

GST Annual Return & Reconciliation Statement

**GST 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 31st December of the next Financial Year. Due date for Annual Return for FY 2024-25 is 31st December, 2025



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 23 to March 24 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

Annual Return - Basics

Dashboard > Annual Return English

File Annual Returns

Financial Year • Indicates Mandatory Fields

2020-21 ▼ SEARCH

<p>Annual Return GSTR9</p> <p>Due Date - 31/12/2021</p> <p>PREPARE-ONLINE PREPARE OFFLINE</p>	<p>Reconciliation Statement GSTR 9C</p> <p>Due Date - 31/12/2021</p> <p>INITIATE-FILING PREPARE OFFLINE</p>
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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

GSTR-9 Annual return for Normal taxpayers



GSTIN - Legal Name - Trade Name - C.
LIMITED
Status - Not filed FY - 2020-21 Due Date - 31/12/2021

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

	Description	Option
1	<p>Do you want to file a Nil return? *</p> <p>Note: Nil return can be filed for the Financial year, if you have: -</p> <ul style="list-style-type: none">• 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	<input type="radio"/> Yes <input checked="" type="radio"/> No

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

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

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

Value (₹)
₹0.00

6.Details of ITC availed during the financial year.

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

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

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

8. Other ITC related information

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

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

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

Annual Return – Tables

Table 10 to 18

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

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

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

Taxable value	Tax Paid
₹-	₹-

15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹-	₹-
Refund pending	Demand of taxes
₹-	₹-
Taxes paid	Demands pending
₹-	₹-

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

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

17. HSN wise summary of Outward Supplies

No. of Records-

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

18. HSN wise summary of Inward Supplies

No. of Records-

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

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

Table 4 (A-H)

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

Form GSTR 3B & GSTR 1 (Apr 23 to Mar 24)

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

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹2,92,23,961.05	₹0.00	₹26,30,156.52	GSTR 1 Table 5,7,9,10	
(B) Supplies made to registered person (B2B)	₹3,55,70,31,217	GSTR 1 Table 4A & 4C		₹28,60,87,703.6	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00	GSTR 1 Table 6A		₹0.00
(D) Supplies to SEZ on payment of tax	GSTR 1 Table 6B		₹0.00		₹0.00
(E) Deemed Exports	₹0.00		GSTR 1 Table 6C		₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	GSTR 1 Table 11A	
(G) Inward supplies on which tax is to be paid on the reverse charge basis	GSTR 3B Table 3.1(d)		₹2,71,168.53	₹2,71,168.53	₹0.00
(H) Sub total (A to G above)	₹3,59,28,27,366	₹6,80,93,817.14	₹28,89,89,028.6	₹28,89,89,028.6	₹0.00

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

Table 4 (I-N)

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

(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	GSTR 1 Table 9B		42	₹19,12,886			
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	GSTR 1 Table 9B		44	₹3,27,660			
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00		₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹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	₹3,57,20,50,159		GSTR 9C Table. 7F		₹28,74,03,809.0		₹0.00

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

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 23 to Mar 24)					
(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 –
Report Non GST (5F)
separately ; And
Report Either report Exempt
and NIL Separate or consolidated in
Exempted (Table 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

Amendment(5H to K) Optional to fill net of Credit / Debit Notes & Amendments from Table 5A to 5F

(L) Sub total (H to K)

₹0.00

(M) Turnover on which tax is not to be paid (G + L above)

₹0.00

(N) Total Turnover (including advances) (4N + 5M - 4G above)

₹3,56,54,77.9

₹6,75,20,756.

