

# Maintenance of Accounts & Records in GST

**ACCGST Session**  
**Webinar**

**Rohit Kumar Singh**  
**ACA, ACMA, FCS, LLB, DISA (ICAI)**



# Agenda Points



Introduction

**Place of maintaining Accounts & records**

List of Accounts and Records

**Manner of maintenance**

Provisions relating to Electronic Records

**Period of Retention of Books of Accounts**

# Major Requirement under GST Law -

Registration

Scope of Supply

Applicable  
Exemptions under  
GST Law

Time and Value of  
Supply

Eligibility of Input Tax  
Credit

Rate of Tax

Various due dates  
i.e., for payment of  
tax, return filing,  
appeals etc.

# Legal Provisions

<b>Central Goods &amp; Services Tax Act, 2017</b>	<b>Central Goods &amp; Services Tax Rules, 2017</b>
<p data-bbox="146 328 382 372"><b>Chapter VIII</b></p> <p data-bbox="146 434 324 478"><b>Sections</b></p> <p data-bbox="146 540 736 584">35. Accounts and other records</p> <p data-bbox="146 646 797 690">36. Period of retention of accounts</p>	<p data-bbox="967 328 1193 372"><b>Chapter VII</b></p> <p data-bbox="967 434 1083 478"><b>Rules</b></p> <p data-bbox="967 540 1760 634">56.Maintenance of accounts by registered persons</p> <p data-bbox="967 696 1624 790">57.Generation and maintenance of electronic record</p> <p data-bbox="967 852 1750 994">58.Records to be maintained by owner or operator of godown or warehouse and transporters</p>

# Basic Definition

Chapter VIII of CGST Act, 2017 and Chapter VII of the CGST Rules, 2017 provides for maintenance of Accounts and Records

GST Law prescribes detailed procedure for maintenance of books of accounts and records for goods or services or both.

“Document” as defined under CGST Act, 2017 to ***include written or printed record of any sort and electronic record*** as defined in IT Act, 2000

In recent times, Government has enhanced its vigilance to curb the menace of ***excess claim of ITC or fake invoicing***. Department has stepped up investigation against such activities and in many cases genuine taxpayers also face the heat of notices for reversal of Input Tax Credit or payment of tax for fake invoicing.

During detailed investigation the taxpayer at time fail to furnish proper documents or records which is required to be maintained as per GST provisions and hence they engage in protracted litigation resulting in further agony and imposition of penalty.

# Person Responsible for maintaining books of Accounts

Registered Person – Sec 35(1)	Other Persons - Sec 35(2)
<p><b>Registered Person to maintain books of Accounts</b></p> <p><b>Sec 2(94) – Registered Person –</b> “registered person means a person who is registered u/s 25 but does not include a person having a UIN”</p> <p><b><u>Who is covered:</u></b> Turnover based Registration – Sec 22 Compulsory Registration – Sec 24 Voluntary Registration – Sec 25(3)</p> <p><b><u>Who is not covered:</u></b> Holders of the unique identity number such as specialized agency of the UNO, Multilateral Financial Institution and Organizations notified under the UN (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries</p>	<p><b>Maintaining Specific Records -</b></p> <p>Sec 35(2) of CGST Act, 2017 and Rule 56(11), 56(17), 58(4) and 58(5) of CGST Rules, 2017 where below persons are required to maintain specific records –</p> <ul style="list-style-type: none"><li>• Owner or operator of storage facility i.e., warehouse, godown, etc.,</li><li>• Transporter</li><li>• An agent as mentioned under section 2(5) of CGST Act, 2017</li><li>• Clearing and forwarding agent</li></ul>

# 1. Place of maintenance of Accounts and Records

Regd. Business Premises	Location of Records Retention
Single place of business	Principal Place of Business mentioned in its GST Registration Certificate
More than one Place of Business	Accounts for each place of business shall be kept at such places of business

## Place of Business – Sec 2(85)

Locations where the business is ordinarily carried on

Storage facilities.

Locations from where the supplies are made or received.

Locations where books of accounts are maintained

Locations where the business is carried through an agent

# True and Correct Accounts -

## Registered Person to maintain true and correct account of the records of -

Manufacturing of goods

Inward supplies

Input tax credit availed

Outward supplies

Output tax payable and paid

Stock of goods

Such other records as prescribed



# Documentation

**Registered Person to maintain below documents for recording day to day transactions -**

Tax Invoices

Revised Tax Invoices

Bill of Supply

Credit Notes

Debit Notes

Receipt Vouchers

Payment Vouchers

Refund Vouchers

Delivery Challan

# Documents Under GST regime -

<b>Tax Invoice</b> <ul style="list-style-type: none"> <li>• Supply of taxable Goods</li> <li>• Supply of taxable Service</li> </ul>	<b>Bill of Supply</b> <ul style="list-style-type: none"> <li>• For Supply of exempted goods / services</li> <li>• Composition supplier</li> </ul>	<b>Receipt Voucher</b> <ul style="list-style-type: none"> <li>• For receipt of ADVANCE</li> </ul>	<b>Refund Voucher</b> <ul style="list-style-type: none"> <li>• If advance refunded without supply of services/ goods</li> </ul>	<b>Revised Invoice</b> <ul style="list-style-type: none"> <li>• Newly registered person (&gt;20L)</li> <li>• For transaction between date of liable to reg. to grant of reg.</li> </ul>
<b>Self Invoice – RCM</b> <ul style="list-style-type: none"> <li>• URP Purchase</li> <li>• Exemption: not exceeding 5,000</li> <li>• Consolidated invoice-Monthly</li> </ul>	<b>Payment Voucher -RCM</b> <ul style="list-style-type: none"> <li>• For Payment to URP Vendor</li> </ul>	<b>Debit Note</b> <ul style="list-style-type: none"> <li>• Upward revision of rate</li> <li>• No time limit</li> </ul>	<b>Credit Note</b> <ul style="list-style-type: none"> <li>• Downward revision of rate</li> <li>• Goods return / deficiency of service</li> <li>• Time limit</li> </ul>	<b>Delivery Challans</b> <ul style="list-style-type: none"> <li>• Document for supply</li> <li>• Other than Supply (repair, JW)</li> </ul>

## 2. Exhaustive list of Accounts and Records to be maintained

Category	Records to be maintained
Goods and Services	<ul style="list-style-type: none"><li>✓ Details of Production or Manufacture of Goods</li><li>✓ Inward and Outward Supply of goods or Services or both</li><li>✓ Stock details of goods</li><li>✓ ITC Availed on Goods or Services or both</li><li>✓ Output Tax Payable and Paid</li><li>✓ Import and export of goods or Services or both</li><li>✓ Supplies attracting Reverse Charge Mechanism or Services or both</li><li>✓ Details of Relevant Documents including Invoices, bill of supply, DC, CN, DN, Receipt Voucher, Payment Vouchers and Refund Vouchers</li></ul>

## 2. Exhaustive list of Accounts and Records to be maintained

Category	Records to be maintained
Details of Manufacture of Goods	<ul style="list-style-type: none"><li>✓ Monthly production accounts showing quantitative details of raw materials or services used in the manufacture</li><li>✓ Quantitative details of goods manufactured including the waste and by-products thereof</li></ul>
Details of supply of Service	<ul style="list-style-type: none"><li>✓ Quantitative details of goods used in the provision of services</li><li>✓ Details of input services utilized; and</li><li>✓ Details of services supplied.</li></ul>
Stock Details	<ul style="list-style-type: none"><li>✓ Account of Opening Balance, receipts, supplies, and closing balance of stock of raw materials, finished goods, scrap and wastage</li><li>✓ Details of goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample to be kept</li></ul>
Advances	Details of advance received, paid and adjustments made thereto
Supplier Details	Names and complete addresses of suppliers from whom he has received taxable goods or services

## 2. Exhaustive list of Accounts and Records to be maintained

Category	Records to be maintained
Customer Details	<ul style="list-style-type: none"><li>✓ Names and complete addresses of the persons to whom he has supplied goods or services (Exception – If the customer is unregistered and value of supply is more than Rs 50,000 then name and address of recipient and address of delivery along with State Name and State Code is required)</li><li>✓ If the Value of supply to an Unregistered Recipient is less than Rs 50,000, above details may be mentioned on tax invoice on request of such buyer.</li></ul>
Details of Storage of Goods	<ul style="list-style-type: none"><li>✓ Complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein</li></ul> <p><u>Note - If any taxable goods are found at any place(s) other than those declared above without any valid documents, Officer may determine tax payable on such goods, as if such goods have been supplied by the registered person.</u></p>

### 3. Manner of maintenance of Accounts and Records

Category	Records to be maintained
Place for keeping books of Accounts	<ul style="list-style-type: none"><li>✓ Books of accounts to be kept at principal place of business and books of account relating to additional place of business mentioned in his GST registration certificate</li><li>✓ Books of account shall include any electronic form of data stored on any electronic device</li></ul>
Manner of Entry and correction thereof (Manual)	<ul style="list-style-type: none"><li>✓ Any entry in registers, accounts and documents - Not to be erased, effaced or overwritten</li><li>✓ Any incorrect entries – (other than clerical nature) - to be scored out under attestation and there-after the correct entry shall be recorded</li><li>✓ Each volume of books of account maintained manually shall be serially numbered</li></ul>
Entry and correction of Electronic records	<ul style="list-style-type: none"><li>✓ A log of every entry edited or deleted shall be maintained</li><li>✓ The records may be maintained in electronic form and shall be authenticated by means of a digital signature</li></ul>

### 3. Manner of maintenance of Accounts and Records

Category	Records to be maintained
If books are found at a place other than the place mentioned in GST Registered Certificate	✓ It shall be assumed that the Registered Person is maintaining the records at that place
Production on Demand	✓ The books of accounts which he is required to maintained shall have be produced on demand

## 4. Special provisions for Electronic Records

Category	Records to be maintained
Back up of Electronic Records and restoration thereof	Proper electronic back-up of records shall be maintained and preserved so that in the event of destruction due to accidents or natural causes, it can be restored within a reasonable period of time
Production of Electronic Records	<ul style="list-style-type: none"><li>✓ The duly authenticated relevant records or documents may be produced on demand,</li><li>✓ Same may be produced either, in hard copy, or in any electronically readable format.</li><li>✓ Details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files is to be produced on demand</li></ul>



## 5. Period of Retention of Books of Accounts

Category	Records to be maintained
Period of retention (Other wise than in appeal or revision or proceedings pending)	72 (seventy-two) months from the due date of furnishing of annual return for the year pertaining to such accounts and records

Period	Due Date of Annual Return	Retention upto
Apr 2017 to Jun 2017	NA	NA
Jul 2017 to Mar 2018	Feb 07, 2020*	Feb 07, 2026
Apr 2018 to Mar 2019	Dec 31, 2020	Dec 31, 2026
Apr 2019 to Mar 2020	Feb 28, 2021	Feb 28, 2027

**\*Extended due date as on June 30, 2020 has been considered assuming the GSTIN for the State of Telangana.**

## 5. Period of Retention of Books of Accounts

Category	Records to be maintained
For any ongoing appeal or revision or any other proceedings	Accounts to be preserved for a period <b><u>later of the two</u></b> – <ul style="list-style-type: none"><li>✓ 72 (seventy-two) months from the due date of furnishing of annual return for the year pertaining to such accounts and records; or</li><li>✓ A period of one year after final disposal of such appeal or revision or proceedings or investigation</li></ul>

**Appeal Pertains to FY 2018-19 (Due date of Annual Return is 31<sup>st</sup> Dec 2020)**

Due Date of Annual Return	Appeal Disposal date	Retention Upto
Dec 31, 2020	Sep 30, 2024	Dec 31, 2026
Dec 31, 2020	April 15, 2025	Dec 31, 2026
Dec 31, 2020	Mar 31, 2026	Mar 31, 2027
Dec 31, 2020	Mar 15, 2027	Mar 15, 2028

Thank you

Thanks for your Patience and Time



# **GST Annual Return and Audit Preparation**

A 3D bar chart with a city skyline background. The chart features several blue bars of varying heights and one prominent red bar on the right side. The background is a light gray with a faint city skyline and a diagonal line.

