



**The Institute of Chartered
Accountants India
GST & Indirect Taxes Committee**

**Annual Return &
Reconciliation Statement**
(Form GSTR 9 & Form GSTR 9C)

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B.Com, MFM, F.C.A, DISA (ICAI)

Applicability of Form GSTR 9 & 9C

- Form GSTR 9 - Filed by the Regular Taxpayers filing Form GSTR 3B & Form GSTR 1 during the FY 2018-19.
- Filing of **Form GSTR 9** for FY 2017-18 & 2018-19 was made **Optional** if **Aggregate Turnover is less than Rs.2 Crores**. However, it is highly recommended to file **Annual Return!!!** [N No. 47/2019-CT dt. 09-10-2019]
- Form GSTR 9C - Filed by RP - Aggregate Turnover exceeds Rs. 5 Crores during the FY, in case of FY 2018-19. [Proviso to Rule 80(3) of CGSTR, 2017 vide N No. 16/2020-CT dt. 23-03-2020]
- 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.

Form GSTR 9 & 9C – Due Date & Late Fee

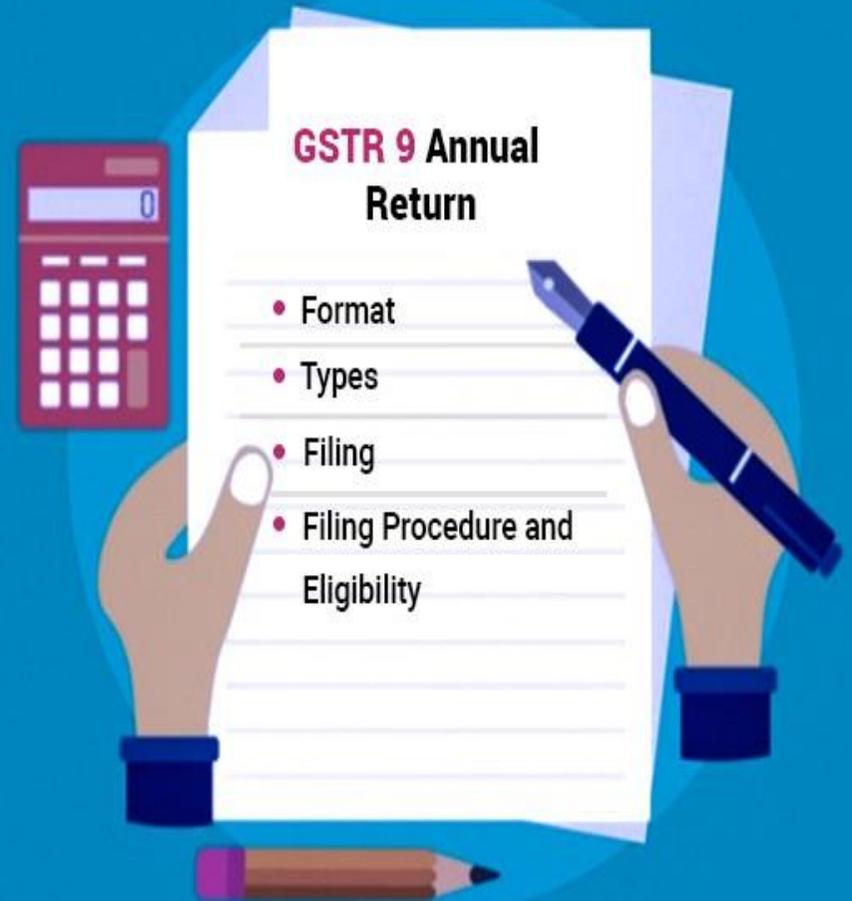
- Due date for filing Form GSTR - 9 for FY 2018-19 is on or before 31st December of the subsequent FY, however the **extended Due Date for FY 2018-19 – 30th June 2020 [N No. 15/2020-CT dt. 23-03-2020]**



- *Late fee for not filing or delay in 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 0.25% of the Taxpayer Turnover in the ST/UT.*

