



# **ANNUAL RETURN & GST AUDIT WITH ACCOUNTS & RECORDS**

**ICMAI ACC GST COURSE**

## **CONTENTS**

**GST ANNUAL RETURN IN FORM GSTR 9, GST  
RECONCILIATION STATEMENT IN FORM GSTR 9C  
AND ACCOUNTS & RECORDS IN GST**

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### **1. Annual Return and Reconciliation Statement –**

(a) Every taxable person (other than those in the exclusion list specified supra) is required to file an annual return in FORM GSTR-9;

(b) Person paying tax under composition scheme u/s 10 of this Act will be required to furnish annual return in Form GSTR 9A;

The said annual return is to be submitted electronically by persons specified in (a) and (b) above, for every financial year on or before 31st day of December of the following the end of financial year, to which such annual return pertains to.

Every person, whose aggregate turnover exceeds Rs Two crores (now Rs Five Crores), who is required to get his accounts audited in terms of section 35(5) of this Act, shall in addition to annual return in 9, 9A as the case may be, furnish a copy of audited financial statements along with reconciliation statement in Form GSTR 9C, electronically.

### **2. Annual Return**

As per section 44(1) of the CGST Act, 2017 read with rule 80 (1) of the CGST Rules, 2017 every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in Form GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner. The said Form should be filed on or before the thirty-first day of December following the end of such financial year. However, the said due date has extended several times for filing the annual return for the financial years 2017–18 and 2018–19.

### **3. The important point to be noted:**

(a) Nil Annual Return- A person registered under GST but having no transactions during the year are also required to file a Nil Annual Return. A person whose registration has been cancelled during the year is also required to file the Annual returns unless the final return has been filed and cancellation completed before 31st March of the relevant financial year.

(b) A Registered person who has opted in or opted out of composition is required to file both GSTR-9 & GSTR-9A for the relevant period.

(c) GSTR-9 does not allow for any revision after filing.

(d) It is mandatory to file all monthly / quarterly statement, viz., FORM GSTR-1 and monthly return FORM GSTR-3B for filing this return.

(e) The exceptions to the filing of the Annual return applies to the following categories of registered persons:

- Input Service Distributor
- Tax deductor under section 51
- Tax collector under section 52
- Casual Taxable Person
- Non-Resident Taxable Person.

(f) The declaration of the information in the Annual returns has multiple implications. Any incorrect information can attract tax demands, interest and penalties on the same, leave alone the long-term litigations that follow years later.

(g) Liability identified during filing Annual Return can be deposited with Government using FORM DRC-03.

#### **4. Consequences of failure to submit the annual return**

**(a) Notice to defaulters** - Section 46 of the CGST Act provides where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.

**(b) Late Fee for delayed filing** - Section 47(2) of the CGST Act provides for levy of a late fee of Rs 100/- per day for delay in furnishing annual return in Form GSTR-9, subject to a maximum amount of quarter percent (0.25%) of the turnover in the State or Union Territory. Similar provisions for levy of late fee exist under the State / Union Territory GST Act, 2017. On a combined reading of Section 47(2) and Section 44 (1) of the CGST Act, 2017 and State / Union Territory GST Act, 2017, a late fee of Rs 200/- per day (Rs. 100 under CGST law + Rs 100/- under State / Union Territory GST law) could be levied which would be capped to a maximum amount of half percent (0.25% under the CGST Law + 0.25% under the SGST / UTGST Law) of turnover in the State or Union Territory.

**(c) General Penalty for Contravention of Provisions** - As per section 125, any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty-five thousand rupees. An equal amount of penalty under the SGST/UTGST/IGST Act would also be applicable. To sum up, a penalty of up to Rs 50,000/- could be levied. It is important to note that to impose a penalty under section 125 up to Rs 25,000, the ingredients such as willful default, etc., must be established by a process of adjudication allowing a reasonable opportunity to the taxable person and not imposed as a matter of routine.

## **5. FAQs > About Form GSTR-9**

### **1. What is Form GSTR-9?**

Form GSTR-9 is an annual return to be filed once for each financial year, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers. The taxpayers are required to furnish details of purchases, sales, input tax credit or refund claimed or demand created etc. in this return.

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

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

#### **Note:**

- Composition taxpayers can file Annual Return in Form GSTR-9A.
- Annual Return is not required to be filed by casual taxpayer / Non Resident taxpayer / ISD/ OIDAR Service Providers.

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

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

Form GSTR-9C is required to be filed by every registered person whose turnover has been more than Rs. 2 crores during the financial year. Such taxpayers are required to get their accounts audited by Chartered Accountant or Cost Accountant and need to submit a copy of audited annual accounts and reconciliation statement as specified under section 44(2) of CGST Act.

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

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

#### **Opt in and Opt out of composition & Form GSTR-9**

#### **5.I am a regular/ normal taxpayer for part period and composition taxpayer for part period during the financial year. Do I need to file Form GSTR-9 or Form GSTR-9A?**

You are required to file both Form GSTR-9 and Form GSTR-9A, for the respective periods.

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

For example: If the taxpayer had opted for Composition scheme from 1<sup>st</sup> April to 31<sup>st</sup> December, then Form GSTR-9A is required to be filed for this period. And, if the taxpayer had opted out of composition scheme and registered as a normal taxpayer during period say 1<sup>st</sup> January to 31<sup>st</sup> March, then for this period Form GSTR-9 is required to be filed.

#### **6. I got my registration cancelled in the financial year. Can I file Form GSTR-9?**

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

#### **7.I have opted for composition scheme in the financial year. Do I need to file Form GSTR-9?**

Taxpayers who have opted for the composition scheme need to file Form GSTR-9 for the period during which they were registered as a normal taxpayer.

#### **8.I opted out of composition scheme in the financial year. Do I need to file Form GSTR-9?**

Taxpayer who have opted out from the composition scheme during the relevant financial year is required to file Form GSTR-9 for the period they paid the tax at normal rates.

#### **Pre-conditions of Filing Form GSTR-9**

#### **9. What are the pre-conditions for filing Form GSTR-9?**

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

- Taxpayer must have active GSTIN during the relevant financial year as a normal/regular taxpayer even for a single day.

- Taxpayer has filed all applicable returns i.e. Form GSTR-1 and Form GSTR-3B of the relevant financial year before filing the Annual Return.

### **Filing Nil Form GSTR-9**

#### **10. Can I file nil Form GSTR-9?**

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

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

### **Filing Form GSTR-9**

#### **11. From where can I as a taxpayer file Form GSTR-9?**

Navigate to **Services > Returns > Annual Return** to file Form GSTR-9.

#### **12. Is there any Offline Tool for filing Form GSTR-9?**

Yes. Form GSTR-9 return can be filed through offline tool. Click [here](#) for details.

#### **13. By when do I need to file Form GSTR-9?**

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

#### **14. Can the date of filing of Form GSTR-9 be extended?**

Yes, date of filing of Form GSTR-9 can be extended by Government through notification.