**Rohit Kumar Singh**  
**ACA, ACMA, FCS, LLB, DISA (ICAI)**

## Information and Documents to be prepared/ Required -

- Copies of Annual Accounts – Balance Sheet, P&L, Notes to Accounts, Cash Flow Statement Audit Report
- Sales, Purchase Register and Stock Transfer
- Details of tax paid under RCM and ITC availed
- Copies of GSTR 1 and GSTR 3B, Tax Payment Challans
- HSN of Goods – Inward and Outward (Major)
- Top 10 suppliers and Customers

## Information and Documents to be prepared/ Required -

- Income Tax Return, Tax Audit Report and Transfer Pricing Report
- Export and Import Details
- Copies of Agreements and Contracts
- Outstanding Report – Pending payments for Creditors
- Memorandum and Articles of Association
- GST Registration Certificate with place of businesses
- Copy of Inward Supply Register matching with ECL

## Information and Documents to be prepared/ Required -

- Details of Refund claims – Filed and Sanctioned
- Trial Balance
- ITC availed in Current Financial Year and Subsequent Financial Year
- ITC of Previous Year availed in Current Year
- ITC reversed – As per Sec 17(5), non payment to suppliers, Rule 42 and 43 Reversal, GSTR 2A mismatch
- ITC Reco. with GSTR 2A
- Other Reconciliation Statements

# Reconciliations – Outward, Inward & RCM





# Data Preparation for Audit -

## Reconciliation – Outward Supplies

GSTR 1 Vs. GSTR  
3B

Books Vs. GSTR 1  
Vs. GSTR 3B

Reco with ECL –  
Books Vs. Portal

Financial Vs. Returns

Taxes paid – Books  
Vs. Returns

E-Way Bills Vs.  
Books

E-Way Bills Vs.  
Returns

Taxes paid monthly  
Vs. Liability in  
Returns

# Data Preparation for Audit -

## Reconciliation – Input Tax Credit

ITC claimed as per  
Books and Returns

Reconciliation –  
Monthly ITC as per  
Books and GSTR 2A

ITC ineligible as per  
Books and Returns

ITC bifurcation –  
Inputs and Capital  
Goods

ITC attributable to  
Taxable and Exempt  
supplies

Reversal of ITC –  
Invoice-wise

ITC Reco – Portal  
Vs. Books

Excess claim of ITC if  
any – Reversal with  
Interest

# Data Preparation for Audit -

## Reconciliation – RCM

RCM as per Books and  
payment as per Returns

Pending RCM liability to be  
paid

ITC availed on RCM

ITC on RCM not availed

Import of Services – RCM  
paid

Overseas Group Company  
Service – RCM paid

# Data Preparation for Audit -

## Other Information/Details

Statement of Refund  
Claims filed Vs.  
Sanctioned

Reasons for  
difference in  
Turnover – Books Vs.  
Returns

Return filing MIS –  
GSTR 1, GSTR 3B  
and other Returns

Details of Stock  
Transfer – Same  
State and Outside  
State

Export register –  
Shipping Bill, Port  
Code and Export  
Details

Details of Debit and  
Credit Notes – Issued  
within time/ Outside  
time allowed as per  
GST Law

Returns to Suppliers  
and ITC reversed –  
Match with GSTR 2A

Financial Debit or  
Credit Notes issued

# Data Preparation for Audit -

## Other Information/Details – In-Ineligible ITC

Stock Write Offs – Non moving/ Damaged stock

Insurance Claims Lodged

Schemes and Samples distributed

Free Supply materials

ITC on F&B, Construction, Rent a Cab

GST paid on purchase of Motor Vehicles (Car), Insurance & Repairs

# Thank you

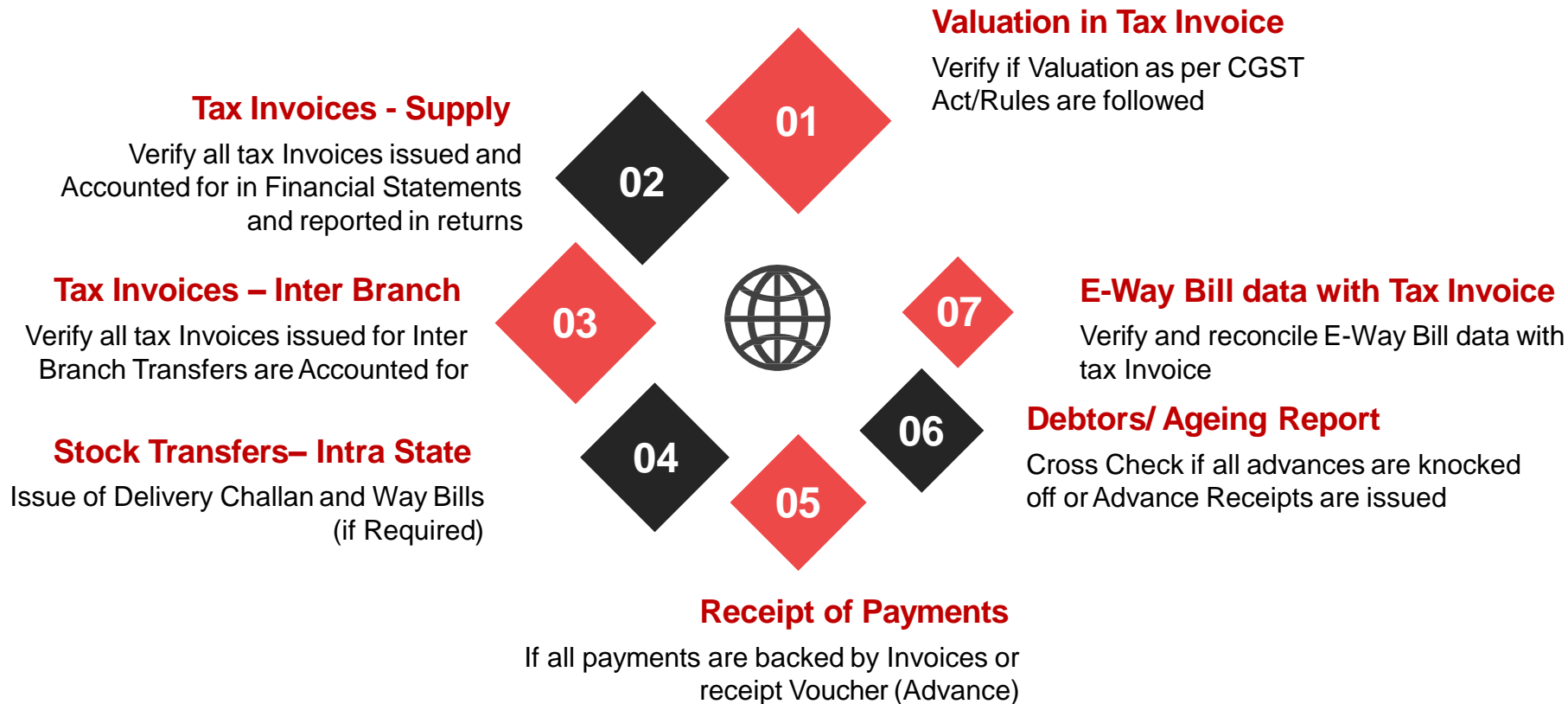
Thanks for your Patience and Time



# **50 Important things to consider in GST**



# 50 Important things to consider in GST Regime





# 50 Important things to consider in GST Regime

## ITC 04 – Job Work return

Verify if for materials sent on job work, ITC 04 for each quarter is filed

## HSN Codes for Outward Supply

Verify if proper HSN code is used for outward supplies and for any amendments document is rectified

## HSN Digits

Verify if digits of HSN is followed as per entity Turnover

## Mixed and Composite Supply

Verify for mixed or composite supply, if any, taxes are charged properly

## Job Work Procedures

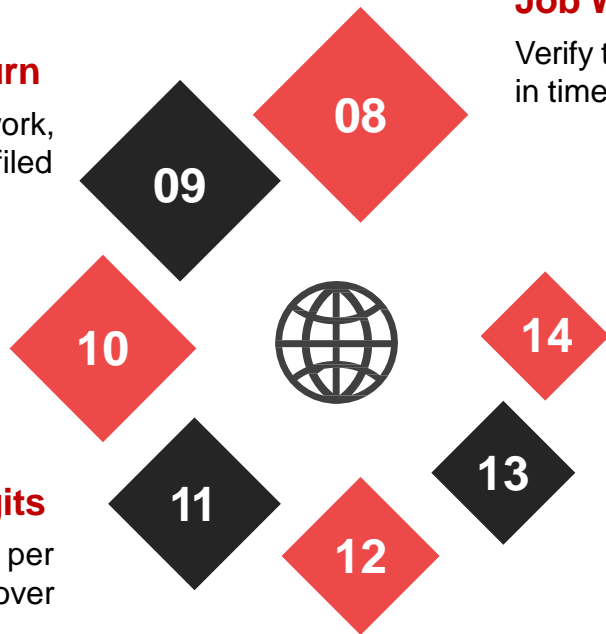
Verify that goods sent to JW is returned in time (1/3 Year)

## Post Sales Discounts

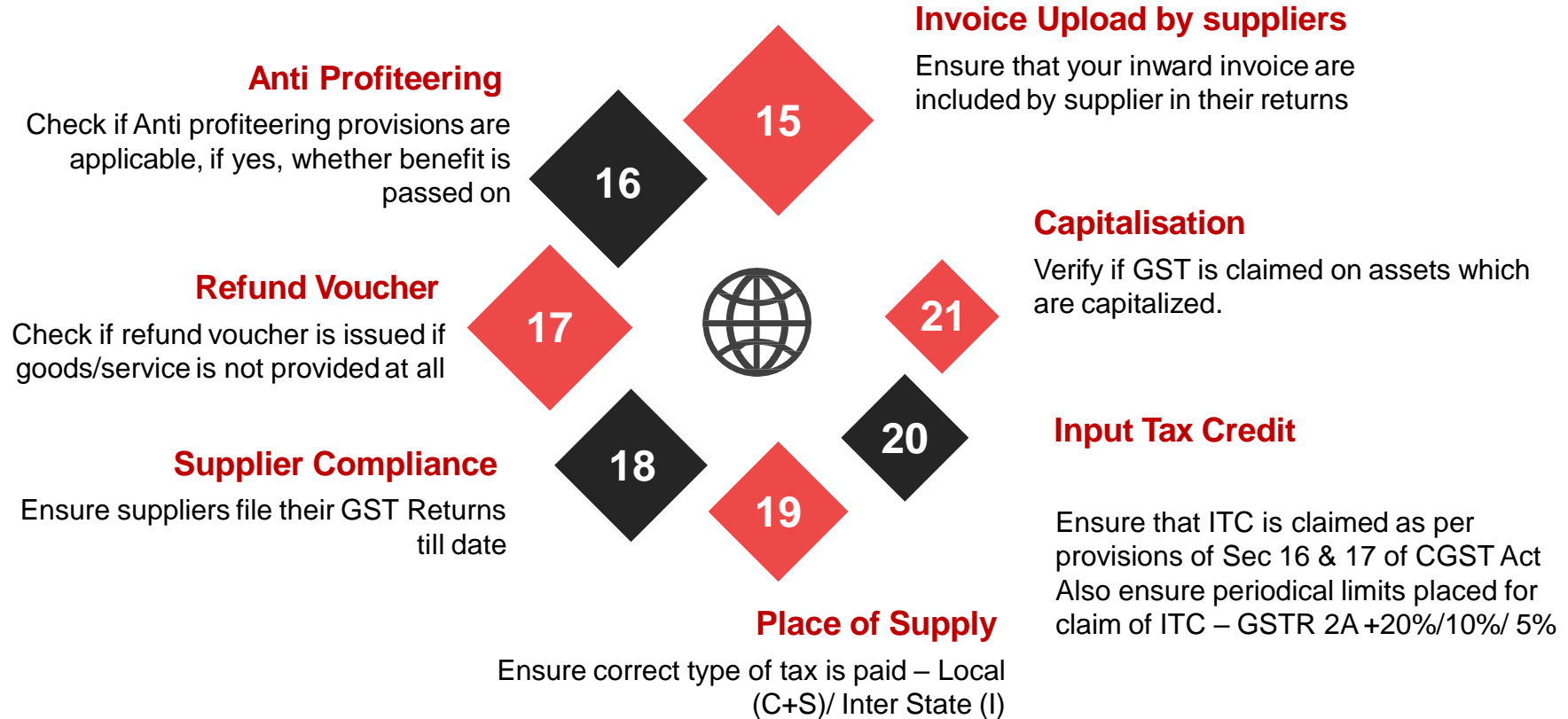
See if post sales discounts are adjusted by issuing adjustment documents and ITC is reversed by recipient

