

GST ANNUAL RETURNS (GSTR-9& 9C)

for 2018-19 with

- Practical Case Studies,
- 17-18 Spill over Effects,
- Sample Excel Sheets, and
- Sample client data

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■ A Special Thanks to CA Manish Midha ji for his valuable inputs.



Annual return is mandatory to be filed if aggregate turnover is above **Rs. 2 crores.**
(N.N.47/2019) Annual Return can be filed online directly or through offline utility.

All GSTR 1 and GSTR 3B for F.Y. 2018-19 must be filed before filing this return.

Even if the GST number is surrendered during the year, GSTR-9 is required to be filed, if the limit is exceeded.



Major data is auto populated in Annual return. However is available in editable form. The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference & attention.

Once GSTR 9 filed, it **cannot be revised**. GSTR 9C can be uploaded only after GSTR 9 is filed.

GSTR 9 is to be filed for every GSTIN i.e. for every branch separate GSTR-9 is to be filed, if the aggregate turnover is exceeded, irrespective of turnover of individual branch.

In GSTR 9/9C additional liability can be created payable through DRC-03(Selecting Annual Return with 73(5), only thru cash) but additional credit cannot be taken. (Payment thru Cash only, is a litigative issue.)

Vide N.N. 47/2019-CT it is provided that the annual return **shall be deemed to be furnished on the due date** if it has not been furnished before the due date for the financial year 2017-18 and 2018-19, in respect of registered persons below Rs. 2 crores. If errors in GSTR-3B, then GSTR-9 is advised to be filed.



Prerequisite for GSTR-9

Copy of Audited financial statements along with notes, schedules, groupings, segment reports etc. of overall entity.

Bifurcated Branch wise financial statements.

Income tax returns with copy of 26AS.

Books of accounts.

Cost records & Corporate records, if any.

User ID & Password of GST portal.

FY 2017-18 Annual returns.

GSTR 3B (Annual Summary) & GSTR 1

Electronic Credit Ledger & Electronic Cash Ledger

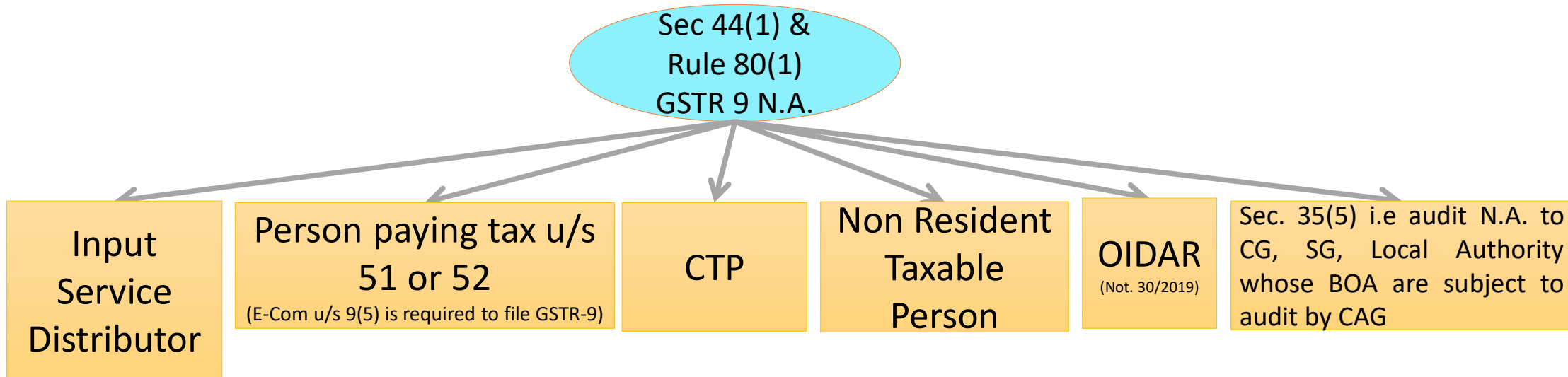


Quick 20 summarised Points to be taken care while Conducting Audit

- Reconciliation of Income & Receipts as per P & L account and as per GST Returns.
- Expenses liable to RCM including the foreign payments.
- Bifurcation of expenses on which ITC is claimed subject to the condition of sec. 16 of CGST Act, 2017.
- ITC claimed should not be in the negative list as per sec. 17(5).
- Criteria of 180 days to be considered for creditors.
- Checking of calculation of refund claimed during the year based upon the provisions of sec. 54 read with relevant rules.
- Rate of outward supply to be checked based on HSN/SAC.
- Reconciling the balance of advances pertaining to services as standing in balance sheet with unadjusted advances.
- Reconciliation of GST balance as per portal and closing balance as per balance sheet.
- The outward supplies claimed as exports to be checked on the basis of provisions of sec. 2(5) & 2(6) of IGST Act, 2017.
- Addition of all expenses recovered by the supplier incurred on behalf of recipient say transit Insurance, freight etc. and discounts given subject to the provision of sec. 15 of CGST Act, 2017
- Tax invoices/ debit or credit notes/ self invoices/ payment voucher/ refund voucher issued as per the relevant provisions of the Act.
- Schedule 1 supplies is to be accounted for. E.g Branch Transfers etc.
- GSTR 2A reconciliation.
- Sale of Fixed asset is to be considered.
- Interest liability discharged wherever required.
- If the GSTIN is cancelled during the year, check whether Final return i.e GSTR 10 is filed.
- Cross Charge between Branches.
- Applicability of provisions of Rule 42/43 involving Exempt or Schedule III supplies.
- Whether Stock Records maintained or not.

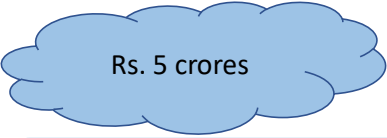
GSTR 9 Sec 44 & Rule 80

Sec 44(1) 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 such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.