GSTR 9 ANNUAL RETURN

FORMAT, TYPES, FILING PROCEDURE AND ELIGIBILITY



Components of Forms GSTR-9

Part I

- Basic Details (1-3)

Part II

- Outward Supply (4-5)

Part III

- Input Tax Credit (6-8)

Components of Forms GSTR-9

Part IV

- Tax Paid (9)

Part V

- CFY – Reported SFY (10-14)

Part VI

- Refund, Demand & Others (15-18)

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

Ready to file as on 29/03/2019

Click on Compute Liabilities to re-compute your liabilities as current date has ch

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

GSTIN -

Legal Name -

Trade Name -

Status - Not filed

FY - 2017-18

Due Date - 30/06/2019

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1 SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

Form GSTR 9 – Table 4 - 9

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

Taxable value	Integrated Tax
₹19,98,34,135.11	₹32,12,871.32
Central Tax	State/UT Tax
₹78,19,990.89	₹78,19,990.89
CESS	
₹0.00	

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

Value
₹37,38,442.00

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹0.00	₹53,79,678.00
State/UT Tax	CESS
₹3,18,067.00	₹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
₹86,32,765.33	₹46,49,062.44
State/UT Tax	CESS
₹46,49,062.44	₹0.00

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

Tax payable	Paid through Cash
₹1,88,57,262.00	₹9,75,266.00
Paid through ITC	
₹1,78,81,996.00	

Form GSTR 9 – Table 10 - 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	
₹-	

Form GSTR 9 – Table 19

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)**'.

Basis of Preparation of Form GSTR 9 – Outward Supply

- Transaction reported during the F.Y. 2018-19 in Form GSTR 3B, the same may considered in Table No. 4 & 5 of Form GSTR-9
- Transaction pertaining to F.Y. 2017-18, reported in F.Y. 2018-19 return, the same may reduced from Table No. 4 & 5 in Form GSTR 9 as per SCS and the same may be cross verified with Form GSTR 9 of FY 2017-18 in Table 10 & 11.
- Transaction pertaining to F.Y. 2018-19, reported in F.Y. 2019-20 return, the same may considered in Table No. 10 & 11

Basis of Preparation of Form GSTR 9 – Outward Supply

- Transaction not reported in Form GSTR-3B during FY 2018-19 or subsequently during F, shall be considered in Table No. 4 & 5
- Form GSTR-3B filed during FY 2018-19 & 2019-20 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

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 computes the tax liability, are for reference and attention.

Form GSTR 3B & GSTR 1 (Apr 18 to Mar 19)

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	₹979.26		₹0.00
(B) Supplies made to registered person (B2B)	₹19,63,98,471.4		₹1,26,68,216.26	₹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)	₹20,29,34,482.1	₹32,12,943.92	₹80,05,094.23	₹80,05,094.23	₹0.00

GSTR1 Table 5,7,9,10

GSTR1 Table 4A,4C

GSTR1 Table 6A

GSTR1 Table 6B

GSTR1 Table 6C

GSTR - 1 Table 11A

GSTR - 3B Table 3.1(d)

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 (-)	GSTR - 1 Table 9B	₹72.60	₹1,85,103.34	₹1,85,103.34	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	GSTR - 1 Table 9B	₹0.00			
(K) Supplies/tax declared through Amendments (+)		₹0.00	₹0.00		
(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		₹19,98,34,135.10	₹32,12,871.32		

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

GSTR - 9C Table No. 7F

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 (A-G)

Note : The fields, where the system computed the value, are marked with 'Red' for reference and attention.

