

# **GST Annual Return & Reconciliation Statement**

**ACCGST Session  
Webinar**

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# 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. The Annual Return to be filed in FORM GSTR – 9 has been notified vide Notification No 39 / 2019 (Central Tax) dated 4<sup>th</sup> September 2018 and extended till 30<sup>th</sup> September 2020 (for FY2018-19)



Who Shall File?



Who need not  
file?



Importance



Contents of  
Annual Returns

# 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 18 to March 19 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
-

# Annual Return - Basics

[Dashboard](#) [Services ▾](#) [GST Law](#) [Downloads ▾](#) [Search Taxpayer ▾](#) [Help ▾](#) [e-Way Bill System](#) [New Return \(Trial\) ▾](#) [English](#)

Dashboard ▾ Annual Return

File Annual Returns

Financial Year <sup>\*</sup>

2018-19 ▾

SEARCH

<sup>\*</sup> Indicates Mandatory Fields

1. Annual return in Form GSTR-9 once filed cannot be revised.

## Annual Return GSTR9

Due Date - 30/06/2020

[PREPARE-ONLINE](#)[PREPARE OFFLINE](#)

## Reconciliation Statement GSTR 9C

Due Date - 30/06/2020

[INITIATE-FILING](#)[PREPARE OFFLINE](#)



# Annual Return – Online Preparation

## 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.

## Annual Return – Menu Selection

GSTIN -
Legal Name -
Trade Name -

Status - Not Filed
FY - 2018-19
Due Date - 30/06/2020

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

|   | 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> | <input type="radio"/> Yes <input checked="" type="radio"/> No |

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

# Annual Return - Header

Dashboard > Annual Return > GSTR9

## GSTR-9 Annual return for Normal taxpayers

|                       |              |
|-----------------------|--------------|
| GSTIN -               | Legal Name - |
| Status - Not Filed    | FY - 2018-19 |
| Due Date - 30/06/2020 |              |

Supplier may download **“System Computed Summary”** for verification and reference purpose while preparing Form GSTR 9

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)

# 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

|               |                |
|---------------|----------------|
| Taxable value | Integrated tax |
| ₹13,12,018.40 | ₹1,87,563.32   |
| Central Tax   | State/UT Tax   |
| ₹24,300.00    | ₹24,300.00     |
| CESS          |                |
| ₹0.00         |                |

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

|           |
|-----------|
| Value (₹) |
| ₹0.00     |

6.Details of ITC availed during the financial year.

|                |             |
|----------------|-------------|
| Integrated tax | Central Tax |
| ₹0.00          | ₹0.00       |
| State/UT Tax   | CESS        |
| ₹0.00          | ₹0.00       |

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

|                |             |
|----------------|-------------|
| Integrated tax | Central Tax |
| ₹-             | ₹-          |
| State/UT Tax   | CESS        |
| ₹-             | ₹-          |

8. Other ITC related information

|                |             |
|----------------|-------------|
| Integrated tax | Central Tax |
| ₹10,105.00     | ₹3,328.27   |
| State/UT Tax   | CESS        |
| ₹3,328.27      | ₹0.00       |

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

|                  |                   |
|------------------|-------------------|
| Tax payable      | Paid through Cash |
| ₹2,36,163.00     | ₹2,36,163.00      |
| Paid through ITC |                   |
| ₹0.00            |                   |

# Annual Return – Tables

## Table 10 to 18

|   |  |   |
|---|--|---|
| <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>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>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>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>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>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>                           |

# 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 2018-19 in Form GSTR 3B, the same may considered in Table No. 4 & 5 of Form GSTR-9
- Transaction pertaining to FY 2017-18, reported in FY 2018-19 return, the 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 2017-18 in Table 10 & 11.
- Transaction pertaining to FY 2018-19, reported in FY 2019-20 return, the same may considered in Table No. 10 & 11



## Table 4 – Taxable Outward Supplies

- Transaction not reported in Form GSTR-3B during FY 2018-19 or subsequently during FY, shall be considered in Table No. 4 & 5
- Form GSTR-3B filed during FY 2018-19 & 2019-20 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 during FY  
is payable

Form GSTR 3B & GSTR 1 (Apr 18 to Mar 19)

**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   | GSTR 1 Table 5,7,9,10 |          |
| (B) Supplies made to registered person (B2B)   | ₹3,55,70,31,217      | GSTR 1 Table 4A & 4C |                 | ₹28,60,87,703.6       | ₹0.00    |
| (C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)                                    | ₹0.00                | ₹0.00                | GSTR 1 Table 6A |                       | ₹0.00    |
| (D) Supplies to SEZ on payment of tax  | GSTR 1 Table 6B      |                      | ₹0.00           |                       | ₹0.00    |
| (E) Deemed Exports   | ₹0.00                |                      | GSTR 1 Table 6C |                       | ₹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           | GSTR 1 Table 11A      |          |
| (G) Inward supplies on which tax is to be paid on the reverse charge basis                                   | GSTR 3B Table 3.1(d) |                      | ₹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

