

**THE CHARTERED ACCOUNTANTS
STUDY CIRCLE**

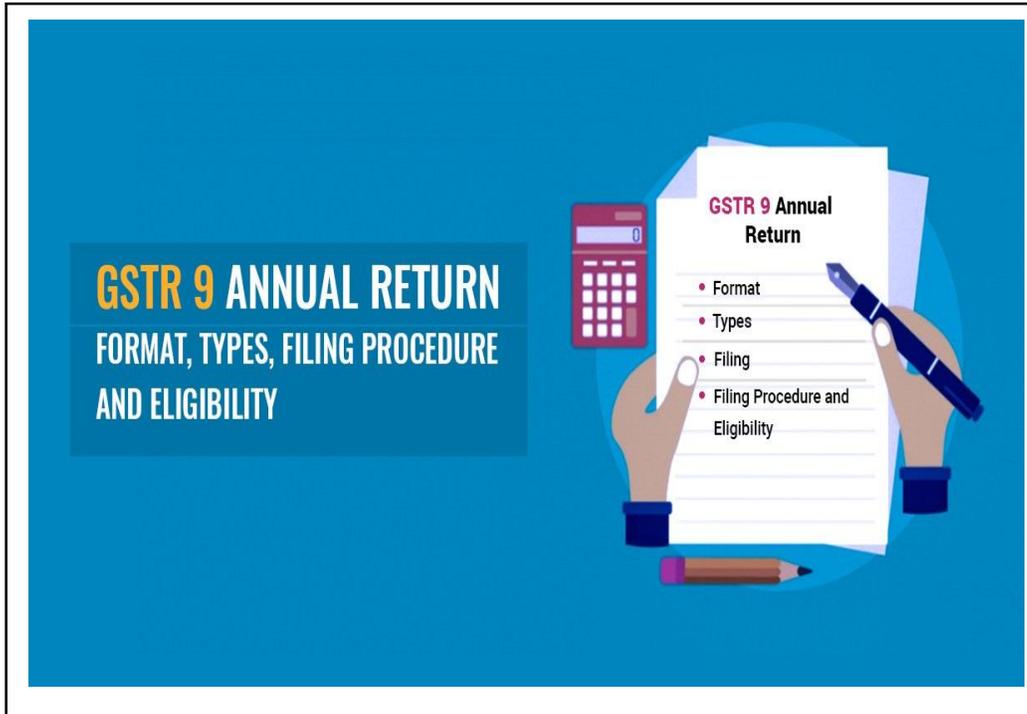


**GST Audit
An Update on Latest
Development**

CA Ganesh Prabhu Balakumar
B.Com, MFM, F.C.A, LL.B, DISA (ICAI)