## Tax Invoice for returns of Pre GST supplies

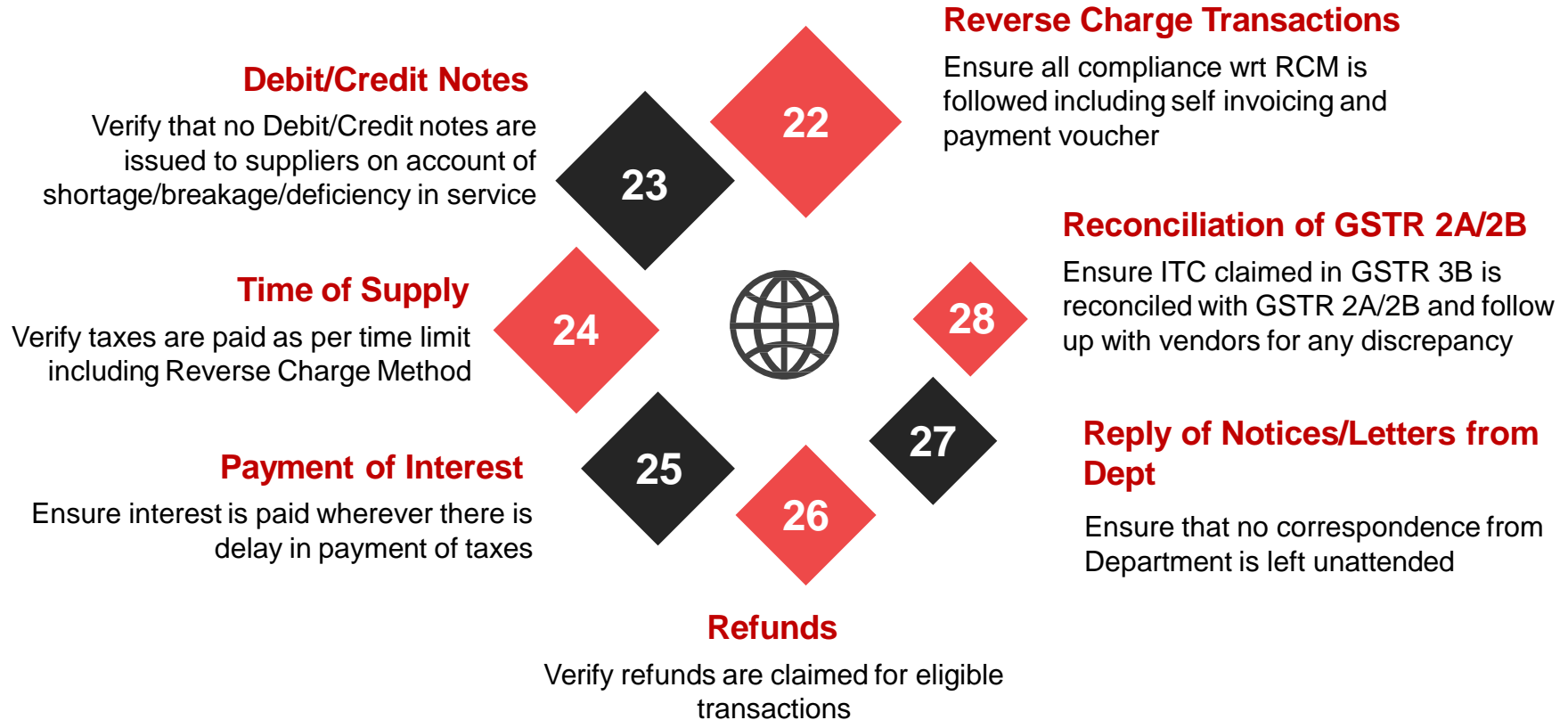
Verify if Tax Invoice is issued for materials procured pre-GST and returned post GST (B2B)



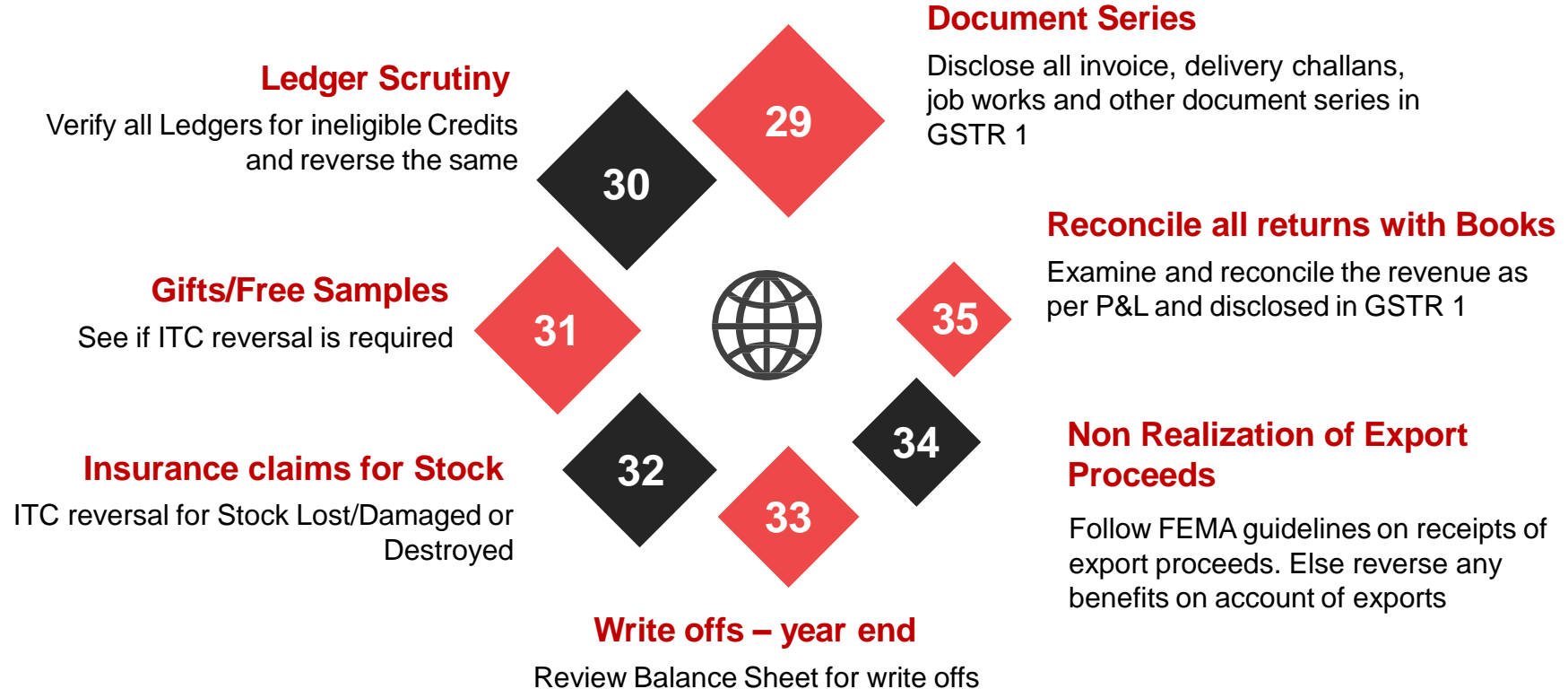
# 50 Important things to consider in GST Regime



# 50 Important things to consider in GST Regime



# 50 Important things to consider in GST Regime



# 50 Important things to consider in GST Regime

## Procurements of Goods from URD

See if goods are not procured from Inter-State URD

## Advances

Adjustment of advances for Goods/Services

## ITC on Hotel Accommodation, Air Travel

Claim ITC on Hotel Accommodation (Same State) and Air Travel

## Rent a Cab

No ITC on Rent a Cab

## E-Commerce Purchases

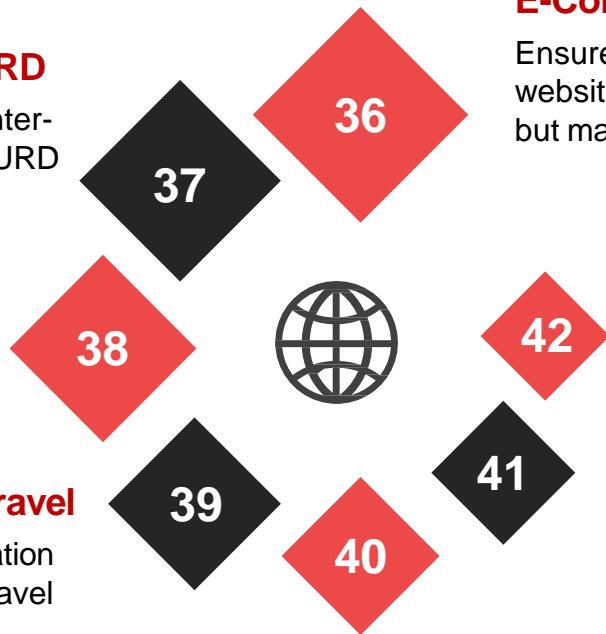
Ensure that GST number is quoted on E-Com websites to claim GST. GST may be charged but may not appear in GSTR 2A

## Write Back - Creditors

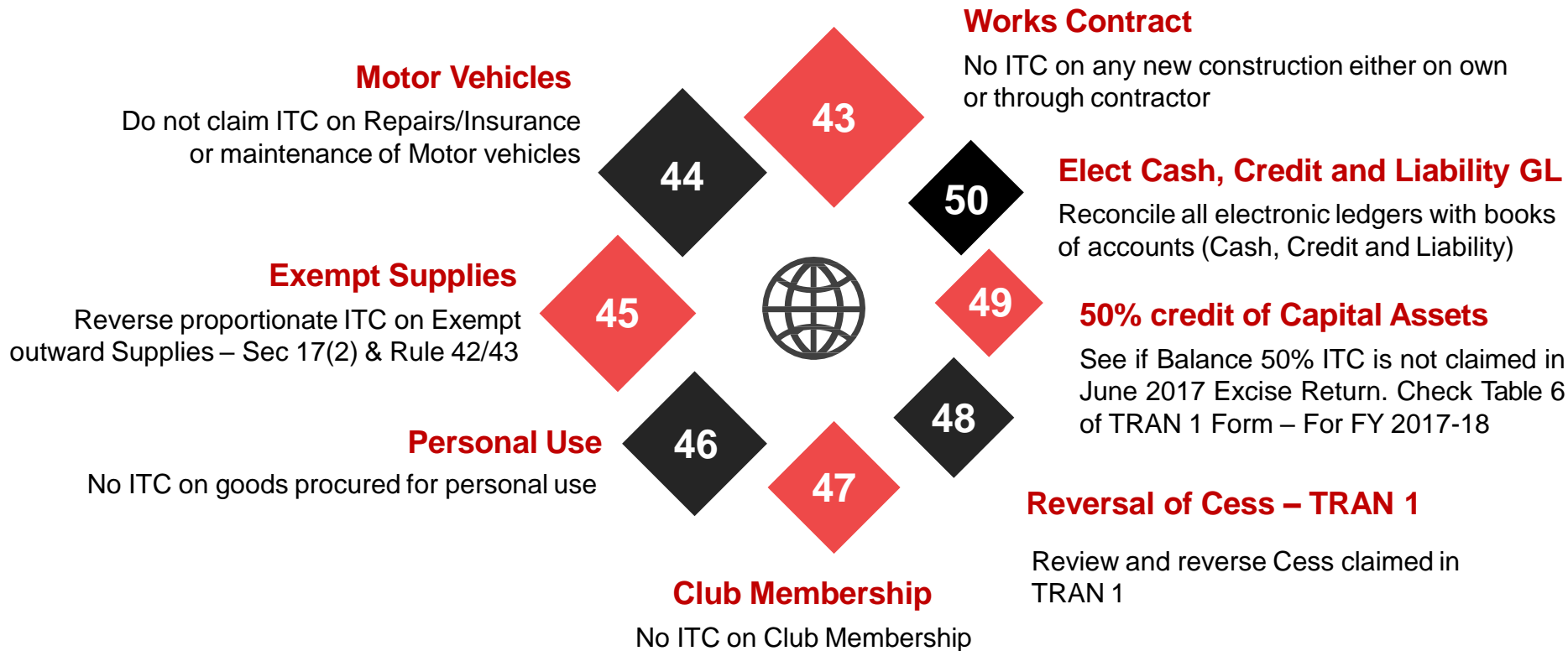
Issue adjustment document for write backs – Else reverse ITC on such amounts

## Employee Insurance - Health

No ITC on Employee health or personal Insurance



# 50 Important things to consider in GST Regime



Thank you

Thanks for your Patience and Time



# **GST Annual Return & Reconciliation Statement**

**Updated - Nov 2021**

**ACCGST Session  
Webinar**

**Rohit Kumar Singh  
ACA, ACMA, FCS, LLB, DISA (ICAI)**





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## **Annual Return – GSTR 9**

- ❑ Introduction and legal Framework for  
GST Annual Return (Form GSTR 9)
- ❑ Overview of Annual Return
- ❑ Table-wise Analysis of GSTR 9

## **Reconciliation Statement – GSTR 9C**

- ❑ Legal Framework for filing Reconciliation statement
- ❑ Documentary/ Data Requirements
- ❑ Detailed discussion on preparing and furnishing of  
Reconciliation Statement
- ❑ Introduction to GSTR 9C Offline Template
- ❑ Table-wise Analysis of GSTR 9C
- ❑ Guidelines for filing of GST Reconciliation  
Statement
- ❑ Structure of Form GSTR 9C
- ❑ Clause by clause analysis of GSTR 9C
- ❑ Summary and Conclusion

# Introduction and Legal Framework



# Annual Return

## Brief Introduction to Annual Returns

### Annual Return (Sec 44 of CGST Act) – GSTR 9

Every regular Tax payer has to file Annual Return in Form GSTR 9 by 31<sup>st</sup> December of the next Financial Year. Due date for Annual Return for FY 2020-21 is 31<sup>st</sup> December, 2021



Who Shall File?



