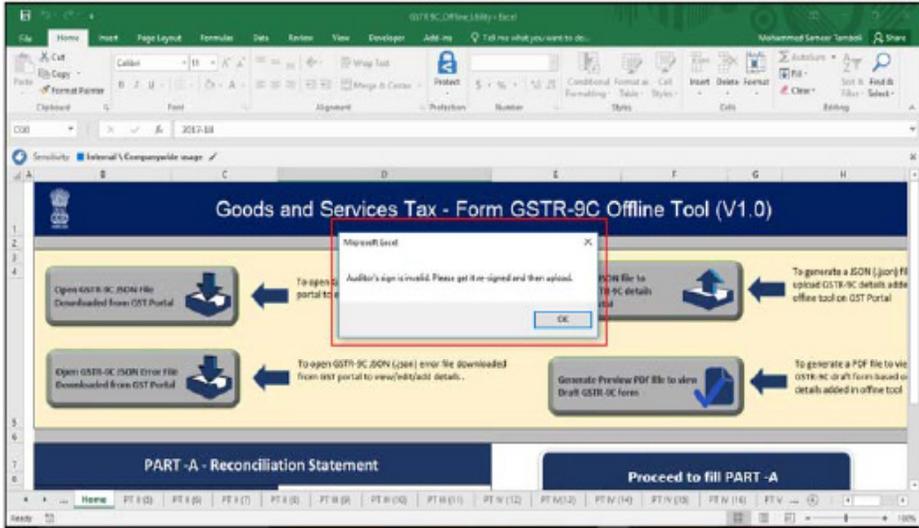




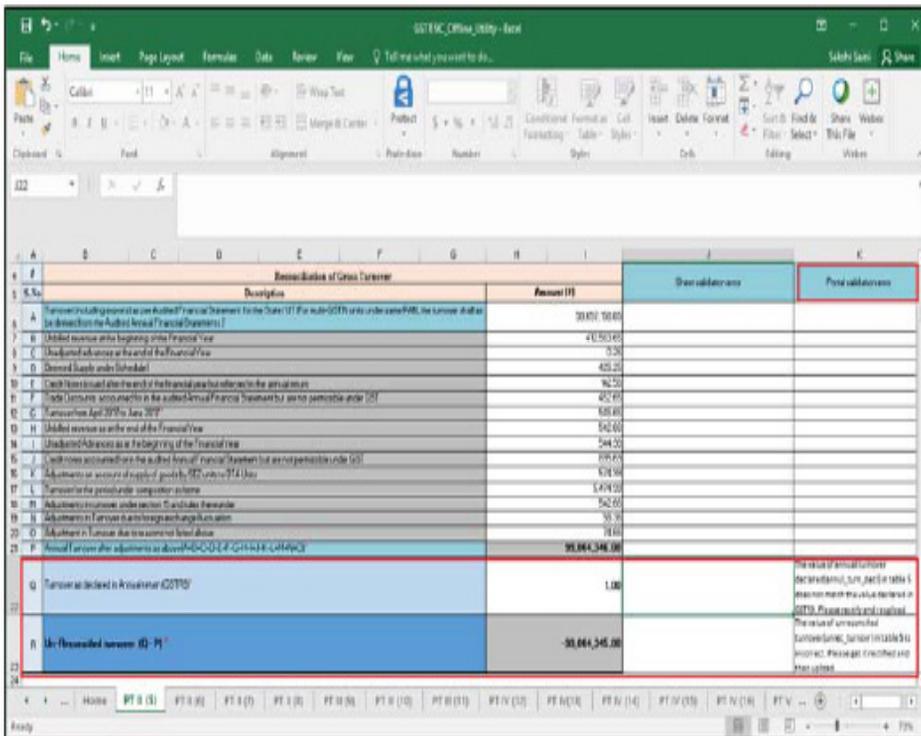
4. Microsoft Excel popup is displayed. Click the OK button to close the popup and navigate to individual sheets to view and correct the errors in the respective tables of Excel workbook.



- Error Report contains only those entries that failed validation on the GST portal.
- In case, Taxpayer has tampered with the signed JSON file and then uploaded it, the system-generated error report, after being imported in the utility, will display a popup as shown below. Click OK to close the popup and again generate JSON, sign and send to the Taxpayer.

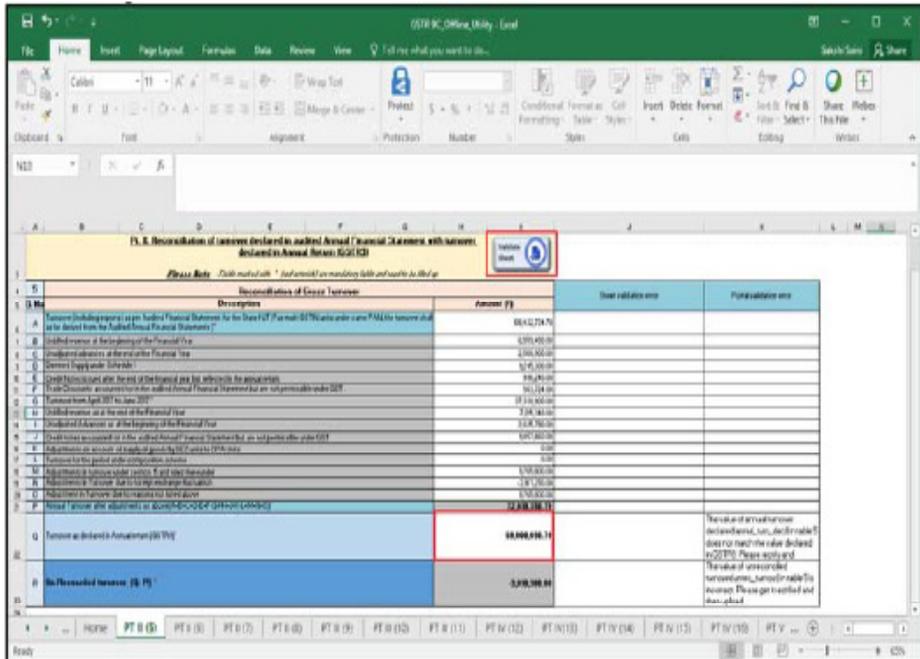


5. Go to PT II(5) tab. The "Portal Validation error" column displays the error description against the erroneous rows. Correct the errors, as mentioned in the description.

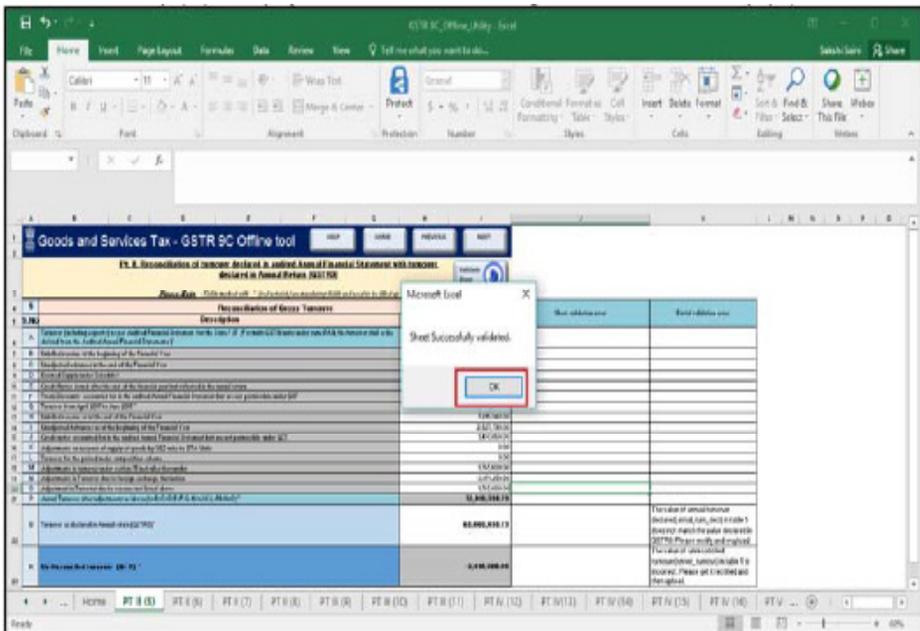




6. After making the corrections, click the Validate Sheet button.



7. Microsoft Excel popup is displayed with the success message. Click OK to close the popup.





8. Similarly, follow steps 5 to Step 7 to correct details in other tabs of the worksheet. After correcting and validating all errors, follow the steps as mentioned in the following links:

- a. Generate Preview PDF file to view Draft Form GSTR-9C
- b. Generate JSON File and Affix DSC
- c. Send the Signed JSON File to the Taxpayer for Upload on GST Portal