Types of GSTR - 9

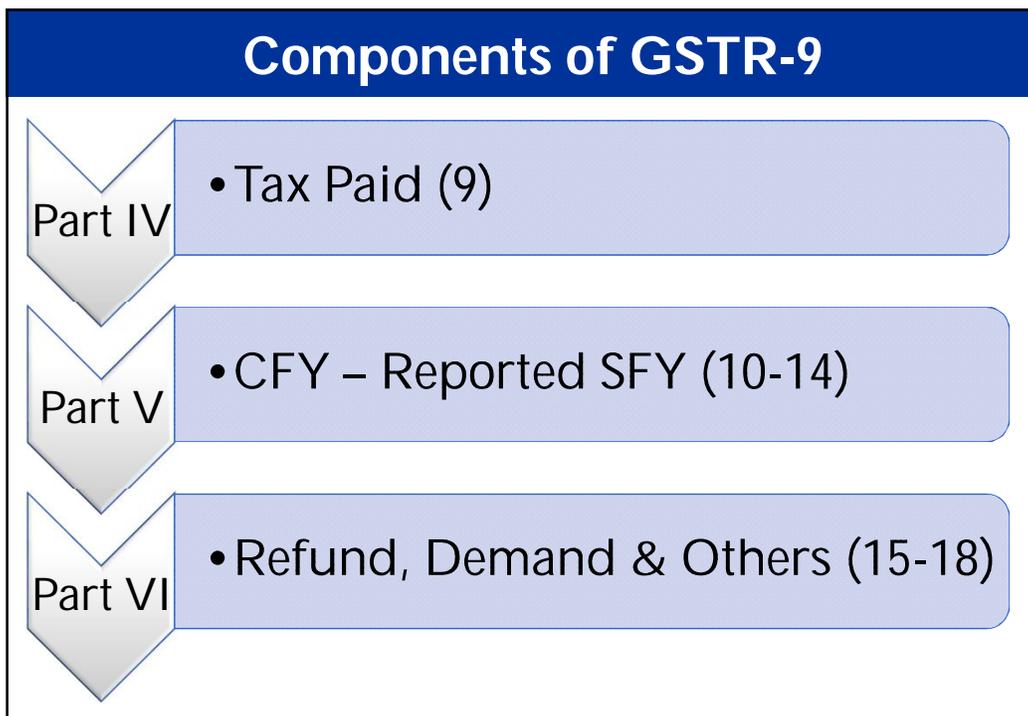
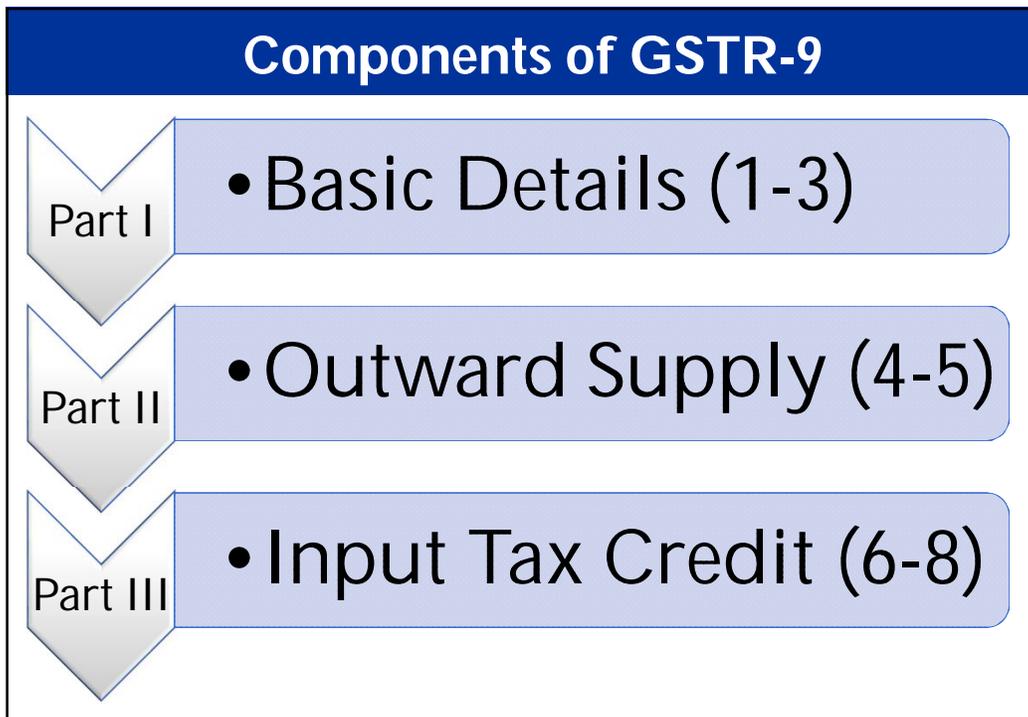
- **GSTR 9** - Filed by the **Regular Taxpayers** filing Form GSTR 3B & Form GSTR 1 during the FY.
- **GSTR 9A** - Filed by the RP under **Composition Scheme**.
- Filing of **Form GSTR 9 & 9A** for FY 2017-18 & 2018-19 is **Optional** if **Aggregate Turnover is less than Rs.2 Crores**. **However, highly Recommended to file Annual Return!!!** [N No. 47/2019-CT dt. 09-10-2019]
- **GSTR 9C** - Filed by RP - **Aggregate Turnover exceeds Rs 2 crs.** during the FY, in case of FY 2017-18 (Jul 17 to Mar 18) if Aggregate Turnover exceeds Rs.2 Crores.
- All such TP are required to get their Accounts Audited and **file a Copy of Audited Annual Accounts and Reconciliation Statement** of tax already paid and tax payable as per audited accounts along with Form GSTR 9C.



GSTR – 9 – Due Date / Late Fee

- Due date for filing GSTR - 9 – on or before 31st December of the subsequent FY.
- **Extended Due Date – 30th November 2019**
- Late fee for not filing the Form GSTR 9 & Form GSTR 9C within the due date is Rs. 200/- per day and to a maximum of an amount calculated at a quarter percent of the Taxpayer Turnover in the ST/UT.





Form GSTR 9 – Part I – Basic Details

Goods and Services Tax Normal Taxpayers

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

Dashboard > Annual Return > GSTR9 English

GSTR-9 Annual return for Normal taxpayers

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

Click on Compute Liabilities to re-compute your liabilities as current date has changed from last Compute Liabilities

GSTIN - Status - Not filed	Legal Name - LIMITED FY - 2017-18	Trade Name - Due Date - 30/06/2019
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[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

Part II – Details of OS, IS & Adv made during FY

4. Details of advances, inward and outward supplies made during the financial year on which tax is payable Table 4 (A-H)

Note : The fields, where the system computed values are shown in red, are for reference and attention.