Table 4 (I-N)

| 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             | ₹3,27,660       |       |
| (K) Supplies/tax declared through Amendments (+)  | ₹0.00           | ₹0.00             | ₹0.00          | ₹0.00           | ₹0.00 |
| (L) Supplies/tax reduced through Amendments (-)   | ₹0.00           | ₹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  | ₹0.00 |
| (N) Supplies and advances on which tax is to be paid (H + M) above  | ₹3,57,20,50,158 | 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 (Apr18 - Mar19)  |                   |                 |                 |              |          |
| (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:<br>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.<br>ITC for Capital Goods in Capital Goods Table |
|   | Capital goods  |                    | ₹0.00            |                  |          |  |
|   | Input Services | ₹6,03,969.89       | ₹8,16,027.69     |                  |          |  |
|   | Inputs         | ₹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                 | Capital goods  | ₹0.00              | ₹0.00            |                  |          | Amendment on RCM Credits:-<br>Option to fill all credits in "6D"   |
|   | Input Services | ₹0.00              | ₹1,48,657.69     |                  |          |  |
|   | Inputs         |                    |                  |                  | ₹0.00    |  |
|   | Capital goods  |                    |                  |                  | ₹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                 | Input Services | ₹3,600.00          | ₹1,22,510.40     | ₹1,22,510.40     | ₹0.00    |  |
|   | Inputs         |                    |                  |                  |          |  |
| 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  |               |                  | ₹0.00                                 | ₹0.00            |       |
| (M) Any other ITC availed but not specified above                                |               | ₹0.00            |                                       |                  | 0     |
| (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    |
| (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 – Credit Reversal   |                     |                                       | ₹0       |
| (G) Reversal of TRAN-II credit                  |  | ₹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    |

Amendment on Reversal:- Except reversal relating to TRAN-1 (7F) & TRAN- 2(7G) option to fill all details in 7H “Others”.



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)

| Description  | Integrated tax (₹) | Central tax (₹) | State/UT tax (₹) | Cess (₹)     |
|--|--------------------|-----------------|------------------|--------------|
| (A) ITC as per GSTR-2A (Table 3 & 5 thereof)   | ₹17,73,000.00      | ₹4,51,135.92    | ₹557.74          | ₹2,16,262.24 |
| (B) ITC as per sum total of 6(B) and 6(H) above  | ₹16,78,000.00      | ₹4,51,135.92    | ₹118.68          | ₹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 aailed during April 2018 to March 2019.<br>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 aailed 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 |

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

GSTR 9 - Table No 13

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

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

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 | GSTR 3B Table 4D |
| (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            |

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.

➤ ~~Tax Paid as per Form GSTR 3B - Table 6.1 for FY18-19~~

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) | GSTR 1 Table 9A, 9B & 9C |                                    | ₹0.00           | GSTR 9C – Table 7F  |          |
| 11. Supplies / tax reduced through Amendments (-) (net of credit notes) |                          |                                    | ₹0.00           |   | 0.00     |
| 12. Reversal of ITC availed during previous financial year              |                          | 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 2018-19, but subsequently declared in Form GSTR 3B during the period FY 2019-20 (Apr- Sep) to be considered. |          |
| 13. ITC availed for the previous financial year                         | GSTR 9 C – Table 12C     |                                    | ₹0.00           |   |          |
| Total turnover(5N + 10 - 11)  | ₹3,56,54,77              | GSTR 9 C – Table 5Q                |                 | ₹28,71,32,640.52  | ₹0.00    |

Table 14 - Differential Tax Paid

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 2019-20  
(SFY)

# 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    | ₹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 2018-19 and status as on date of filing the AR**

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

**For the FY 2017-18 and 2018-19 – 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 2017-18 and 2018-19 – 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 FY2018-19**

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

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

GoodsServices

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 of tax | Integrated tax | 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 2018-19, 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

Table 19

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     | ₹0.00                       |
| B. State/UT tax | 0.00        | 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 28/04/2020

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

Auditor Certificate – Part B

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 get his accounts audited (Sec 35) – **Prescribed limit for FY 2018-91 is Rs 5 Crores (Rule 80)**
- Along with Annual return by every person who is required to get accounts audited shall submit (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 2018-19 - April to March 2019) is to be considered for Aggregate Turnover and Audit to be covered for same period | State A – 50Lacs<br>State B – 450 lacs<br>State C – 10 lacs<br>State D - NIL<br><b>(Audit for all 4 GSTINs)</b> | <b>Entity A-3 Segments – Single GSTIN</b><br>Taxable (10 Lacs)<br>Exempt – (400 Lacs)<br>Exports (100 Lacs)<br><b>Audit Required</b> | GTA – Turnover – Rs 500 Lacs<br>Other tax'ble– 10 lacs<br><br><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)