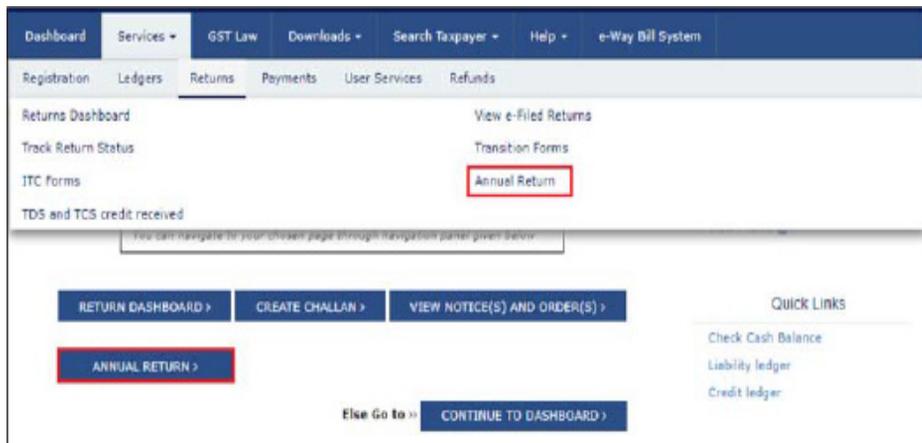
Go back to the Main Menu

XIV. Download Processed GSTR-9C JSON File(s) from GST Portal

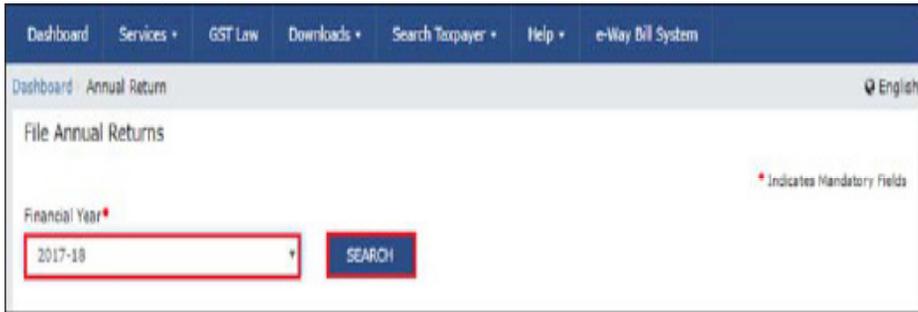
In case Auditor wants to edit/add data in the GST Portal's successfully processed JSON file, he/she may ask the Taxpayer to download the processed data and send it to him/her for corrections. In such a case, Taxpayer needs to log in to the GST Portal and download the required data.

To download the processed GSTR-9C JSON File from the GST Portal, Taxpayer needs to perform following steps:

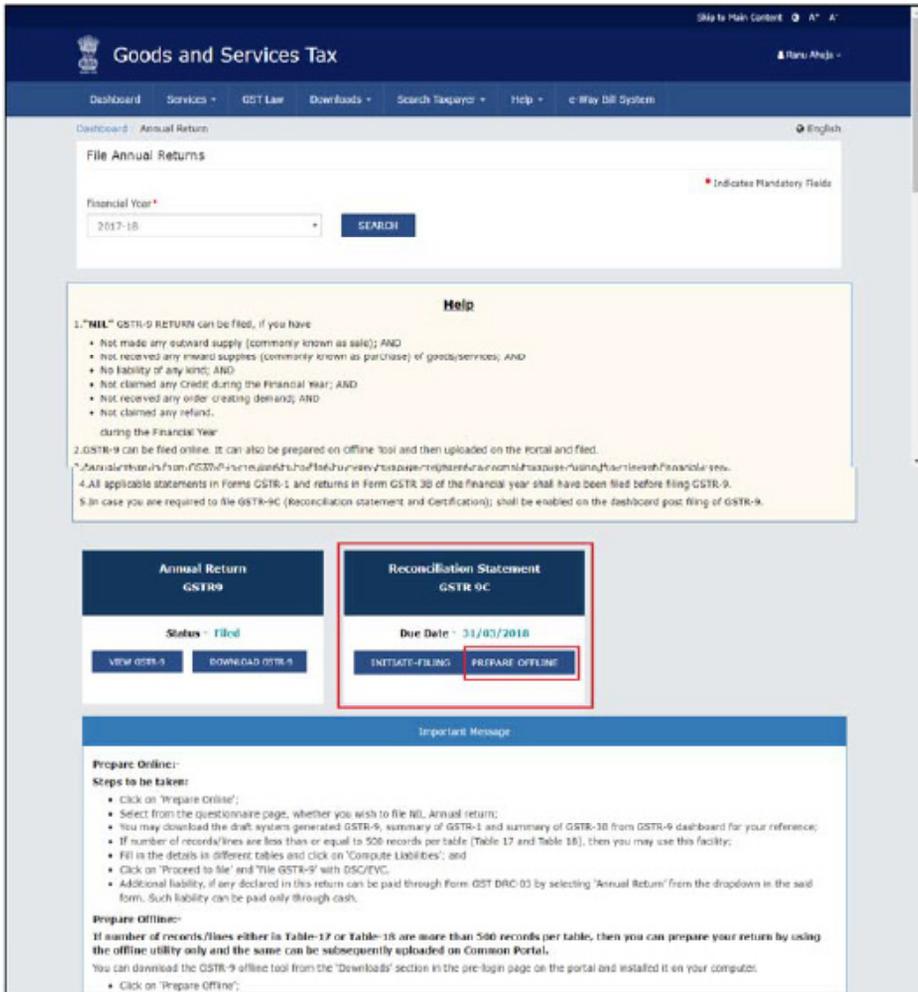
1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the Services >Returns >Annual Return command. Alternatively, you can also click the Annual Return link on the Dashboard.



4. The File Annual Returns page is displayed. Select the Financial Year (FY) from the drop-down list.
5. Click the SEARCH button.

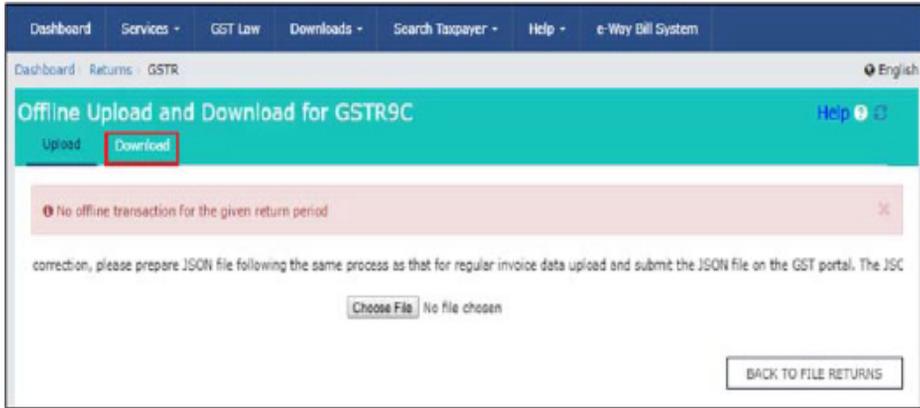


6. The tiles related to the selected FY's Annual Return are displayed. In the GSTR-9C tile, click the PREPARE OFFLINE button.





7. The Upload section of the Offline Upload and Download for GSTR-9C page is displayed, by default. Click the Download section.



8. Click the GENERATE JSON FILE TO DOWNLOAD button.



9. A message is displayed that "Your request for generation has been accepted kindly wait for 20 min".

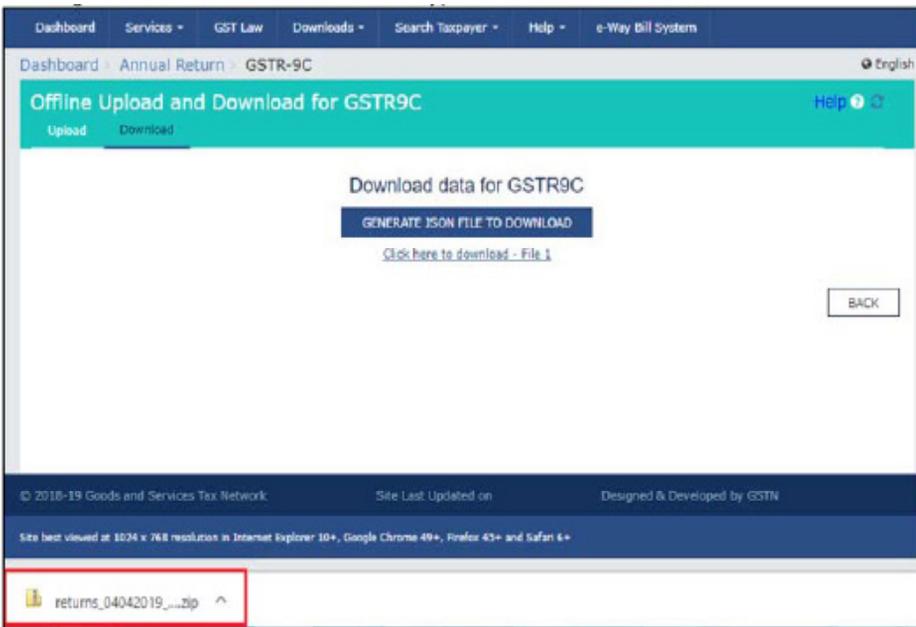




10. Once the JSON file is downloaded, click the “Click here to download – File 1” link.



11. The generated JSON file is downloaded in a zipped format.



12. Send this zipped JSON File to the Auditor, who will make corrections and again generate JSON, sign it and handover to you for uploading.