#### **15. Form GSTR-9 return is required to be filed at entity level or GSTIN level?**

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

**16. I have not filed all my applicable return(s)/ statement(s) during the financial year. Still, can I file Annual return without filing of those applicable return(s)/ statement(s)?**

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

#### **Entering Details in Tables of Form GSTR-9**

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

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

✓ **4. Details of advances, inward and outward supplies made during the financial year on which tax is payable:** To enter/ view the summary of outward/ inward supplies made during the financial year

✓ **5. Details of Outward supplies made during the financial year on which tax is not payable:** To enter/ view the summary of non-taxable outward supplies made during the financial year

✓ **6. Details of ITC availed during the financial year:** To enter/ view the summary of ITC availed during the financial year

✓ **7. Details of ITC reversed and Ineligible ITC for the financial year:** To enter/ view the summary of ITC reversed or ineligible for the financial year

✓ **8. Other ITC related information:** To enter/ view the ITC availed during the financial year

✓ **9. Details of tax paid as declared in returns filed during the financial year:** To enter/ view the tax (including Interest, Late Fee, Penalty & Others) paid during the financial year

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

**Financial Year:** To enter/ view the summary of transactions reported in next financial year

✓ **14. Differential tax paid on account of declaration in table no. 10 & 11:** To enter/ view the total tax paid on transactions reported in next financial year

✓ **15. Particulars of Demands and Refunds:** To enter/ view particulars of demands and refunds during the financial year

✓ **16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis:** To enter/ view the summary of supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

✓ **17. HSN wise summary of Outward Supplies:** To enter/ view HSN wise summary of outward supplies made during the financial year

✓ **18. HSN wise summary of Inward Supplies:** To enter/ view HSN wise summary of inward supplies received during the financial year

**18. Do I need to provide/ update details in all the tables in Form GSTR-9 before filing?**

You are required to provide/ update details only in those tables which are relevant to your business. -

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

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

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

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

Below table in Form GSTR-9 has auto-populated data, from Form GSTR-2A of the relevant financial year:

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

**21. Can I edit auto-populated data from filed Form GSTR-1 and GSTR-3B in Form GSTR-9?**

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

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



**22. Can I enter two digit codes for HSN in Form GSTR-9?**

Yes, you can enter two digit codes for all HSN codes, including codes starting with code 99, in Form GSTR-9.

**Note:** For HSN codes starting with 99, you are not required to provide UQC and Qty details.

**23. Can I enter negative amount in Form GSTR-9?**

Yes, you can enter negative amount in Form GSTR-9.

Form GSTR-9 & Consolidating Summary

**24. Can I download system computed values of Form GSTR-9?**

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

**25. Will consolidated summary of Form GSTR-1 be made available for the returns filed during the financial year?**

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

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

**26. Will consolidated summary of Form GSTR-3B be made available for the returns filed during the financial year?**

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

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

**27. Can I download the document wise details of Form GSTR-2A, which are considered for computing the values of Table 8A in Form GSTR-9?**

Yes, taxpayer can download the document wise details of Form GSTR-2A, which has been considered for determining the values for Table 8A in Form GSTR-9, in Excel format. The details of Table B2B, B2BA, CDNR and CDRA will be available in the downloaded excel. This will help the taxpayer in reconciling the values of Table 8A and will facilitate in filling Form GSTR-9.

Navigate to **Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD TABLE 8A DOCUMENT DETAILS** option.

In case, the file size of excel is large, the same will be available in multi parts to ensure that the documents are easily downloaded.

**28. Which table details are available in downloaded excel sheet of Form GSTR-2A?**

The details of Table B2B, B2BA, CDNR and CDNRA will be available in the downloaded excel. This will help the taxpayer in reconciling the values of Table 8A and will facilitate in filling Form GSTR-9

**Filing & Paying Late Fee**

**29. Can I change the details after clicking on 'Proceed to File' button?**

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

- Table no. 6A: Total amount of input tax credit availed through Form GSTR-3B (sum total of Table 4A of Form GSTR-3B)
- Table no. 8A: ITC as per Form GSTR-2A (Table 3 & 5 thereof).
- Table no. 9 (Except tax payable column)

**30. What happens after COMPUTE LIABILITIES button is clicked?**

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

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

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

**32. When "Late fee payable and paid" tile in Form GSTR-9 gets enabled?**

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

**33. Can I file Form GSTR-9 return without paying late fee (if applicable)?**

No. You can't file Form GSTR-9 without payment of late fee for Form GSTR-9, if same is filed after the due date.

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

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

**Additional Liability & it's Payment**

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

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

**36. Can I claim or report any unclaimed ITC through Annual Return?**

No. You cannot claim ITC through Form GSTR-9.

**37. What do I need to do if available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities?**

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

**38. When "FILE GSTR-9" button gets enabled?**

File button gets enabled only if you have-

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

**39. Do I need to click "Preview Draft GSTR-9 Excel" button to enable "FILE GSTR-9" button?**

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

## **Previewing & Signing Form GSTR-9**

### **40. What are the modes of signing Form GSTR-9?**

You can file Form GSTR-9 using DSC or EVC.

#### **(a) Digital Signature Certificate (DSC)**

#### **(b) Electronic Verification Code (EVC)**

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

### **41. I am getting a warning message that records are under processing or processed with error while filing Form GSTR-9. What do I do?**

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

### **42. Can I preview Form GSTR-9 before filing?**

Yes, you can view/download the preview of Form GSTR-9 in PDF and Excel format by clicking on 'PREVIEW DRAFT GSTR-9 (PDF)' and 'PREVIEW DRAFT GSTR-9 (EXCEL)' button before filing Form GSTR-9 on the GST Portal.

## **Post Filing of Form GSTR-9**

### **43. Can I revise Form GSTR-9 return after filing?**

No, you cannot revise Form GSTR-9 return after filing.

### **44. What happens after Form GSTR-9 is filed?**

After Form GSTR-9 is filed:

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

## **6. GST Audit – Reconciliation Statement in Form GSTR 9C**

### **a. Meaning of Audit in General**

Audit is a subject with which members of the accountancy fraternity are familiar. Auditing is a systematic and independent examination of the books and records of an entity to ascertain and report on the facts regarding its financial operations and results thereof. The systematic and independent examination of the books and records may be limited to transactions and performances of an entity for a stated purpose, say audit under GST. Such an audit may be conducted to ascertain whether they present a true and fair view of the financial transactions vis-a-vis returns filed with the authorities. This compulsory audit is intended to ensure proper maintenance of books of account and other records, in order to reflect the true turnover and purchase of a dealer and also to reflect the correctness of input tax claimed and output tax paid, to facilitate the administration of tax laws for his further assessment.

### **b. Objective of Audit under GST Law**

The objective of the GST audit can be ascertained from the definition of Audit given in Section 2(13) of Central Goods and Services Tax Act, 2017(CGST Act). The said definition reads as follows:

“audit means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made there under.”