Rule 80(1) Proviso [Composition Sec 10](#) ----- **Annual Return in GSTR-9A**

Rule 80(2) Every [electronic commerce operator](#) required to collect [tax at source under section 52](#) shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.



Rs. 5 crores

GSTR 9C Sec 35, 44 & Rule 80

Sec. 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

Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Sec 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.

Rule 80(3) • 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 audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C for the financial year 2018-2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

Section 47(2) Levy of late fee

47(2) Any **registered person**

- who **fails to furnish the return required under section 44** by the due date shall be
- **liable to pay a late fee** of
- **one hundred rupees for every day during which such failure continues** subject to a **maximum of an amount calculated at a quarter per cent of his turnover in the State or Union territory.**

Sec.
2(112)

Late Fee= Rs. 100 for every day during which failure continues.(100*2)

Maximum Late Fee= 0.25% of turnover in the state or Union territory. (0.25% *2= 0.50%)

Notification No. 16/2020 dated 23.03.2020

➤ Proviso inserted **to Rule 80(3) regarding Reconciliation Statement**

80(3):- 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 audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

“Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under subsection (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C for the financial year 2018- 2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”

Only Reconciliation Statement's limit increased to 5 crore

Notification 16/2020

Turnover of F.Y. 2018-19	GSTR-9	GSTR-9C
Upto 2 Crore	Optional	Not Applicable
Above Rs. 2Cr but up to Rs. 5Crore	Mandatory	Not Applicable
Above Rs. 5Crore	Mandatory	Mandatory

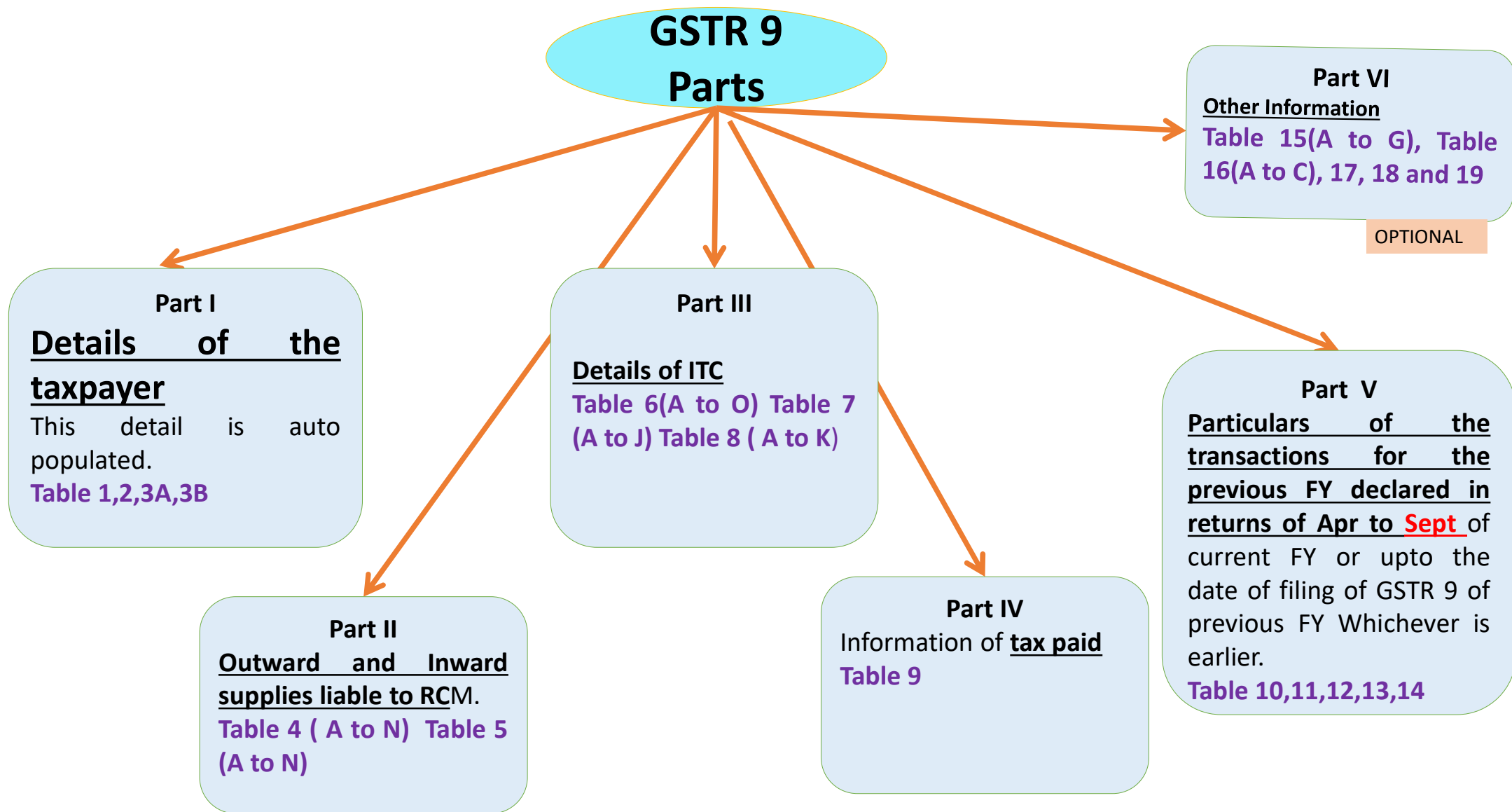
Meaning of Aggregate Turnover **Sec. 2(6)**

Particulars	Amt
All Taxable Supplies 2(108)	XXX
Exempt Supply 2(47) Means <ul style="list-style-type: none"> • Nil Rated • Wholly Exempt • Non Taxable Supply 2(78) 	XXX XXX XXX
Exports of Goods or Services	XXX
Inter State Supplies	XXX
Supplies made to persons with same PAN having different GSTN numbers e.g Branch Transfer	XXX
Supply made on behalf of principal(Exp i to sec. 22)	XXX
Exclude:-	
CGST, SGST, UTGST,. IGST and Cess	XXX
Inward Supply on which tax is payable by a person under RCM	XXX
Supply of Goods after completion of job work by a registered job worker treated as supply of goods by principal and not to be included in turnover of job worker(Expl ii to sec. 22)	XXX
Net Total(Aggregate Turnover)	XXX

Computed
on All India
Basis

NOTE: While considering the aggregate turnover, the supplies as per GST are to be considered i.e.