Form GSTR 3B & GSTR 1 (Jul 17 to Mar 18)

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹16,266.20	₹0.00	₹975.97		
(B) Supplies made to registered person (B2B)	₹19,63,98,471.4			₹76,68,216.26	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹1,87,683.48	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax		₹0.00			₹0.00
(E) Deemed Exports	₹0.00			₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00		
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹63,32,061.00			₹3,35,902.00	₹0.00
(H) Sub total (A to G above)	₹20,29,34,482.4	₹32,12,943.92	₹80,05,094.23	₹80,05,094.23	₹0.00

Part II – Details of OS, IS & Adv made during FY					
4.Details of advances, inward and outward supplies made during the financial year on which tax is payable					Table 4 (I-N)
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹31,00,346.97	₹72.60	₹1,85,103.34	₹1,85,103.34	GSTR - 1 Table 9B
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00			GSTR - 1 Table 9B
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	GSTR - 1 Table 9A & 9C
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	
(M) Sub total (I to L above)	₹-31,00,346.97	₹-72.60	₹-1,85,103.34	₹-1,85,103.34	
(N) Supplies and advances on which tax is to be paid (H + M) above	₹19,98,34,135.00	₹32,12,871.32			GSTR – 9C Table No. 7F

Basis of Preparation of Form GSTR 9 – Outward Supply
<ul style="list-style-type: none"> ➤ Transaction reported during the FY 2017-18, the same may considered in Table No. 4 & 5 of Form GSTR-9 ➤ Transaction pertaining to FY 2017-18, reported in FY 2018-19 return, the same may considered in Table No. 10 & 11 ➤ Transaction not reported in Form GSTR-3B, shall be considered in Table No. 4 & 5 (<i>Neither Reported in FY 2017-18 Nor FY 2018-19</i>)
As per Clarification dt. 04.06.2019

Basis of Preparation of Form GSTR 9 – Outward Supply

- Form GSTR-3B filed during FY 2017-18 & 2018-19 should be considered as a base for preparation of Form GSTR-9
- Form GSTR-1 figures might be used for filing up information in various fields in Table No. 4 & 5

As per Clarification dt. 04.06.2019

- Inward Supply on which Tax Payable under RCM for FY 2017-18 reported during FY 2018-19 and ITC Claimed during same FY, NOT to be considered or reported in FY 2017-18 Annual Return, will be a Reconciliation Item in Form GSTR 9C

As per Clarification dt. 03.07.2019

Part II - Details of OS during FY - Tax is NOT Payable

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

Table 5 (A-G)

Note : The fields, where the system computes **Form GSTR 3B & GSTR 1 (Jul 17 to Mar 18)** are in red for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹37,38,442.00	GSTR1 Table 6A			
(B) Supply to SEZ without payment of tax	₹0.00	GSTR1 Table 6B			
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00	GSTR1 Table 4B			
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00	GSTR1 Table 8 G or S Exempted by Notification or Nil Rate (Inc. No Supply)			
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)					

“Exempted Supply” omitted or NOT considered during FY 2017-18 will be considered in this Table 5

Part II - Details of OS during FY - Tax is 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 Overlap of Information reported across in this Tables 5D, 5E & 5F will be allowed and will not be viewed adversely. As per Clarification dt. 03.07.2019	
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00		
(J) Supplies declared through Amendments (+)	₹0.00		
(K) Supplies reduced through Amendments (-)	₹0.00		
(L) Sub total (H to K)	₹0.00		
(M) Turnover on which tax is not to be paid (G + L above)	₹37,38,442.00		
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹19,72,40,511	₹32,12,377.30	GSTR - 9C Table 5Q

Part III - Details of 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)		₹94,85,828.00	₹49,42,551.00	₹49,42,551.00	0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00

Part III - Details of ITC availed during the FY

6. Details of ITC availed during the financial year Table 6 (E-O)

Sl. No.	Description	Inputs	Capital goods	Inputs	Capital goods
(E)	Import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(F)	Import of services (excluding inward supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(G)	Input Tax credit received from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(H)	Amount of ITC reclaimed (other than B above) under the provisions of the Act	₹0.00	₹0.00	₹0.00	₹0.00
(I)	Sub-total (B to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J)	Difference (I - A above)	₹-94,85,828.00	₹-49,42,551.00	₹-49,42,551.00	₹0.00
(K)	Transition Credit through TRAN-I (including revisions if any)	₹53,79,678.00	₹0.00	₹3,18,067.00	₹0.00
(L)	Transition Credit through TRAN-II	₹0.00	₹0.00	₹0.00	₹0.00
(M)	Any other ITC availed but not specified above	₹0.00	₹0.00	₹0.00	₹0.00
(N)	Sub-total (K to M above)	₹0.00	₹53,79,678.00	₹3,18,067.00	₹0.00
(O)	Total ITC availed (I + N above)	₹0.00	₹53,79,678.00	₹3,18,067.00	₹0.00