GSTR 9C Table. 7F

₹0.00

Table 6 -Details ITC availed during the FY

6.Details of ITC availed during the financial year

Table 6 (A-D)

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

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹16,78,81,960.10	₹21,68,76,286.69	₹21,68,76,286.69	
(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
	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
	Capital goods				₹0.00
	Input Services	₹3,600.00	₹1,22,510.40	₹1,22,510.40	₹0.00

GSTR 3B Table 4A

GSTR 3B Table 4A (5)

Inward Supply – B2B

GSTR 3B Table 4A (3)

Inward Supply – RCM (URP)

Inward Supply – RCM (RP)

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

Amendment on RCM Credits:-
Option to fill all credits in “6D”

Table 6 -Details ITC availed during the FY

Table 6 (E-O)

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

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

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

Table 7 -Details ITC availed during the FY

Table 7 (A-J)

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

Help ⓘ ↺

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	Non Payment of Consideration – 180 days		₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	Ineligible Credits distributed by ISD	
(C) As per Rule 42	Common credits on Inputs or Input Services or Capital Goods used for Taxable & Exempted Supplies			₹0.00
(D) As per Rule 43				₹0.00
(E) As per section 17(5)	Ineligible ITC like F&B, Gifts, Samples, etc		₹0.00	₹0.00
(F) Reversal of TRAN-I credit	TRAN 1 & 2 – Credit Reversal		₹0.00	₹0.00
(G) Reversal of TRAN-II credit			₹0.00	₹0.00
(H1) Other reversals (pl. specify)	Other Reversals			
(I) Total ITC Reversed (Sum of A to H above)	₹0.00			₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹16,78,81,960.10	GSTR 9C - Table 12E		₹0.00

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

Table 8 - Other ITC related information

8. Other ITC related information

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

Table 8 (A-D)

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹17,73,000.00			₹2,16,262.24
(B) ITC as per sum total of 6(B) and 6(H) above	₹16,78,000.00			₹0.00
(C) For FY 2017-18, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April 2018 to March 2019. For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April, 2019 to September, 2019.				
(D) Difference [A-(B+C)]	₹2,88,021.97	₹4,51,135.92	₹4,51,135.92	₹2,16,262.24

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

GSTR 9 - Table No 13

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

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

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.
- Tax Paid as per Form GSTR 3B - Table 6.1 for FY 2023-24

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		

GSTR 1 Table 9A, 9B & 9C of SFY

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 FY2023-24, but subsequently declared in Form GSTR 3B during the period FY 2024-25 (30th Nov'24) to be considered.

GSTR 9 C – Table 12C

GSTR 9 C – Table 5Q

Optional Table 12 & 13 for FY 2023-24

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 2024-25
(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 2023-24 and status as on date of filing the AR

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

**For the FY 2023-24
– 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 2023-24
– optional to fill this table**

Table 17 – HSN summary of Outward Supplies

HSN wise summary of Outward Supplies

Table 17

Goods

Services

GSTR 1 Table 12

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

HSN Summary - Goods
TO>5CR - HSN 6 digit
TO<5CR - HSN 4 digit – B2B
Service of “SAC upto 6 digit” need to be reported

TO>5CR - HSN 6 digit

TO<5CR - HSN 4 digit – B2B

Service of "SAC upto 6 digit" need to be reported

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

Processed Records

[illegible]

Table 18 – HSN summary of Inward Supplies

HSN wise summary of Inward Supplies

Table 18

Goods

Services

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

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

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

Processed Records

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

Table 19 – Late Fees payable and paid

19. Late fee payable and paid

Table 19

File button shall be enabled only if, you have-

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

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

Cash Ledger Balance

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

Late fee payable and paid

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

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

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

Generating draft Return and Filing of Annual Return

Steps to file your GSTR-9 return

Table 19

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

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

Dashboard > Annual Return > GSTR9

GSTR-9 Annual return for Normal taxpayers

Ready to file as on 19/11/2021

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

Welcome!!

GST Reconciliation Statement – Form GSTR 9C



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 2024-25 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



Who Shall File?

Normal Taxpayer
whose T/O exceeds
Prescribed Limit



Who need not file?

1. Normal TP below T/O
2. ISD
3. Composition Dealer
4. TDS/TCS TP
5. Others as exempted



Who can be Auditor?