Who need not  
file?



Importance



Contents of  
Annual Return

# Aggregate Turnover

**Aggregate Turnover (on All India Basis)** – Value of all Taxable Supplies + Exempt Supplies + Export of Goods/Services + Inter State Supplies under Same PAN (Inter State Stock Transfer) – (CGST/ SGST/ UTGST/ IGST/ Cess) but excludes Supplies received under RCM

## Period and Turnover

**A**

Turnover for April 20 to March 21 considered for Aggregate Turnover and Annual Return to be furnished for said period

## Entities having Multiple GSTINs

**B**

State A – 50 Lacs  
State B – 200 lacs  
State C – 10 lacs  
State D - NIL  
**(AR for all 4 GSTINs)**

## Nature of T/O

**C**

Entity A-3 Segments –  
Single GSTIN  
Taxable (10 Lacs)  
Exempt – (200 Lacs)  
Exports (100 Lacs)  
**AR Required**

## Outward Type

**D**

Outward GTA – T/O –  
Rs 2 Crores  
Other tax'ble– 10 lacs  
**AR Required**

# Overview of Annual Return



# Parts of Annual Return

**Part I**  
▪ Basic Information

01

02

**Part III**  
▪ Details of Input Tax Credit

03

04

**Part V**  
▪ Transactions of Previous FY recorded  
in Current FY

05

06

**Part II**

▪ Details of Outward Supplies – FCM  
& RCM

**Part IV**

▪ Details of tax Paid as per Returns

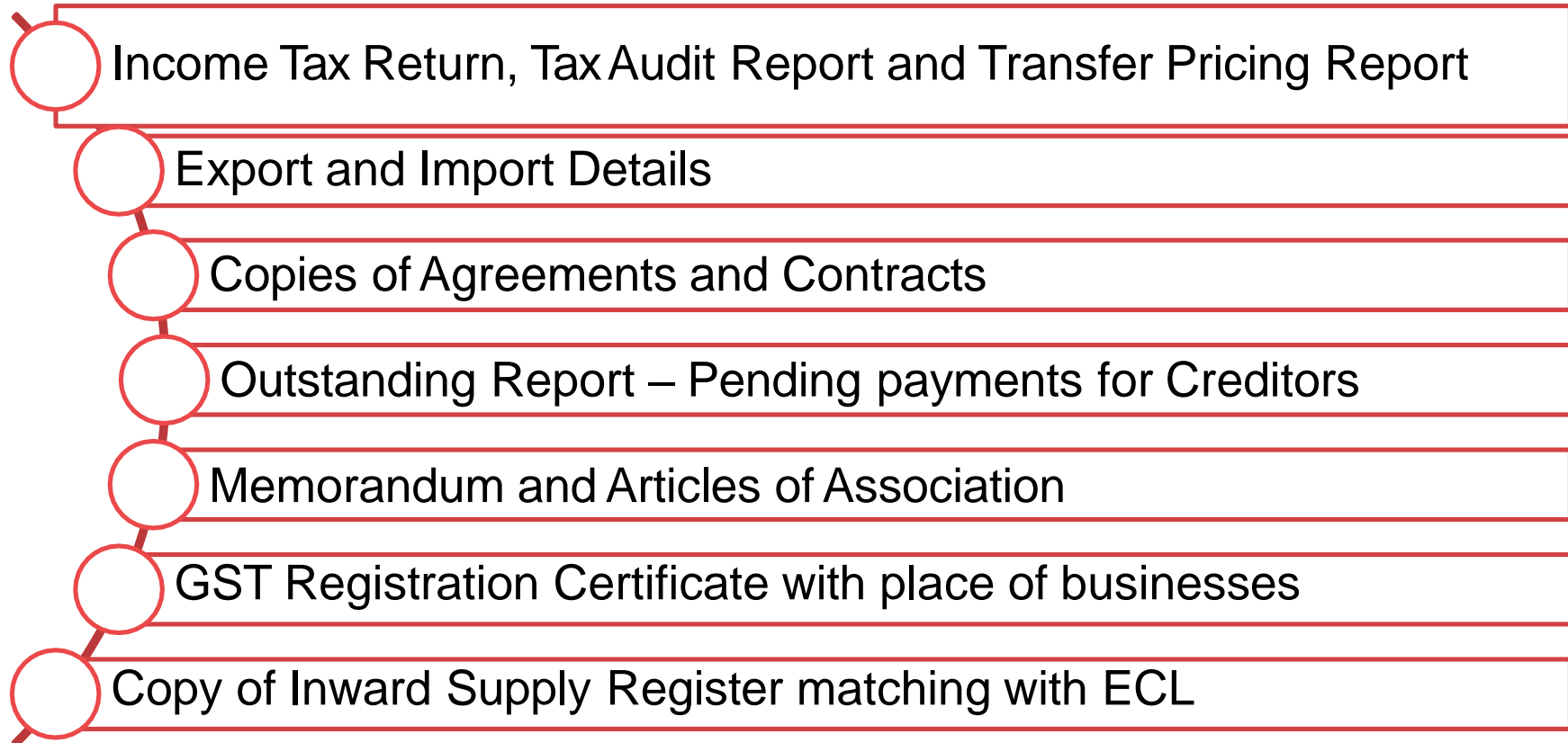
**Part VI**

- Demands & Refunds
  - Inward Supplies from Composition,  
Deemed supply and Sale or approval
  - HSN Summary – Outward & Inward
  - Late Fees
-

## Information and Documents to be prepared/ Required -

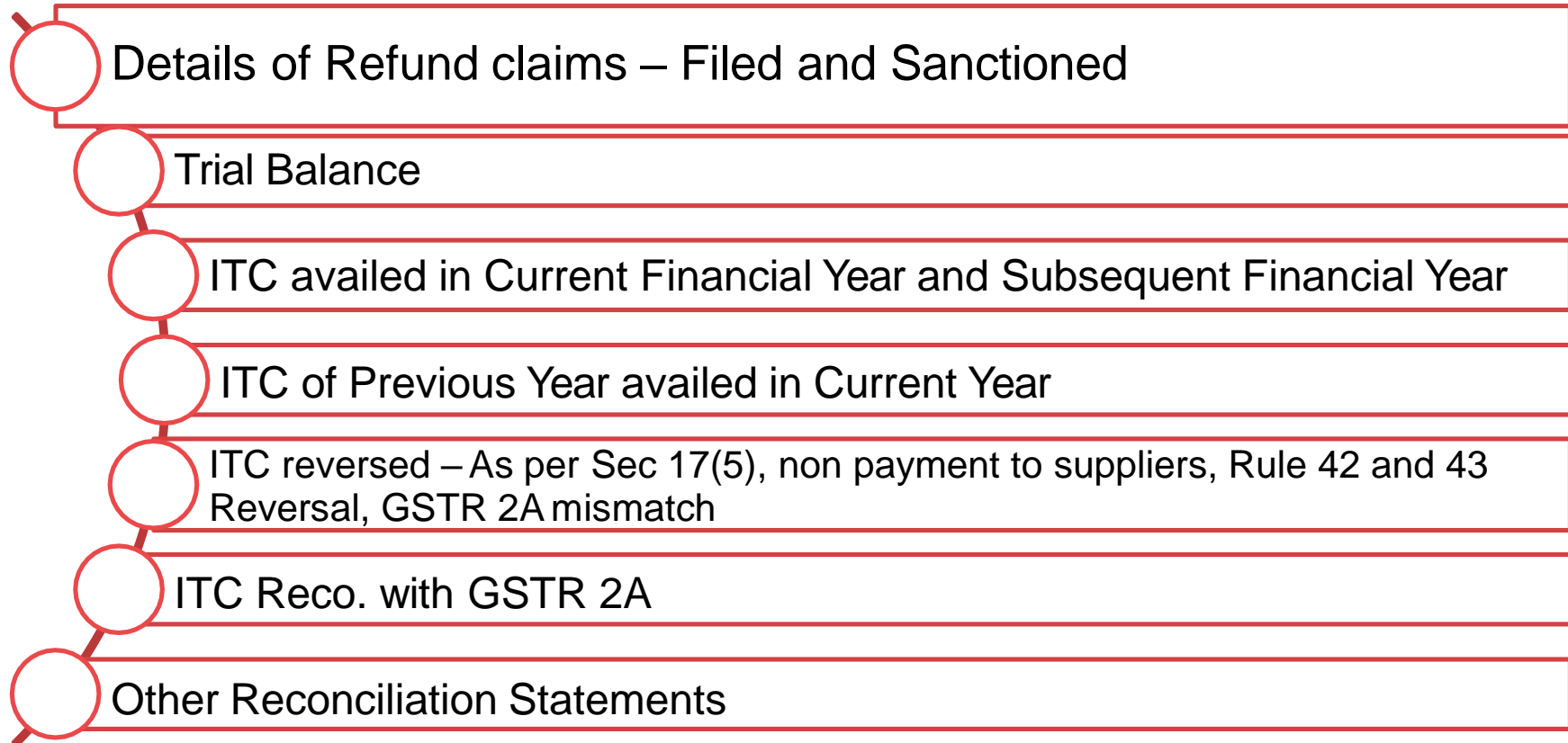
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  - Copies of GSTR 1 and GSTR 3B, Tax Payment Challans
  - HSN of Goods – Inward and Outward (Major)
  - Top 10 suppliers and Customers
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## Information and Documents to be prepared/ Required -



# Reconciliations – Outward, Inward & RCM



# Data Preparation for Audit -

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Taxes paid monthly  
Vs. Liability in  
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# Data Preparation for Audit -

## Reconciliation – Input Tax Credit

ITC claimed as per Books and Returns

Reconciliation – Monthly ITC as per Books and GSTR 2A

ITC ineligible as per Books and Returns

ITC bifurcation – Inputs and Capital Goods

ITC attributable to Taxable and Exempt supplies

Reversal of ITC – Invoice-wise

ITC Reco – Portal Vs. Books

Excess claim of ITC if any – Reversal with Interest

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RCM as per Books and  
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Pending RCM liability to be  
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ITC availed on RCM

ITC on RCM not availed

Import of Services – RCM  
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Overseas Group Company  
Service – RCM paid

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Statement of Refund  
Claims filed Vs.  
Sanctioned

Reasons for  
difference in  
Turnover – Books Vs.  
Returns

Return filing MIS –  
GSTR 1, GSTR 3B  
and other Returns

Details of Stock  
Transfer – Same  
State and Outside  
State

Export register –  
Shipping Bill, Port  
Code and Export  
Details

Details of Debit and  
Credit Notes – Issued  
within time/ Outside  
time allowed as per  
GST Law

Returns to Suppliers  
and ITC reversed –  
Match with GSTR 2A

Financial Debit or  
Credit Notes issued

# Data Preparation for Audit -

## Other Information/Details – In-Ineligible ITC

Stock Write Offs – Non moving/ Damaged stock

Insurance Claims Lodged

Schemes and Samples distributed

Free Supply materials

ITC on F&B, Construction, Rent a Cab

GST paid on purchase of Motor Vehicles (Car), Insurance & Repairs

# Annual Return - Basics

[Dashboard](#) > Annual Return

English

## File Annual Returns

• Indicates Mandatory Fields

Financial Year\*

2020-21

SEARCH

### Annual Return GSTR9

**Due Date - 31/12/2021**

PREPARE-ONLINE

PREPARE OFFLINE

### Reconciliation Statement GSTR 9C

**Due Date - 31/12/2021**

INITIATE-FILING

PREPARE OFFLINE



# Annual Return – Online Preparation

## 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 unless exempted by Government through notification.

4. All applicable statements of Forms GSTR-1/IFF and returns in Form GSTR-3B of the financial year should have been filed before filing GSTR-9.

5. In case, you are required to file GSTR-9C (Reconciliation statement and Certification), the same shall be enabled on the dashboard post filing of GSTR-9.

## Annual Return – Menu Selection



Trade Name - C.

Due Date - 31/12/2021

	Description	Option
1	<p>Do you want to file a Nil return? *</p> <p><b>Note:</b> Nil return can be filed for the Financial year, if you have: -</p> <ul style="list-style-type: none"> <li>• NOT made any outward supply (commonly known as sale); AND</li> <li>• NOT received any goods/services (commonly known as purchase); AND</li> <li>• NO other liability to report; AND</li> <li>• NOT claimed any credit; AND</li> <li>• NOT claimed any refund; AND</li> <li>• NOT received any order creating demand</li> </ul>	<p><input type="radio"/> Yes <input checked="" type="radio"/> No</p>

- 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

# Annual Return - Header

GSTIN -

Legal Name -  
LIMITED

Trade Name - C...