Annotations:

- GSTR3B Table 4A (1)** points to the Inputs and Capital goods columns for rows (E) and (F).
- GSTR3B Table 4A(2)** points to the Inputs and Capital goods columns for row (F).
- GSTR3B Table 4A(4)** points to the Inputs and Capital goods columns for row (G).
- Rule 37 & Re-Claimed ITC** points to the Inputs and Capital goods columns for row (H).
- Form GSTR TRAN - I & II** points to the Inputs and Capital goods columns for rows (K) and (L).
- Rule 40 - Spl. Circumstance ITC & Rule 41 - M & A ITC Credit** points to the Inputs and Capital goods columns for row (K).

Part III - Details of ITC Reversed & Ineligible ITC

7. Details of ITC Reversed and Ineligible ITC for the financial year GSTR 3B Table 4B (2) Table 7 (A-J)

Sl. No.	Description	Integrated tax (₹)	Central tax (₹)	State/UT
(A)	As per Rule 37			
(B)	As per Rule 39			
(C)	As per Rule 42			
(D)	As per Rule 43			
(E)	As per section 17(5)			
(F)	Reversal of TRAN-I credit	₹0.00	₹0.00	₹0.00
(G)	Reversal of TRAN-II credit	₹0.00	₹0.00	₹0.00
(H1)	Other reversals (pl. specify)			
(I)	Total ITC Reversed (Sum of A to H above)	₹0.00	₹0.00	₹0.00
(J)	Net ITC Available for Utilization (60 - 71)	₹0.00	₹53,79,678.00	₹0.00

Annotations:

- Non-Payment of Consideration < 180 Days** points to row (A).
- Ineligible Credits Distributed by ISD** points to row (B).
- Common credits on inputs or input services or capital Goods used or relating to taxable and exempted supplies** points to row (C).
- Ineligible credits such as samples, gift, food & beverages etc.,** points to row (E).
- TRAN I & II Credit Reversal** points to rows (F) and (G).
- Wrongly availed or Excess ITC availed** points to row (H1).
- Rule 44 - Spl. Circumstance ITC Reversal - ITC - 03** points to row (H1).
- GSTR - 9C Table No. 12E** points to row (J).

Text Box: ITC Reversed during the FY 2017-18 (Jul - Mar) in Form GSTR 3B or ITC Reversed SFY 2018-19 including Additional ITC to be Reversed NOW has to be considered while filing this Table 7

Part III - Other ITC related information					
8. Other ITC related information		Reconciliation of ITC Available 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 & thereof)	₹86,32,765.33	₹46,49,062.44	₹46,49,062.44	₹0.00	
B) ITC as per sum total of table number 6(B) and 6(H) above	Table No. 6B + Table No. 6H			₹0.00	
(C) 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 to September, 2018	Table no. 13	₹0.00	GSTR 3B Table 4A (5) of Subsequent FY		₹0.00
(D) Difference [A-(B+C)]	₹86,32,765.33	₹46,49,062.44	₹46,49,062.44	₹0.00	

Part III - Other ITC related information					
8. Other ITC related information					Table 8 (E-K)
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	GSTR 3B Table 4D	
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00	
(G) IGST paid on ports on import of goods (including supplies from SEZ)	Reconciliation of IGST Paid on Import of Goods Vs. ITC Availed on such Goods in Form GSTR 3B during the year & availed during SFY (Table 8H), disclosure of Ineligible or Lapsed ITC on Import of Goods.				
(H) IGST credit availed on import of goods (as per 6(E) above)					
(I) Difference (G-H)	As per Clarification dt. 04.06.2019				
(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	

Part IV - 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	₹32,12,884.00					
Central Tax	₹78,21,389.00					
State/UT Tax	₹78,21,389.00	₹6,37,270.00	₹19,23,501.00		₹52,60,618.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹1,600.00	₹1,600.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

Additional Tax Liability on account of Outward Supply & ITC Reversal or Wrong Availment will be included in "Tax Payable"

As per Clarification dt. 04.06.2019 – Table No.8H7

- 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 2017-18 (Jul - Mar)

Part V - Details of PFY reported in next FY

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

Additions or Amendments to Supplies of Jul17 to Mar 18 reported upto 31 Mar 2019

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	GSTR – 9C Table No. 7F			₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	GSTR – 9C Table No. 7F			₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year			Form GSTR 3B Table 4 (b) & 4 (a) of SFY		
13. ITC availed for the previous financial year	GSTR – 9C Table No. 12C		Any Taxable Outward Supply or ITC Availed or ITC Reversal or Credit Note or Debit Note or Amendment omitted to be declared during FY 2017-18, but subsequently declared in Form GSTR 3B during the period FY 2018-19 (Apr- Mar) to be considered.		
Total turnover(5N + 10 - 11)	₹19,72,40,516.11	₹32,12,377.32	GSTR – 9C Table No. 5Q		