Go back to the Main Menu



XV. Send Zipped Processed GSTR-9C JSON File to the Auditor

Once the Taxpayer has downloaded the zipped processed GSTR-9C JSON File, generated after successfully uploading the signed JSON file on the GST Portal, he/she must send the zipped file to the Auditor, who may make corrections, if required and then again generate JSON, sign it and handover to the Taxpayer for uploading.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

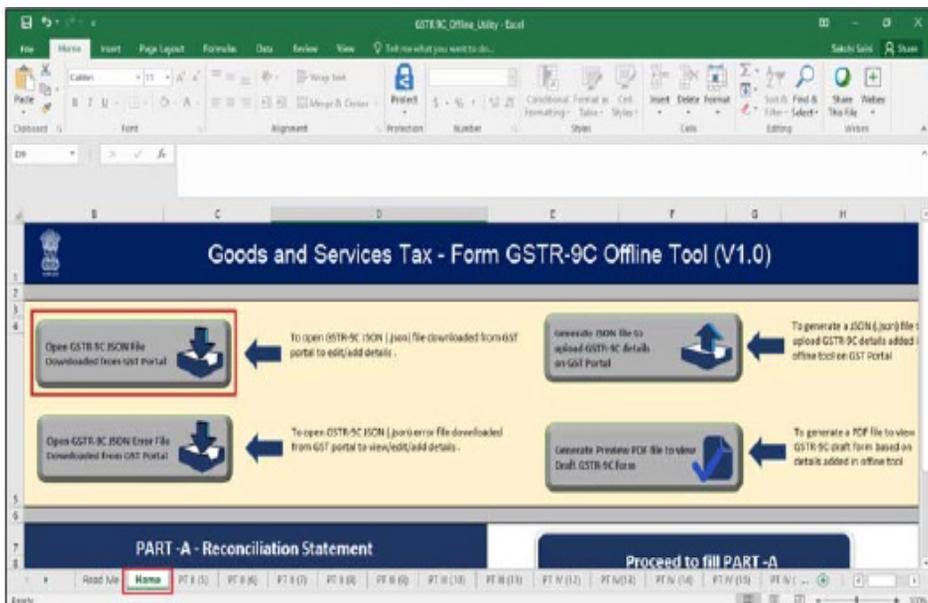
Go back to the Main Menu

XVI. Open Zipped Processed GSTR-9C JSON File, Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer

Once the Taxpayer sends zipped processed GSTR-9C JSON File (generated after successfully uploading the signed JSON file on the GST Portal and containing entries that succeeded validation on the GST portal) to the Auditor, Auditor needs to open the zipped file, modify data in the tables, validate each table of the worksheet and again generate a JSON file duly affixed with his/her DSC.

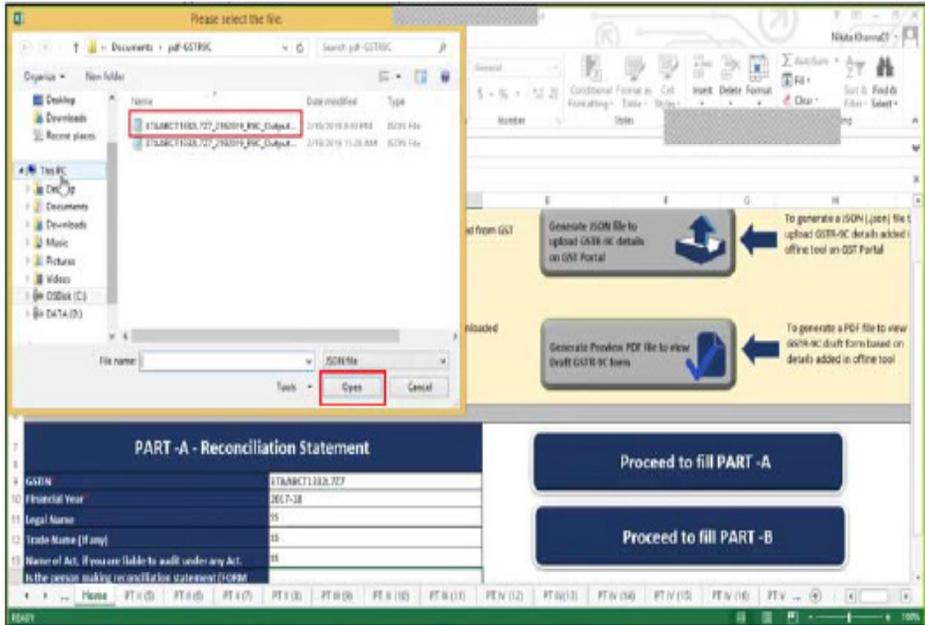
To open the zipped processed GSTR-9C JSON File for modifying successfully-validated entries that have been uploaded on the GST Portal, Auditor needs to perform following steps:

1. Go to the Home tab. Click the Open GSTR-9C JSON file downloaded from GST Portal button.

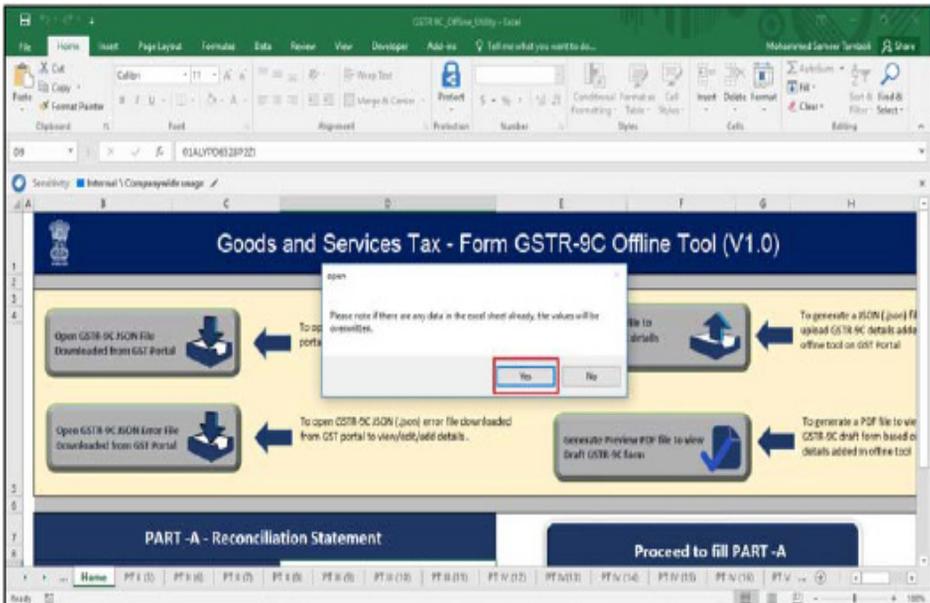




2. Browse the JSON(.json) file and click the Open button.

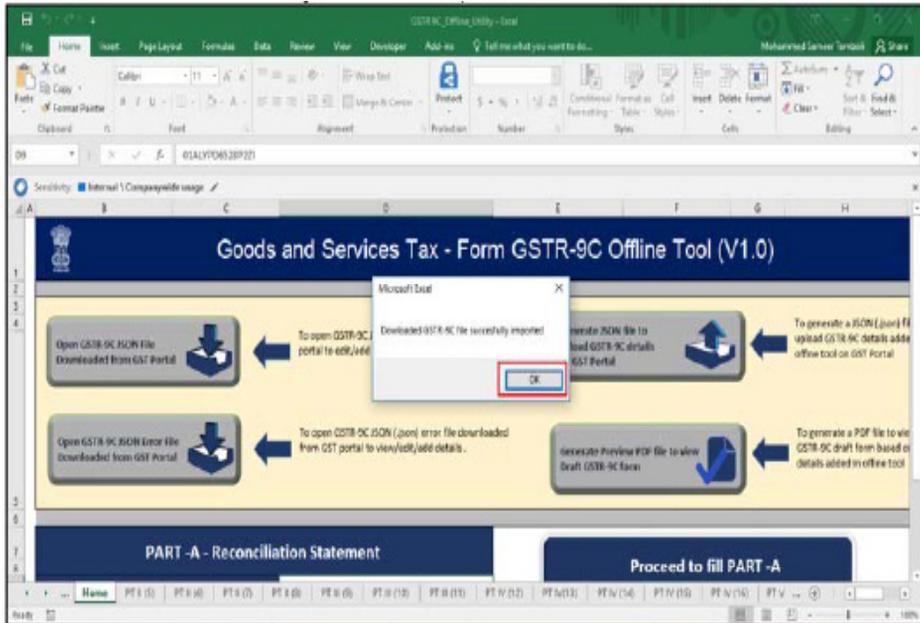


3. An Open popup is displayed informing you that the existing data in the excel utility will be overwritten with the downloaded data. Click the Yes button.





