

ॐ सह नाववतु ।
सह नौ भुनक्तु ।
सह वीर्यं करवावहै ।
तेजस्वि नावधीतमस्तु मा विद्विषावहै ।
ॐ शान्तिः शान्तिः शान्तिः ॥

Om, May God Protect us Both (the Teacher and the students),

May God Nourish us Both,

May we Work Together with Energy and Vigour,

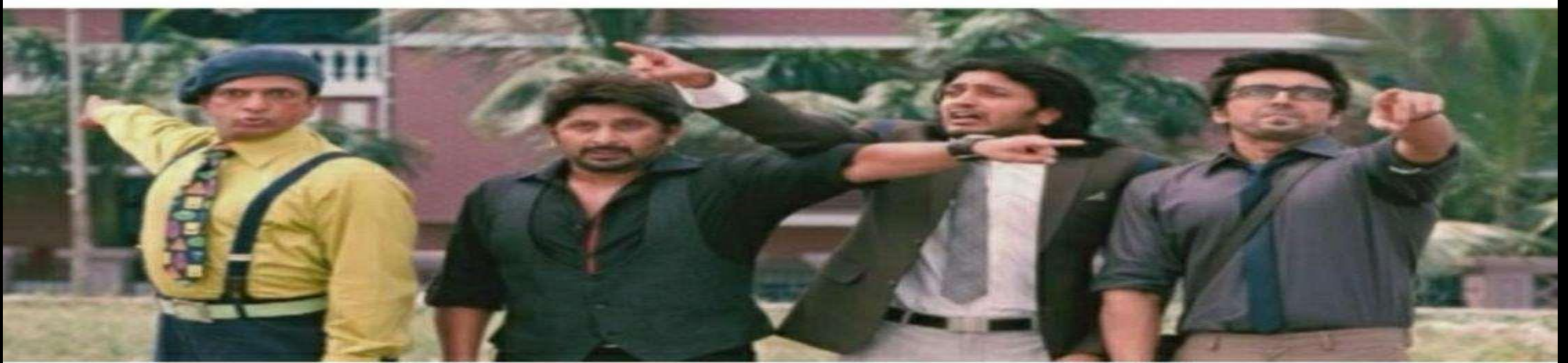
May our Study be Enlightening and not give rise to Hostility,

Om, Peace, Peace, Peace.



TOPICS COVERED

GST ANNUAL RETURNS
(GSTR-9 & 9C)
FOR F.Y. 2023-24



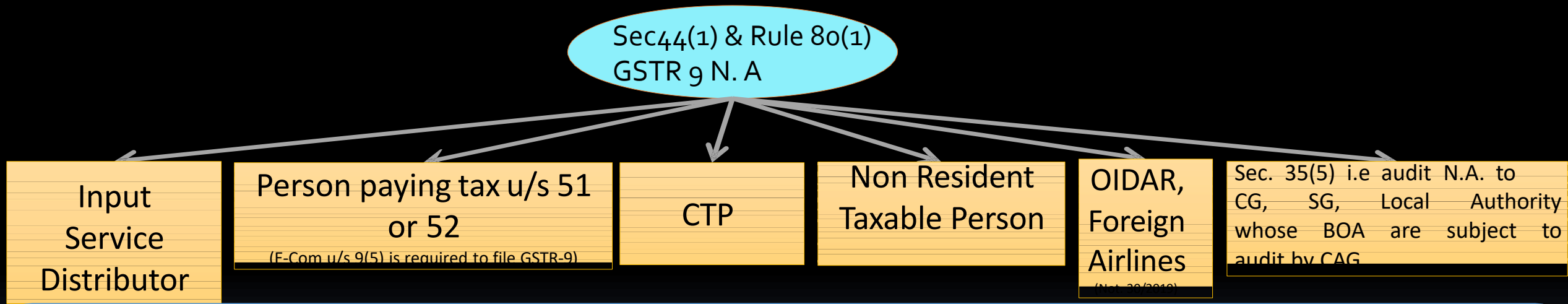
From where to pick the figures --- Books, GSTR1, GSTR 3B or Correct.

Where to Show transactions of FY 22-23 in GSTR 9/9C of FY 23-24 ?

WHO ARE NOT REQUIRED TO FILE
GSTR-9 ?

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**.

What is late fees for GSTR-9?