Form GSTR 3B & GSTR 1 (Apr18 - Mar18)

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State GST (₹)	CESS (₹)
(A) Zero rated supply (Export) without payment of tax	₹37,38,442.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated					
(F) Non-GST supply (includes 'no supply')					
(G) Sub total (A to F above)	₹37,38,442.00				

“Exempted Supply” omitted or NOT considered during FY 2018-19 will be considered in this Table 5

Latest Amendment:-
Option to fill Exempt, Nil rated & Non-GST in “Exempt”
(Table No. 5D, 5E & 5F in 5D)

GSTR1 Table 8 G or S Exempted by Notification or Nil Rate (Inc. No Supply)

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		
(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)	₹19,72,40,510	₹32,12,377.30	

GSTR - 1 Table 9B

Latest Amendment:-
Optional to fill net of Credit / Debit Notes & Amendments from Table 5A to 5F

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	
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00		
	Capital goods	₹0.00	₹0.00		
	Input Services				
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
	Capital goods				
	Input Services	₹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			
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00

GSTR 3B
Table 4A

GSTR 3B
Table 4A (5)

GSTR 3B
Table 4A (3)

Latest Amendment:-
Option to fill all credits in "Input" only if breakup is not available for Table No. 6A to 6E

Latest Amendment on RCM Credits:-
Option to fill all credits in "6D"

Inward Supply - B2B

Inward Supply - RCM (URP)

Inward Supply - RCM (RP)

Part III - Details of ITC availed during the FY

6. Details of ITC availed during the financial year

Table 6 (E-O)

(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00	GSTR3B Table 4A (1)		₹0.00
	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00	GSTR3B Table 4A(2)		
(G) Input Tax credit received from ISD		₹0.00	₹0.00	GSTR3B Table 4A(4)	
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		₹0.00	Rule 37 & Refund Rejected Re-credited		
(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	₹3,18,067.00	
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) Any other ITC availed but not specified above		₹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

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

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

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)

Description	Integrated tax (□)	Central tax (□)	State/UT
(A) As per Rule 37	Non-Payment of Consideration < 180 Days		
(B) As per Rule 39	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		
(D) As per Rule 43			₹0.00
(E) As per section 17(5)	Ineligible credits such as samples, gift, food & beverages etc.,		
(F) Reversal of TRAN-I credit	TRAN I & II Credit Reversal		
(G) Reversal of TRAN-II credit			
(H1) Other reversals (pl. sp)	Wrongly availed or Excess ITC availed		
(I) Total ITC Reversed (Sum of A to H above)			₹0.00
(J) Net ITC Available for Utilization (60 - 7I)			₹0.00

ITC Reversed during the FY 2018-19 in Form GSTR 3B or ITC Reversed SFY 2019-20 including Additional ITC to be Reversed NOW has to be considered while filing this Table 7

Latest Amendment on Credit Reversal:-
Except reversal relating to TRAN-1 (7F) & TRAN-2(7G) option to fill all details in 7H "Others" only

Rule 44 - Spl. Circumstance ITC Reversal - ITC - 03

GSTR - 9C Table No. 12E

Part III - Other ITC related information

8. Other ITC related information

Reconciliation of ITC Availed 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)	₹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	₹0.00	₹0.00	Form GSTR 3B Table 4A (5) of Subsequent FY	
(D) Difference [A-(B+C)]	₹86,32,765.33	₹46,49,062.44	₹46,49,062.44	₹0.00

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

Part III - Other ITC related information

8. Other ITC related information

Table 8 (E-K)

**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.

(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	
(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)				₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹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

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	₹494.00	₹32,12,390.00	₹0.00	₹0.00	
Central Tax	₹78,21,389.00	₹3,35,902.00	₹3,07,384.00	₹71,78,103.00		
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				

➤ 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 18-19

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 Apr 18 to Mar 19 reported upto 30 Sep 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				
<p>Any Taxable Outward Supply or ITC Availed or ITC Reversal or Credit Note or Debit Note or Amendment omitted to be declared during FY 2018-19, but subsequently declared in Form GSTR 3B during the period FY 2019-20 (Apr- Sep) to be considered.</p>					
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 2019-20 in SFY

Part VI - Particulars of demands and Refunds

15. Particulars of Demands and Refunds

Table 15

Latest Amendment on Demand and Refund:- Option to fill details of demand and Refund

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 2018-19 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				
(B) Deemed supply under section 143					₹0.00
(C) Goods sent on approval basis but not returned	₹0.00	₹0.00	₹700.00	₹0.00	₹25.00

**Form GSTR 3B
Table 5**

Latest Amendment on Special Supplies:-
Option to fill details required in Table 16A, 16B & 16C