By  
Auditor

Generate JSON file  
to upload GSTR 9C

Digitally Sign the  
JSON file in Offline  
Template

Send digitally  
Signed JSON file to  
Client (email or  
Pen-drive)

Login to GST  
Portal (GST Audit  
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

By  
Taxpayer

# 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) for GST Auditor**

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)

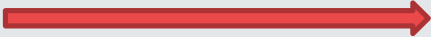
FORM GSTR-9C ('Extract')  
[See rule 80(3)]  
Reconciliation Statement  
System generated summary based on GSTR-9

| 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 7 Returns 7 Annual Return 7 GST Audit 7 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 ?](#)

# Auditors' Report – Part B – GSTR 9C



# Part B(i) – GSTR 9C (Certification by Auditor)

**Part B (i) - Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit**

**Only a Chartered Accountant in Practice Who audited the Accounts of the entity to Certify Part B(i)**

I/we have examined the —

(a) **balance sheet** as on .....

(b) the **\*profit and loss account**/income and expenditure account for the period beginning from .....to ending on...., and

(c) the **cash flow statement** for the period beginning from .....to 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.

# Part B(i) – GSTR 9C (Certification by Auditor)

## **Part B (i) - Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit**

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 at .....and \*\* .....additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

---



# Part B(i) – GSTR 9C (Certification by Auditor)

**Part B (i) - Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit**

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 fair ~~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 .....

# Part B(ii) – GSTR 9C (Certification by Auditor)

## 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

\*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 the ....Act, 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 from .....to ending on .....,
- (c) the cash flow statement for the period beginning from .....to 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.

**A Chartered Accountant/Cost Accountant in Practice to  
Certify Part B(ii) – Who has not audited the Accounts**

# Part B(ii) – GSTR 9C (Certification by Auditor)

**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**

3.The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST 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 fair ~~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 .....

# Guidelines for Furnishing GSTR 9C



# Guidelines for Filing Reconciliation Statement

Once filed, GSTR 9C cannot be amended or revised

GSTR 9C is to be certified by a Practicing Chartered or Cost Accountant

Existing statutory auditor may also certify GSTR 9C

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

It is prudent to verify all figures before submission

Cross check figures from Annual Return to avoid errors

Pay additional tax recommended by Auditor thru 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

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## Goods and Services Tax

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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

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**GSTR-9C Offline Utility v1.6**

The excel based GSTR-9C offline utility is designed to help the taxpayer to prepare the GSTR-9C return offline. The utility can be downloaded from this link. [Download](#) 

Your downloaded (GSTR9C Offline Tool) zip file contains:

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

**Important!**

- Before you extract the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.

**System Requirement**

To use the tool efficiently, ensure that you have the following installed on your system:

1. Operating system → Windows 7 or above.
2. Microsoft Excel 2007 & above

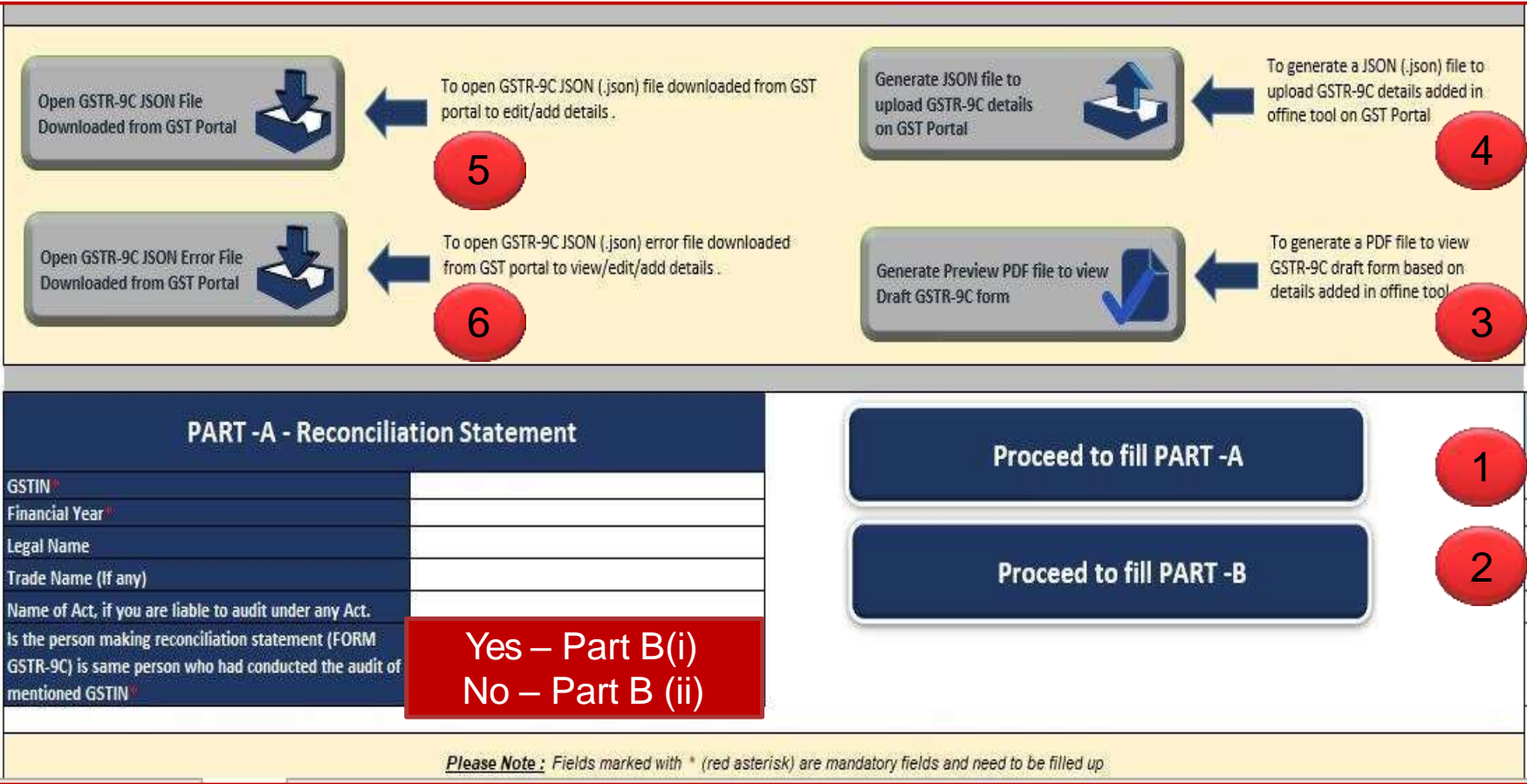


**Information**

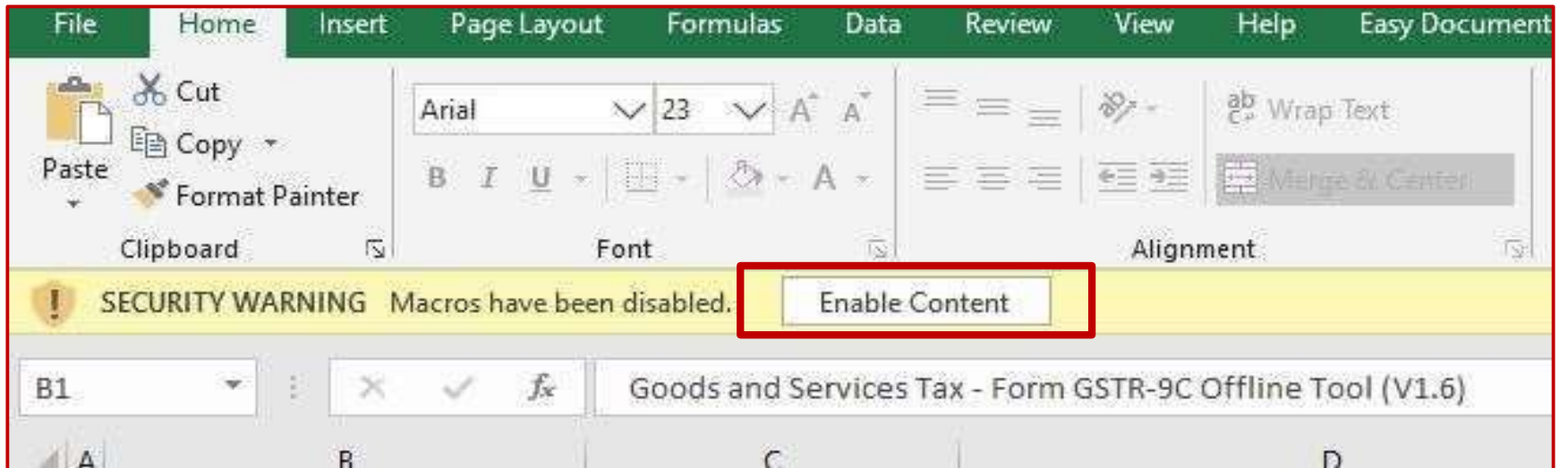
Are you sure you want to download this utility?