Reduction in Late Fees from FY 2022-23 onwards

S.No.	Class of registered persons (Aggregate Turnover in relevant Financial Year)	Amount (OLD PROVISIONS)	Amount (AMENDED FOR FY. 22-23 ONWARDS)
1	Up to 5 Crores	Rs. 200 per day, Subject to the maximum of 0.5% of turnover in state or Union territory	<u>Rs. 50 per day</u> , Subject to the <u>maximum of 0.04% of turnover</u> in state or Union territory
2	5 crores to 20 crores	Rs. 200 per day, Subject to the maximum of 0.5% of turnover in state or Union territory	<u>Rs. 100 per day</u> , Subject to the <u>maximum of 0.04% of turnover</u> in state or Union territory
3	Above 20 crores	Rs. 200 per day, Subject to the maximum of 0.5% of turnover in state or Union territory	<u>Rs. 200 per day</u> , Subject to the <u>maximum of 0.5% of turnover</u> in state or Union territory

There is no reduction in the late fees for the registered persons with aggregate turnover exceeding INR 20 crores in the relevant financial year. The current late fees will apply to such a registered person.

[CBIC Notification 7/2023 dated 31/03/2023 49th Council Meeting]

It is important to note that to impose a penalty under section 125 up to ` 25,000, the ingredients such as willful default, etc., must be established by a process of adjudication allowing a reasonable opportunity to the taxable person and not imposed as a matter of routine.

WHO ARE EXEMPTED FROM FILING GSTR-9 OR
GSTR-9C?

Annual Return + Self Certified Reconciliation Statement

Turnover of FY. 2023-24	GSTR-9	GSTR-9C
Upto 2 Crore	Exempted	Not Applicable
Above Rs. 2 Cr but up to Rs.5 Crore	Mandatory	Not Applicable
Above Rs.5 Crore	Mandatory	Mandatory

Due Date of Filing 9/9C For FY. 23-24 is 31st December 2024

Karnataka AAR Snaps on Aggregate Turnover

Advance Ruling No. KAR ADRG 30/2020 Dated 04.05.2020

Nature of Receipt/Income to the Individual Person	Included in Aggregate Turnover for Registration	Is Taxable Supply?
Partner's salary as partner from partnership firm	No	No
Salary/Remuneration as an Executive Director from Private Limited Company	No	No
Salary/Remuneration as a Non-Executive Director from Private Limited Company	Yes	Yes
Interest income on partner's fixed capital credited to partner's capital account	Yes	No
Interest income on partner's variable capital credited to partner's capital account	Yes	No
Interest received on loan given	Yes	No
Interest received on advance given	Yes	No
Interest accumulated along with deposit/fixed deposit	Yes	No
Interest income received on deposit/fixed deposit	Yes	No
Interest received on Debentures	Yes	No
Interest accumulated on debentures	Yes	No
Interest on Post Office deposits	Yes	No

Nature of Receipt/Income to the Individual Person	Included in Aggregate Turnover for Registration	Is Taxable Supply?
Interest income on National Savings Certificate (NSCs)	Yes	No
Interest income credited on PF account	Yes	No
Accumulated interest (along with principal) received on closure of PF account	Yes	No
Interest income on PPF	Yes	No
Interest income on National Pension Scheme (NPS)	Yes	No
Receipt of maturity proceeds of life insurance policies	No	No
Dividend on shares	No	No
Rent on Commercial Property	Yes	Yes
Residential Rent	Yes	No
Capital gain/loss on sale of shares	No	No

Reconciliations Needed.....

Before Filling of GSTR-9

An Illustrative List of Reconciliations

Balance of Electronic Credit ledger with ITC in books.

Balance of Electronic Cash ledger with excess cash paid in books.

GST paid in cash in March return with payables as per books.

Refund claimed in GST portal with GST ITC refund receivable in books.

Refund rejected in GST portal with rates and taxes in books.

Turnover and output liability in GST returns and books.

An Illustrative List of Reconciliations

ITC claimed in GST returns and books.

ITC reversed in GST returns and books.

Ineligible ITC in GST returns and books.

SCN/ASMT 10/Demand order with contingent liabilities.

Adjustments of the previous year in subsequent GST returns.

Observations of internal auditors on GST matters.

An Illustrative List of Reconciliations

Ratio analysis across branches like GP/NP rates (quarterly).

RCM, TDS, and TCS compliances.