- **Schedule 1 supplies to be added**
- **Sale of capital goods.**
- **In case of persons covered under Rule 32 of valuation Rule eg. Forex Dealer, Air travel etc.**



Format of GSTR 9 PART I

FORM GSTR-9 ^{25 26}		
(See rule 80)		
Annual Return		
Pt. I	Basic Details	
1	Financial Year	2018-19
2	GSTIN	
3A	Legal Name	PAN Card Name(Eg. ABC)
3B	Trade Name (if any)	ABC & Associates

Auto
Populated

²⁵ Notf No. 39/2018-CT dated 04.09.2018

²⁶ Notf No. 74/2018-CT dated 31.12.2018

Format of GSTR 9 Part II

Rectifications done after March, 19 returns will form part of Part -V

Data as per GSTR 3B till March, 2019 returns pertaining to 18-19 (Tax Paid)



Additional as per Books for 18-19 not shown in 3B of any period. (Tax Payable)

Pt. II Details of Outward and inward supplies made during the financial year						
(Amount in Rs. in all tables)						
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C) (Net of Cr./Dr. Note & amendments upto March, 19) (B2CI + B2Cs)					
B	Supplies made to registered persons (B2B) (Gross)	(including Supplies made through ECOM who are required to collect TCS.)				
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					

Editable

**NN 48/2017 only goods
not services**

**Only Unadjusted for Services (For invoices
issued forms part of Part 4A Above)**

Note: (Option to fill Table 4B to 4E, net of credit/debit notes and amendments upto March returns in case of any difficulty in reporting separately)

Format of GSTR 9 Part II

H	Sub-total (A to G above)					
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 (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Amendments made
upto 31.03.2019
returns covered here

Format of GSTR 9

Part II

5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted	Option of either separately report supplies as exempted, nil rated and non GST supply or report consolidated information for all these three heads in the exempted row only				
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

Petrol, Alcohol,
Liquor, Schedule
III

Note: (Option to fill Table 5A to 5F, net of credit/debit notes and amendments upto March returns in case of any difficulty in reporting separately)

Amendments made in GSTR 3B after March 2019 will not form part of Table 6 & 7 will reflect in Part V

Format of GSTR 9

Part III

Financial year

	Description	Type	Central Tax	State / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
(It will include figures pertaining to FY 2017-18 considered in 18-19)						
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	Option to either report the breakup of input tax credit as inputs, capital goods and input services or report entire ITC in Inputs row only			
		Capital Goods				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	Option to either report the breakup of input tax credit as inputs, capital goods and input services or report entire ITC in Inputs row only			
		Capital Goods				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	Option to either report the breakup of input tax credit as inputs, capital goods and input services or report entire ITC in Inputs row only.			
		Capital Goods				
E	Import of goods (including supplies from SEZs) (All credit of IGST paid at time of imports between April 2018 to Sept 2019 pertaining to 18-19 may be declared here)(Press release 3 July 2019)	Inputs				
		Capital Goods				

April, 2018 to Mar, 2019 data

Format of GSTR 9 Part III

G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I – A above)	Ideally should be ZERO as B to H is as per 3B			
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				

ITC 01, ITC 02,

Figures from
GSTR 3B

Format of GSTR 9 Part III

Mere ineligible credits shown in Table 4D of GSTR 3B will be shown. Because no effect in 3B/ Credit ledger

7	Details of ITC Reversed and Ineligible ITC for the financial year		
A	As per Rule 37 (16(2)- 180 days)	Option to either fill information on reversals separately in table 7A to 7E or report the entire amount of reversal under table 7H only. However reversal on account of Trans-1 Credit(Table 7F) and Trans- 2(Table 7G) are to be mandatorily reported)	
B	As per Rule 39 (ISD- Negative apportionment)		
C	As per Rule 42 (Prop. Reversal of credit- input)		
D	As per Rule 43 (Prop. Reversal of credit- Capital Goods		
E	As per section 17(5) (Blocked Credit)		
F	Reversal of TRAN-I credit		
G	Reversal of TRAN-II credit		
H	Other reversals (pl. specify) Rule 38(Banking),Rule 44 (Special circumstances),ITC03		
I	Total ITC Reversed (Sum of A to H above)		
J	Net ITC Available for Utilization (6O – 7I)		

Normal
Purchase

Format of GSTR 9 Part III

ITC reclaimed

8	Other ITC related information			
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	GSTR 2A shall be auto populated in this table. the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification)		
B	ITC as per sum total of 6(B) and 6(H) above			
C	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)]			
E	ITC available but not availed			
F	ITC available but ineligible	Eg. Car, insurance		
G	IGST paid on import of goods (including supplies from SEZ) (Becoz not part of GSTR 2A)			
H	IGST credit availed on import of goods (as per 6(E) above) (No adjustments of effects pertaining to FY 2018-19 made after March 2019 given)(press release dated 03.07.2019)	<Auto>		
I	Difference (G-H)			
J	ITC available but not availed on import of goods (Equal to I)			
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax	Matches with Table 4 (Actual liability for 2018-19) (Editable)	AS PER 3B's upto March, 19 (Non-Editable) (It will include figures pertaining to FY 2017-18 paid in 2018-19)				
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Format of GSTR 9 Part V