4. Microsoft Excel popup is displayed. Click the OK button to close the popup. Now, you can navigate to individual sheets to view and modify entries in the respective tables of Excel workbook.



5. After modifying the required entries, follow the steps as mentioned in the following sections:

- a. Section VII -Generate Preview PDF file to view Draft Form GSTR-9C
- b. Section VIII-Generate JSON File and Affix DSC
- c. Section IX-Send the Signed JSON File to the Taxpayer for Upload on GST Portal

If some entries exist from previous upload on the GST Portal (because these were processed successfully during the previous upload), such entries will be updated with latest uploaded entries when the Taxpayer uploads the latest JSON file that you send. All new entries will be added as new entries

Go back to the Main Menu

XVII. Initiate Filing of Form GSTR-9C

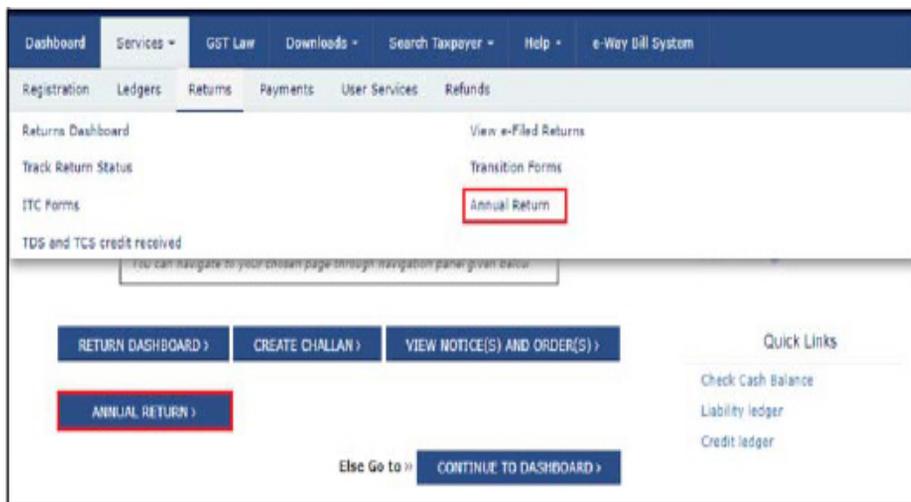
Once the Taxpayer has successfully uploaded the JSON File—sent by the Auditor after affixing his/her DSC—on the GST Portal and the



taxpayer is satisfied with the uploaded data, Taxpayer can initiate the filing process.

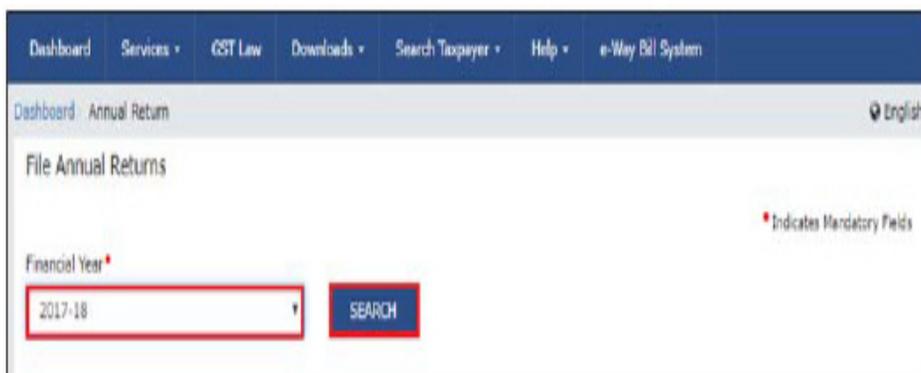
To initiate Filing of Form GSTR-9C, Taxpayer needs to perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the Services >Returns >Annual Return command. Alternatively, you can also click the Annual Return link on the Dashboard.



4. The File Annual Returns page is displayed. Select the Financial Year (FY) from the drop-down list.

5. Click the SEARCH button.





6. The tiles related to FY's Annual Returns are displayed. In the GSTR-9C tile, click the INITIATE FILING button.

The screenshot displays the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', and 'e-Pay Bill System'. Below this, the 'Annual Return' section is visible, featuring a 'File Annual Returns' form with a 'Fiscal Year' dropdown set to '2017-18' and a 'SEARCH' button. A 'Help' section provides instructions on when to file GSTR-9, including conditions like 'Not made any outward supply' and 'Not received any inward supplies'. Below the help text, there are two main tiles: 'Annual Return GSTR 9' and 'Reconciliation Statement GSTR 9C'. The 'Reconciliation Statement GSTR 9C' tile is highlighted with a red box and shows a 'Due Date - 31/03/2018' and two buttons: 'INITIATE FILING' (also highlighted with a red box) and 'PREPARE OFFLINE'. An 'Important Message' section below provides detailed steps for preparing the return online and offline. The footer contains copyright information for 2018-19, the last update date, and the developer's name.

7. The GSTR-9C page is displayed. Click BACK TO FILE RETURNS to go back to the previous page or follow steps as mentioned below.



Dashboard Annual Return GSTR-9C
English

GSTIN - 07AEFFA4953B1ZY
FY - 2017-18

Legal Name - Ranu Ahuja
Status - Not Filed

Trade Name - Ranu ahuja
Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
3. GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on "Prepare Offline".
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on "Initiate Filing" button along with reconciliation statement (JSON file) on the portal.
5. Click on "DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)" to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
6. Follow instructions in "GSTR-9C offline tool" to add details and generate JSON file for upload.
7. Click on "Prepare Offline" to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on "Upload" tab to upload JSON file with the help of instruction available there.
8. Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in "Initiate Filing" page).
10. Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
11. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
12. "Proceed to File" button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
13. Click on "Proceed to File" and click on "File GSTR-9C" with DSC/EVC.

[DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9\(PDF\)](#)

[Make Payment for additional Liability as recommended by auditor via **GST DRC-03**](#) Help

Upload Relevant Documents Help

* Indicates Mandatory Fields

File with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

Balance sheet*

No file chosen

Profit & loss statement/Income & Expenditure Statement*

No file chosen

Other Document 1, if any

No file chosen

Other Document 2, if any

No file chosen

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc



7a. Click the GST DRC-03 hyperlink to make payment, if any, for additional liability as recommended by the auditor. To know how to make payment using Form GST DRC-03, click here.

7b. In the Upload Relevant Documents section, click the Choose File buttons to upload the Balance Sheet, Profit & Loss Statement/ Income of expenditure Statement and Other documents, if any.

Indicates Mandatory Fields

File with PDF or JPEG format is only allowed

Maximum 2 files and 5 MB for each file allowed

Balance sheet

Choose File No file chosen

 GSTR-9C_04A31PA1572EX5M.pdf Status: Processed

Profit & loss statement/Income & Expenditure Statement

Choose File No file chosen

 GSTR-9C_PDF_LessThan5MB.pdf Status: Processed

Other Document 1, if any

Choose File No file chosen

Other Document 2, if any

Choose File No file chosen

SAVE

- File with PDF or JPEG format is only allowed.
- Maximum 2 files and 5 MB for each is allowed.

7c. Click the SAVE button. This will enable the PROCEED to FILE button.

7d. Click the PREVIEW DRAFT GSTR-9C(PDF) button to download the draft Form GSTR-9C in PDF format. It is recommended that you carefully review this draft for any discrepancies before you file this Return. A sample Preview PDF that gets generated on clicking this button is shown below:



Form GSTR-9C
See rule 80(3)
Reconciliation Statement
PART - A

PT.I	Basic Details	
1	Financial Year	2017-18
2	GSTIN	01ALYPD6528P2Z1
3(a)	Legal Name	Gyanendra Prakash Dwivedi
3(b)	Trade Name (if any)	Comp .Jam Ltd
3(c)	ARN	
3(d)	ARN Date	
4	Name of Act, If you are liable to audit under any Act	
4A	Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN	

(Amount in ₹ in all tables)

Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)

PT.II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)		
Reconciliation of Gross Turnover			
Sr. No	Description		Amount
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement)		16,345.60
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	

7e. Once you are satisfied with the entries you have made in various tables, click the enabled PROCEED to FILE button.