From the above, it can be deduced that:

- (a) Audit is examination of records, returns and other documents;
- (b) Those records, returns and documents might have been maintained or furnished under GST Law or any other law;
- (c) The examination is to verify the correctness of:
  - (i) Turnover declared;
  - (ii) Taxes paid;
  - (iii) Refund claimed; and

(iv) Input tax credit availed;

(d) The examination is also to assess auditee's compliance with the provisions of GST Act and Rules.

### **c. Legal provisions of GST Audit**

In order to understand the gamut of the GST Audit and its requirement, it is relevant for us to understand the legal provisions related to the GST audit. Two important provisions which are relevant and important in this context are Section 35(5) and Section 44(2) of the CGST Act, 2017.

In terms of Section 35(5) "every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of Section 44 and such other documents in such form and manner as may be prescribed".

In terms of section 44(2) "every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of Section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed".

In terms of Rule 80(3) of the CGST Rules "every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of Section 35 and he shall furnish a copy of the audited annual accounts and a reconciliation statement, duly certified, in GSTR 9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner".

It can be seen that Section 35(5) read with Section 44(2) of the CGST Act provides that the following documents shall be furnished electronically by the assessee upon conclusion of the audit:

(a) Annual Return;

(b) Copy of the audited annual accounts;

(c) Reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement in FORM GSTR 9C, duly certified;

(d) Such other particulars, as may be prescribed

Vide Rule 80(3) the reconciliation statement shall be furnished in the GSTR 9C. The provisions of Section 44(2) require reconciliation of the figures declared in 'return furnished for the financial year' with the 'audited financial statement'. It appears that the return furnished for the financial year refers to the annual return furnished in FORM GSTR 9.

Section 35 of the CGST Act, deals with the maintenance of books of accounts, documents and records. Section 35(5) read with Section 44(2) of the CGST Act and the corresponding Rule 80(3) of the CGST Rules relates to audit.

In terms of the said section / rule, every registered person whose turnover in a financial year exceeds two crore rupees (now Five Crore Rupees) has to get his accounts audited by either a Chartered Accountant or a Cost Accountant.

Though the definition of Audit under Section 2(13) mandates certain aspects, there is no specific mention of methodology of audit or the manner of reporting either in the Act or the Rules, except for a certificate format which is notified as part of reconciliation statement in Form GSTR 9C

#### **d. Implications of GST Audit**

- Where a review is undertaken periodically, the discrepancies would be noticed and corrective measures would be taken in a timely manner. Thus, it would lead to optimising credit availment as well as payment of tax / other outgoes.
- A periodic review of information such as computation of total and taxable turnovers, review of rates of taxes, proper application of relevant notifications, circulars, clarifications, Government orders and adherence to the tax compliances.
- Incorrect claims for tax benefits / exemptions would be filtered out, as tax professionals would be in a position to intimate the consequences of such practices and also bring out the systemic failures in their reports.
- It is customary to expect that the departmental audit are conducted long after the end of the financial year except in cases where investigations, inspections or special audits are taken up.

Naturally, any levy of additional taxes either due to non-compliance or incorrect comprehension of the complex tax laws would result in taxes plus consequential interest and penalty.

**e. Technical process for Preparing Offline GST Reconciliation Statement – GSTR 9C**

We have examined the various aspects for filing of GSTR 9C and studied the off-line template released by GSTN for filing of FORM GSTR 9C. We are enclosing a detailed note on preparation and filing aspect of Audit Report in Form GSTR 9C.

The same is summarized in below table for ease of understanding:

**A. Key aspects in filing GST Audit Report – FORM GSTR 9C for the FY 2017-18**

1. **Complete filing of all pending returns – GSTR 1 and GSTR 3B from July 2017 to March 2018**  
(Reach out to GSTN help desk for any technical glitch in filing)
2. **File Annual Return in Form GSTR 9 – Annual Return in Form GSTR 9 for is to be filed before filing GST Audit Report in Form GSTR 9C**
3. **Keep the figures for Annual Return handy (keep soft copy or print out) –** Since the Audit report requires details of annual return to be provided in GSTR 9C, keeping the same ready shall come handy
4. **Scan and keep copy of Profit & Loss (or Income and Expenditure Statement) and Balance Sheet –**  
Scan the reports in PDF or JPEG format (Max size of each file 5 MB)
5. **Re-check all details before filing –** Remember, Audit Report once filed cannot be amended.  
Hence it is advisable to cross check all figures before proceeding to file Audit report

**B. System Requirements for preparing and filing GST Audit Report:**

1. Operating System – MS Windows 7 or above
2. Microsoft Excel 2007 and above

**C. Pre-requirement for filing Form GSTR 9C:**

Before you proceed to file GST Audit Report, below details, data or requirement is to be prepared and handed over to Auditor for conclusion of Audit –



1. **Bifurcate the books of accounts for each GSTIN** - If you operate in multiple locations having more than one GST Registration, books of accounts is to be prepared for each GSTIN – Outward supplies, ITC, Payment, Expenses, etc
  2. **Invoice-wise outward supply Statement** - Reconcile outward supply turnover of books and returns
  3. **ITC details (GSTR 2A, Books of Accounts and GSTR 3B )** - Reconcile Input Tax Credit availed as per returns and those appearing in books and those auto-populated in GSTR 2A
  4. **Expense head wise ITC details** – Prepare statement containing basic value, ITC and Eligible ITC for the list of expenses provided in the audit report. This is to be prepared for each GSTIN
  5. **Details of all payments made under each rate of tax** – Under Forward Charge and Reverse Charge
  6. **Reasons for Differences** – Identify any difference in Annual return and Books of Accounts for Total Turnover, Taxable Turnover and ITC and prepare reasons for same to be handed over to Auditor
- 7. Pay the Recommended Liability** – In case of any liability suggested by Auditor and accepted by the entity, please pay the same by using the form DRC 03. Facility to pay the same before filing Audit Report is also available in the login
8. The link to download the detailed FAQ and User Manual is <https://www.gst.gov.in/download/gstr9c>

**D. Guide for filing GST Audit Report (Summary) –**

The Offline excel utility to file GSTR 9C has following Tabs –

- 1. Open GSTR-9C JSON file downloaded from GST Portal:** To open Form GSTR-9C details (uploaded earlier) file - downloaded from GST portal into the Offline Tool. Upon successful import of file, the details would be populated to respective tables of Excel workbook.
- 2. Open GSTR-9C JSON Error File Downloaded from GST Portal:** To open file downloaded from GST portal from the 'Processed with error' link. Upon successful import of the file details 'processed with error' records would be populated to respective tables of Excel workbook. The GST portal errors would be marked as red and can be shown in hover at red marked field.
- 3. Generate JSON File to Upload GSTR-9C details on GST Portal:** To generate JSON file for upload of Form GSTR-9C details prepared offline on GST portal. The error file will also require to be signed by auditor again.

**4.Generate Preview PDF file to view Draft GSTR-9C form:** To preview in PDF format, Form GSTR-9C details as prepared offline on GST portal.

**5.Validate Sheet:** To Validate the data entered in respective worksheet of this offline Tool. Successful validation is notified to Taxpayer via pop-up while on failure of validation the cells that fail validation would be marked in Red.