Reconciliation of GTO in books with FORM GSTR-1.

Reconciliation of GTO in books with e-Way Bills.

Reconciliation of GTO in Form GSTR-3B with FORM GSTR-1.

ITC Reconciliation in FORM GSTR-2A with FORM GSTR-3B.

ITC Reconciliation in FORM GSTR-2A with books.

Reconciliation of supplier and vendor accounts.

Issuance and treatment of proper CN/DN in Books and Returns.

Cross-charge of certain incomes and expenditures.

What are the Amendments in
GSTR-9 for F.Y. 2023-24?

GSTR 9 AMENDMENTS IN F.Y. 23-24

AMENDMENTS/NEW INSERTIONS IN GSTR-9 APPLICABLE FOR FY 23-24

- (As per Notification no 14/2024 – Central Tax)
For FY 23-24, the registered person whose **aggregate turnover is up to two crores rupees**, the said registered person is eligible for **exemption from filing annual return** for the said financial year.

- TABLE 4G1 , 4 H, 5 C1, 5 N**

² [G1	<i>Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]</i>]
H	³ [Sub-total (A to G1 above)]						
⁴ [C1	<i>Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]</i>]
N	⁵ [Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)]						



Instruction

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. For FY 2017-18, It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. It may be noted that additional liability for the FY 2017-18 or FY 2018-19 or FY 2019-20 or FY 2020-21 or FY 2021-22 or FY 2022-23 or FY 2023-24 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit through this return. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 as amended by FORM GSTR-1A , if any may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 as amended by FORM GSTR-1A , if any may be used for filling up these details.

NOTIFICATION NO. 12/2024 Dated
10-07-2024

Instruction

8A	<p>The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs ⁵⁰<i>[and supplies received from E-commerce operators]</i>) pertaining to ⁵¹[the financial year for which the return is being for] and reflected in <u>FORM GSTR-2A</u> (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers ⁵⁰<i>[including e-commerce operators]</i> in their FORM GSTR-1. ⁴⁴[For FY 2017-18,] ⁵²[it may be noted that the FORM <u>GSTR-2A</u> generated as on the 1st May, 2019 shall be auto-populated in this table.]</p> <p>⁴⁴[For FY 2018-19, it may be noted that the FORM GSTR-2A generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, 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).]</p> <p>⁵³[For FY 2019-20, it may be noted that the details from FORM GSTR-2A generated as on the 1st November, 2020 shall be auto-populated in this table.]</p> <p>⁵⁰<i>[However, for FY 2023-24 onwards, the total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to the financial year for which the return is being furnished and reflected in table 3(I) of <u>FORM GSTR-2B</u> shall be auto-populated in this table.]</i></p>
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Tables for GSTR-9

GSTR 9 TABLES FOR FY 2023-24

TABLE NO	NATURE OF REPORTING	GSTR 1/ 3B TABLE NO.	STATUS
4A	Supplies made to unregistered persons (B2C)	5 and 7; 9 and 10	Mandatory
4B	Supplies made to registered persons (B2B)	4A and 4C	Mandatory
4C	Zero rated (excl. SEZ) – With Payment	6A	Mandatory
4D	Supply to SEZs on payment of tax	6B	Mandatory
4E	Deemed Exports	6C	Mandatory
4F	Advances on which tax has been paid but invoice has not been issued. (Not covered in A to E above)	11A	Mandatory
4G	Inward Supplies – RCM	3.1(d) of 3B	Mandatory
4G1	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (Net of amendments, if any) [E- commerce operator to report]	3.1.1 (i) of 3B Table 15 &15A of GSTR 1	Mandatory
4H	Sub Total [A to G1 above]		Auto
4I	Credit Notes (other than B2C)	9B	Mandatory [From21-22]
4J	Debit Notes (other than B2C)	9B	Mandatory [From21-22]
4K	Supplies / tax declared through Amendments (+) Upward Amendments of B2B Invoices/CN/DN	9A & 9C	Mandatory [From21-22]