[CANCEL](#) [PROCEED](#)

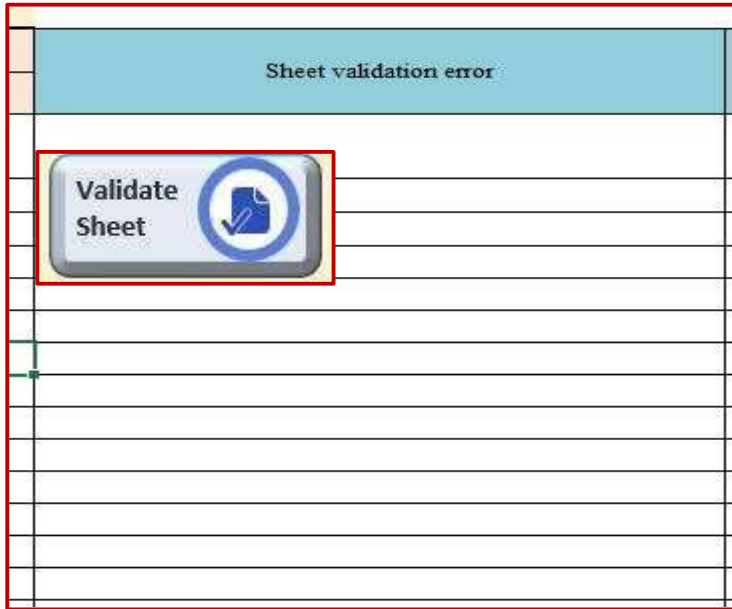
# GST Offline Template – Introduction



# GST Offline Template – Introduction



# GST Offline Template – Introduction



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

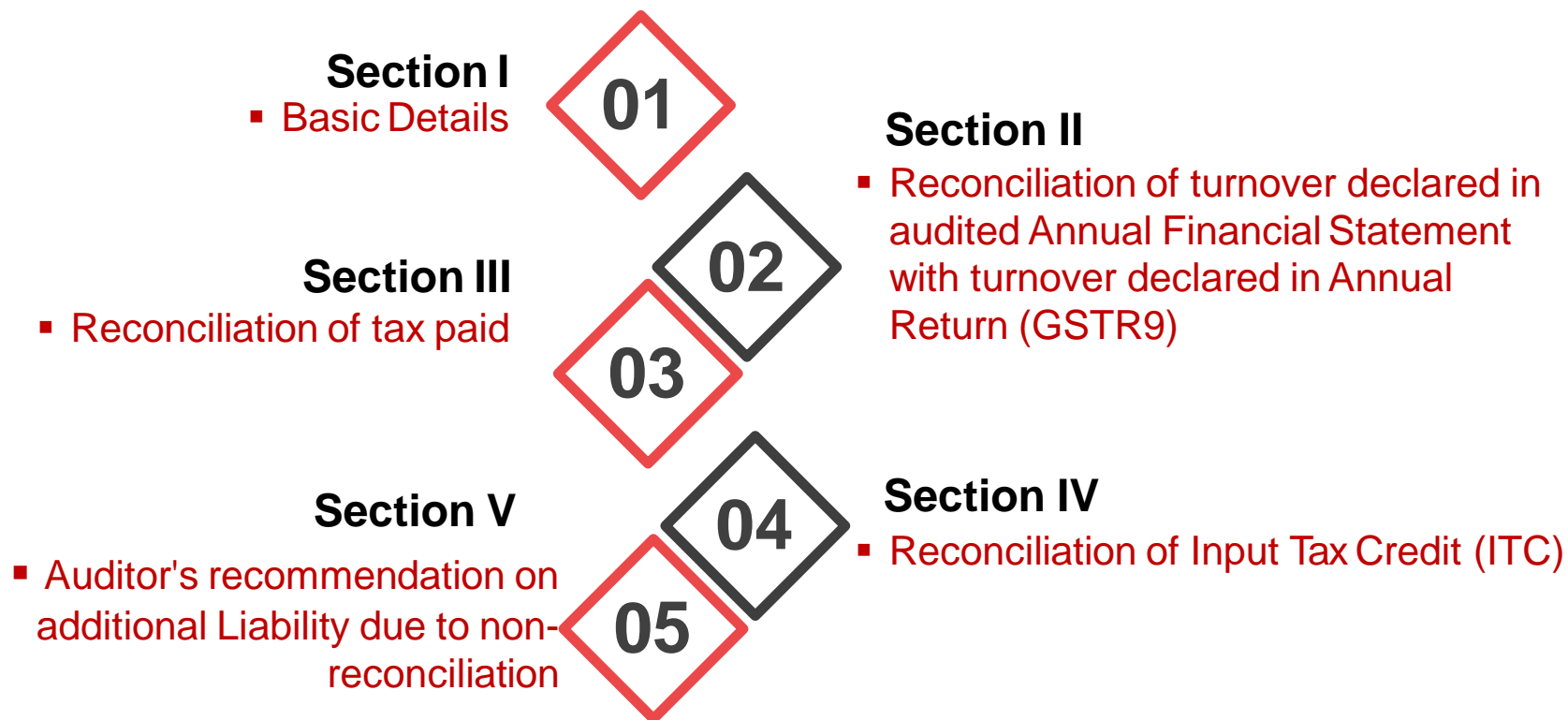


It is always advisable to click “Yes” in case you open an existing Audit Excel Template to work on saved data.