GSTR-9C_FDP_LessThan5MBS.pdf

Other Document 1, if any Choose File No file chosen

Other Document 2, if any Choose File No file chosen

SAVE

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tempered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

BACK TO FILE RETURNS
PROCEED TO FILE
FILE GSTR-9C

PREVIEW DRAFT GSTR-9C (PDF)

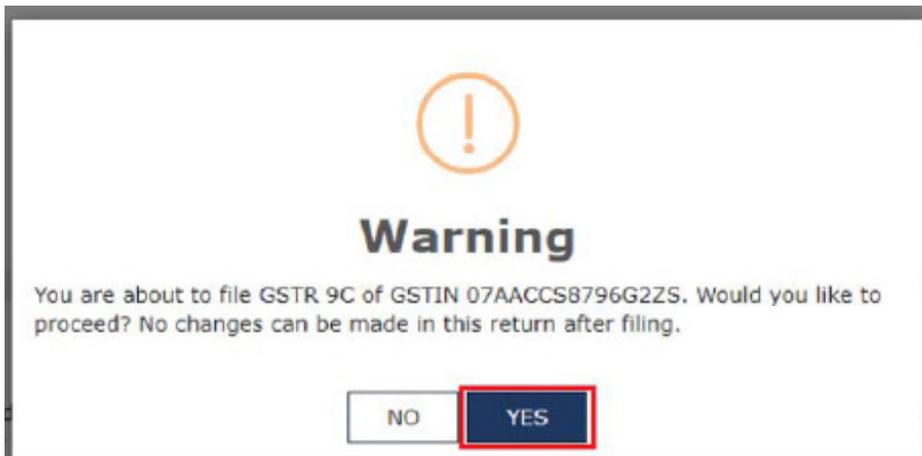


7f. Ready to file message is displayed on the top of the page.



7g. Scroll down and in the Verification section, select the declaration check-box and select Authorized signatory from the drop-down list. Then, click the FILE GSTR-9C button.

7h. A Warning popup is displayed. Click YES.





7i. Digital signing page is displayed with a Warning message. Click the FILE WITH DSC or FILE WITH EVC button.

Dashboard Submit Application English

APPLICATION TYPE	Return Period	GSTIN/UIN/Temporary ID
Form GSTR-9C	032018	07AACCS8796G2Z5

Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? Click here for help

[FILE WITH DSC](#)
[FILE WITH EVC](#)

7j. A green success message is displayed containing the generated ARN. Also, the white band on the top displays the updated status of the Form GSTR-9C return as "Filed". To go back to the GSTR-9C page, click BACK TO GSTR-9C DASHBOARD. To download the excel format of the filed Form GSTR-9C, click DOWNLOAD FILED GSTR-9C(EXCEL).

Dashboard Returns File English

GSTIN - 07AEFPA4963B1Z7	Legal Name - Ranu Ahuja	Trade Name - Ranu ahuja
FY - 2017-18	Status - Filed	Due Date - 31/03/2018

Success Message: GSTR9C of GSTIN 07AEFPA4963B1Z7 for the Return Period 032018 has been successfully filed. The Acknowledgment Reference Number is **ARN0703180001212**. The GSTR9C can be viewed on your Dashboard Login-> Taxpayer Dashboard-> Returns. This message is sent to your registered Email ID and Mobile Number.

Note: Filed GSTR-9C return can be downloaded in PDF format from GSTR-9C dashboard page. Click on Back button to go back to GSTR-9C dashboard page.

[BACK TO GSTR-9C DASHBOARD](#)
[DOWNLOAD FILED GSTR-9C\(EXCEL\)](#)



A. To go back to the GSTR-9C page, click **BACK TO GSTR-9C DASHBOARD**. This will display the updated GSTR-9C page.

Dashboard Annual Return GSTR-9C

GSTRN - 07AEPFA4963012V
FY - 2017-18

Legal Name - Banu Ahuja
Status - #aad

Trade Name - Banu Ahuja
Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds the prescribed limits.
3. GSTR-9C shall be prepared in offline tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on **"Prepare Offline"**.
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on **"Initiate Filing"** button along with reconciliation statement (JSON file) on the portal.
5. Click on **"DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)"** to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
6. Follow instructions in **"GSTR-9C Offline tool"** to add details and generate json file for upload.
7. Click on **"Prepare Offline"** to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on **"Upload"** tab to upload JSON file with the help of instruction available there.
8. Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
9. You may make payment if you have any additional liability through GST DRC-03 flow. (This is available in "miscellaneous" page).
10. Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
11. Facility to preview draft (PDF) can be used to check the details filed up in the GSTR-9C.
12. **"Proceed to File"** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
13. Click on **"Proceed to File"** and click on **"File GSTR-9C"** with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

Make Payment for additional Liability as recommended by auditor via GST DRC-03 [Help](#)

Upload Relevant Documents [Help](#)

Office with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

* Indicates Mandatory Fields

Balance sheet*	GSTR_9C_PDF_20190216_2013.pdf	Status: Processed
	GSTR9C_19022019_07AANCT1332LR26_tsr02.pdf	Status: Processed
Profit & loss statement/Income & Expenditure Statement*	GSTR-9C_3FEO_LessThan5M5.DQ	Status: Processed
	GSTR-9C_3FEO_LessThan5M5.DQ	Status: Processed
Other Document 1, if any	GSTR-9C_PDF_LessThan5M5.pdf	Status: Processed
	GSTR-9C_3FEO_LessThan5M5.DQ	Status: Processed
Other Document 2, if any	GSTR9C_19022019_07AANCT1332LR26_tsr02.pdf	Status: Processed
	GSTR-9C_3FEO_LessThan5M5.DQ	Status: Processed

[View](#)

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

[BACK TO FILE RETURN](#) [PROCEED TO FILE](#) [FILE GSTR-9C](#)

[DOWNLOAD FILED GSTR-9C\(PDF\)](#) [DOWNLOAD FILED GSTR-9C\(Excel\)](#)



- Click the documents in the Upload Relevant Documents section to download them, if required.
- Click the DOWNLOAD FILED GSTR-9C(PDF) button to download the filed Form GSTR-9C in PDF format.
- Click the DOWNLOAD FILED GSTR-9C(EXCEL) button to download the filed Form GSTR-9C in excel format. This will generate a link below the button. Click the link to download the excel.

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

BACK TO FILE RETURNS
PROCEED TO FILE
FILE GSTR-9C

DOWNLOAD FILED GSTR-9C(PDF)
DOWNLOAD FILED GSTR-9C(EXCEL)

[Click here to download Excel - File 1](#)

B. To download the excel format of the filed Form GSTR-9C, click DOWNLOAD FILED GSTR-9C(EXCEL). This will generate a link below the button. Click the link to download the excel.

Note: Filed GSTR-9C return can be downloaded in PDF format from GSTR-9C dashboard page. Click on Back button to go back to GSTR-9C dashboard page.

BACK TO GSTR-9C DASHBOARD
DOWNLOAD FILED GSTR-9C(EXCEL)

[Click here to download Excel - File 1](#)

This same excel is available for download from the GSTR-9C dashboard page as explained in the section 7j. Aabove.

Go back to the Main Menu

VXIII. Access Saved Draft of Form GSTR-9C

- In case the Taxpayer has saved draft of Form GSTR-9C on the GST Portal, he/she can access it from the Services > Returns> Track Return Status link.