**E. High Level Process flow for GSTR 9C preparation using off-line template -**

- a. Validate the details filled in various tables using 'validate' button at the top of every sheet. The validation error if any is to be rectified before proceeding
- b. Generate JSON using 'Generate JSON File to Upload' option
- c. Upload the generated JSON on GST Portal. Preview the details uploaded and File return on the GST portal. Check the tables in the GSTR 9C on screen
- d. Open saved version (Yes/No) :- Select 'No' option for not viewing the saved data (if you select No then date in the file shall get erased) and if you select 'Yes' then saved data will be available in the respective worksheets.

**F. Step-wise procedure to file GST Audit Report – Form GSTR 9C –**

***Auditor to complete below steps:***

- 1.Down the latest version of GSTR-9C Offline Tool from the GST portal  
<https://www.gst.gov.in/download/returns>
- 2.Open the GSTR-9C Excel based Offline Tool and navigate to worksheet named 'Home' in the excel template
3. For opening the Offline tool with the previous data which you entered, Click "Yes" when the dialogue box prompts "Open Saved Version?". Else clicking "No" will clear all values in all the sheets.
- 4.Enter taxpayer's GSTIN in home sheet. Entered GSTIN would be validated only for correct structure.
5. Select the applicable Financial Year from the drop-down (mandatory field).
- 6.Enter details as applicable in various worksheets. The worksheet for which no details need to be declared can be left blank.

7. Click Validate Sheet to check the status of validation. In case of validation errors - please check for cells that have failed validation and correct errors as per help text.
8. Click on 'Generate JSON File to Upload ' to generate JSON file and sign using DSC (Digital Signature Certificate). Dialogue box prompt to sign using DSC on the utility
9. Auditor shall pass this signed GSTR 9C JSON file to taxpayer for upload.

***Taxpayer to complete this step onwards***

1. Login to GST Portal and select '**Returns Dashboard**'.
2. Select applicable Financial Year and Tax-period.
3. Click on Prepare Offline.
4. Upload the JSON prepared using offline Tool using upload option.
5. The uploaded JSON file would be validated and processed.
6. In case of validation failure of one or more details in the uploaded JSON; an error file (returns\_<Date>\_R9C\_<GSTIN>error Report. json) would be generated with status of uploaded JSON file as 'Processed with Error'.
7. Taxpayer shall share this error file to auditor to correct the error and re-sign the same.
8. Auditor to open the error file in offline tool using 'Open GSTR-9C JSON Error file downloaded from GST Portal'. All records along with errors to be populated in respective worksheets with errors description in column 'GST Portal Validation error(s)' for the records which have error. Post correction of errors, sign the statement using DSC and generate the JSON file and send it to the taxpayer to upload the same in GST portal.
9. Post successful upload of data on GST portal; Taxpayer to Preview the form and file GSTR-9C

**NOTE:** Please ensure HTML file name '**wsweb**' and '**GSTR\_9C\_Offline\_Utility**' should be in Same folder to generate the JSON.

**G. Additional details to be considered while filing GST Audit Report in Form GSTR 9C –**

1. Follow instruction in 'GSTR-9C offline tool' to add details and generate JSON file for upload.
2. Clicking on "DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)" to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation Statement (GSTR-9C) by Auditor.

3. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
4. GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a Chartered Accountant or a Cost Accountant.
5. Verify that documents uploaded are duly signed by Chartered Accountant/Cost Accountant and are not tampered.
6. Click on 'Prepare Offline' to initiate upload of Form GSTR-9C (signed JSON file shared by Auditor) and click on 'Upload' tab to upload JSON file with the help of instruction available there.
7. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on 'Initiate Filing' button along with the reconciliation statement (JSON file) on the portal.
8. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page)
9. 'Proceed to File' button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
10. Click on 'Proceed to File' and Click on 'File GSTR-9C' with DSC/EVC.
11. Neither amendment nor revision of GSTR-9C can be made after filing the same

## 7. Accounts and Records under GST –

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.

GST Law prescribes detailed procedure for maintenance of books of accounts and records for goods or services or both. In the note below we have covered all such provisions for the ease of taxpayers. “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.

**Chapter VIII of CGST Act, 2017 and Chapter VII of the CGST Rules, 2017 provides for maintenance of Accounts and Records. The detailed provisions governing said record keeping is outlined below -**

### A. 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

### B. 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 Availled 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></ul>

	<ul style="list-style-type: none"> <li>✓ Supplies attracting Reverse Charge Mechanism or Services or both</li> <li>✓ Details of Relevant Documents including Invoices, bill of supply, delivery challans, Credit Notes, Debit Notes, Receipt Voucher, Payment Vouchers and Refund Vouchers related to Goods or Services or both</li> <li>✓ Such other details as required</li> </ul>
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
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</u></p>

	<u>payable on such goods, as if such goods have been supplied by the registered person.</u>
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**C. Accounts and Records to be maintained by Transporters and Operator of Warehouse or Godown –**

Transporter	Warehouse or Godown Operator
<ul style="list-style-type: none"> <li>✓ Goods transported, delivered and goods stored in transit by him</li> <li>✓ GSTIN of the registered consigner and consignee for each of his branches</li> </ul>	<ul style="list-style-type: none"> <li>✓ Records with respect to the period for which particular goods remain in the warehouse</li> <li>✓ Also particulars relating to dispatch, movement, receipt and disposal of such goods.</li> </ul>
	<ul style="list-style-type: none"> <li>✓ To store the goods in such manner that they can be identified item-wise and owner-wise</li> <li>✓ Facilitate any physical verification or inspection by the proper officer on demand.</li> </ul>

**D. Manner of maintenance of Accounts and Records -**

Heading	Details
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>
Manner of Entry and correction thereof	<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</li> </ul>

(Electronic)	authenticated by means of a digital signature
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

#### E. Special provisions for Electronic Records –

Electronic Records	Details
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>

#### F. Period of retention of books of Accounts –

Situation	Period for which Books of Accounts to be retained
Period of retention (Other wise than in appeal or revision or proceedings pending)	<p>72 (seventy-two) months from the due date of furnishing of annual return for the year pertaining to such accounts and records</p> <p>Example – Books of Accounts for 2017-18 is to be preserved till 31<sup>st</sup> January 2026 (Since the due date for furnishing Annual Return for 2017-18 was 31<sup>st</sup> January, 2020)</p>



For any ongoing appeal or revision or any other proceedings	Accounts to be preserved for a period later of the two –  ✓ 72 (seventy-two) months from the due date of furnishing of annual return for the year pertaining to such accounts and records; or  ✓ A period of one year after final disposal of such appeal or revision or proceedings or investigation
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**Disclaimer: The content of this document is for general information purpose only. TaxMarvel shall not accept any liability for any decision taken based on this mailer. You should carefully study before taking any decision.**

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# Maintenance of Accounts & Records

**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**

# Accounts and Records under GST

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.