Part VI - HSN Summary – Outward Supplies

17 HSN wise summary of Outward Supplies

Table 17

Goods Services

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

HSN Summary of Outward Supply of Goods “HSN upto 4 digit” or Service of “HSN upto 6 digit” need to be made for FY 2018-19

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

Add/Edit Details

HSN Code*

997111

UQC*

Select

Description

Central banking services

Total Quantity*

Total Taxable Value (₹)*

Is supply applicable for concessional rate of tax

Rate of Tax (%)*

Select

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

State/UT Tax (₹)*

CESS (₹)

CANCEL

ADD

Part VI - HSN Summary – Inward Supplies

18. HSN wise summary of Inward Supplies

Table 18

Goods Services

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

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

Add/Edit Details

HSN Code*

998111

UQC*

Select

Research and experimental development se

Total Quantity*

Total Taxable Value (₹)*

Is supply applicable for concessional rate of tax

Rate of Tax (%)*

Select

Integrated T

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

State/UT Tax (₹)*

CESS (₹)

Preview of Draft Form GSTR 9

Steps to file your GSTR-9 Return

1. Click on 'Compute Liabilities'; for computation late fee, if any;
2. 'Proceed to File' button would be enabled once liabilities are computed and reflected in Table 17 box;
3. Click on "Proceed to File" button to pay liabilities and file the return by using DSC/EVC;
4. Additional details can be added even after clicking on 'Proceed to file' button, however you would be required to follow steps 1 to 3 again to file the return;
5. Click on 'Download Filed GSTR-9A (PDF)' button to view summary in PDF format and 'Download Filed GSTR-9A (EXCEL)' button to view summary in Excel format.

BACK TO QUESTIONNAIRE

Preview Form GSTR-9 PDF

COMPUTE LIABILITIES

PROCEED TO FILE

Preview Form GSTR-9 Excel

GSTR 9C

FORM

GST RECONCILIATION
STATEMENT



**Part - A
Reconciliation
Statements**

Part - I

Basic
details

Part - II

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

GSTR - 9C

Part - III

Reconciliation
of taxes paid

**Part - B
Certifications**

Part - IV

Reconciliation
of Net Input
Tax Credit

Part - V

**Auditor's
recommendati
on on
additional
Liability due to
non-
reconciliation**

Input Tax Credit, Exemptions availed are in accordance with the law

Annual return reflects true and correct view

Classification of outward supplies, GST rate charged are in conformity with law

Verification of Books of account, registers and records to be maintained under GST

Reconciliation statement are true and correct

Verification of Returns and statements filed

**Audit
Overview**

To express view on the correctness, completeness and accuracy of the returns filed

Annual Turnover - As per Proviso to Rule 80(3) of CGSTR, 2017 if aggregate turnover during the financial year exceeds Rs.5 Crores the Supplier will be liable for GST Audit.

Part I - Basic Details

Goods and Services Tax - Form GSTR-9C Offline Tool (V1.6)



6

Open GSTR-9C JSON File
Downloaded from GST Portal



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

4

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



To generate a JSON (.json) upload GSTR-9C details add offline tool on GST Portal

5

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 .

3

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



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

PART -A - Reconciliation Statement

GSTIN*	
Financial Year*	2017-18
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	INCOME TAX AC 1961
Is the person making reconciliation statement (FORM	

1

Proceed to fill PART -A

2

Proceed to fill PART -B

Part II – Reconciliation of Gross Turnover

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.