Practicing Chartered
Accountant/ Cost
Accountant
Upto FY 19-20



Contents of GSTR 9C

Part A – Reconciliation
Statement

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

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

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

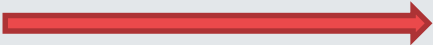
System Generated Summary based on Annual Return – GSTR 9C (Extract)

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 → Recon Stat. → 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 → Downloads → GSTR 9C Offline Tool



Goods and Services Tax

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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

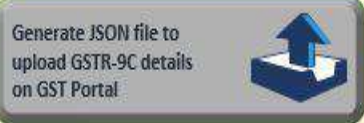
GST Offline Template – Introduction



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

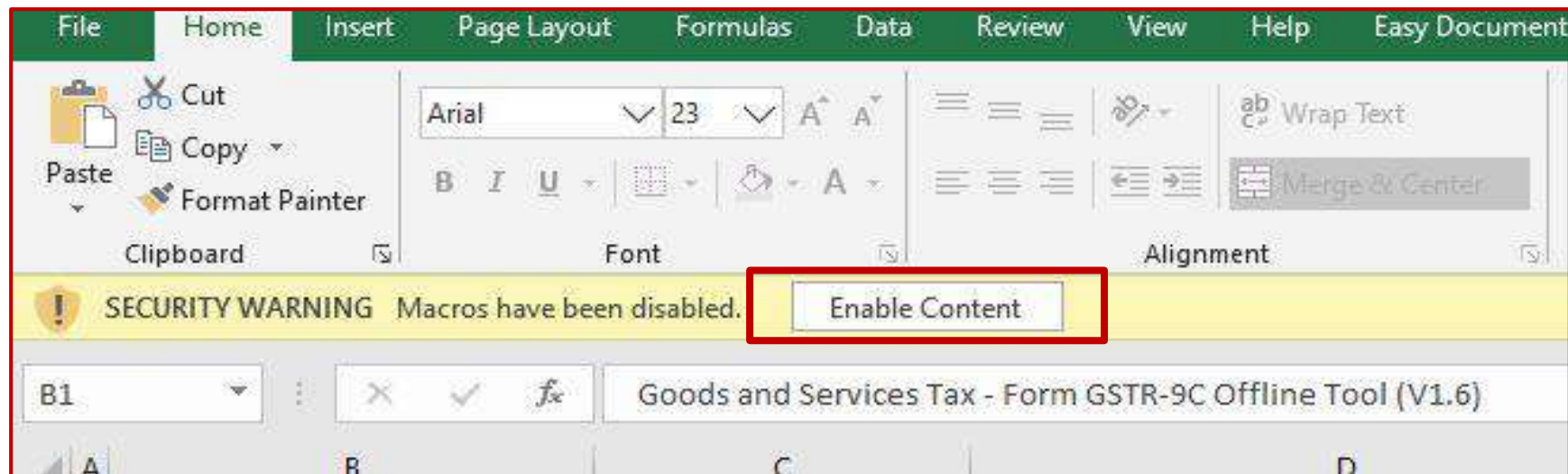
1

Proceed to fill PART -B

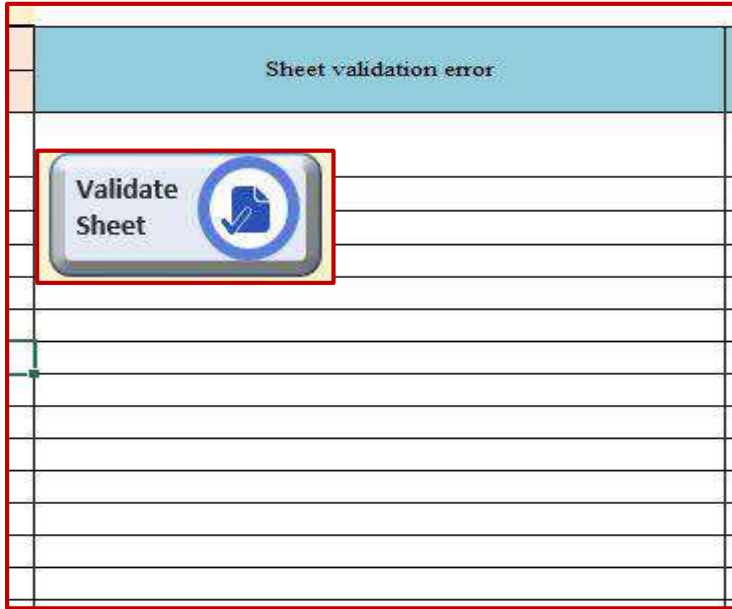
2

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		

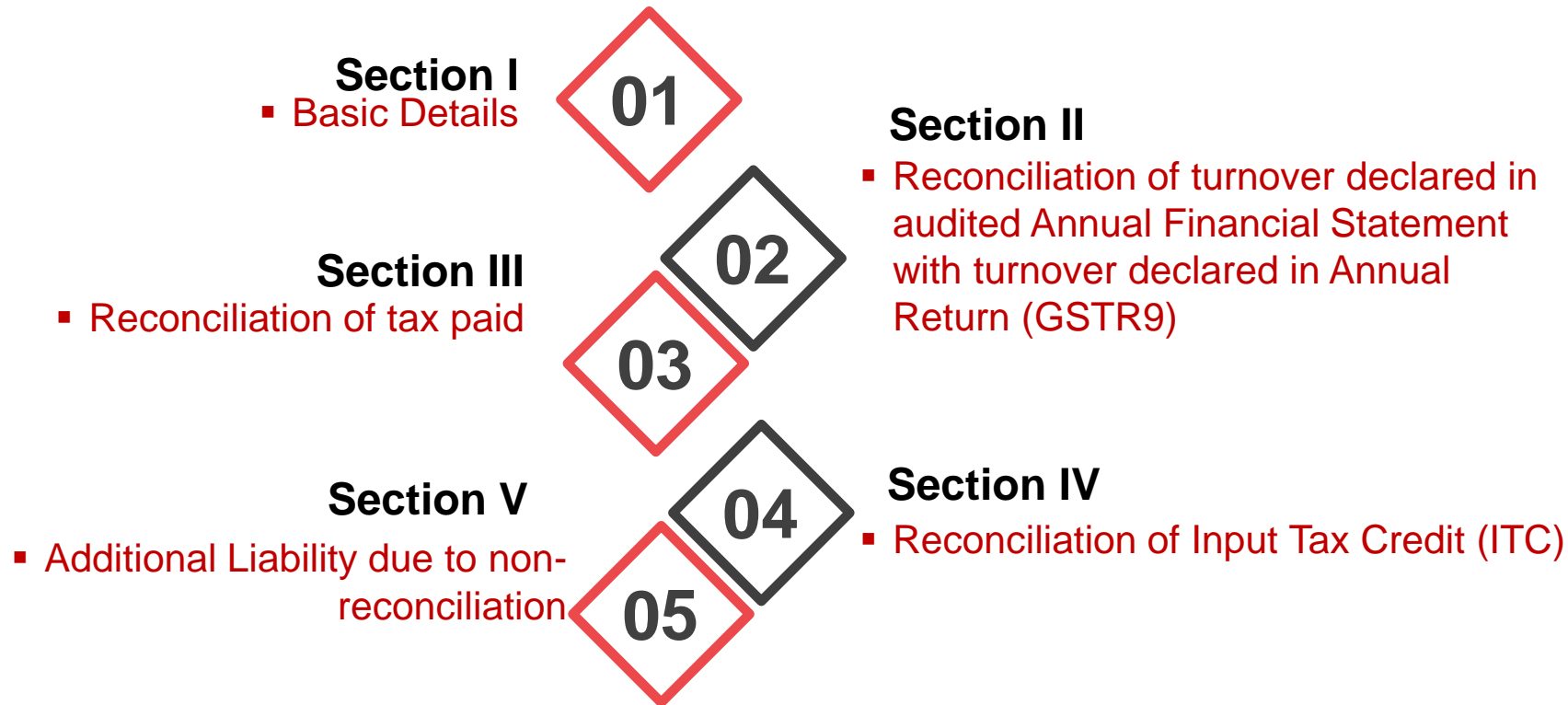


It is always advisable to click “Yes” in case you open an existing Audit Excel Template to work on saved data.