Invoices, Debit
or Credit Notes

Pt. V	March 2019	Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019]					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
Liability +	10 Supplies / tax declared through Amendments (+) (net of debit notes)						
Liability -	11 Supplies / tax reduced through Amendments (-) (net of credit notes)						
ITC -	12 Reversal of ITC availed during previous financial year	Registered person has the option not to fill this table.					
ITC +	13 ITC availed for the previous financial year						
	14 Differential tax paid on account of declaration in 10 & 11 above						
	Description	Payable		Paid			
	1	2		3			
	Integrated Tax	As per above Table 10 & 11					
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						

In Online window this point is added between Pt. No. 13 & 14
Total Turnover(5N +10-11)

Note: Tax Payable will be calculated based on Table 9 and Table 14

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrate d Tax	Cess	Interest	Penalty	Late Fee /Others
	1	2	3	4	5			
A	Total Refund claimed	<div>Optional</div>						
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Format of GSTR 9 Part VI

Inward

All Optional

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details		Taxable Value		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1		2		3	4	5	6
A	Supplies received from Composition taxpayers				Non editable as comp. taxpayer does not charge tax			
B	Deemed supply under Section 143(Job Work 1 year/3 year)							
C	Goods sent on approval basis but not returned (180 days time Period)							
17	HSN Wise Summary of outward supplies (Turnover Criteria applicable)							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies (Turnover Criteria applicable)							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid (Pertaining GSTR-9)							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

CASE STUDIES of Outward supplies (Table 4, 9, 10, 11)

Document Type	Document Date	Reported In GSTR-1	Reported/ Adjusted in Form 3B	Amendment In GSTR-1
Invoice	07/07/2018	Aug 2018 (Reported 3B & Gstr-1)	Amended in May 2019	May 2019
Credit Note	31/12/2018	June 2019	June 2019	No Amendment
Invoice	05/09/2018	September 2018	September 2018	October 2018
Invoice	05/09/2018	-	-	-

Invoice - Part II – T No 4 Amendment to Invoice - Part V – T No 10

Part V – T No 11

Part II – SI No 4

Part II – SI No 4 (DRC-03)

CASE STUDIES of Outward supplies(Table 4, 9, 10, 11

Document Type	Document Date	Reported In GSTR-1	Reported/ Adjusted in Form 3B	Amendment In GSTR-1
Invoice	06/09/2018	September 2018	September 2018	May 2019
Invoice	06/09/2018	September 2018	September 2018	January 2019

3B prevails over GSTR-1

Part II – SI
No 4

Part II – SI
No 4

CASE STUDIES of Outward supplies(Table 4, 9, 10, 11)

S.N	FY 2018-19			FY 2019-20	
	<u>Books</u>	<u>3B</u>	<u>GSTR-1</u>	<u>3B</u>	<u>GSTR-1</u>
1	15000	15000	15000	NIL	NIL
2	15000	10000	10000	5000	5000
3	15000	10000	10000	NIL	NIL

ALL IN TABLE 4

TABLE 4 - 10000
TABLE 10- 5000

TABLE 4- 15000
SHORTFALL DRC-03

CASE STUDIES of Outward supplies(Table 4, 9, 10, 11)

3B prevails over GSTR-1

S.N	FY 2018-19			FY 2019-20	
	Books of accounts	3B	GSTR-1	3B	GSTR-1
4	15000	10000	10000	2500	2500
5	15000	15000	10000	0	5000
6	15000	10000	15000	5000	0

TABLE 4 12500
DRC-03 for tax on
2500
TABLE 10 Rs. 2500

RS. 15000 TABLE
4 (Value flowing
from 3B)

TABLE 4 10000
TABLE 10 5000
(Value flowing from
3B)

CASE STUDIES of Inward supplies(Table 6,8, 12, 13)

S.N	FY 2018-19				
	BOA	3B	2A	Table 6 &12/13	Table 8
1	100000	100000	105000	100000 (6A & 6B)	105000(8A) 100000(8B) 5000(Lapse)
2	105000	100000 _(Mar) 5000(May 2019)	105000	100000 (6A & 6B) 5000 (13)	105000(8A) 100000(8B) 5000(8C) 0 (8D)
3	105000	108000(Mar) -3000(May 2019)	105000	108000(6A) 108000(6B) 3000(12)	105000(8A) 108000(8B) -3000(8C) 0 (8D)

SPILL OVER EFFECTS

(2017-18 adjustments done in 2018-19)

OUTPUT Impact Table 4,9,10,11, 14

Table 4

*Actual figure of FY 2018-19

Tax paid as per 3B + payable not subsequently adjusted

=

GSTR 3B 2018-19

— Table 10(2017-18)

+ Table 11(2017-18)

+ 18-19 Fig. Not adjusted till date

Table 9
(Payable)

Table 9= Payable= Table 4

Table 9
(Paid)

Table 9= Paid = As per GSTR 3B (including 17-18 effects)

CHECKSUM
Formula
(Diff b/w
Payable or Paid)

=

GSTR 3B 2018-19

—

Table 10 of 2017-18

+

Table 11 of 2017-18

+

Table 10 of 2018-19

—

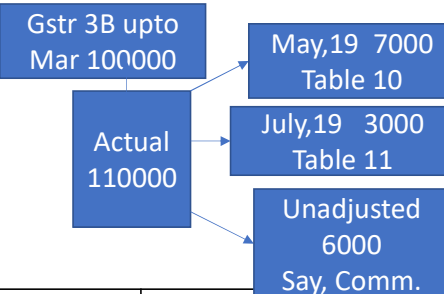
Table 11 of 2018-19

NOTE: As per above formula, Difference Payable after above formula shall be paid by DRC-03. If Excess then one can apply Refund subject to condition of 2 years and Sec. 54 provisions.