- To track draft Form GSTR-9C before filing, Taxpayer may follow steps mentioned in the following link: Manual > Track Return Status

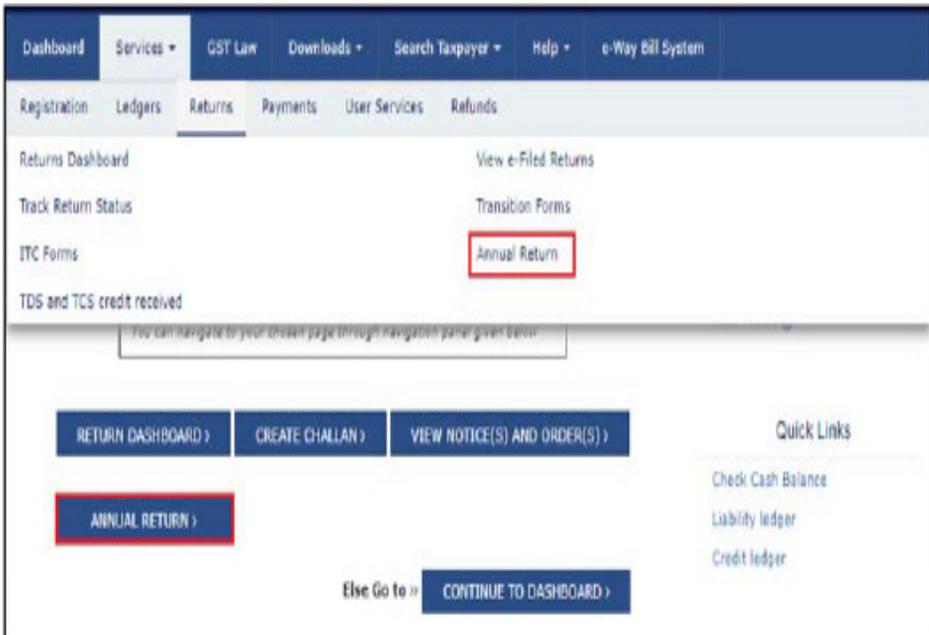
Go back to the Main Menu

XIX. Download Filed Data from the “File Annual Returns” Page

In case the Taxpayer has not downloaded the Filed data from the GST Portal, he/she can do so anytime (after filing) from the “File Annual Returns” page and keep it for his/her reference or send to the Auditor.

To download filed data from the “File Annual Returns” page, Taxpayer needs to perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the Services >Returns >Annual Return command. Alternatively, you can also click the Annual Return link on the Dashboard.



4. The File Annual Returns page is displayed. Select the Financial Year (FY) from the drop-down list.



5. Click the SEARCH button.

6. The updated GSTR-9C tile is displayed, with the Status as "Filed". Click the VIEW GSTR-9C button or the DOWNLOAD GSTR-9C button.

Help

- "NIL" GSTR-9 RETURN can be filed, if you have
 - Not made any outward supply (commonly known as sale); AND
 - Not received any inward supplies (commonly known as purchase) of goods/services; AND
 - No liability of any kind; AND
 - Not claimed any Credit during the Financial Year; AND
 - Not received any order creating demand; AND
 - Not claimed any refund during the Financial Year.
- GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.
- Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.
- All applicable statements in Forms GSTR-1 and returns in Form GSTR-3B of the financial year shall have been filed before filing GSTR-9.
- In case you are required to file GSTR-9C (Reconciliation statement and Certification): shall be enabled on the dashboard post filing of GSTR-9.

Annual Return GSTR9
Status - **Filed**
VIEW GSTR-9 DOWNLOAD GSTR-9

Reconciliation Statement GSTR 9C
Status - **Filed**
VIEW GSTR-9C DOWNLOAD GSTR-9C

Important Message

Prepare Online:-
Steps to be taken:

- Click on "Prepare Online";
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on "Compute Liabilities"; and
- Click on "Proceed to file" and "File GSTR-9" with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting "Annual Return" from the dropdown in the said form. Such liability can be paid only through cash.

Prepare Offline:-
If number of records/lines either in Table 17 or Table 18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.
You can download the GSTR-9 offline tool from the "Downloads" section in the pre-login page on the portal and installed it on your computer.

- Click on "Prepare Offline";
- Click on "Download" to download auto-drafted GSTR-9 details, if any;
- Follow instructions in "GSTR-9 offline tool" to add details and generate JSON file for upload; and
- Click on "Upload" to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.



7a. On clicking the VIEW GSTR-9C button, GSTR-9C page is displayed. To know what actions to take on this page, please see Step 7j. A of the following section: Initiate Filing of Form GSTR-9C

Dashboard / Annual Return / GSTR-9C English

GSTRN - 07N9944803037 Legal Name - Ramu Shuga Trade Name - Ramu Shuga
FY - 2017-18 Status - Filed Due Date - 31/03/2018

Steps to File your GSTR-9C Return Online

1. Intended amendment not necessary if GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
3. GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed J30N file of GSTR-9C on the Portal by clicking on "Prepare Offline".
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on "Initiate Filing" button along with reconciliation statement (J30N file) on the portal.
5. Click on "DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)" to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
6. Follow instructions in "GSTR-9C Offline Tool" to add details and generate j30n file for upload.
7. Click on "Prepare Offline" to initiate upload of Form GSTR-9C (Signed J30N file shared by Auditor) and click on "Upload" tab to upload J30N file with the help of instruction available there.
8. Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
9. You may make payment if you have any additional liability through GST DRC-03 link. [This is available in "Initiate Filing" page].
10. Upload the supporting documents like balance sheet, Profit and loss account and any other document.
11. Facility to preview GSTR (PDF) can be used to check the details filed up in the GSTR-9C.
12. "Proceed to File" button shall be enabled only after successful uploading of Reconciliation statement (J30N file) and audited annual accounts.
13. Click on "Proceed to File" and Click on "File GSTR-9C" with DSC/EVC.

[DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9\(PDF\)](#)

Make Payment for additional Liability as recommended by auditor via GST DRC-03 [Help](#)

Upload Relevant Documents [Help](#)

File with PDF or JPEG format is only allowed.
 Maximum 2 files and 5 MB for each file allowed.

Balance sheet*

Profit & loss statement/Income & Expenditure Statement*

Other Document 1, if any

Other Document 2, if any

	GSTR_9C_PDF_20190216_20181.pdf	Status: Processed	
	GSTR9C_19022018_STAABCT1332BZL_1st2.pdf	Status: Processed	
	GSTR-9C_PRC_LessThan5M6.jpg	Status: Processed	
	GSTR-9C_PRC_LessThan5M6.jpg	Status: Processed	
	GSTR-9C_PDF_LessThan5M6.pdf	Status: Processed	
	GSTR-9C_PRC_LessThan5M6.jpg	Status: Processed	
	GSTR9C_19022018_STAABCT1332BZL_1st2.pdf	Status: Processed	
	GSTR-9C_PRC_LessThan5M6.jpg	Status: Processed	

[SAVE](#)

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statements, profit and loss account and balance sheet etc.

[BACK TO FILE RETURNS](#) [PROCEED TO FILE](#) [FILE GSTR-9C](#)

[DOWNLOAD FILED GSTR-9C\(PDF\)](#) [DOWNLOAD FILED GSTR-9C\(DRC3\)](#)



7b. On clicking the **DOWNLOAD GSTR-9C** button, **Offline Download for GSTR-9C** page is displayed.



A. Click **BACK TO FILE RETURNS** page to go to the previous page.
OR

B. Click on **GENERATE JSON FILE TO DOWNLOAD** button. This will display the following message, with a link below the button. Click the link to download the JSON file.



OR

C. Click **DOWNLOAD FILED GSTR-9C(EXCEL)** button. This will display the following message, with a link below the button. Click the link to download the JSON file. In case you wish to download the latest file, click the button again and wait for 20 minutes to generate the most updated link.



OR

D. Click **DOWNLOAD FILED GSTR-9C(PDF)** button to download the filed Form GSTR-9C in PDF format.



Go back to the Main Menu

XX. View e-Filed Returns

- In case the Taxpayer wants to view status of Form GSTR-9C that he/she has filed on the GST Portal, he/she can view Return Status from the Services > Returns> View e-Files Returns link.
- To track Return Status after filing, Taxpayer may follow steps mentioned in the following link: Manual > View e-filed Returns

Go back to the Main Menu

CHAPTER 04

DETAILED ANALYSIS OF GST RECONCILIATION STATEMENT [GSTR - 9C]

Table 5: Reconciliation of Gross Turnover	
<p>5A. Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)</p>	<ul style="list-style-type: none"> ▶ The turnover as per the audited Annual Financial Statement shall be declared here. ▶ There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). ▶ It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States. ▶ Only positive values are allowed in this field.
<p>5B. Unbilled revenue at the beginning of Financial Year</p>	<ul style="list-style-type: none"> ▶ Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here.
	<ul style="list-style-type: none"> ▶ (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here). ▶ Only positive values are allowed in this field.



5C. Unadjusted advances at the end of the Financial Year	<ul style="list-style-type: none">▶ Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.▶ Only positive values are allowed in this field.
5D. Deemed Supply under Schedule I	<ul style="list-style-type: none">▶ Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here.▶ Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.▶ Only positive values are allowed in this field.
5E. Credit Notes issued after the end of the financial year but reflected in the annual return	<ul style="list-style-type: none">▶ Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.▶ Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.
5F. Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	<ul style="list-style-type: none">▶ Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.▶ Only positive values are allowed in this field
5G. Turnover from April 2017 to June 2017	<ul style="list-style-type: none">▶ Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.▶ Positive or negative values are allowed in this field. If positive values are entered in this field then it shall be reduced while calculating the turnover as per 5(P). If negative values are entered in this field then it shall be added while calculating the turnover as per 5(P).