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>>




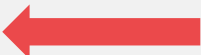
Section II – Reconciliation of Gross Turnover

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 (not applicable from FY 2018-19 onwards)	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	Option to fill all adjustment details in Table 5 (O), if details are not available for Table 5 (B) to 5 (N)
P	Annual turnover after adjustments as above		5,09,00,000
Q	Turnover as declared in Annual Return (GSTR9)		4,95,00,000
R	Un-Reconciled turnover (Q - P)		14,00,000

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)	5,09,00,000
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	3,00,000
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)	5,04,00,000
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	4,95,00,000
G	Unreconciled taxable turnover (F-E)	9,00,000
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	

**Table 7F -
GSTR 9 –
Table 4N -4G &
Table (10-11)**

Section III – Reconciliation of Tax Paid

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



Goods and Services Tax - GSTR 9C Offline tool

HELP

HOME

PREVIOUS

NEXT

Pt. III. Reconciliation of tax paid

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

Validate
Sheet



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

GSTR 9 – Table
9,10 & 11

Section III – Reconciliation of Tax Paid

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

Section III – Reconciliation of Tax Paid

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)						
			To be paid through Cash				
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable	
	1	2	3	4	5	6	
	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

Pt.	Reconciliation of Input Tax Credit (ITC)		
IV			
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 2023-24	
B	Reason 2	Reversal of ITC in Subsequent FY 2024-25	
C	Reason 3	Reversal of ITC/ Payment of excess ITC claimed thru DRC 03	

Section IV – ITC availed on Inward Supplies

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			

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

This table is optional to fill for FY 2023-24

Section IV – ITC availed on Inward Supplies

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC			ITC 2
15	Reasons for un - reconciled difference in ITC			
A	Reason 1	ITC Reversal made in FY 2023-24		
B	Reason 2	ITC reversed and re-availed in FY 2023-24		
C	Reason 3	Reversal of ITC/ Payment of excess ITC claimed thru DRC 03		

This table is optional to fill for FY 2023-24

GSTR 9 – Table 7 J

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

Section V – Additional Liability due to non-reconciliation



Goods and Services Tax - GSTR 9C Offline tool

HELP

HOME

PREVIOUS

NEXT

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

Open GSTR-9C JSON File
Downloaded from GST Portal



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

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

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.