Part V - Differential Tax Paid		
14. Differential tax paid on account of declaration in table no. 10 & 11		Table 14
Description	Payable (₹)	Paid (₹)
Integrated Tax	₹0.00	₹0.00
Central Tax	₹0.00	₹0.00
State/UT Tax		₹0.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

Additional Tax Liability paid as per Form GSTR 3B - Table 6.1 for FY 2017-18 in SFY

Part VI - Particulars of demands and Refunds							
15. Particulars of Demands and Refunds							Table 15
Total of Table no 15F and 15G shall be equal to the amount mentioned in Table no 15E.							
Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹1,500.00	₹0.00					
(B) Total Refund sanctioned	₹0.00	₹0.00					
(C) Total Refund Rejected	₹0.00	₹0.00					
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹2,500.00			
(E) Total demand of taxes	₹0.00	₹7,500.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹50.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

To disclose all the Refund Application Claimed, Sanctioned, Rejected, Pending during the FY 2017-18 (Jul - Mar) and status as on date of filing this Annual Return

Part VI - Supplies received from Composition Taxpayers

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	₹5,000.00		Form GSTR 3B Table 5		
(B) Deemed supply under section 143	₹0.00	₹100.00	₹0.00	₹0.00	₹0.00
(C) Goods sent on approval basis but not returned	₹0.00	₹0.00	₹700.00	₹0.00	₹25.00

Part VI - HSN Summary – Outward & Inward Supplies

17. HSN wise summary of Outward Supplies Table 17 & 18

Goods Services

To add HSN Detail, Enter and save **Form GSTR - 1 Table 12**

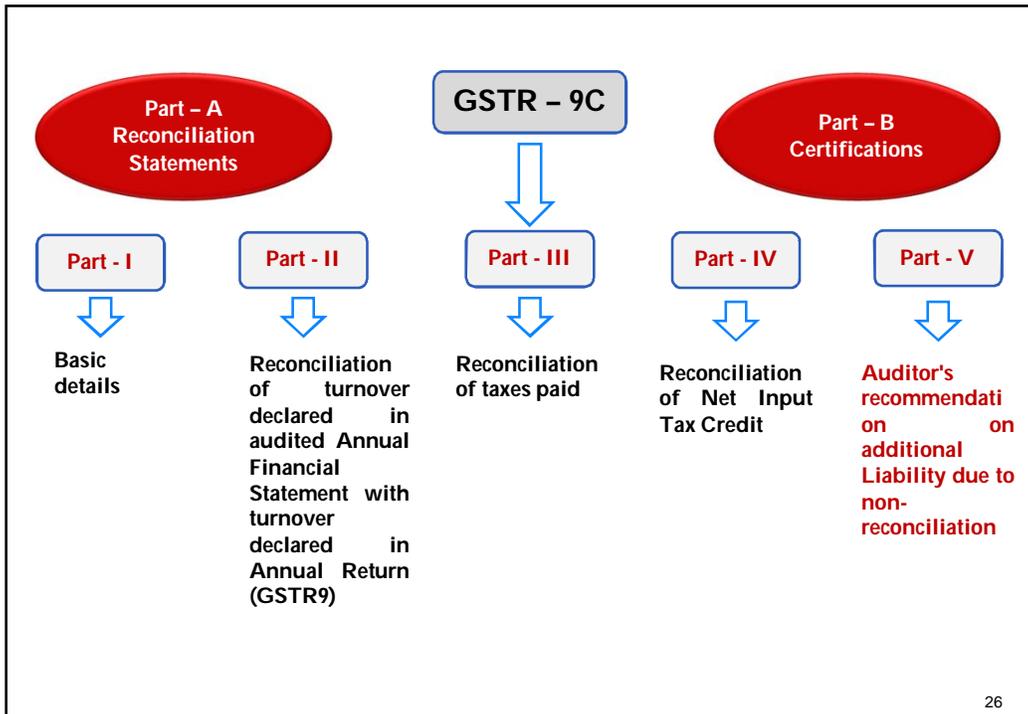
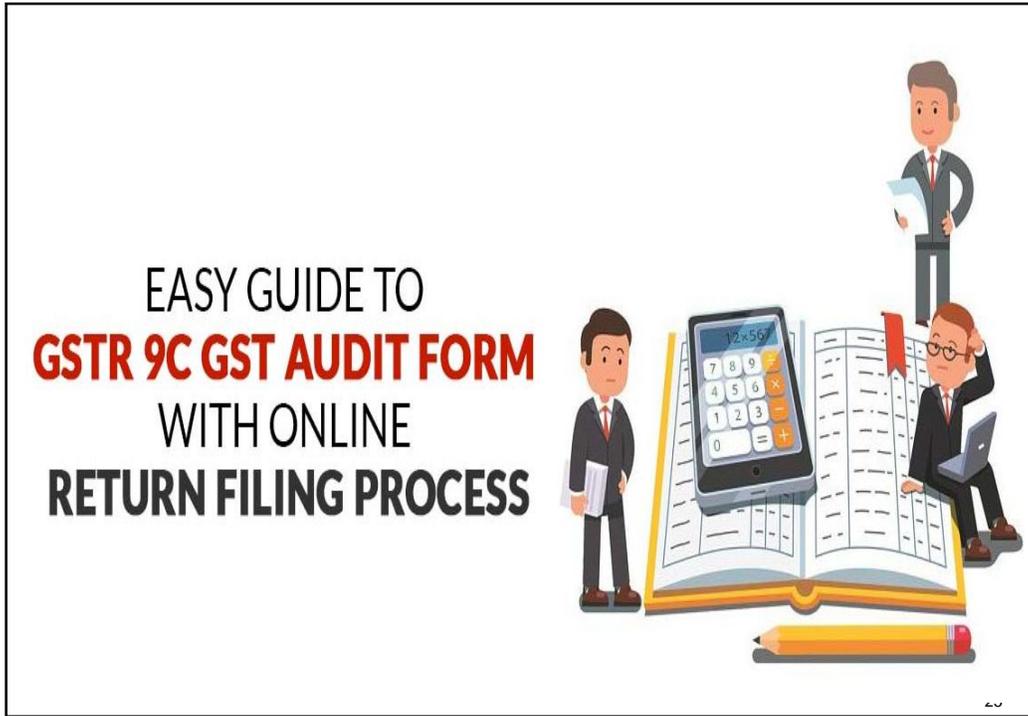
HSN Summary of Outward Supply of Goods "HSN upto 4 digit" or Service of "HSN upto 6 digit" need to be made for FY 2017-18