Status - Not filed

FY - 2020-21

Due Date - 31/12/2021

## Steps to prepare GSTR-9 return online


1. Download the draft system computed GSTR-9, summary of Form GSTR-1/IFF 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 DRAFT GSTR-9 (PDF)** button to view summary in PDF and **PREVIEW DRAFT GSTR-9 (EXCEL)** to view summary in 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/IFF SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

DOWNLOAD TABLE 8A DOCUMENT DETAILS



Download **"System Computed Summary"** for verification and reference purpose

# Annual Return – Tables

Table 4 to 9

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.	
Taxable value	Integrated tax	Value (₹)		Integrated tax	Central Tax
₹13,12,018.40	₹1,87,563.32	₹0.00		₹0.00	₹0.00
Central Tax	State/UT Tax			State/UT Tax	CESS
₹24,300.00	₹24,300.00			₹0.00	₹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	
Integrated tax	Central Tax	Integrated tax	Central Tax	Tax payable	Paid through Cash
₹-	₹-	₹10,105.00	₹3,328.27	₹2,36,163.00	₹2,36,163.00
State/UT Tax	CESS	State/UT Tax	CESS	Paid through ITC	
₹-	₹-	₹3,328.27	₹0.00	₹0.00	

# Annual Return – Tables

## Table 10 to 18

<div><div>10,11,12&amp;13 Details of the previous Financial Year's transactions reported in next Financial Year</div><div><div>Taxable value</div><div>₹-</div><div>Central Tax</div><div>₹-</div><div>CESS</div><div>₹-</div></div><div><div>Integrated tax</div><div>₹-</div><div>State/UT Tax</div><div>₹-</div></div></div>	<div><div>14. Differential tax paid on account of declaration in table no. 10 &amp; 11</div><div><div>Taxable value</div><div>₹-</div></div><div><div>Tax Paid</div><div>₹-</div></div></div>	<div><div>15. Particulars of Demands and Refunds</div><div><div>Refund claimed</div><div>₹-</div><div>Refund pending</div><div>₹-</div><div>Taxes paid</div><div>₹-</div></div><div><div>Refund sectioned</div><div>₹-</div><div>Demand of taxes</div><div>₹-</div><div>Demands pending</div><div>₹-</div></div></div>
<div><div>16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis</div><div><div>Taxable value</div><div>₹-</div><div>Central Tax</div><div>₹-</div><div>CESS</div><div>₹-</div></div><div><div>Integrated tax</div><div>₹-</div><div>State/UT Tax</div><div>₹-</div></div></div>	<div><div>17. HSN wise summary of Outward Supplies</div><div>No. of Records-</div><div><div>Taxable value</div><div>₹-</div><div>Central Tax</div><div>₹-</div><div>CESS</div><div>₹-</div></div><div><div>Integrated tax</div><div>₹-</div><div>State/UT Tax</div><div>₹-</div></div></div>	<div><div>18. HSN wise summary of Inward Supplies</div><div>No. of Records-</div><div><div>Taxable value</div><div>₹-</div><div>Central Tax</div><div>₹-</div><div>CESS</div><div>₹-</div></div><div><div>Integrated tax</div><div>₹-</div><div>State/UT Tax</div><div>₹-</div></div></div>

# Annual Return – Tables

## Table 19 and Submission Details

### 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)

# Clause by clause Analysis of Annual Return



## Table 4 – Taxable Outward Supplies

- Transaction reported during the FY 2020-21 in Form GSTR 3B, same may considered in Table No. 4 & 5 of Form GSTR-9
- Transaction pertaining to FY 2019-20, reported in FY 2020-21 return, same may reduced from Table No. 4 & 5 in Form GSTR 9 as per system computed summary and the same may be cross verified with Form GSTR 9 of FY 2019-20 in Table 10 & 11.
- Transaction pertaining to FY 2020-21, reported in FY 2021-22 return, same may considered in Table No. 10 & 11



## Table 4 – Taxable Outward Supplies

- Transaction not reported in Form GSTR-3B during FY 2020-21 or subsequently during FY, shall be considered in Table No. 4 & 5
  - Form GSTR-3B filed during FY 2020-21 and 2021-22 should be considered as a base for preparation of Form GSTR-9
  - Form GSTR-1 figures might be used for filing up information in various fields in Table No. 4 & 5
-

# Table 4 -Details of OS, IS (RCM) & Adv made during FY

Table 4 (A-H)

4.Details of advances, inward and outward supplies made is payable

**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) Supplies made to unregistered persons (B2C)	₹2,92,23,961.05	₹0.00	₹26,30,156.52		
(B) Supplies made to registered person (B2B)	₹3,55,70,31,217		₹28,60,87,703.6	₹28,60,87,703.6	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax		₹0.00			₹0.00
(E) Deemed Exports	₹0.00		0	₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00		₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis		0	₹2,71,168.53	₹2,71,168.53	₹0.00
(H) Sub total (A to G above)	₹3,59,28,27,366	₹6,80,93,817.14	₹28,89,89,028.6	₹28,89,89,028.6	₹0.00

Table 4 -Details of OS, IS (RCM) & Adv made during FY

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

(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	GSTR 1 Table 9B	42	₹19,12,886		
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	GSTR 1 Table 9B	44	₹3,27,667		
(K) Supplies/tax declared through Amendments (+)		₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	GSTR 1 Table 9A & 9C	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)		-₹2,07,77,210.6	-₹5,69,460.98	-₹15,85,219.60	-₹15,85,219.60
(N) Supplies and advances on which tax is to be paid (H + M) above		₹3,57,20,50,155	GSTR 9C Table. 7F	₹28,74,03,809.0	₹0.00

Amendment: Optional to fill net of Credit / Debit Notes & Amendments from Table 4B to 4F

Table 5 -Details of OS–Tax not payable

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

Table 5 (A-G)

**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 (₹)
Form GSTR 3B & GSTR 1 (Apr 20 to Mar 21)					
(A) Zero rated supply (Export) without payment of tax		GSTR 1 Table 6A			
(B) Supply to SEZ without payment of tax		GSTR 1 Table 6B			
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis		GSTR 1 Table 4B			
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)	₹0.00				

Amendment: Optional to fill Exempt, Nil rated & Non- GST in “Exempt” (Table No. 5D, 5E & 5F in 5D)

# Table 5 -Details of OS–Tax not payable

5. Details of Outward supplies made during the financial year on which tax is not payable				Table 5 (H-N)	
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00	GSTR 1 Table 9B			
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00	GSTR 1 Table 9B			
(J) Supplies declared through Amendments (+)	₹0.00	GSTR 1 Table 9A & 9C		Amendment: Optional to fill net of Credit / Debit Notes & Amendments from Table 4B to 4F	
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹0.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹3,56,54,77,9	₹6,75,20,756.	GSTR 9C Table. 7F	₹0.00	



Table 6 -Details ITC availed during the FY

6.Details of ITC availed during the financial year						Table 6 (A-D)
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)		₹16,78,81,960.10	₹21,68,76,286.69	₹21,68,76,286.69		GSTR 3B Table 4A
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹16,72,74,390.21	₹21,57,89,091.07	₹21,57,89,091.07	₹0.00	Amendment: Option to fill all credit of Inputs and Input Services in “Input” if breakup is not available for Table No. 6A to 6E. ITC for Capital Goods in Capital Goods Table
	Capital goods		₹0.00			
	Input Services	₹6,03,969.89	₹8,16,027.69			
(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			
	Capital goods	₹0.00	₹0.00			
	Input Services	₹0.00	₹1,48,657.69			
(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	Amendment on RCM Credits:- Option to fill all credits in “6D”
	Capital goods				₹0.00	
	Input Services	₹3,600.00	₹1,22,510.40	₹1,22,510.40	₹0.00	
Inward Supply – B2B						
Inward Supply – RCM (URP)						
Inward Supply – RCM (RP)						

Table 6 -Details ITC availed during the FY

Table 6 (E-O)

(E)Import of goods (including supplies from SEZ)	Inputs	₹0.00	GSTR 3B Table 4A(1)		₹0.00
	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00	GSTR 3B Table 4A (2)		₹0.00
(G) Input Tax credit received from ISD		₹0.00	GSTR 3B Table 4A (4)		₹0.00
(H)Amount of ITC reclaimed (other than B above) under the provisions of the Act			Rule 37 & Refund Rejected Re-credited		₹0.00
(I) Sub-total (B to H above)		₹16,78,81,960.10	₹21,68,76,286.69	₹21,68,76,286.69	₹0.00
(J) Difference (I - A above)		₹0.00	₹0.00	₹0.00	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)			7,095.00	₹10,43,439.00	
(L) Transition Credit through TRAN-II					
(M) Any other ITC availed but not specified above		₹0.00			
(N) Sub-total (K to M above)		₹0.00	₹9,31,57,095.00	₹10,43,439.00	₹0.00
(O) Total ITC availed (I + N above)		₹16,78,81,960.10	₹31,00,33,381.69	₹21,79,19,725.69	₹0.00

Form GSTR TRAN  
- I (Spl. Case) & II

Rule 40 - Spl. Circumstance ITC &  
Rule 41 – M & A ITC Credit

Table 7 -Details ITC availed during the FY

Table 7 (A-J)

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	Non Payment of Consideration – 180 days		₹0.00	₹0.00	
(B) As per Rule 39	₹0.00	₹0.00	Ineligible Credits distributed by ISD		
(C)As per Rule 42	Common credits on Inputs or Input Services or Capital Goods used for Taxable & Exempted Supplies			₹0.00	
(D)As per Rule 43				₹0.00	
(E) As per section 17(5)	Ineligible ITC like F&B, Gifts, Samples, etc		₹0		
(F) Reversal of TRAN-I credit	TRAN 1 & 2 –		₹0.00	₹0	Amendment on Reversal:- Except reversal relating to TRAN-1 (7F) & TRAN-2(7G) option to fill all details in 7H “Others”.
(G) Reversal of TRAN-II credit	Credit Reversal		₹0.00	₹0	
(H1)Other reversals (pl. specify)	Other Reversals				
(I) Total ITC Reversed (Sum of A to H above)	₹0.00			₹0.00	
(J) Net ITC Available for Utilization (60 - 7I)	₹16,78,81,960.10	GSTR 9C - Table 12E		₹0.00	



# Table 8 - Other ITC related information

## 8. Other ITC related information

Reco of ITC Aailed as per Form GSTR 3B Vs.  
ITC Available in Form GSTR 2A of Supplier  
and disclosure of Ineligible & Lapsed ITC

Table 8 (A-D)

GSTR 3B - Table No. 6B + Table No. 6H

GSTR 9 - Table No 13

In case of any errors in Table No. 8A auto-populated data. The supplier has an option to upload the details of entries in 8A to 8D as a PDF format in Form GSTR-9C on self certification

GSTR 3B -  
Table 4A (5) of  
Subsequent FY

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹17,73,711.00			₹2,16,262.24
(B) ITC as per sum total of 6(B) and 6(H) above	₹16,78,711.00			₹0.00
(C) For FY 2017-18, 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. For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April, 2019 to September, 2019.				
(D) Difference [A-(B+C)]	₹2,88,021.97	₹4,51,135.92	₹4,51,135.92	₹2,16,262.24

Table 8 - Other ITC related information

Table 8 (E-K)

(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00
(G) IGST paid on import of goods (including supplies from SEZ)				₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)				₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

GSTR 3B Table 4D

Reconciliation of IGST Paid on Import of Goods Vs. ITC Availed on such Goods in Form GSTR 3B during the year and disclosure of Ineligible or Lapsed ITC on Import of Goods

Table 9 - Details of tax paid as declared in returns

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

Table 9

**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	₹6,71,03,973.00	₹3,600.00	₹6,71,00,373.00	₹0.00	₹0.00	
Central Tax	₹28,69,86,012.00	₹31,38,136.00	₹2,40,40,643.00	₹25,98,07,233.00		
State/UT Tax	₹28,69,86,012.00	₹59,14,225.00	₹6,31,52,061.00		₹21,79,19,726.00	
Cess	₹0.00					₹0.00
Interest	₹0.00					
Late Fees	₹0.00					
Penalty	₹0.00					
Others	₹0.00	₹0.00				

- Output Tax Payable shall include Tax Liability declared in Form GSTR 3B plus Additional Tax Liability on account of Outward or RCM on Inward Supply or ITC Reversal, if any Payable.
- TaxPaid as per Form GSTR 3B - Table 6.1 for FY 20-21

Table 10 to 13 – Details of PFY reported in next FY

10,11,12&13 For FY 2017-18, Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March 2019.  
For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April, 2019 till September, 2019.