NEXT

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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)*	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

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	<p style="text-align: center;">Latest Amendment:- <i>Option to fill all adjustments to Turnover in Table 5(O), if details not available for Table 5(B) to 5(N)</i></p>
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

**GSTR 9 - Table 5N +
Table 10 & 11**

Reason for Difference in Gross Turnover



Goods and Services Tax - GSTR 9C Offline tool

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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	If supplier has not reported some Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No.5R
B	Reason Number 2	If supplier has erroneously reported higher Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No. 5R
C	Reason Number 3	

Part II – Reconciliation of Taxable Turnover

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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

Goods and Services Tax - GSTR 9C Offline tool

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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

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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



S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
9	Reconciliation of rate wise liability and amount payable thereon					
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 (Q-P)*		0.00	0.00	0.00	0.00	

Reason for Difference in Tax Paid



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Pt. III. Reconciliation of tax paid

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

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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

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Pt. III. Reconciliation of tax paid

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Sheet



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

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ITC (Gross including CGST, SGST & IGST) obtained as per Audited Financial Statement shall match with ITC Availed during the FY 2018-19 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](#)

S.No	Description	Amount (₹)
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)*	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*	5,500.00
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	21,86,666.00
E	ITC claimed in Annual Return (GSTR9)*	21,86,666.00
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

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ITC (*Gross including CGST, SGST & IGST*) obtained as per Audited Financial Statement shall match with ITC Availed during the FY 2018-19 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. 2018-19
B	Reason Number 2	ITC Reversal done during the S.F.Y. 2019-20
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

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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			

Latest Amendment:-
Option to fill Table No. 14

ITC Availed on Inward Supply Wise

Bank Charges				
Entertainment charges				
Stationery Expenses (including postage etc.)				
Repair and Maintenance				
Other Miscellaneous expenses				
Capital goods				
Any other expense 1				
Any other expense 2				
Total amount of eligible ITC availed (A to Q)*				0.00
ITC claimed in Annual Return (GSTR9)				
Un-reconciled ITC (S-R)*				0.00

Latest Amendment:-
 Column 14S made optional
 (Expenses wise details might be required but
 no need to do reconciliation with Table No.
 7J of Form GSTR-9 as the made optional)

**Form GSTR 9 -
 Table 7 J**

Reason for Difference in Inward Supply Wise



Goods and Services Tax - GSTR 9C Offline tool

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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*

15	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	ITC Reversal done during the F.Y. 2018-19
B	Reason Number 2	ITC Reversal & ITC Availed during the S.F.Y. 2019-20
C	Reason Number 3	ITC Reversal Paid / Reversed through Form DRC-03

ITC Reversal – Part IV



Goods and Services Tax - GSTR 9C Offline tool

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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

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

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

Validate
Sheet



*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 (GSTR9)					
M	Erroneous refund to be paid back)					
N	Outstanding demands to be settled					
O	Other					

**Form GSTR 9C
- Table 11 & 16**

Part B - Certificate

Goods and Services Tax - GSTR 9C Offline tool

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Certification

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

Validate Sheet

Please Note: Fields marked with * are compulsory fields to be filled.

1 | have examined the--

(a) balance sheet as on*

DD/MM/YYYY

(b) the *

profit and loss account

for the period beginning from*
to ending on*

DD/MM/YYYY

DD/MM/YYYY

(c) the cash flow statement for the period beginning:

from

DD/MM/YYYY

to ending on

DD/MM/YYYY

attached herewith, of

Name*

M/S

Address*

Building N/Flat No*

Floor Number

Name of the Premises/Buildig

Road/Street*

City/Town/Locality/Village*

District*

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

Latest Amendment:-
Cash Flow Statement made optional

State*

Pin Code*

Part B - Certificate

Additional place of business	Building No/Flat No*		Floor Number	
	Name of the Premises/Building		Road/Street*	
	City/Town/Locality/Village*		District*	
	State*		Pin Code*	

2 Based on our audit [] rep
has maintained the books of accounts, records and documents
made/issued thereunder

3(a) [] report the below mentioned observations/ comments / discrepancies

3(b) [] further report that, -

(A) [] was partially provided
purpose of the audit

(B) In [] my
examination of the books.

(C) [] certify that the balance sheet, the
with the books of account maintained at the Principal place of business at

[]
additional place of business within the State.

[] profit and loss account [] and the cash flow Statement are

[]
additional place of business within the State.

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 particula

[] in the said Form No.GSTR-9C are true and fair subject to observations/qualifications, if any specified below

Latest Amendment:-

1. True & Fair substituted for the words True & Correct
2. Additional place of Business made optional



Thank
you



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