5H. Unbilled revenue at the end of Financial Year	<ul style="list-style-type: none"> ▶ Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here. ▶ Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.
5I. Unadjusted Advances at the beginning of the Financial Year	<ul style="list-style-type: none"> ▶ Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. ▶ Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.
5J. Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	<ul style="list-style-type: none"> ▶ Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here. ▶ Only positive values are allowed in this field
5K. Adjustments on account of supply of goods by SEZ units to DTA Units	<ul style="list-style-type: none"> ▶ Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. Only positive values are allowed in this field but while calculating 5(P). ▶ This field shall be considered as negative.
5L. Turnover for the period under composition scheme	<ul style="list-style-type: none"> ▶ There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. ▶ Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. ▶ Only positive values are allowed in this field but while calculating 5(P), this field shall be considered as negative.



5M. Adjustments in turnover under section 15 and rules thereunder	<ul style="list-style-type: none">▶ There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. Positive or negative values are allowed in this field.▶ If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P).▶ If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P).
5N. Adjustments in turnover due to foreign exchange fluctuations	<ul style="list-style-type: none">▶ Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.▶ Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P).
	<ul style="list-style-type: none">▶ If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P).
5O. Adjustments in turnover due to reasons not listed above	<ul style="list-style-type: none">▶ Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.▶ Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P).▶ If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P).



5P. Annual turnover after adjustments as above.	▶ This field shall be auto calculated based on the details filled in table no 5A to 5O and the same is non-editable.
5Q. Turnover as declared in Annual Return (GSTR9)	▶ Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9). ▶ Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
5R. Un-Reconciled turnover (Q - P)	▶ This shall be the difference between the table no 5Q and 5P

Table 7: Reconciliation of Taxable Turnover	
7A. Annual turnover after adjustments (from 5P above).	▶ Annual turnover as derived in Table 5P above would be auto-populated here. This field is non-editable.
7B. Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	▶ Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any. Positive or negative values are allowed in this field. ▶ If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) ▶ If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E).
7C. Zero rated supplies without payment of tax	▶ Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any. ▶ Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) ▶ If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E).



<p>7D. Supplies on which tax is to be paid by the recipient on reverse charge basis</p>	<ul style="list-style-type: none"> ▶ Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any Positive or negative values are allowed in this field. ▶ If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) ▶ If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E).
<p>7E. Taxable turnover as per adjustments above (A-B-C-D)</p>	<ul style="list-style-type: none"> ▶ The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above. ▶ This field shall be auto calculated and non-editable.
<p>7F. Taxable turnover as per liability declared in Annual Return (GSTR9)</p>	<ul style="list-style-type: none"> ▶ Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here. ▶ Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
<p>7G. Un-reconciled taxable turnover (F-E)</p>	<ul style="list-style-type: none"> ▶ Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here. ▶ This field shall be auto calculated and non-editable

<p>Table 9: Reconciliation of rate wise liability and amount payable thereon</p>	
<p>9A to 9O tax rates, interest, penalty, late fee and others</p>	<ul style="list-style-type: none"> ▶ The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled "RC", supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.



9P. Total amount to be paid as per tables above.	<ul style="list-style-type: none"> ▶ The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here. This field is non-editable.
9Q. Total amount paid as declared in Annual Return (GSTR 9).	<ul style="list-style-type: none"> ▶ The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9). ▶ Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
9R. Un-reconciled payment of amount (PT1).	<ul style="list-style-type: none"> ▶ This shall be the difference between the table no 9Q and 9P.

Table 12: Reconciliation of Net Input Tax Credit (ITC)

12A. ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)	<ul style="list-style-type: none"> ▶ ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. ▶ It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States. ▶ Only positive values are allowed in this field
12B. ITC booked in earlier Financial Years claimed in current Financial Year	<ul style="list-style-type: none"> ▶ Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. ▶ This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18. ▶ Only positive values are allowed in this field.



12C. ITC booked in current Financial Year to be claimed in subsequent Financial Years	<ul style="list-style-type: none"> ▶ Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. ▶ Only positive values are allowed in this field but while calculating 12D, this shall be considered as negative.
12D. ITC availed as per audited financial statements or books of account	<ul style="list-style-type: none"> ▶ ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here. ▶ This field is non-editable.
12E. ITC claimed in Annual Return (GSTR9)	<ul style="list-style-type: none"> ▶ Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here. ▶ Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
12F. Un-reconciled ITC	This shall be the difference between table no 12E and 12D. This field is auto filled and non-editable.

Table 14: Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account

14A to 14Q	<ul style="list-style-type: none"> ▶ This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked.
	<ul style="list-style-type: none"> ▶ Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. ▶ Any other expenses which are not specifically covered under table no 14A to 14Q to be added by clicking on 'Add' button to add new rows to provide the uncovered expense details.



14R. Total amount of eligible ITC availed	▶ Total ITC declared in Table 14A to 14Q above shall be auto populated here and non-editable.
14S. ITC claimed in Annual Return (GSTR9)	<ul style="list-style-type: none"> ▶ Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. ▶ Table 7J of the Annual Return (GSTR9) may be used for filing this Table. ▶ Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
14T. Un-reconciled ITC	▶ This shall be difference between 14S and 14R.

PT V: Auditor's Recommendation on Additional Liability due to non-reconciliation

Auditor's recommendation on additional Liability due to non-reconciliation	<ul style="list-style-type: none"> ▶ Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. ▶ The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. ▶ Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. ▶ Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.
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CHAPTER 05

FORM GSTR - 9C : REPORTING ISSUES, RESOLUTION AND ALERTS

S. No.	Common Issues reported	Suggestion action for Issue Resolution
1.	If you receive message "Compile Error" while submitting GSTR-9C.	You are advised to use Microsoft excel version higher than 2007 while preparing Form GSTR 9C.
2.	Users are trying to download the JSON which they import in offline utility to get auto populated GSTR9 data. Error message "File generation is in progress" is being received while using GSTR 9 C Offline utility.	To download the extract, please follow the below steps: 1) Please click on 'Initiate-Filling' button on GSTR-9C tile. 2) The GSTR-9C page is displayed. 3) Click the 'Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)' button. Auditor needs to enter the values manually in GSTR9C offline utility, generate a JSON file and forward it to the taxpayer with his signatures through an email.
3.	Users are trying to download GSTR 9 data in JSON file from Portal for auto-populating GSTR 9 data in GSTR 9C offline Tool. In such a case error message "File generation is in progress" is being received while using GSTR 9 C Offline utility.	GSTR 9C offline Tool is not designed to be auto-populated. The data can only be entered manually in the Tool. To prepare GSTR 9C, follow the below steps: 1) Please click on `Initiate-Filling` button on GSTR-9C tile. 2) The GSTR-9C page is displayed. 3) Click the `Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)` button. This PDF file is to be sent to the Auditor. The Auditor needs to enter the values manually in GSTR9C offline utility.



4.	User is getting the error "Auditors sign is invalid".	<p>To avoid the error user must ensure the following:</p> <p>I. DSC related:</p> <p>a) Signature must be in format PKCS7. b) Signature should not be corrupted. c) DSC should be valid.</p> <p>II. Internet explorer settings and may tempered with wsweb.html file.</p> <p>Please do below settings: 1) Close all the application on the system 2) Open Internet Explorer 3) Go to Tool-->Internet Option-->Security-->Custom level, 4) You find two option a) "Automatic prompting for Activex control" please click on Enable b) "Download unsigned Activex Control" click on Prompt then click on OK. 5) Now download the Notepad++ from google and follow the following process. a) Install the Notepad++, b) Go to the utility folder right click on "wsweb.html"---> click on "Edit with Notepad++" c) Click after "<html>" tag, give a space after "<html>" tag and then press the backspace. 6) Save the file using "ctrl+S" key and close the file and stop the Emsigner Service if started. 7) Now start Emsigner again 8) Open the utility and try to generate the JSON file again 9) Internet explorer pop-up will come, inside that one more pop-up will ask for "Allow Blocked content", 10) After that "Initiate signing" and "Open Emsigner" button will work.</p>
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C5: Form GSTR-9C: Alerts

Important Alerts on the GST Portal, with regard to filing FORM GSTR-9C :-



1. The Initiate-Filing tab is to be used first to Download relevant GSTR 9C Tables (PDF) derived from GSTR 9 and then taxpayer is required to send the PDF file to Auditor (for reference for preparing Form GSTR 9C).
2. For preparing Form GSTR-9C by the auditor, JSON file is not required to be downloaded from the portal by the taxpayer. Please do not try to download JSON file, if you have not uploaded such file prepared by your Auditor.
3. After receipt of JSON file (Reconciliation statement as prepared & signed by Auditor) :
 - Prepare Offline tab is to be used to upload 'JSON File' (Reconciliation statement as prepared & signed by Auditor) on GST Portal. This tab is to be used to download error JSON file, if any.
 - The Initiate-Filing tab is to be used to upload Balance Sheet, P & L Account etc. in PDF/JPEG format.
 - PROCEED TO FILE tab will be enabled only after successful uploading of Reconciliation statement (Signed JSON file) & audited annual accounts.