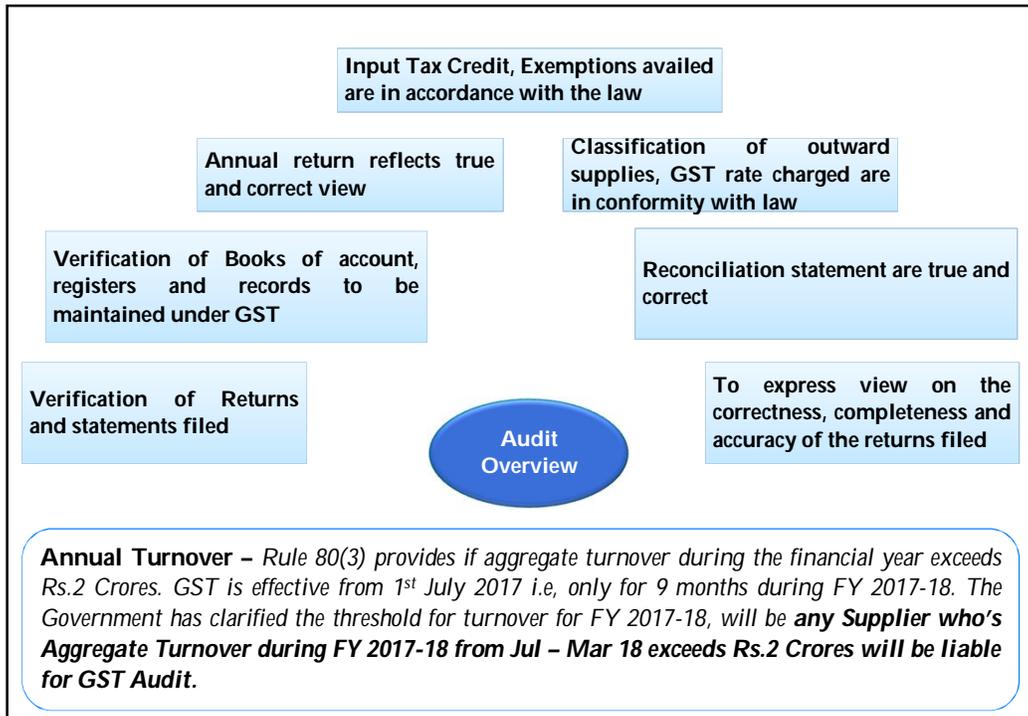
Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code* <input type="text" value="997111"/>	UQC* <input type="text" value="Select"/>	Description <input type="text" value="Central banking services"/>
Total Quantity* <input type="text"/>	Total Taxable Value (₹)* <input type="text"/>	<input type="checkbox"/> Is supply applicable for concessional rate of tax
Rate of Tax (%)* <input type="text" value="Select"/>	Integrated Tax (₹)* <input type="text"/>	Central Tax (₹)* <input type="text"/>
State/UT Tax (₹)* <input type="text"/>	CESS (₹) <input type="text"/>	