Freezed figures :-

- GSTR 3B = 103000
- 2017-18 Table 10 = 5000
- 2017-18 Table 11= 2000

Example



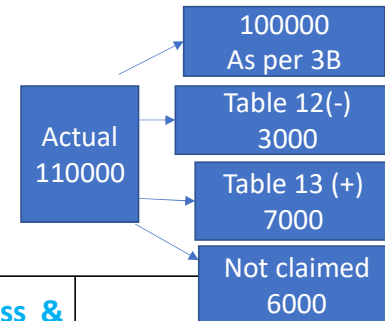
Particulars	2018-19 Correctly shown	2018-19 Short shown in 3B corrected next year (Table 10)	2018-19 short shown in 3B not corrected	2018-19 Excess shown in 3B corrected (Table 11)	2018-19 excess shown not corrected	Combination of All
Actual output liability of 2018-19(BOA)	100000	108000	108000	92000	92000	110000
Table 4	100000	100000 (103000-5000+2000)	108000	100000	92000	106000 (103000-5000+2000+6000)
Table 9 Payable	100000	100000	108000	100000	92000	106000
Table 9 paid	103000	103000	103000	103000	103000	103000
Table 10 (18-19)	0	8000	0	0	0	7000
Table 11 (18-19)	0	0	0	8000	0	3000
Table 14 (18-19)	0	8000	0	0	0	4000
DRC - 03	0	0	8000	0	0	6000
RECO Table 9 payable = paid	103000-5000+2000=100000	(103000-5000+2000)+8000=108000	(103000-5000+2000)+0-0=100000 ≠ 108000 8000 (pay by DRC-03)	(103000-5000+2000)+0-8000=92000 ≠ 92000	(103000-5000+2000)+0+0=100000 ≠ 92000 So 8000 Refund can be claimed thru Table 9	103000-5000+2000+7000-3000=104000 ≠ 110000 Diff Rs. 6000 to be paid by DRC-03

Freezed figures :-

- GSTR 3B = 102000
- 2017-18 Table 12 = 4000
- 2017-18 Table 13= 6000

INPUT Impact Table 6,8,12,13

Example



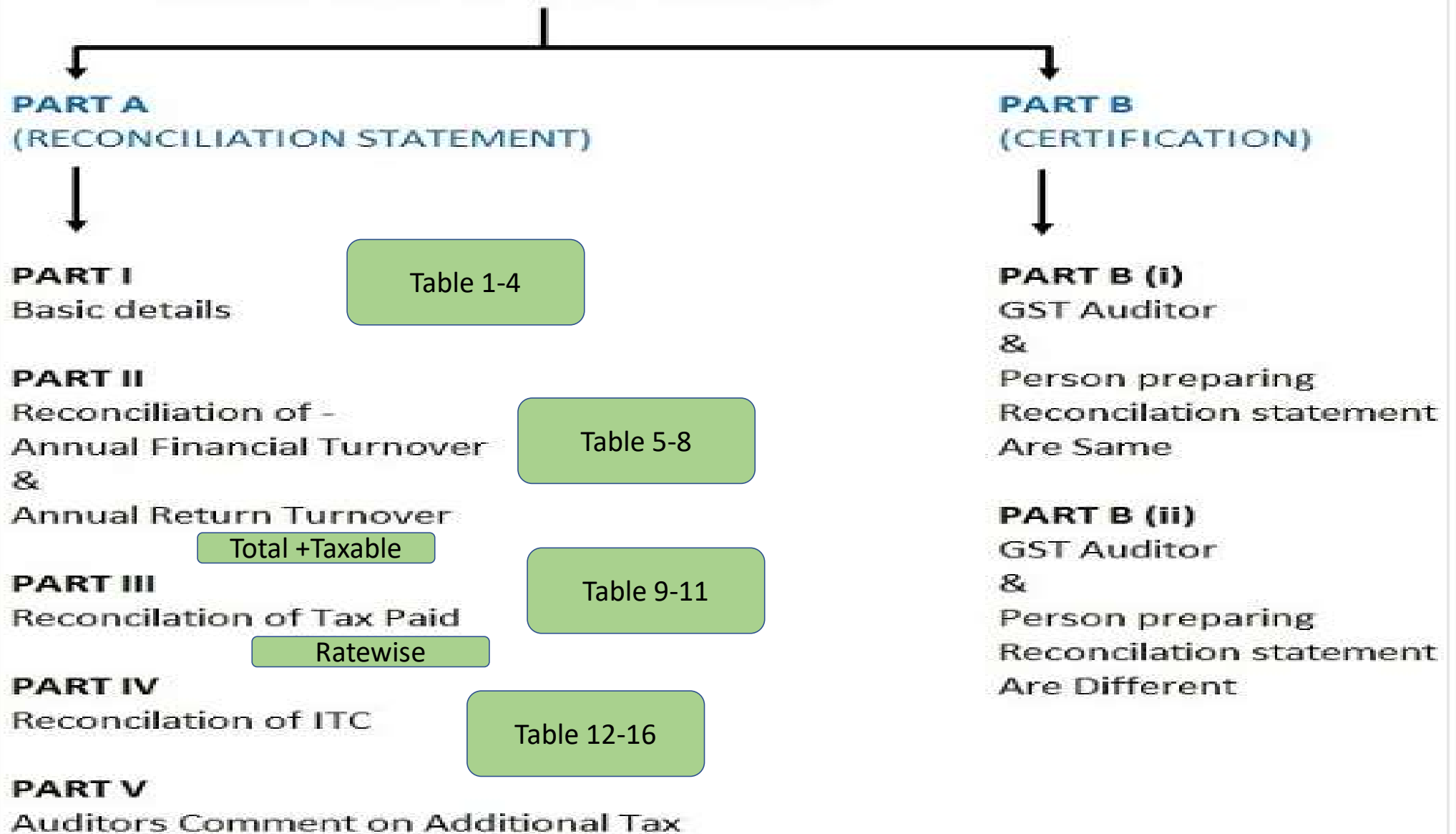
Particulars	2018-19 Actual	2018-19 Short & Adjusted (Table 13)	2018-19 Short & No Adjusted	2018-19 Excess & Adjusted (Table 12)	2018-19 Excess & Not Adjusted	Combination
Actual ITC of 2018-19(BOA)	100000	108000	108000	92000	92000	110000
Table 6A	102000	102000	102000	102000	102000	102000
Table 6B	102000	102000	102000	102000	102000	102000
Table 6J	0	0	0	0	0	0
Table 6O	102000	102000	102000	102000	102000	102000
Table 8A(GSTR2A)	100000	108000	108000	92000	92000	110000
Table 8B =6B	102000	102000	102000	102000	102000	102000
Table 8C	0	8000	0	-8000	0	4000 (7000-3000)
Table 8D 8A-(8B+8C)	2000 (Diff Last year)	2000 (Diff Last year)	6000 (8000 C/Y - 2000 L/Y)	2000 (Diff Last year)	10000 (8000 C/Y + 2000 L/Y)	4000 (6000 C/Y -2000 L/Y)
Table 12	0	0	0	8000	0	3000
Table 13	0	8000	0	0	0	7000
Comments	NIL	NIL	8000 will lapse	NIL	DRC-03 payable 8000	6000 will lapse