CHAPTER 06

FORM GSTR - 9 [See rule 80]

Annual Return

—FORM GSTR - 9

[See rule 80]

Annual Return

Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies made during the financial year					
	(Amount in ₹ in all tables)					
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					



G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					



M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto >	<Auto >	<Auto>	<Auto >
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs Capital Goods Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs Capital Goods Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs Capital Goods Input Services				
E	Import of goods (including supplies from SEZs)	Inputs Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					



M	Any other ITC availed but not specified above						
N	Sub-total (K to M above)						
O	Total ITC availed (I + N above)						
7	Details of ITC Reversed and Ineligible ITC for the financial year						
A	As per Rule 37						
B	As per Rule 39						
C	As per Rule 42						
D	As per Rule 43						
E	As per section 17(5)						
F	Reversal of TRAN-I credit						
G	Reversal of TRAN-II credit						
H	Other reversals (pl. specify)						
I	Total ITC Reversed (Sum of A to H above)						
J	Net ITC Available for Utilization (6O - 7I)						
8	Other ITC related information						
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto >	<Auto >	<Auto>	<Auto >		
B	ITC as per sum total of 6(B) and 6(H) above	<Auto >					
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018						
D	Difference [A-(B+C)]						
E	ITC available but not availed						
F	ITC available but ineligible						
G	IGST paid on import of goods (including supplies from SEZ)						
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto >					
I	Difference (G-H)						
J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto >	<Auto >	<Auto>	<Auto >		
IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess



	1	2	3	4	5	6	7	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
	Late fee							
	Penalty							
	Other							
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY							
			whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
10	Supplies / tax declared through Amendments (+) (net of debit notes)							
11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description	Payable		Paid				
	1	2		3				
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			



A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information							
section 145 and goods sent on approval basis								
	Details		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1		2	3	4	5	6	
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise							
N	UQC	Total	Taxable	Rate of Tax	Central Tax	State Tax /	Integrated Tax	Cess
Cod		Quantity	Value		l Tax	Tax /	ed Tax	



e		ty				UT Tax		
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable	Paid		
	1				2	3		
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Signatory
Date

Signature
Name of Authorised

Designation / Status



—FORM GSTR-9A

[See rule 80]

Annual Return (For Composition Taxpayer)

Pt. I		Basic Details					
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To ----)						
	Aggregate Turnover of Previous Financial Year						
5	Year						
(Amount in ₹ in all tables)							
Pt. II		Details of outward and inward supplies made during the financial year					
	Description	Turnover	Rate of Tax	Centra l Tax	State / UT Tax	Integrate d tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies made during the financial year						



A	Taxable					
B	Exempted, Nil-rated					
C	Total					
7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					
Pt. III	Details of tax paid as declared in returns filed during the financial year					
9	Description	Total tax payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					
	Late fee					
	Penalty					
Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY					



whichever is earlier								
	Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)							
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)							
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)							
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)							
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above							
	Description	Payable		Paid				
	1	2		3				
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							



B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Details of credit reversed or availed							
	Description			Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1			2	3	4	5	
A	Credit reversed on opting in the composition scheme (-)							
B	Credit availed on opting out of the composition scheme (+)							
17	Late fee payable and paid							
	Description			Payable	Paid			
	1			2	3			
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature

Date

Name of Authorised Signatory

Designation / Status



—FORM GSTR-9C

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto >	
3B	Trade Name (if any)	<Auto >	
4	Are you liable to audit under any Act?	<<Please specify>>	
		(Amount in ₹ in all tables)	
Pt. II		Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5 Reconciliation of Gross Turnover			
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	



M	Adjustments in turnover under section 15 and rules thereunder	(+/-)				
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)				
O	Adjustments in turnover due to reasons not listed above	(+/-)				
P	Annual turnover after adjustments as above		<Auto>			
Q	Turnover as declared in Annual Return (GSTR9)					
R	Un-Reconciled turnover (Q - P)		AT1			
6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)		<Auto>			
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					
C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)		<Auto>			
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)		AT 2			
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
9	Reconciliation of rate wise liability and amount payable thereon					
		Tax payable				
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					



H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount (PT1)					
10	Reasons for un-reconciled payment of amount					
A	Reason 1		<<Text>>			
B	Reason 2		<<Text>>			
C	Reason 3		<<Text>>			
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					



	Late Fee				
	Penalty				
	Others (please specify)				
Pt. IV	Reconciliation of Input Tax Credit (ITC)				
12	Reconciliation of Net Input Tax Credit (ITC)				
ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					
A	ITC booked in earlier Financial Years claimed in current Financial Year				(+)
B	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)
C	ITC availed as per audited financial statements or books of account				<Auto>
D	ITC claimed in Annual Return (GSTR9)				
E	Un-reconciled ITC				ITC 1
F					
13	Reasons for un-reconciled difference in ITC				
A	Reason 1	<<Text>>			
B	Reason 2	<<Text>>			
C	Reason 3	<<Text>>			
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account				
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed	
	1	2	3	4	
A	Purchases				
B	Freight / Carriage				
C	Power and Fuel				
D	Imported goods (Including received from SEZs)				
E	Rent and Insurance				
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples				
G	Royalties				
H	Employees' Cost (Salaries, wages,				



	Bonus etc.)					
I	Conveyance charges					
J	Bank Charges					
K	Entertainment charges					
L	Stationery Expenses (including postage etc.)					
M	Repair and Maintenance					
N	Other Miscellaneous expenses					
O	Capital goods					
P	Any other expense 1					
Q	Any other expense 2					
R	Total amount of eligible ITC availed				<<Auto>>	
S	ITC claimed in Annual Return (GSTR9)					
T	Un-reconciled ITC (ITC 2)					
15	Reasons for un - reconciled difference in ITC					
A	Reason 1				<<Text>>	
B	Reason 2				<<Text>>	
C	Reason 3				<<Text>>	
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
		To be paid through Cash				
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6



5%					
12%					
18%					
28%					
3%					
0.25%					
0.10%					
Input Tax Credit					
Interest					
Late Fee					
Penalty					
Any other amount paid for supplies not included in Annual Return (GSTR 9)					
Erroneous refund to be paid back					
Outstanding demands to be settled					
Other (Pl. specify)					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address



Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in

FORM GSTR-9C prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Signature

Place:

Date:

Name of Authorized Signatory

Designation/status

Instructions: –

1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

2. It is mandatory to file all your FORM GSTR-1, FORM GSTR-3B and FORM GSTR - 9 for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-



Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
5E	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.



5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.



5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-



Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled – RCI, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.



12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has



been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.

8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select
—Reconciliation Statement in the drop down provided in FORM DRC-03. It may be noted that such liability shall be paid through electronic cash ledger only.

PART – B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and
- (c) the cash flow statement for the period beginning fromto ending on, — attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—
*has maintained the books of accounts, records and documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/ notifications made/issued thereunder



*has not maintained the following accounts/records/documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....
.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from *my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/ income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **

.....additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No. GSTR-9C.



5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....
.....

**(Signature and stamp/Seal of the Auditor) Place:

Name of the signatory

Membership No..... Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawnup by a person other than the person who had conducted the audit of the accounts: *I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,
- (c) the cash flow statement for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.



2.I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3.The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....

** (Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address



6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A. Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central Tax	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS (operatorwise, rate wise)					
GSTIN of e-commerce operator					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					
7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)					
GSTIN of e-commerce operator					

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			



9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GSTIN	Inv. No.	Inv. Date	GSTIN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															
9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS][Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS][Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					



11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in earlier tax period

Rate	Gross Advance Received/adjusted	Place of supply (Name of State)	Amount					
			Integrated	Central	State/UT Tax	Cess		
1	2	3	4	5	6	7		
I Information for the current tax period								
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)								
11A (1). Intra-State supplies (RateWise)								
11A (2). Inter-State Supplies (Rate Wise)								
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7								
11B (1). Intra-State Supplies (Rate Wise)								
11B (2). Inter-State Supplies (Rate Wise)								
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]								
Month				Amendment relating to information furnished in S. No.(select)	11A(1)	11A(2)	11B(1)	11B(2)

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is provided)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					



Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signatures

Signatory

Date

Name of Authorized

/Status.....

Designation



5.1 Interest & late fee payable

Description	Integrated tax	Central Tax	State / UT tax	CESS
1		2	3	4
Interest				
Late fee				

6. Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS/TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Non reverse charge									
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									
Reverse charge									
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

7. TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	5	6	7
TDS			
TCS			

Verification (by authorized signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

Tax Research Department Publications:



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