Table 10,11,12  
& 13

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)			₹0.00		0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)			₹0.00		0.00
12. Reversal of ITC availed during previous financial year					
13. ITC availed for the previous financial year			₹0.00		
Total turnover(5N + 10 - 11)	₹3,56		28,71,32,640.52	₹28,71,32,640.52	₹0.00

GSTR 1 Table 9A, 9B & 9C

GSTR 9C – Table 7F

GSTR 3B – Table 4(a) & 4(b) of SFY

Any Taxable OS or ITC Availed or ITC Reversal or CN or DN or Amd. omitted to be declared during FY 2020-21, but subsequently declared in Form GSTR 3B during the period FY 2021-22 (Apr- Sep) to be considered.

GSTR 9 C – Table 12C

GSTR 9 C – Table 5Q

Table 14 - Differential TaxPaid

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

Table 14

Description	Payable (₹)	Paid (₹)
Integrated Tax	₹0.00	₹0.00
Central Tax	₹0.00	₹0.00
State/UT Tax	₹0.00	₹0.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

Additional Tax  
Liability paid as per  
Form GSTR 3B - Table  
6.1 of FY 2021-22  
(Subsequent FY)

# Table 15 - Particulars of demands and Refunds

15. Particulars of Demands and Refunds

Table 15

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00			
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00			
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00			

**To disclose all the Refund Claimed, Sanctioned, Rejected, Pending during the FY 2019-20 and status as on date of filing the AR**

**Details of Demand raised, paid and pending as on date of AR.**

**For the FY 2020-21  
– optional to fill this table**



Table 16 - Supplies received from Composition Taxpayers, Deemed Supply by JW and Goods on Approval basis

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

Table 16 (A-C)

Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	Form GSTR 3B – Table 5				
(B) Deemed supply under section 143	Goods sent to JW but not received within time prescribed as per Sec 143		₹0.00	₹0.00	₹0.00
(C) Goods sent on approval basis but not returned	Time limit – 6 moths to issue invoice	₹0.00		For the FY 2020-21 – optional to fill this table	

### Table 17 – HSN summary of Outward Supplies

### HSN wise summary of Outward Supplies

**Table 17**

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

## Processed Records

**HSN Summary of Outward Supply of Goods "HSN upto 4 digit" or Service of "SAC upto 6 digit" need to be made for FY 2020-21**

**Amendment on HSN Summary:-**  
Optional or In case available can be mentioned.

[illegible]



Table 18 – HSN summary of Inward Supplies

18. HSN wise summary of Inward Supplies

Table 18

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

Processed Records

HSN Code	Description	UQC	Total Quantity	Taxable Value (₹)	Is supply applicable for concessional rate of tax	Rate	Integrated	Central tax (₹)	State/UT tax	Ces
----------	-------------	-----	----------------	-------------------	---	------	------------	-----------------	--------------	-----

HSN Summary of Inward Supply of Goods “HSN upto 4 digit” or Service of “SAC upto 6 digit” disclosure need to be made for FY 2020-21, if “Value of Inward Supply of G or S” on which ITC Availed exceed 10% of Total Inward Supplies on which ITC Availed

Amendment on HSN Summary:-

Optional or In case available can be mentioned.

Table 19 – Late Fees payable and paid

19. Late fee payable and paid

File button shall be enabled only if, you have-

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

Late fees of Rs 100 per day each under CGST and SGST is levied by the portal if the Annual Return is filed beyond due date

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	1.00	0.00	1.00
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	0.00	0.00	
B. State/UT tax	0.00	0.00	

Late fees is to be paid in cash and same is system generated.

☐ 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.

# Generating draft Return and Filing of Annual Return

## Steps to file your GSTR-9 return

Table 19

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)**'.

**To proceed for filing of Annual return – Compute Liabilities to enable “**Proceed to File**” Tab**

[Dashboard](#) > [Annual Return](#) > [GSTR9](#)

### GSTR-9 Annual return for Normal taxpayers

Ready to file as on 19/11/2021

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

**Welcome!!**

## **GST Reconciliation Statement – Form GSTR 9C**



Clause by clause analysis

Structure of GSTR 9C

Guidelines for filing

Self Certification

Documentary/ Data  
Requirements

Legal Framework for filing  
Reconciliation statement

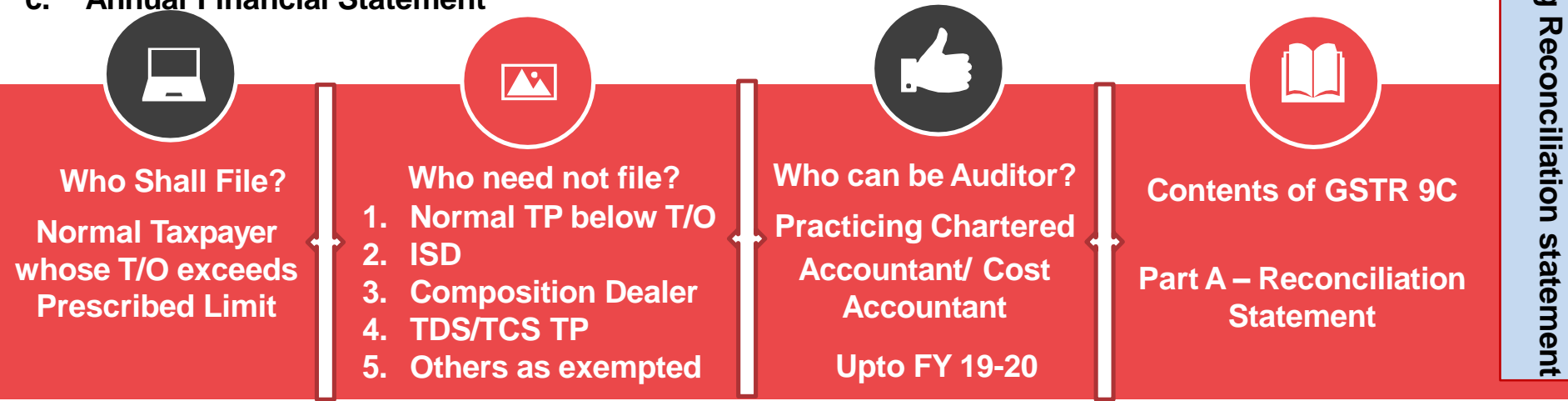
# Legal Framework for filing Reconciliation statement



# GST Reconciliation Statement – Legal Provisions

## GST Audit (Sec 35 & 44 of CGST Act) – GSTR 9C

- Every registered person whose turnover during a financial year exceeds the **prescribed limit** shall file self certified Reconciliation Statement (Sec 35) – Prescribed limit for FY 2020-21 is Rs 5 Crores (Rule 80)
- Along with Annual return by every person is required to file - (Sec 44):
  - a. Audited annual accounts
  - b. Reconciliation Statement – GST Returns Vs. Annual Audited Accounts
  - c. Annual Financial Statement



# Aggregate Turnover

**Aggregate Turnover (on All India Basis)** – Value of all Taxable Supplies + Exempt Supplies + Export of Goods/Services + Inter State Supplies under Same PAN (Inter State Stock Transfer) – (CGST/ SGST/ UTGST/ IGST/ Cess) but excludes Supplies received under RCM

## Illustrations on Aggregate Turnover for GST Audit Threshold -

Period and Turnover	Multiple GSTINs in single PAN	Category of T/O	Nature of O/S
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
Turnover for Financial Year (For FY 2020-21 - April 20 to March 21) is to be considered for Aggregate Turnover and Audit to be covered for same period	State A – 50 Lacs State B – 450 lacs State C – 10 lacs State D - NIL <b>(Audit for all 4 GSTINs)</b>	<b>Entity A-3 Segments – Single GSTIN</b> Taxable (10 Lacs) Exempt – (400 Lacs) Exports (100 Lacs) <b>Audit Required</b>	GTA – Turnover – Rs 500 Lacs Other tax'ble– 10 lacs  <b>Audit Required</b>



# Steps for Filing Reconciliation Statement

Download GSTR  
9C Offline Template  
(only from GST  
Portal)

Fill in relevant  
details for all tables  
in Offline Template

Preview PDF file to  
view draft GSTR  
9C (Home Page of  
offline template)

Generate JSON file  
to upload GSTR 9C

Digitally Sign the  
JSON file in Offline  
Template

Download digitally  
Signed JSON file

By  
Taxpayer

Login to GST  
Portal (GST Reco  
Interface)

Upload Balance  
Sheet, P&L, Audit  
Report and Other  
Docs on Portal

Preview PDF to check  
filled in details and  
Proceed to file with  
EVC/DSC

# Documentary and Data Requirement



## **Details to be collated before preparing for compilation of GST Reconciliation Statement – Form GSTR 9C**

**Signed Balance Sheet, P&L Account, Notes to Accounts and  
Cash Flow Statement (Scanned copy less than 5 MB)**

**Signed Audit Report (Scanned copy less than 5 MB)**

**GST Annual Return (GSTR 9) – Final filed copy and workings**

**Tax Payment Challans**

**Reconciliation of Turnover between Financial Statement and GST**

**GSTR 9C Extract - system generated summary based on GSTR 9**

**GST Registration Certificate**

**Stat. Auditor Details – Name, Address, PAN, Membership Number**

**Digital Signature Certificate (DSC)**

System Generated Summary based on Annual Return – GSTR 9C (Extract)

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



PT. I		Basic Details			
Financial Year					
GSTIN					
Legal Name		P LTD			
Trade Name (if any)					
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)	41,81,93,014.94			
7	Reconciliation of Taxable Turnover				
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	41,76,21,085.42			
PT. III		Amount (₹)			
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)	2,51,70,167.00	2,51,70,167.00	4,45,457.00	0.00

- 1
- 2
- 3

# System Generated Summary based on Annual Return – GSTR 9C (Extract)

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

PT IV	Reconciliation of Input Tax Credit (ITC)	Amount (₹)			
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)	2,23,86,288.10	2,00,21,685.09	9,12,784.28	0.00
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)	2,23,86,288.10	2,00,21,685.09	9,12,784.28	0.00

4

Download Path: Login → Returns → Annual Return → GST Audit → Download 9C tables (below)



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

Make Payment for additional Liability as recommended by auditor via **GST DRC-03** [Help ?](#)

# Guidelines for Furnishing GSTR 9C



# Guidelines for Filing Reconciliation Statement

Once filed, GSTR 9C cannot be amended or revised

GSTR 9C is to be Self certified the entity (authorised signatory)

Cross check figures from Annual Return to avoid errors

Document to be attached must not exceed 5MB each/  
Max 2 doc per upload

It is prudent to verify all figures before submission

Pay additional tax (if any) through DRC 03

Check Security Settings for error free submission

Download filed copy of GSTR 9C in Excel and PDF for future

# Introduction to GSTR 9C Offline Template





# GST Offline Template – Steps to Download

Download Path – [www.gst.gov.in](http://www.gst.gov.in) → Downloads → GSTR 9C Offline Tool



## Goods and Services Tax

Home

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help ▾

e-W

Offline Tools

Proposed Return documents

GST Statistics

New Return Offline Tool (Beta)

Tran-1 Offline Tools

GSTR3B Offline Utility

ITC03 Offline Tool

GST ARA 01 - Application for Advance Ruling

GSTR 6 Offline Tool With Amendments

GSTR7 Offline Utility

GSTR10 Offline Tool

GSTR-9A Offline Tool

Returns Offline Tool

Tran-2 Offline Tools

ITC01 Offline Tool

ITC04 Offline Tool

GSTR 4 Offline Tool

GSTR 11 Offline Tool

GSTR8 Offline Tool

GSTR-9 Offline Tool

GSTR-9C Offline Tool




# GST Offline Template – Steps to Download

[Home](#) > [Downloads](#) > [Returns](#)

## GSTR-9C Offline Utility (v2.0)

The excel based GSTR-9C offline utility is designed to help the taxpayer to prepare the auditor certified GSTR-9C reconciliation statement for financial years prior to FY 2020-21 in offline mode.

For FY 2020-21, taxpayer can use this tool to prepare the self-certified GSTR-9C reconciliation statement in offline mode.