HSN Summary of Inward Supply of Goods "HSN upto 4 digit" or Service of "HSN upto 6 digit" disclosure need to be made for FY 2017-18, if "Value of Inward Supply of G or S" on which ITC Availed exceed 10% of Total Inward Supplies on which ITC Availed





Part II – Reconciliation of Gross Turnover

Goods and Services Tax - GSTR 9C Offline tool

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

Turnover as per Audited Financial Statement (Multi-GSTIN - unit wise P&L Account) will be Reconciled with Aggregate Turnover as per Annual Return Form GSTR 9. Adjustments for Unbilled Revenue (Opening & Closing), Un-Adjusted Advance Received (Opening & Closing), Deemed Supply NOT considered in P&L (in case of Multi-GSTIN), Financial Credit Note & Trade Discount issued without GST to be adjusted.

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)*	2,00,06,598.00
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	

Part II – Reconciliation of Gross Turnover		
Turnover for the period 2017-18 (Q1) shall be reduced and Adjustments in Valuation, Adjustment on Forex Profit or Loss, Other Adjustments such as Sale of Capital Goods, Profit / Loss on Sale of Assets, Out of Pocket Expenses, Profit on Sale of Building, shall be considered here.		
G	Turnover from April 2017 to June 2017 *	24,93,489.00
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) *	1,75,13,109.00
Q	Turnover as declared in Annual return (GSTR9)*	1,75,13,109.00
R	Un-Reconciled turnover (Q- P) †	0.00

Reason for Difference in Gross Turnover

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	<div style="border: 1px solid gray; padding: 5px; background-color: #fff9c4;"> If supplier has not reported some Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No.5R </div>
B	<div style="border: 1px solid gray; padding: 5px; background-color: #fff9c4;"> If supplier has erroneously reported higher Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No. 5R </div>
C	Reason Number 3

Part II – Reconciliation of Taxable Turnover

HELP HOME PREVIOUS NEXT

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

Validate Sheet

Turnover on which tax is NOT Payable is excluded to reconcile with the Taxable Turnover reported in Form GSTR-9

7	Reconciliation of Taxable Turnover*	
S.No	Description	Amount (₹)
A	Annual Turnover after adjustments [from 5(P) above]*	1,75,13,109.00
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	0.00
C	Zero rated supplies without payment of tax	0.00
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)*	1,75,13,109.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	1,75,13,109.00
G	Unreconciled Taxable Turnover (F-E)*	0.00

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

Reason for Difference in Taxable Turnover

HELP HOME PREVIOUS NEXT

Goods and Services Tax - GSTR 9C Offline tool

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	If supplier has reported some Taxable supplies as Exempted or conditions to exempted not satisfied and the same considered by auditor as taxable supplies.
B	Reason Number 2	
C	Reason Number 3	

Part III – Reconciliation of Tax Paid

Goods and Services Tax - GSTR 9C Offline tool

Pt. 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

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%	34,198.20	855.00	855.00		
B	5% (RC)	44,500.00	1,114.00	1,114.00		
C	12%	1,74,78,909.35	5,79,557.00	5,79,557.00	9,38,357.00	
D	12% (RC)					
E	18%					
F	18% (RC)	1,23,270.00	11,095.00	11,095.00		
G	28%					
H	28% (RC)					

Part III – Reconciliation of Tax Paid

Interest or Late Fee or Penalty relating to Outward Supply or on Additional Tax Paid shall be considered in this Table 9

I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		5,92,621.00	5,92,621.00	9,38,357.00	0.00
Q	Total amount paid as declared in Annual Return (GSTR 9)*		Form GSTR 9 - Table 9, 10 & 11			
R	Un-reconciled payment (O-P)*		0.00	0.00	0.00	0.00

Reason for Difference in Tax Paid

Goods and Services Tax - GSTR 9C Offline tool

Pt. III. Reconciliation of tax paid

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

10		Reasons for Un - Reconciled Payment of Tax
A	Reason Number 1	Due to Interest Liability or Late Fee or Penalty or others Paid in Form GSTR-3B or Through Form DRC-03 or Payable
B	Reason Number 2	Supplier has paid taxes at lower rates or conditions to concessional rates not satisfied and the same considered at regular applicable rate
C	Reason Number 3	

Additional Liability – Part I & II

Goods and Services Tax - GSTR 9C Offline tool

Pt. III. Reconciliation of tax paid

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

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%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%				0.00	0.00
D	28%				0.00	0.00
E	3%				0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

Additional liability from Table 6, 8 & 10 of From GSTR 9C and Tax Not paid as on filing of Form GSTR-9C shall be considered

Part IV – Reconciliation of ITC

Goods and Services Tax - GSTR 9C Offline tool

ITC (Gross including CGST, SGST & IGST) obtained as per Audited Financial Statement shall match with ITC Availed during the FY 2017-18 in Form GSTR 3B or availed during SFY the same shall be reconciled with Table No. 7J of Form GSTR-9. In case of any reversal, there will be differences reason for reversal shall be explained in next table.