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# 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

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

Category	Records to be maintained
Goods and Services	✓ Details of Production or Manufacture of Goods
	✓ Inward and Outward Supply of goods or Services or both
	✓ Stock details of goods
	✓ ITC Availled on Goods or Services or both
	✓ Output Tax Payable and Paid
	✓ Import and export of goods or Services or both
	✓ Supplies attracting Reverse Charge Mechanism or Services or both
	✓ Details of Relevant Documents including Invoices, bill of supply, DC, CN, DN, Receipt Voucher, Payment Vouchers and Refund Vouchers

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

Category	Records to be maintained
Details of Manufacture of Goods	<div><div>✓</div>Monthly production accounts showing quantitative details of raw materials or services used in the manufacture</div> <div><div>✓</div>Quantitative details of goods manufactured including the waste and by-products thereof</div>
Details of supply of Service	<div><div>✓</div>Quantitative details of goods used in the provision of services</div> <div><div>✓</div>Details of input services utilized; and</div> <div><div>✓</div>Details of services supplied.</div>
Stock Details	<div><div>✓</div>Account of Opening Balance, receipts, supplies, and closing balance of stock of raw materials, finished goods, scrap and wastage</div> <div><div>✓</div>Details of goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample to be kept</div>
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	<div><div>✓</div><div>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)</div></div> <div><div>✓</div><div>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.</div></div>
Details of Storage of Goods	<div><div>✓</div><div>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</div></div> <div><div></div><div><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></div></div>

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

Category	Records to be maintained
Place for keeping books of Accounts	<div><div>✓</div>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</div> <div><div>✓</div>Books of account shall include any electronic form of data stored on any electronic device</div>
Manner of Entry and correction thereof (Manual)	<div><div>✓</div>Any entry in registers, accounts and documents - Not to be erased, effaced or overwritten</div> <div><div>✓</div>Any incorrect entries – (other than clerical nature) - to be scored out under attestation and there-after the correct entry shall be recorded</div> <div><div>✓</div>Each volume of books of account maintained manually shall be serially numbered</div>
Entry and correction of Electronic records	<div><div>✓</div>A log of every entry edited or deleted shall be maintained</div> <div><div>✓</div>The records may be maintained in electronic form and shall be authenticated by means of a digital signature</div>



### 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	<div><div>✓</div><div>The duly authenticated relevant records or documents may be produced on demand,</div></div> <div><div>✓</div><div>Same may be produced either, in hard copy, or in any electronically readable format.</div></div> <div><div>✓</div><div>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</div></div>

## 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 Example – Books of Accounts for 2017-18 is to be preserved till 31 <sup>st</sup> January 2026 (Since the due date for furnishing Annual Return for 2017-18 was 31 <sup>st</sup> January, 2020)
For any ongoing appeal or revision or any other proceedings	Accounts to be preserved for a period <b>later of the two</b> – ✓ 72 (seventy-two) months from the due date of furnishing of annual return for the year pertaining to such accounts and records; or ✓ A period of one year after final disposal of such appeal or revision or proceedings or investigation

# **GST Annual Return & Reconciliation Statement**

**Updated - Nov 2021**

**ACCGST Session  
Webinar**

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



# Contents

## **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 -

- 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

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

- 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>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 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	₹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

Table 4 (I-N)  
Help ? ↺

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 (-)					
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)					
(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	₹3,57,20,50,15₹		₹28,74,03,809.₹		₹0.00



# 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			
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00	Amendment: Optional to fill net of Credit / Debit Notes & Amendments from Table 4B to 4F			
(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

# 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			₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00		
(C)As per Rule 42				₹0.00
(D)As per Rule 43				₹0.00
(E) As per section 17(5)			₹0	
(F) Reversal of TRAN-I credit		₹0.00	₹0	
(G) Reversal of TRAN-II credit		₹0.00	₹0	
(H1)Other reversals (pl. specify)				
(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			₹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)

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹17,73,135.92	₹4,51,135.92	₹4,51,135.92	₹2,16,262.24
(B) ITC as per sum total of 6(B) and 6(H) above	₹16,78,70,135.92	₹4,51,135.92	₹4,51,135.92	₹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

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	₹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 concessi rate of tax	Rate	Integrated	Central tax (₹)	State/UT tax	Ces

HSN Summary of InwardSupply 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 Aailed exceed 10% of Total Inward Supplies on which ITC Aailed

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

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	

☐ 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

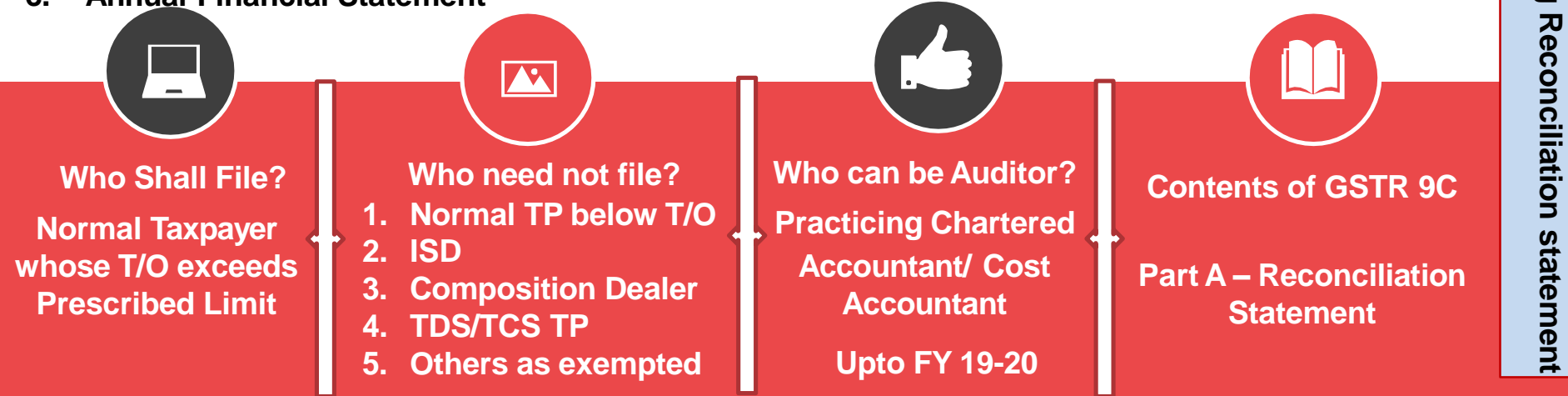
# Legal Framework for filing Reconciliation statement



# 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
A	B	C	D
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	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	Amount (₹)			
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	Reconciliation of tax paid	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

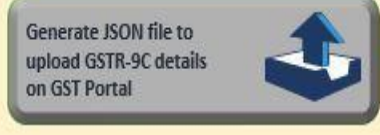
# GST Offline Template – Introduction



Open GSTR-9C JSON File  
Downloaded from GST Portal

To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details .

5



Generate JSON file to  
upload GSTR-9C details  
on GST Portal

To generate a JSON (.json) file to  
upload GSTR-9C details added in  
offline tool on GST Portal

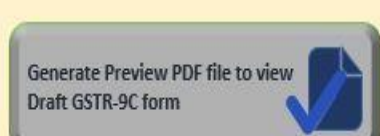
4



Open GSTR-9C JSON Error File  
Downloaded from GST Portal

To open GSTR-9C JSON (.json) error file downloaded  
from GST portal to view/edit/add details .