The utility can be downloaded from this link.[Download](#) 

Your downloaded (GSTR9C Offline Tool) zip file contains:

- GSTR\_9C\_Offline\_Utility (Excel Macro)
- ReleaseNotes



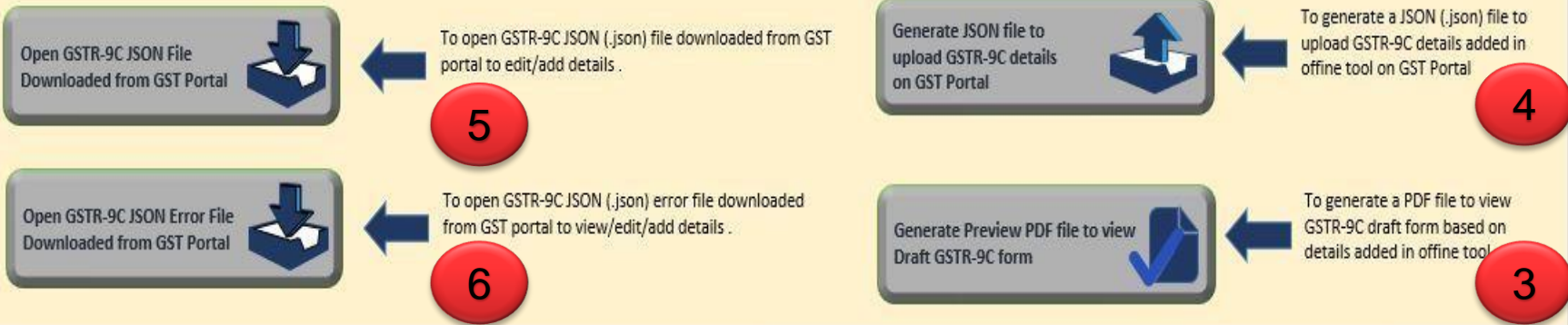
### Information

Are you sure you want to download this utility?

CANCEL

PROCEED

# GST Offline Template – Introduction



## PART -A - Reconciliation Statement

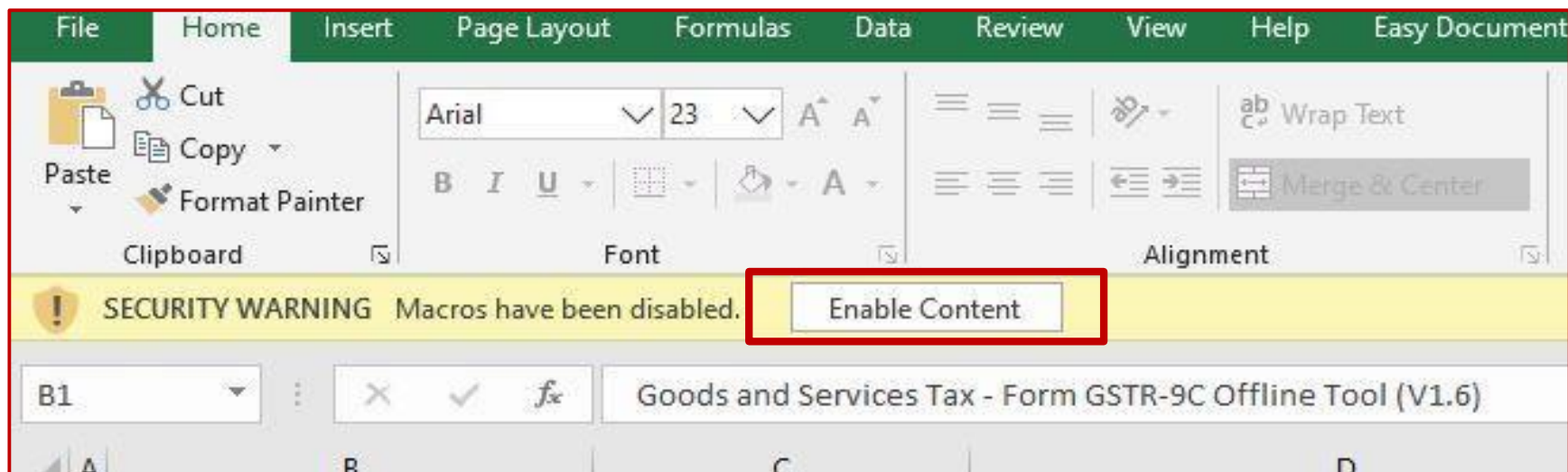
GSTIN *	
Financial Year *	
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN *	Yes – Part B(i) No – Part B (ii)

Proceed to fill PART -A

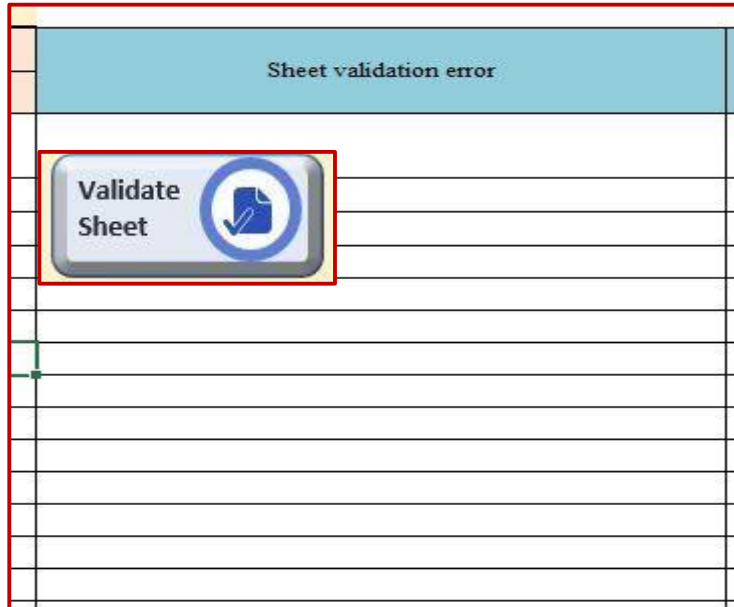
Proceed to fill PART -B

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

# GST Offline Template – Introduction



# GST Offline Template – Introduction



Sheet validation error	
Amount (₹)	Sheet validation error
0.00	
0.00	
	Mandatory field cannot be left blank.
0.00	

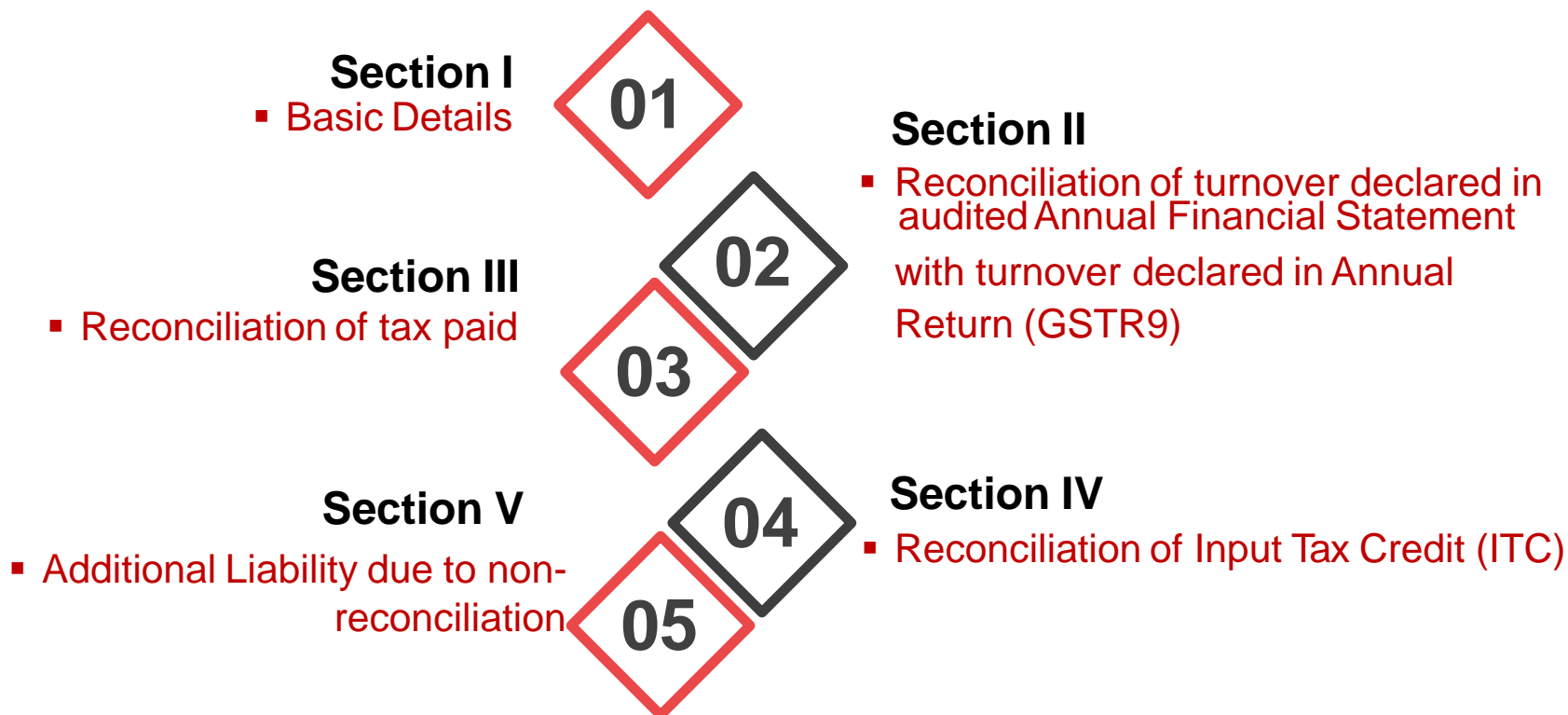


It is always advisable to click “Yes” in case you open an existing Audit Excel Template to work on saved data.

# Structure of Reconciliation Statement



# Reconciliation Statement – PART A



# Clause by clause analysis





# Section I – Basic Details

Financial  
Year

GSTIN

Legal Name  
& Trade  
Name

Audit under  
Act

Section – 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>>


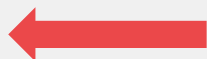
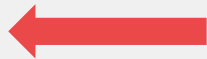

## Section II – Reconciliation of Gross Turnover

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 Statements but not permissible under GST	(+)	

**Table 5D. Schedule – I**

1. Supply between related persons or distinct persons (e.g. Inter State Stock Transfer under same PAN but different GSTIN)
2. Supply of goods between agent and Principal
3. Import of Service by TP from related person
4. Permanent Transfer of Business Assets where ITC has been availed

## Section II – Reconciliation of Gross Turnover

G	Turnover from April 2017 to June 2017 <b>(not applicable from FY 2018-19 onwards)</b>	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	<b>Unadjusted Advances</b> 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	<b>Adjustments on account of supply of goods by SEZ units to DTA Units</b>	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under <b>section 15 and rules thereunder</b>	(+/-)	
N	Adjustments in turnover due to <b>foreign exchange fluctuations</b>	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	<b>Option to fill all adjustment details in Table 5 (O), if details are not available for Table 5 (B) to 5 (N)</b>
P	Annual turnover after adjustments as above		<b>5,00,00,100</b>
Q	Turnover as declared in Annual Return (GSTR9)		<b>4,95,00,000</b>
R	Un-Reconciled turnover (Q - P)		<b>5,00,100</b>

# Section II – Reconciliation of Gross Turnover


6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason 1	If the Taxpayer has not reported some Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No.5R (Unreconciled Turnover)
B	Reason 2	If taxpayer has reported higher Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No. 5R (Unreconciled Turnover)
C	Reason 3	

# Section II – Reconciliation of Taxable Turnover

7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	5,00,00,100
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	2,95,000
C	Zero rated supplies without payment of tax	2,00,000
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	0
E	Taxable turnover as per adjustments above (A-B-C-D)	4,95,95,000
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	4,95,00,000
G	Unreconciled taxable turnover (F-E)	95,000
8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason 1	Taxable supplies reported as Exempt by taxpayer and rectified by Auditor
B	Reason 2	Under of over reporting of NIL, Non GST or No Supply Turnover
C	Reason 3	

# Section III – Reconciliation of Tax Paid

Individual Rate wise tax liability as per Audited Financial Statement shall be reconciled with tax liability declared as paid in Table No. 9 of Form GSTR-9



Goods and Services Tax - GSTR 9C Offline tool

HELP

HOME

PREVIOUS

NEXT

Pt. III. Reconciliation of tax paid

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

Validate Sheet

9	Reconciliation of rate wise liability and amount payable thereon					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	21,188.02	529.70	529.70		
B	5% (RC)					
C	12%	1,38,657.14	8,319.43	8,319.43		
D	12% (RC)					
E	18%	25,76,94,769.71	2,30,45,496.76	2,30,45,496.76	2,94,065.03	3,60,959.19
F	18% (RC)	97,89,738.77	3,71,480.21	3,71,480.21	10,19,192.56	
G	28%	15,86,85,158.63	2,22,15,922.21	2,22,15,922.21		2,77,646.12
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest		160.00	160.00	2,603.00	0.00
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		4,56,41,908.31	4,56,41,908.31	13,15,860.59	6,38,605.31
Q	Total amount paid as declared in Annual Return (GSTR 9)*		4,56,41,529.00	4,56,41,529.00	13,13,257.00	6,38,606.00
R	Un-reconciled payment (Q-P)*		-379.31	-379.31	-2,603.59	0.69