GSTR 9C Impact

Table 12	Particulars	Amount	Comments
A	ITC availed as per audited annual financial statements	110000	
B	ITC booked in earlier financial year claimed in current year	2000	ITC of PY 2017-18 availed in 2018-19
C	ITC booked in current financial year to be claimed in subsequent financial year	4000	ITC of current FY availed in subsequent FY
D	ITC availed a per audited financial statements or BOA (A+B-C)	108000	
E	ITC claimed in annual return(GSTR-9-COL 7J)	102000	
F	Un-Reconciled ITC	6000	ITC lapsed as being unclaimed till Sept. 2019

Table 14	Particulars	Amount	Comments
R	Total amount of eligible ITC claimed	110000	
S	ITC availed in annual return(GSTR 9-COL 7J)	102000	
T	Un reconciled ITC	8000	(6000 C/Y + 2000 P/Y)

Different Parts of GSTR 9C





Proceed to fill PART -A

GSTIN *	
Financial Year *	
Legal Name	
Trade Name (if any)	
Name of Act, if you are liable to audit under any Act.	COMPANIES ACT INCOME TAX ACT
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN *	No

Proceed to fill PART -B

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

Sheet validation error

Portal validation error

Format of GSTR 9C PT II (5)

Goods and Services Tax - GSTR 9C Offline tool

HELP
HOME
PREVIOUS
NEXT

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet

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


5	Reconciliation of Gross Turnover	
S.No	Description	Amount (₹)
A	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)*	47,64,83,581.00
B	Unbilled revenue at the beginning of the 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 Statement but are not permissible under GST	
G	Turnover from April 2017 to June 2017 *	10,74,38,161.00
H	Unbilled revenue as at the end of the Financial Year	
I	Unadjusted Advances as 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 fluctuation	
O	Adjustment in Turnover due to reasons not listed above	
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *	36,90,45,420.00
Q	Turnover as declared in Annual return (GSTR9)*	36,90,45,419.00
R	Un Reconciled turnover (Q - P) *	1.00

Optional

Format of GSTR 9C PT II(5)

[illegible]


**Format of GSTR 9C
PT II (6)**



Goods and Services Tax - GSTR 9C Offline tool

HELP
HOME
PREVIOUS
NEXT


Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return
(GSTR9)

Validate Sheet


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

6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason Number 1	


Format of GSTR 9C PT II (7)



Goods and Services Tax - GSTR 9C Offline tool

HELP
HOME
PREVIOUS
NEXT


Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet


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

7	Reconciliation of Taxable Turnover*	
S.No	Description	Amount (₹)
A	Annual Turnover after adjustments [from 5(P) above]*	36,90,45,420.00
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	32,03,43,604.00
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	0.00
E	Taxable turnover as per adjustments above (A-B-C-D)*	4,87,01,816.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	4,87,01,815.00
G	Unreconciled Taxable Turnover (F-E)*	-1.00

**Format of GSTR 9C
PT II (8)**




Goods and Services Tax - GSTR 9C Offline tool

HELP
HOME
PREVIOUS
NEXT

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return

(GSTR9)

Validate Sheet


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

8	Reasons for Un - Reconciled difference in Taxable Turnover	
A	Reason Number 1	

Format of GSTR 9C PT III (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%	3,85,358.00	9,319.70	9,319.70	631.00	
B	5% (RC)	1,59,12,269.00	3,92,294.00	3,92,294.00	11,028.50	
C	12%	1,23,350.00	7,401.00	7,401.00		
D	12% (RC)					
E	18%	4,86,43,370.00	43,77,904.81	43,77,904.81		
F	18% (RC)	2,77,068.00	14,948.00	14,948.00	19,980.00	
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest		16,634.00	16,634.00	239.00	
M	Late Fee		100.00	100.00		
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		48,18,601.51	48,18,601.51	31,878.50	0.00
Q	Total amount paid as declared in Annual Return (GSTR 9)*		48,16,771.00	48,16,771.00	31,878.00	0.00
R	Un-reconciled payment (Q-P)*		-1,830.51	-1,830.51	-0.50	0.00

