

RECONCILIATION STATEMENT (GSTR-9C) FOR THE FY 2020-21 IS AVAILABLE ON GST PORTAL FOR FILING

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.

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

2. Computation of ITC has been made based on GSTR-1/IFF/GSTR-5 filed by your corresponding suppliers upto 15/07/2021. GSTR-1/IFF/GSTR-5 filed after the updation date will be covered in the next updation.

Annual Return
GSTR9

PREPARE-ONLINE

PREPARE OFFLINE

Reconciliation Statement
GSTR 9C

Due Date - 31/12/2021

INITIATE-FILING

PREPARE OFFLINE

Important Message

Prepare Online:-

Steps to be taken:

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

Prepare Offline:-

If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you should prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.

You can download the GSTR-9 offline tool from the **Downloads** section in the pre-login page on the portal and install it on your computer.

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