# Structure of Reconciliation Statement



# Reconciliation Statement – PART A



# Clause by clause analysis



# Section I – Basic Details



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>> |




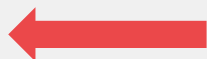
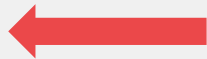
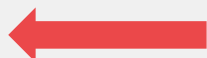
# Section II – Reconciliation of Gross Turnover

| Pt.<br>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<br><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)                            | Table 7 F -  | 5,00,00,100 |
| B | Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover           | GSTR 9 -<br>Table 4N -4 G &  | 2,95,000    |
| C | Zero rated supplies without payment of tax                                   | Table (10- 11)   | 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

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Pt. III. Reconciliation of tax paid

Validate Sheet



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

| 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                                    | <b>Difference of rounding off in Tax Paid in Returns and Rate-wise Liability</b>  |
| B  | Reason 2                                    | <b>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</b> |
| C  | Reason 3                                    | <b>Tax paid at lower rates or conditions to concessional rates not satisfied and the same considered at regular applicable rate by Auditor</b>      |

# 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 | Integrated tax | Cess, if applicable |  |
|  | 1                       | 2             | 3  | 4                  | 5              | 6                   |  |
|  | 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 2018-19                 |
| 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 2018-19                                 |                                |
| B   | Reason 2   | Reversal of ITC in Subsequent FY 2019-20                   |                                |
| 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 2018-19

|    |  |       |                     |                                |
|----|--|-------|---------------------|--------------------------------|
| 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.)   |       |                     |                                |

Reconciliation ITC Availed as declared in Table No. 7J of form GSTR-9 with ITC (Gross including CGST, SGST & IGST) availed on expenses wise as per Audited Financial Statement which include ITC Availed or ITC Reversed in SFY

Section IV – ITC availed on Inward Supplies

This table is optional to fill for FY 2018-19

|    |  |  |                     |                                |
|----|--|--|---------------------|--------------------------------|
| 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 2018-19                            |                     |                                |
| B  | Reason 2   | ITC reversed and re-availed in FY 2019-20                  |                     |                                |
| 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 – Auditors’ Recommendation


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

# Section B(i) – Auditors’ Certificate - who conducted the Statutory Audit



Goods and Services Tax - GSTR 9C Offline tool

HELP

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PREVIOUS

NEXT

Certification

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

Validate Sheet



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

1

I

have examined the—

(a) balance sheet as on\*

DD/MM/YYYY

(b) the \*

profit and loss account

for the period beginning from

DD/MM/YYYY

to ending on\*

DD/MM/YYYY

(c) the cash flow statement for the period beginning:

from

DD/MM/YYYY

to ending on

DD/MM/YYYY

attached herewith, of

Name\*

M/S

Address\*

|                              |  |              |  |
|------------------------------|--|--------------|--|
| Building N/Flat No*          |  | Floor Number |  |
| Name of the Premises/Buildig |  | Road/Street* |  |
| City/Town/Locality/Village*  |  | District*    |  |
| State*                       |  | Pin Code*    |  |

Amendment –

Cash Flow Statement made optional

Section B(i) – Auditors’ Certificate - who conducted the Statutory Audit

GSTIN\*

Principal place of business\*

Building No/Flat No\*

Floor Number

Name of the Premises/Building

Road/Street\*

City/Town/Locality/Village\*

District\*

State\*

Pin Code\*

Additional place of business

Building No/Flat No\*

Floor Number

Name of the Premises/Building

Road/Street\*

City/Town/Locality/Village\*

District\*

State\*

Pin Code\*

2

Based on our audit

I

report that the said registered person

has maintained the books of accounts, records and documents

made/issued thereunder

as required by the IGST/CG

3(a)

I

report the below mentioned observations/ comments / discrepancies / inconsistencies; if any

3(b)

I

further report that, -

(A)

I

was partially provided

the information and explanations which, to the best of

purpose of the audit

(B)

In

my

opinion, proper books of accounts

have been

kept by the registered person so far as appears from

my

examination of the books.

(C)

I

certify that the balance sheet, the

profit and loss account

and the cash flow Statement are

in agreement

with the books of account maintained at the Principal place of business at

and

additional place of business within the State.

Amendment -

1. "True & Fair" substituted for the words "True & Correct"

2. Additional place of Business made optional

# Section B(i) – Auditors’ Certificate - who conducted the Statutory Audit

4 The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C

5 In  my opinion and to the best of  my information and according to explanations given to  me the particulars in the said Form No.GSTR-9C are true and fair subject to observations/qualifications, if any specified below

Qualifications

| S.No. | Qualification Type                  | Observation/Qualification |
|-------|-------------------------------------|---------------------------|
| 1     | 2. List of Documents not maintained |                           |