**Format of GSTR 9C
PT III (10)**




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 

10	Reasons for Un - Reconciled Payment of Tax	
A	Reason Number 1	UN-RECONCILED DIFFERENCE IS IN INTEREST THAT HAS BEEN PAID THROUGH DRC-03


Format of GSTR 9C PT III (11)


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


11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
S.No	Description	Taxable Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
H	Interest					
I	Late Fee					
J	Penalty					
K	Others					


Format of GSTR 9C PT IV (12)


Goods and Services Tax - GSTR 9C Offline tool

HELP
HOME
PREVIOUS
NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)


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

Validate Sheet 

12	Reconciliation of Net Input Tax Credit (ITC)	
S.No	Description	Amount (₹)
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)*	37,76,379.00
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*	7,390.00
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	37,68,989.00
E	ITC claimed in Annual Return (GSTR9)*	37,68,989.00
F	Un-reconciled ITC (E-D)*	0.00


Optional

Format of GSTR 9C PT IV (13)


Goods and Services Tax - GSTR 9C Offline tool

HELP
HOME
PREVIOUS
NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet
 

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

13	Reasons for Un - Reconciled difference in ITC
A	Reason Number 1

Format of GSTR 9C PT IV (14)

Goods and Services Tax - GSTR 9C Offline tool

HELP

HOME

PREVIOUS

NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)



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

[Validate Sheet](#)


14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)
A	Purchases			
B	Freight / Carriage	0.00	0.00	0.00
C	Power and Fuel Costs			
D	Imported goods (Including received from SEZ)			
E	Rent and Insurance Expense			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employee's Cost (Salaries, Wages, Bonus etc .)			
I	Conveyance charges	19,219.00	960.94	0.00
J	Bank Charges	4,77,810.00	86,005.80	8,420.00
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)	13,994.00	2,518.92	2,518.92
M	Repair and Maintenance	6,84,246.00	1,23,164.23	1,23,164.23
N	Other Miscellaneous expenses	25,54,231.00	4,59,761.58	4,59,761.58
O	Capital goods			
P	Any other expense 1	59,06,534.00	10,63,176.12	10,63,176.12
Q	Any other expense 2	1,12,96,648.00	20,33,396.64	20,33,396.64
R	Total amount of eligible ITC availed (A to Q)*			36,90,437.49
S	ITC claimed in Annual Return (GSTR9)*			37,68,989.00
T	Un-reconciled ITC (S-R)*			78,551.51

Optional

Format of GSTR 9C PT IV (15)

 Goods and Services Tax - GSTR 9C Offline tool <div> HELP HOME PREVIOUS NEXT </div>		
<u>Pt. IV. Reconciliation of Input Tax Credit (ITC)</u> <div> Validate Sheet  </div>		
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>		
15	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	THE UN-RECONCILED ITC OF RS. 78551.51 WAS INELIGIBLE ITC WRONGLY TAKEN. THE SAID AMOUNT IS PAID THROUGH DRC-03 ALONG WITH INTEREST.

Format of GSTR 9C PT IV (16)




Goods and Services Tax - GSTR 9C Offline tool

HELP
HOME
PREVIOUS
NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

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

Validate Sheet
 

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	
S.No	Description	Amount payable (₹)
A	Central Tax	38,960.00
B	State tax /UT tax	38,960.00
C	Integrated Tax	631.00
D	Cess	
E	Interest	29,849.00
F	Penalty	

Format of GSTR 9C PT V

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*

[Validate Sheet](#)

S.No	Description	Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess
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					

Verification: 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.

Place*

Name of the signatory*

Membership No*

Date*

Full address*

AMRITSAR			
AANCHAL KAPOOR			
517487			
25/07/2019			
Building No./Flat No*	G-3	Floor Number	SECOND FLOOR
Name of the Premises/Building	GANPATI TOWER		
City/Town/Locality/Village*	AMRITSAR	Road/Street*	LAWRANCE ROAD
		District*	AMRITSAR
State*	Punjab	Pin Code*	143001

PAN details for digital signature*

BCNPK3157J

Format of GSTR 9C PT B (ii)

Goods and Services Tax - GSTR 9C Offline tool

Certification
II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:
*Please Note: Fields marked with * (red asterisk) are mandatory fields and need to be filled up.*

1. I report that the audit of the books of accounts and the financial statements of

Name*

Address*

Building No/Flat No*	-	Floor Number	
Name of the Premises/Building		Road/Street*	B
City/Town/Locality/Village*		District*	AMRITSAR
State*	Punjab	Pin Code*	143107

was conducted by:

Name*

Address*

Building No/Flat No*	4, 80	Floor Number	
Name of the Premises/Building		Road/Street*	
City/Town/Locality/Village*		District*	NEW DELHI
State*		Pin Code*	110001

bearing membership number in pursuance of the provisions of the and

annex hereto a copy of their audit report dated along with a copy of each of:

(a) balance sheet as on*

(b) the* for the period beginning from* to ending on*

(c) the cash flow statement for the period beginning from* to ending on* and and balance sheet

(d) documents declared by the said Act to be part of, or annexed to, the and balance sheet

2. I report that the said registered person has maintained the books of accounts, records and documents as required by the IGST/CGST/SGST/UTGST Act, 2017 and the rules thereunder.