6



Generate Preview PDF file to view  
Draft GSTR-9C form

To generate a PDF file to view  
GSTR-9C draft form based on  
details added in offline tool

3

## 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

1

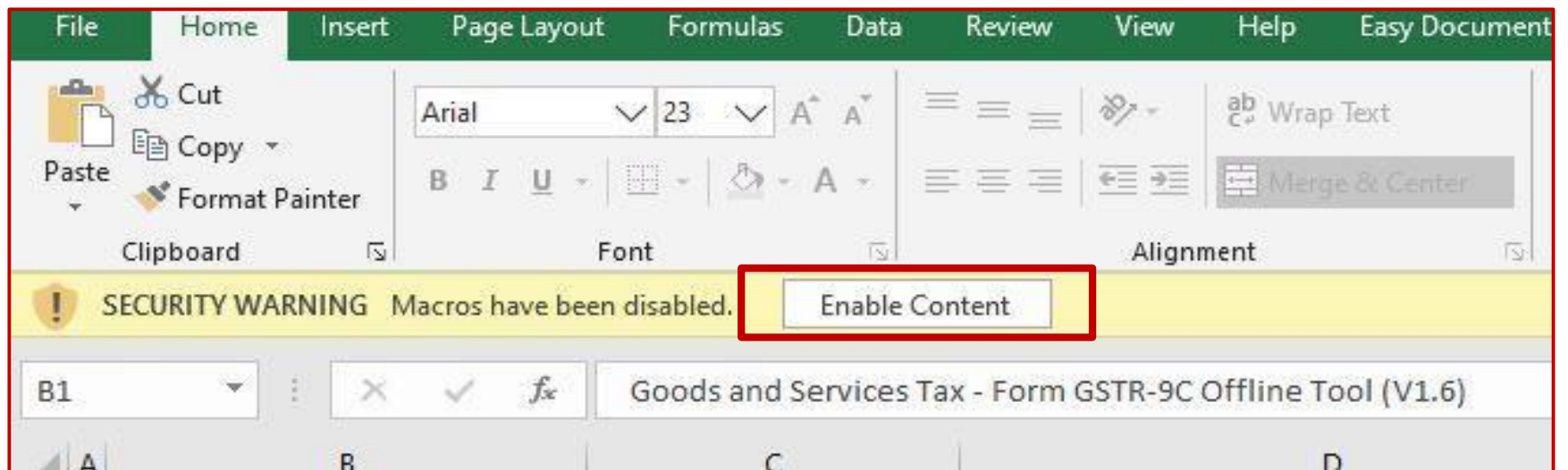
Proceed to fill PART -B

2

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

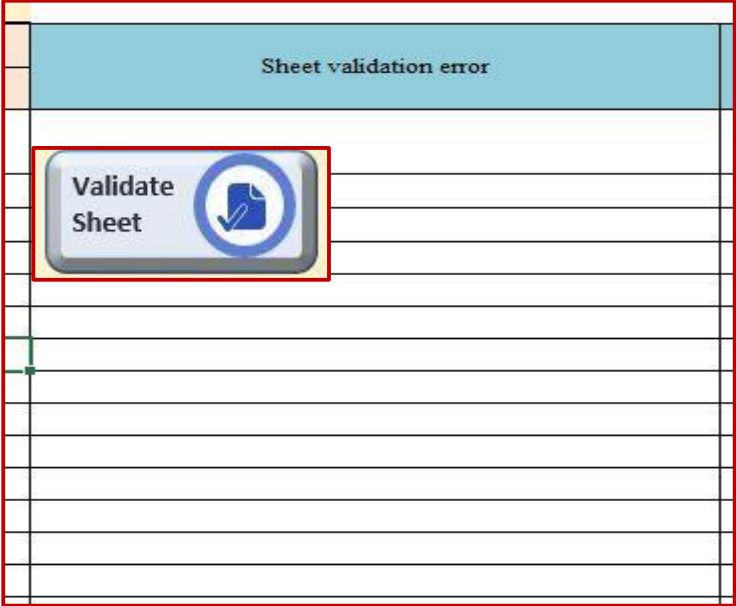


# GST Offline Template – Introduction

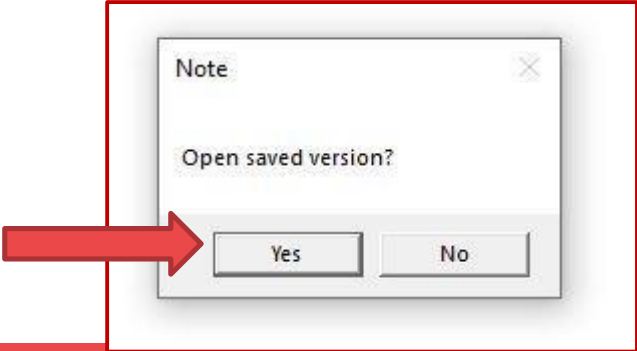




# GST Offline Template – Introduction



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

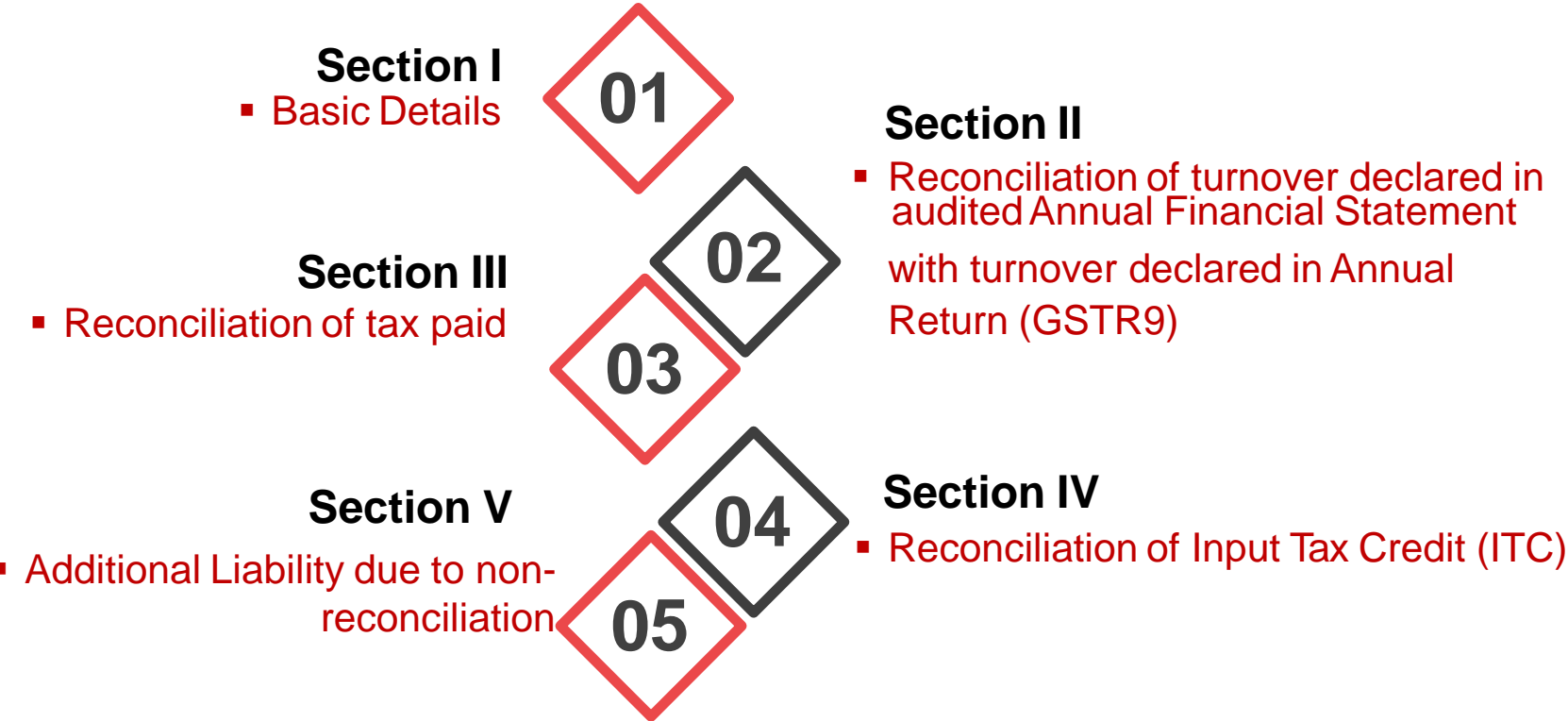


It is always advisable to click “Yes” in case you open an existing Audit Excel Template to work on saved data.

# 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>>

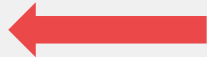