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)*	21,92,166.00
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*	5,300.00
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	21,86,866.00
E	ITC claimed in Annual Return (GSTR9)*	21,86,866.00
F	Un-reconciled ITC (E-D)*	0.00

Form GSTR 9 - Table 7 J

Reason for Difference in ITC Availed

Goods and Services Tax - GSTR 9C Offline tool

ITC (Gross including CGST, SGST & IGST) obtained as per Audited Financial Statement shall match with ITC Availed during the FY 2017-18 in Form GSTR 3B or availed during SFY the same shall be reconciled with Table No. 7J of Form GSTR-9. In case of any reversal, there will be differences reason for reversal shall be explained in next table.

Validate Sheet 

13 Reasons for Un - Reconciled difference in ITC		
A	Reason Number 1	ITC Reversal done during the F.Y. 2017-18
B	Reason Number 2	ITC Reversal done during the S.F.Y. 2018-19
C	Reason Number 3	ITC Reversal Paid / Reversed through Form DRC-03

ITC Availed on Inward Supply Wise

Goods and Services Tax - GSTR 9C Offline tool

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

Validate Sheet

S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)
14 Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account				
A	Purchases	1,33,86,762.00	19,11,618.00	19,11,618.00
B	Freight / Carriage	1,51,650.00	21,830.00	21,830.00
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			

ITC Availed on Inward Supply Wise

I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods	9,04,351.00	2,53,218.00	2,53,218.00
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed (A to Q)*			21,86,666.00
S	ITC claimed in Annual Return (GSTR9)*			21,86,666.00
T	Un-reconciled ITC (S-R)†			0.00

Form GSTR 9 - Table 7 J

Reason for Difference in Inward Supply Wise

Goods and Services Tax - GSTR 9C Offline tool

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

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

15		Reasons for Un - Reconciled difference in ITC
A	Reason Number 1	ITC Reversal done during the F.Y. 2017-18
B	Reason Number 2	ITC Reversal & ITC Availied during the S.F.Y. 2018-19
C	Reason Number 3	ITC Reversal Paid / Reversed through Form DRC-03

ITC Reversal – Part IV

Goods and Services Tax - GSTR 9C Offline tool

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

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

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	
B	State tax /UT tax	
C	Integrated Tax	
D	Cess	
E	Interest	
F	Penalty	

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

Part V - Auditor Recommendations

Goods and Services Tax - GSTR 9C Offline tool

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	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 (GSTR3)					
M	Erroneous refund to be paid back					
N	Outstanding demands to be settled					

Form GSTR 9C - Table 11 & 16

Part B - Certificate

Goods and Services Tax - GSTR 9C Offline tool

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

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

I, have examined the--

(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*

attached herewith, of

Name*

Address*

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

Chennai
Tamil Nadu
602101

GSTIN*

Principal place of business*

Building No/Fiat No*	Floor Number
Name of the Premises/Buildings	Road/Street*

- Two types of Part B Certificates
- Type 1 will be applicable, if GST Auditor and Auditor under other laws are same
- Type 2 will be applicable, if both of them are different
- Type 1 or Type 2 will be auto select based on such facts given in basic data
- Auditor will certify true and correct view on information and particulars provided therein

Part B - Certificate

State*	Tamil Nadu	Pin Code*	602101
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Additional place of business:

Building No/Fiat No*	NA	Floor Number	NA
Name of the Premises/Building		Road/Street*	NA
City/Town/Locality/Village*	NA	District*	NA
State*	Tamil Nadu	Pin Code*	602101

2 Based on our audit [] 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/notifications made/issued thereunder

3(a) [] report the below mentioned observations/ comments / discrepancies / inconsistencies, if any

3(b) [] further report that, -

(A) [] have obtained all the information and explanations which, to the best of [] my [] knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of [] my [] knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In [] my [] opinion, proper books of accounts [] have been [] kept by the registered person so far as appears from [] examination of the books.

(C) [] certify that the balance sheet, the [] profit and loss account [] and the cash flow Statement are [] in agreement with the books of account maintained at the Principal place of business at [] 1/419, Multi Industrial Nagar, Gerambakkam, Chennai, Tamil Nadu, 602101 [] and [] additional place of business within the State. [] NA, , NA, NA, NA, Tamil Nadu, 602101

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

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



Thank you



CA Ganesh Prabhu Balakumar
Partner

C.Ramasamy & B.Srinivasan
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