GSTR 9 – Table 9,10 & 11

# Section III – Reconciliation of Tax Paid

10	Reasons for un-reconciled payment of amount	
A	Reason 1	Difference of rounding off in Tax Paid in Returns and Rate-wise Liability
B	Reason 2	Non payment of Interest Liability or Late Fee or Penalty or others Paid in Form GSTR-3B or Through Form DRC-03 or Payable but still not paid
C	Reason 3	Tax paid at lower rates or conditions to concessional rates not satisfied and the same considered at regular applicable rate by Auditor

# Section III – Reconciliation of Tax Paid

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	Cess, if applicable
	1	2	3	4	5
	5%				
	12%		<b>Additional liability from Table 6, 8 &amp; 10 of GSTR 9C and Tax Not paid as on filing of GSTR-9C shall be considered</b>		
	18%				
	28%				
	3%				
	0.25%				
	0.10%				
	Interest				
	Late Fee				
	Penalty				
	Others (please specify)				



# Section IV – Reconciliation of ITC – Optional for FY 2018-19

Pt.	Reconciliation of Input Tax Credit (ITC)		This table is optional to fill
IV	for FY 2020-21		20-21
12	Reconciliation of Net Input Tax Credit (ITC)		
A	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)		3,00,16,188.49
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+)	0.00
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)	19,49,703.84
D	ITC availed as per audited financial statements or books of account		2,80,66,484.65
E	ITC claimed in Annual Return (GSTR9)		2,80,66,484.65
F	Un-reconciled ITC		0.00
13	Reasons for un-reconciled difference in ITC		
A	Reason 1	Reversal of ITC in 2020-21	
B	Reason 2	Reversal of ITC in Subsequent FY 2021-22	
C	Reason 3	Reversal of ITC/ Payment of excess ITC claimed thru DRC 03	

# Section IV – ITC availed on Inward Supplies

This table is optional to fill for FY 2020-21

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	Reconciliation	ITC Available	as declared
C	Power and Fuel	Table No. 7J	of form GS	TR-9 with ITC
D	Imported goods (Including received from SEZs)	(Gross including CGST,	SGST & IGST	
E	Rent and Insurance	availed on expenses	wise	as per Audited
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	Financial Statement which include ITC	Availed or ITC Reversed	in SFY
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			

Section IV – ITC availed on Inward Supplies

This table is optional to fill

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
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	ITC Reversal made in FY 2020-21		
B	Reason 2	ITC reversed and re-availed in FY 2021-22		
C	Reason 3	Reversal of ITC/ Payment of excess ITC claimed thru DRC 03		

# Section IV – Reconciliation of ITC

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	<b>Additional liability or ITC reversal from Table 13 &amp; 15 of Form GSTR 9C and the same was not paid till the date of filing Form GSTR 9C, the same shall be considered</b>
	Integrated Tax	
	Cess	
	Interest	
	Penalty	

# Section V – Additional Liability due to non-reconciliation

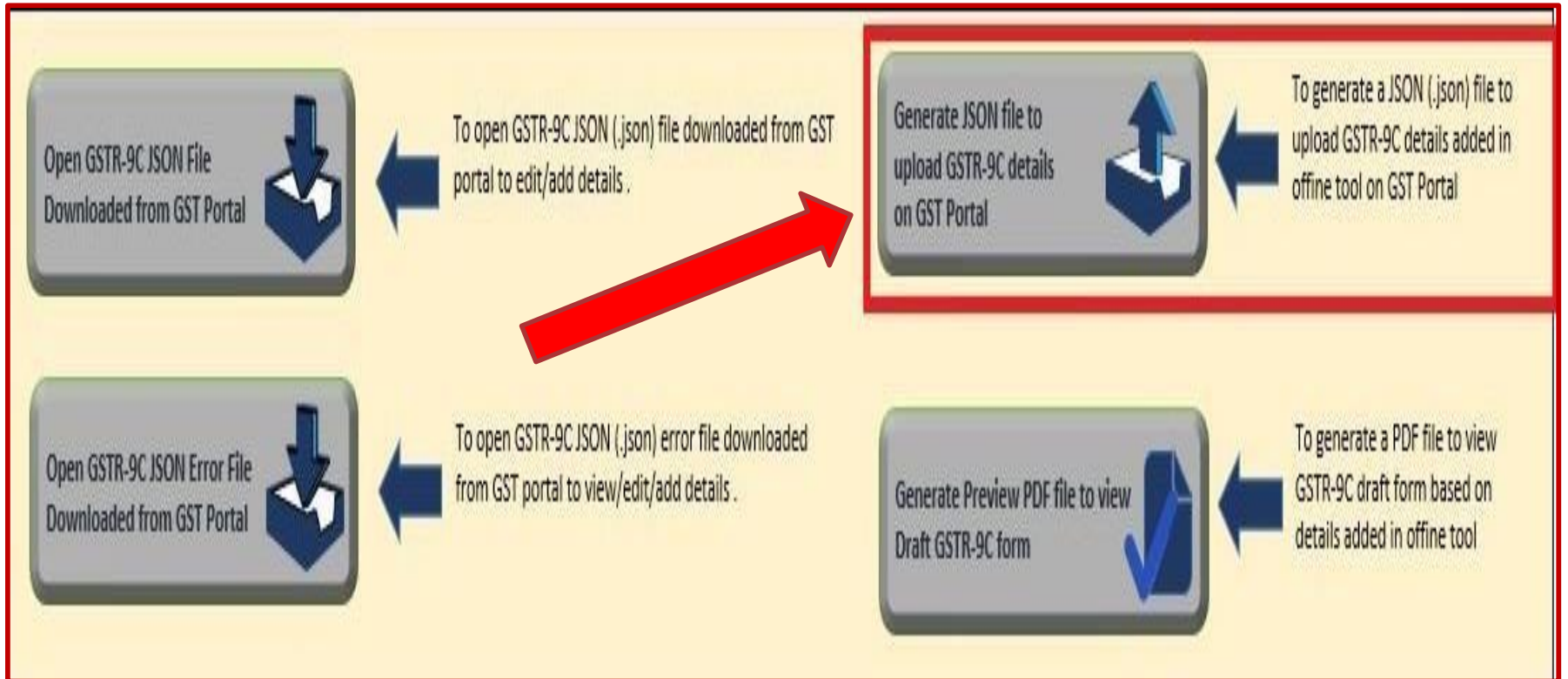
Pt. V. Auditor's recommendation on due to non-reconciliation

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

S.No	Description	Value (₹)	To be paid through Cash (₹)		
			Central Tax	State Tax / Union territory Tax	Integrated Tax
A	5%				
B	12%				
C	18%				
D	28%				
E	3%				
F	0.25%				
G	0.10%				
H	Input tax credit				
I	Interest				
J	Late Fee				
K	Penalty				
L	Any other amount paid for supplies not included in annual return (GSTR9)				
M	Erroneous refund to be paid back)				
N	Outstanding demands to be settled				
O	Other				

GSTR 9C –  
Table 11 and 16

## GST Offline Template – JSON Creation



# Few Common Errors/ Tips - JSON

DSC error

Amount Differences –  
GSTR 9 Data for 9C

Rounding off to 2  
decimals

JSON file getting  
corrupted

Error file generation

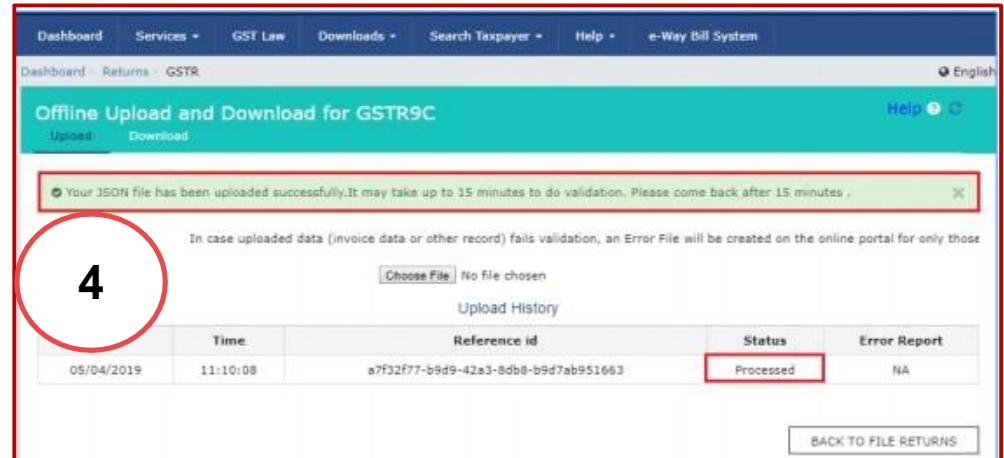
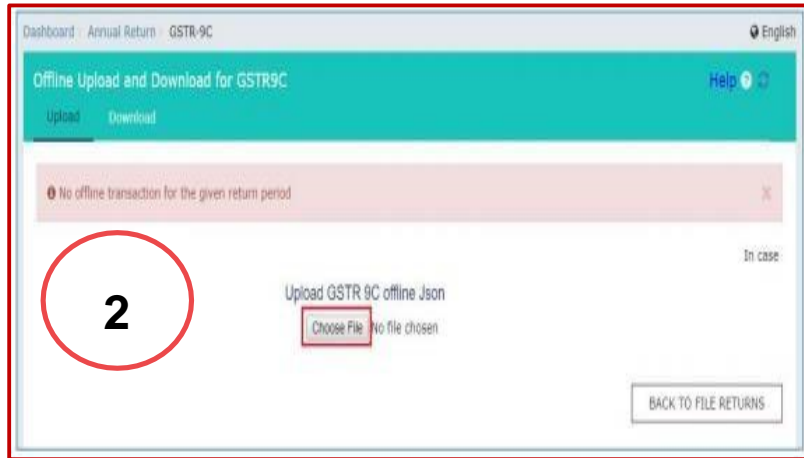
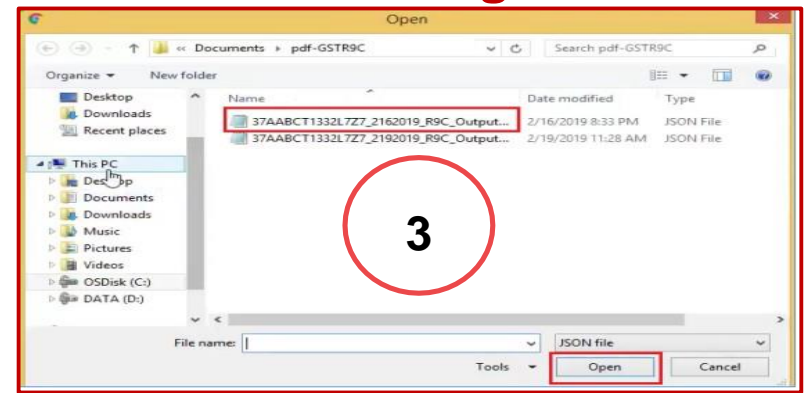
Cross check figures

Tax Paid figures as  
per Challans / DRC 03

Liability due to non-  
reconciliation – Pay  
before filing

Uploading Audited  
Statements on Portal  
– JPEG/PDF format  
only


# GST Portal – Reconciliation Statement Filing



Now, you can proceed to filing Form GSTR-9C on the GST Portal. Follow the steps mentioned in the following link: ***Initiate Filing of Form GSTR-9C***



# GST Portal – Reconciliation Statement Filing



Goods and Services Tax

Dashboard

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help ▾

e-Way Bill System

New Return (Trial) ▾

Dashboard > Annual Return > GSTR-9C

English

GSTIN - 123456789012345

Legal Name

INDUSTRIES LTD

Trade Name - LIMITED.

Due Date - 30/09/2023

Reconciliation Statement  
GSTR 9C

5

Due Date - 30/09/2023

INITIATE-FILING

PREPARE OFFLINE

# GST Portal – Reconciliation Statement Filing

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

Profit & loss statement/income & Expenditure Statement

Other Document 1, if any

Other Document 2, if any

Choose File

No file chosen

PDF

Annual Accounts 2017-18 - NR Agarwal.pdf

Status: Processed

Choose File

No file chosen

PDF

Annual Accounts 2017-18 - NR Agarwal.pdf

Status: Processed

Choose File

No file chosen

Choose File

No file chosen

SAVE

7

# GST Portal – Reconciliation Statement Filing

**Verification**

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

8

BACK TO FILE RETURNS

PROCEED TO FILE

FILE GSTR-9C

9

DOWNLOAD FILED GSTR-9C(PDF)

DOWNLOAD FILED GSTR-9C(EXCEL)

DOWNLOAD FILED GSTR-9C(EXCEL)

10

Your request for generation has been accepted kindly wait for 20 min.

Thank you

Thanks for your Patience and Time