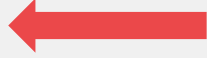


# Section II – Reconciliation of Gross Turnover

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

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	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%		Additional liability from Table 6, 8 & 10 of GSTR 9C and Tax Not paid as on filing of GSTR-9C shall be considered		
	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	GSTR 9 – Table 7 J		<<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

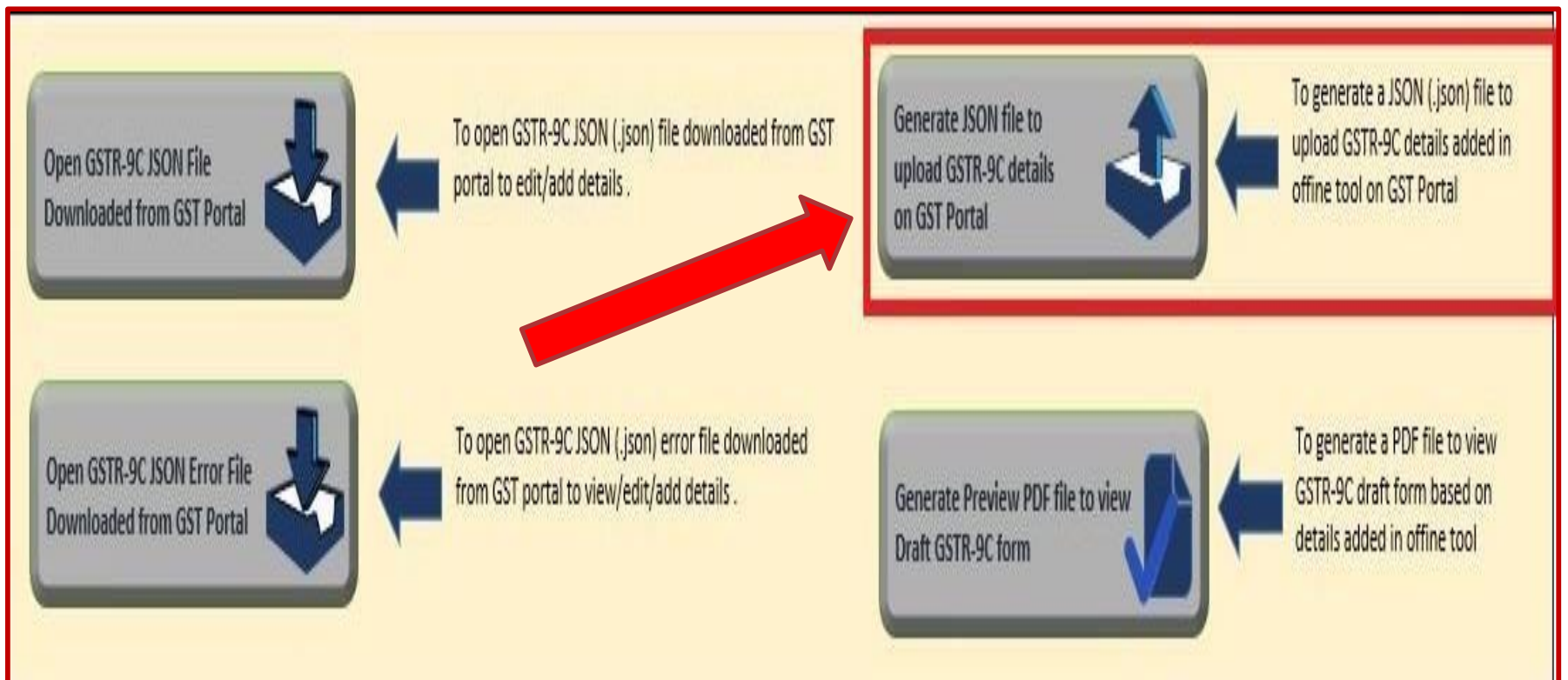
Pt. V. Auditor's recommendation on due to non-reconciliation

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

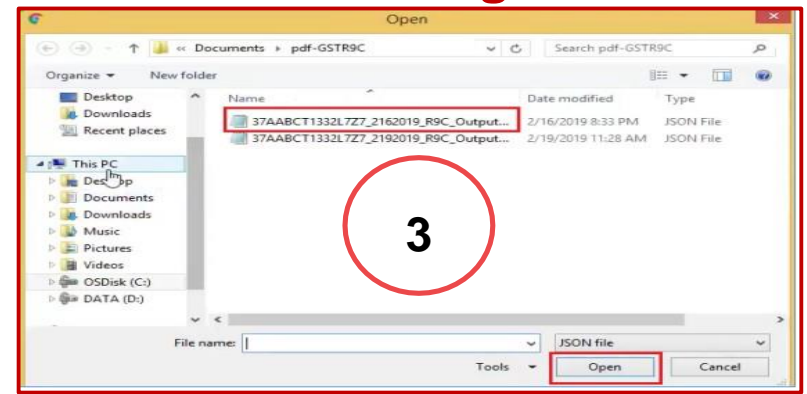
# GST Portal – Reconciliation Statement Filing