3. The documents required to be furnished under section 25(5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

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

Qualifications

S.No.	Qualification Type	Observation/Qualification
1	4.Observation/qualification in Form 9C	AS PER THE BOOKS AND RECORDS PRODUCE BEFORE ME, IT APPEARS THAT THE PROVISION OF FORM UNDER SECTION 9(4) HAVE DULY BEEN COMPLIED WITH. HOWEVER DUE TO VOLUMINOUS DATA AND SOFTWARE CONSTRAINT, IT IS NOT POSSIBLE TO IDENTIFY EACH AND EVERY

Auditor's details

Place*

Name of the signatory*

Membership No*

Date*

Full address*

Building No/Flat No*	G-3	Floor Number	SECOND FLOOR
Name of the Premises/Building	GANPATI TOWER	Road/Street*	LAWRANCE ROAD
City/Town/Locality/Village*	AMRITSAR	District*	AMRITSAR
State*	Punjab	Pin Code*	143001

After cashflow statementen "if available" words added

Word "fair" added in place of "correct"

DRAFT SUGGESTED OBSERVATIONS

- 1) As per the information and explanation given to us and on the basis of our examination of records, we have not come across any Exempt supply. Hence, reversal of ITC on proportionate basis as per Rule 42/43 is not applicable.
- 2) As per the records verified by us on sample basis and as represented to us regarding the GST provisions, the place of supply has been correctly determined, time of supply, classification of supply and appropriate applicable rate of tax has been duly charged, liability of reverse charge has been duly discharged, the value of supply is computed after taking into account the inclusions and exclusions as specified under sec. 15 and various rules made thereunder, invoices have been raised as per law. On the basis of test-checked, additional liability/non-compliance are being reported separately, wherever applicable.
- 3) As per the records verified by us on sample basis and as represented to us, no cash flow statement has been verified by us, as it is not required to be prepared under any law in the case of registered person.
- 4) As regards the activities specified in schedule 1 without consideration to be treated as a supply , it has been represented by the management that the said transactions have been truly and fairly disclosed and supplies to related parties or supplies between distinct entities/distinct persons/Principal Agent are valued as per valuation rules. The systems and processes adopted by the registered person regarding identification of such transactions have been test checked on sample basis.
- 5) The tax payer has not maintained stock register, as per the information and explanation given by the taxpayer, due to the peculiar nature of business. The same has been reported in the Tax Audit report under income tax act,1961.

DRAFT SUGGESTED OBSERVATIONS

- 6) As per the information and explanation given to us and on the basis of our examination of records, we have not On the reasonable basis from the portal we have checked that no notice of any proceedings or penalty has been issued by the department. Management representation on the same has also been duly received.
- 7) As per notification no. 56/2019 dated 14 november,2019, the expression true and fair is substituted for True and Correct. Accordingly, in our opinion and to the best of our information and according to explanations given to us, the particulars given in the said form no. GSTR-9C are TRUE AND FAIR subject to observation.
- 8)We have obtained the Management representation regarding correct bifurcation of figures of Financial statements-GSTN wise on the basis of Audited Financial Statements of the legal entity.
- 9) The reasonable effects of Previous year GST audit as reported i.e. of F.Y 2017-18 have been duly been given.
- 10) Interest liability has reasonably been calculated wherever applicable as per the provisions of the act.....

SETTINGS

When you click on following button –

Generate JSON file to
upload GSTR-9C details

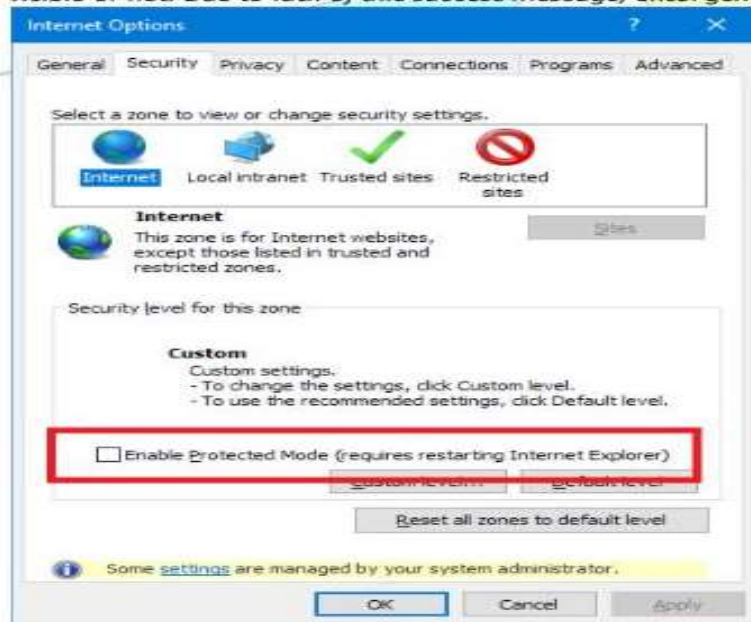


Do you face this error?



Solution -

- Please make sure that file “wsweb.html” is saved in the same folder where your 9C offline utility file is saved. This file you will find in **GSTR_9C_Offline** Utility zip file you download from GSTN portal.
- Make sure following security setting is disabled in “Internet Options” settings (If security settings remain enabled, Internet Explorer does not pass on success message to Excel, if “wsweb.html” is visible or not. Due to lack of this success message, excel generate error)



SOLUTION

- 1) Copy the Folder of GSTR-9C in fake path in C-Drive, then try to attach the Sign.
- 2) Verify all the files downloaded alongwith GSTR-9C offline utility is in same folder in which the Excel of GSTR-9C is saved.

THANK YOU

Disclaimer

The views expressed are solely of the author and the content of this document is solely for information purpose and not to be construed as a professional advice. In cases where the reader has any legal issues, he/she must in all cases seek independent legal advice.

BY:

CA AANCHAL ROHIT KAPOOR

M. No. 9988692699, 9888069269

E-mail :aanchalkapoor_ca@yahoo.com