Add

Auditor's details

|                        |   |              |                      |
|------------------------|---|--------------|----------------------|
| Place*                 | <input type="text"/>                    |              |                      |
| Name of the signatory* | <input type="text"/>                    |              |                      |
| Membership No*         | <input type="text"/>                    |              |                      |
| Date*                  | <input type="text" value="DD/MM/YYYY"/> |              |                      |
| Full address*          | Building No/Flat No*                    | Floor Number | <input type="text"/> |
|                        | Name of the Premises/Building           | Road/Street* | <input type="text"/> |
|                        | City/Town/Locality/Village*             | District*    | <input type="text"/> |
|                        | State*                                  | Pin Code*    | <input type="text"/> |

Section B(ii) – Auditors’ Certificate where Reconciliation statement is drawn by a person other than the person who conducted the Statutory Audit

Goods and Services Tax - GSTR 9C Offline tool

HELP

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PREVIOUS

Certification

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::

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

1

I

report that the audit of the books of accounts and the financial statements of

Name\*

M/S

Address\*

|                               |  |              |  |
|-------------------------------|--|--------------|--|
| Building No/Flat No*          |  | Floor Number |  |
| Name of the Premises/Building |  | Road/Street* |  |
| City/Town/Locality/Village*   |  | District*    |  |
| State*                        |  | Pin Code*    |  |

was conducted by

Name\*

M/S

Address\*

|                               |  |              |  |
|-------------------------------|--|--------------|--|
| Building No/Flat No*          |  | Floor Number |  |
| Name of the Premises/Building |  | Road/Street* |  |
| City/Town/Locality/Village*   |  | District*    |  |
| State*                        |  | Pin Code*    |  |

bearing membership number\*

in pursuance of the provisions of the \*

annex hereto a copy of their audit report dated

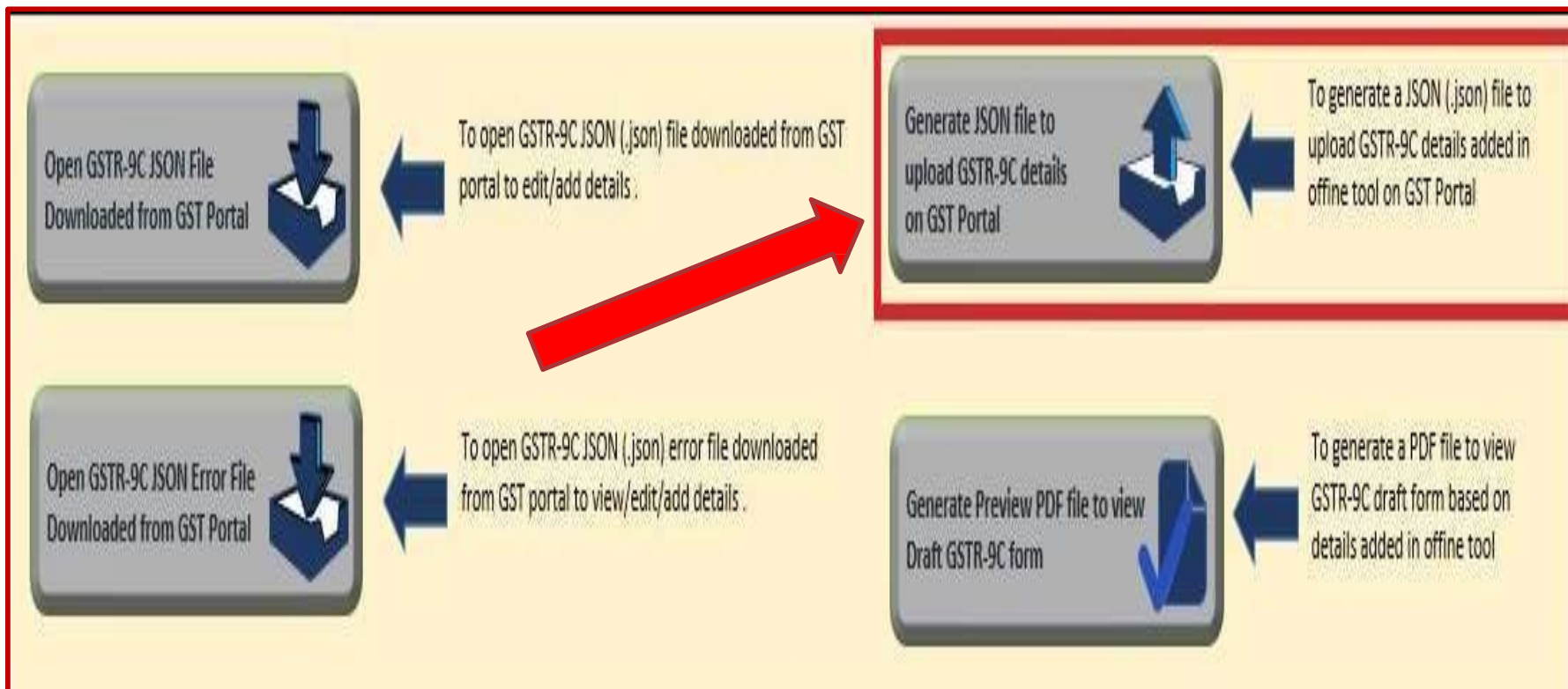
DD/MM/YYYY

along with a copy of each of:

Validate Sheet



## 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

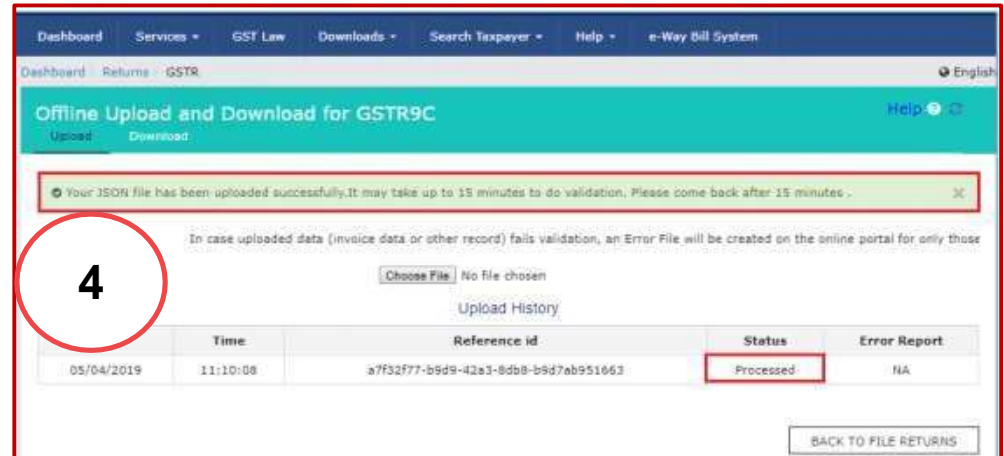
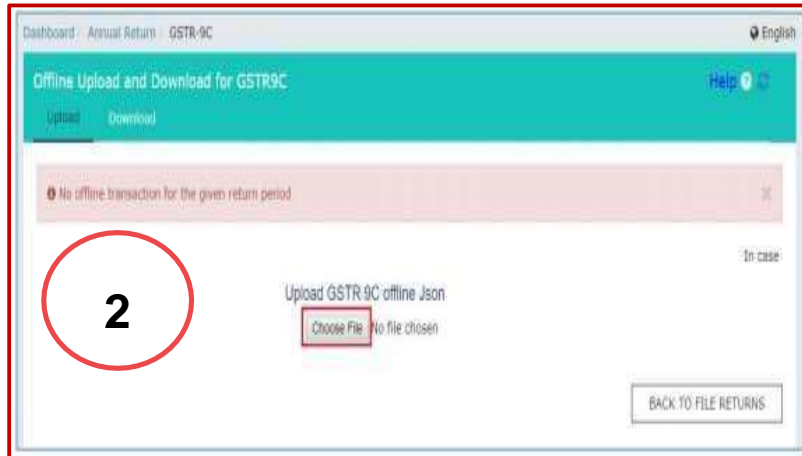
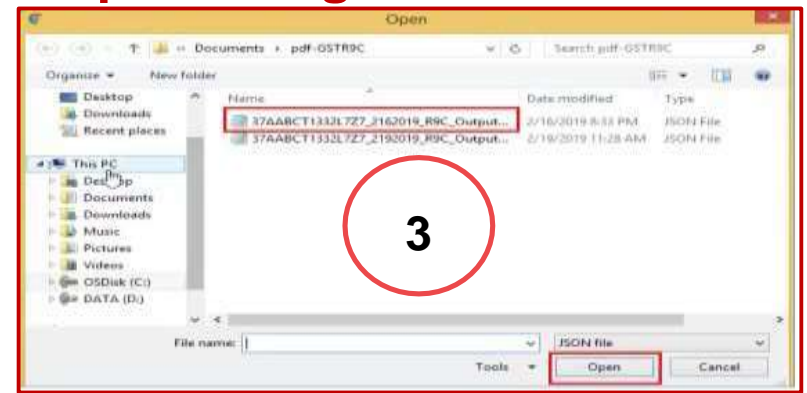
Cross check figures –  
Provided by Auditor

Tax Paid figures as  
per Challans / DRC 03

Liability recommended  
by Auditor – Pay  
before filing


Uploading documents  
(Audited Accounts) on  
Portal – JPEG/PDF  
format only

# GST Portal – Audit Report 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 – Audit Report 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 - ,

Legal Name

INDUSTRIES LTD

Trade Name - LIMITED,

Due Date -

Reconciliation Statement

GSTR 9C

Due Date -

INITIATE-FILING

PREPARE OFFLINE

5

6

# GST Portal – Audit Report 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 – Audit Report 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 auditor 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

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BACK TO FILE RETURNS

PROCEED TO FILE

FILE GSTR-9C

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DOWNLOAD FILED GSTR-9C(PDF)

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

Thank you

Thanks for your Patience and Time