**Reconciliation Statement**  
**GSTR 9C**

**1**

**Due Date - 30/06/2020**

**INITIATE-FILING** **PREPARE OFFLINE**



Dashboard Annual Return GSTR-9C

Offline Upload and Download for GSTR9C

Upload Download

No offline transaction for the given return period

**2**

Upload GSTR 9C offline Json

Choose File No file chosen

BACK TO FILE RETURNS

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

Dashboard Returns GSTR

Offline Upload and Download for GSTR9C

Upload Download

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

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

Choose File No file chosen

Upload History


	Time	Reference id	Status	Error Report
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA

BACK TO FILE RETURNS

**4**

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

6

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)

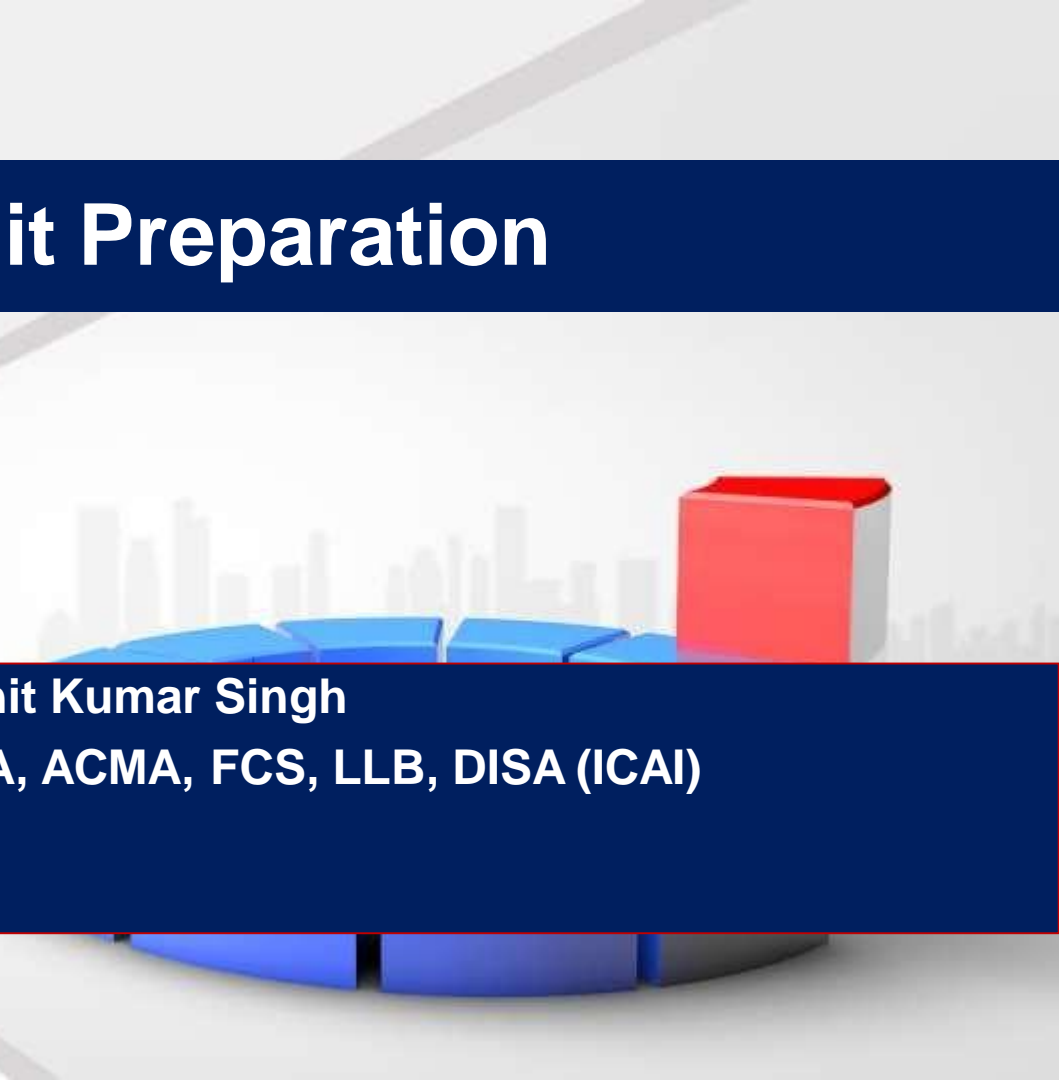
10

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

# **GST Audit Preparation**

**ACCGST Session  
Webinar**

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





# Agenda Points



**GST Audit Basics - Provisions**



**Document/Information Requirements**



**Reconciliation and Data Preparation**



**Key Considerations**



**Wrapping up and Discussion**



# Audit under GST

## Brief Introduction to Departmental Audit

### Audit – Sec 2(13) – CGST Act, 2017

“audit” means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder



Types of Audit



By a CA/CMA  
holding COP –  
Sec 35



By Commissioner  
or any person  
authorized by him –  
Sec 65 and Sec 66



Special Audit –  
Sec 66

# Examination Purpose

Verify the Correctness of below -

<div>Turnover Declared in Returns</div> <div>A</div> <div>GSTR 1 and GSTR 3B</div>	<div>Taxes Paid</div> <div>B</div> <div>Monthly Returns and DRC 03</div>	<div>Refund Claimed</div> <div>C</div> <div>Refund claimed from the Government</div>	<div>ITC Aailed</div> <div>D</div> <div>ITC Aailed in GSTR 3B</div>
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# Document requisition by Department



# Information and Documents to be prepared/ Required -

- Copies of Annual Accounts – Balance Sheet, P&L, Notes to Accounts, Cash Flow Statement Audit Report
- Copy of Annual Return and GST Audit Report with Annexures
- 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

Illustrative list only

## 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
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# 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
- 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, Input Service 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
List of Items on which RCM is not availed	RCM – Procurement from unregistered suppliers (till 13 <sup>th</sup> Oct 2017)	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	Employee Insurance	Delayed claim of ITC

# Key Focus Areas



# Key Risk Areas to be taken care of -

## Additional Points for GST Audit -

Nature of Supply – Taxable and Exempt – Treatment in Returns	Mixed and Composite Supply	Applicability of Rule 42 and 43	Errors in Returns and subsequent rectification (interest payment)	Salary/ Reimbursement/ Payments to Directors	RCM on Imports as well as Ocean Freight
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# Key Risk Areas to be taken care of -

## Additional Points for GST Audit -

Capex and Treatment of ITC on Capex	Transactions with group companies and Valuation thereof	Documentation – Invoice, DN/CN, Delivery challan formats	Time and Place of Supply issues	Treatment of Advance on Goods and Services	RCM entries in ERP and Liability generation for RCM
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# Key Risk Areas to be taken care of -

## Additional Points for GST Audit -

Foreign Currency transactions – Expenditure and Receipts	Receipts for Exports of Goods and Services	Bad Debts written off	Liabilities Written Back – no Payment to Suppliers – Treatment of ITC	Remarks in Audit Report, Income tax Audit Report and Transfer Pricing Audit Report	Data gathered from Audit of third party entities
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Thank you

Thanks for your Patience and Time