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



Few Common Errors/ Tips - JSON

DSC error

Amount Differences –
GSTR 9 Data for 9C

Rounding off to 2
decimals

JSON file getting
corrupted

Error file generation

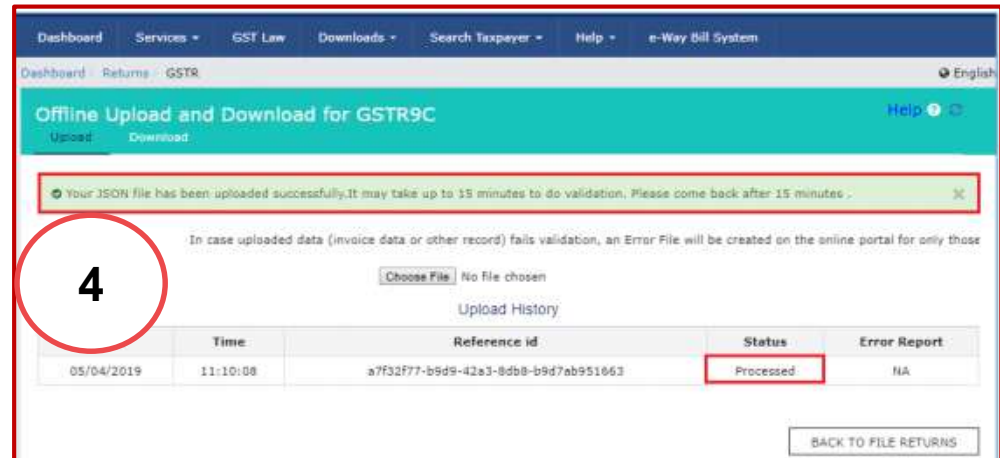
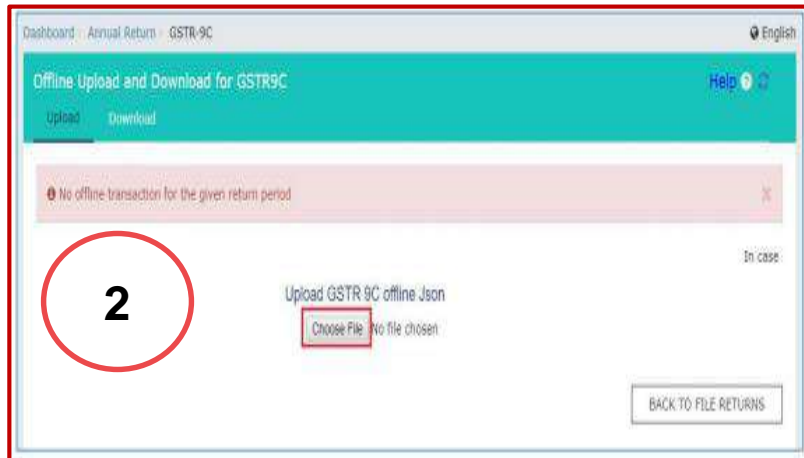
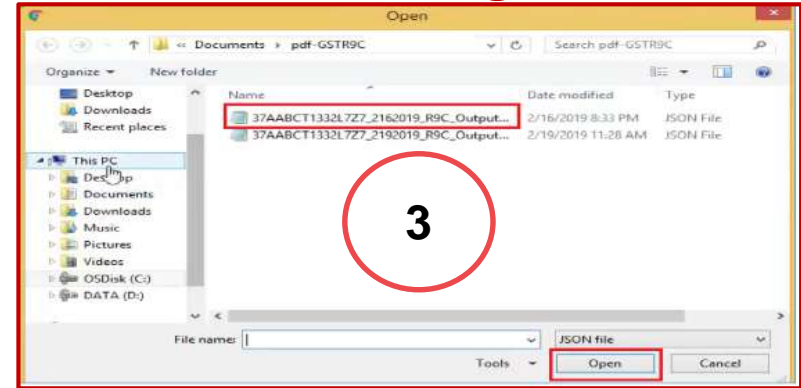
Cross check figures

Tax Paid figures as
per Challans / DRC 03

Liability due to non-
reconciliation – Pay
before filing


Uploading Audited
Statements on Portal
– JPEG/PDF format
only

GST Portal – Reconciliation Statement Filing



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

GST Portal – Reconciliation Statement Filing



Goods and Services Tax

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

[Dashboard](#) [Annual Return](#) [GSTR-9C](#) English

GSTIN - Legal Name

INDUSTRIES LTD

 Trade Name -

LIMITED.

 Due Date -

Reconciliation Statement

GSTR 9C

Due Date -

INITIATE-FILING

PREPARE OFFLINE

6

5

GST Portal – Reconciliation Statement Filing

Upload Relevant Documents

Help ? ^

• Indicates Mandatory Fields

❶ File with PDF or JPEG format is only allowed

❷ Maximum 2 files and 5 MB for each file allowed

Balance sheet *

7

Choose File No file chosen



Annual Accounts 2017-18 - NR
Agarwal.pdf

Status: Processed



Profit & loss statement/income & Expenditure Statement *

Choose File No file chosen



Annual Accounts 2017-18 - NR
Agarwal.pdf

Status: Processed



Other Document 1, if any

Choose File No file chosen

Other Document 2, if any

Choose File No file chosen

SAVE

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

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GST Audit Preparation

ICMAI GST Session

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 -

Turnover Declared in Returns A GSTR 1 and GSTR 3B	Taxes Paid B Monthly Returns and DRC 03	Refund Claimed C Refund claimed from the Government	ITC Availed D ITC Availed in GSTR 3B
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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

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/GSTR 2B

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 13th 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/
GSTR 2B

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/
Reimburse
ment/
Payments
to Directors

RCM on
Imports as
well as
Ocean
Freight

Key Risk Areas to be taken care of -

Additional Points for GST Audit -

Capex and
Treatment
of ITC
availed on
Capital
goods

Transactions
with group
companies
and
Valuation
thereof

Documenta
tion –
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

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

Discussion and Queries



Thank you

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