GSTR 9 TABLES FOR FY 2023-24

TABLE NO	NATURE OF REPORTING	GSTR 1 TABLE NO.	STATUS
4L	Supplies / tax reduced through Amendments (-) Downward Amendments of B2B Invoices/CN/DN	9A & 9C	Mandatory [From21-22]
4M	Sub Total		Auto
4N	Taxable Turnover and Taxes		Auto
5A	Zero Rated (Export)Without payment of Tax	6A	Mandatory
5B	SEZ Without payment of Tax	6B	Mandatory
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis	4B	Mandatory
5C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report](Net of Amendments)	3.1.1 (ii) of 3B Table 14(b) & 14A(b) of GSTR 1	Mandatory
5D	Exempt	8	Mandatory
5E	Nil Rated	8	Can be clubbed with 5D
5F	Non – GST Supply	8	Mandatory To be shown separately [from 21-22]
5H	Credit Notes for (A) to (F) above (-)	9B	Optional
5I	Debit Notes For (A) to (F) above (+)	9B	Optional
5J	Supplies / tax declared through Amendments (+)	9A and 9C	Optional
5K	Supplies / tax reduced through Amendments (-)	9A and 9C	Optional
5L	Sub Total		Auto

GSTR 9 TABLES FOR FY 2023-24

TABLE	NATURE OF REPORTING	GSTR 3B	STATUS
5N	Total turnover (incl. advances)[4N+5M-4G-4G1]		Auto
6A	Auto Populated ITC based on 3B	4(A)	Auto
6B	All Other ITC (excl. imports & RCM; incl. SEZ) (excl. reclaims)	4(A)(5)	Mandatory
6C & D	Inward Supplies under RCM (Unregistered and Registered)	4(A)(3)	Mandatory to report 6C and 6D separately from FY. 2021-22.
6E	Import of goods (including supplies from SEZs)	4(A)(1)	Mandatory * (Till FY 2018-19, Input, Input Service and Capital goods Separately not mandated but FY 19-20 and onwards CG ITC to be reported separately)
6F TO 6H	Import of services (Excl. SEZ), ISD ITC, ITC reclaimed.	4(A)(2),4(A)(4), Manual	Mandatory
6I	Sub Total (B to H)		Auto
6J	(Difference I – A) (Ideally to be Zero)		Auto
6K-6L	ITC availed under TRAN-I & II	TRAN I & II Form	Mandatory
6M	Any other ITC availed and not incl. above		Mandatory
6N	Sub Total (K to M)		Auto

“Input” & “Input Services” Can be Clubbed , “Capital Goods” to be shown Separately.* (Till 2018-19, All 3 could have been clubbed)

GSTR 9 TABLES FOR FY 2023-24

TABLE NO	NATURE OF REPORTING	3B TABLE	STATUS
6O	Total ITC availed (I + N)		Auto
7A to 7E	ITC Reversal due to Rule 37,39,42,43,Sec.17(5)	4(B)	Can be clubbed with 7H-(with Other reversals)
7F to 7G	ITC Reversal due to TRAN ₁ &TRAN ₂	4(B)	Mandatory 7F &7G Trans credits to be mandatorily reported separately
7H	Other reversals (pl. specify) FORM ITC -03 & other reversals)	4(B)	Mandatory (All reversals could be clubbed and reported here)
7I	Total ITC Reversed (A to H above)	Auto	
7J	Net ITC Available for Utilization (6O -7I)	Auto	
8A	ITC Related Information (Till FY 2018-19, 8A to 8D was optional)	Auto Populated from GSTR 2B and Non-Editable	

GSTR 9 TABLES FOR FY 2023-24

TABLE NO	NATURE OF REPORTING	STATUS
8B TO 8K	ITC Related Information	Mandatory
9	Details of Tax Payable	Mandatory
9	Tax paid	Auto
10,11	Outward Liability Pertaining to FY 2023-24 shown/reduced in FY 2024-25 Till 30 th <u>Nov-24</u> (Notification No. 38/2023 – Central Tax	Mandatory
12,13	ITC Pertaining to FY 2023-24 reversed /shown in FY 2024-25 Till 30 th Nov- 24 _____	Optional(But Highly Advisable to fill it) [Do not net off 12 & 13]
14	Differential tax paid on account of declaration in Table 10 and 11 above	Mandatory
15 & 16	Info of Demands & Refunds, Inward supplies	Optional
17	HSN for Outward Supply [from 21-22] [To>5Cr. At 6 Digit level for all supplies] To<5 Cr, 4 Digit level for B2B supplies]	Mandatory
18	HSN for Inward Supply	Optional
19	Late fee payable and paid	Auto



Annual return is mandatory to be filed if aggregate turnover is above **Rs. 2 crores.**

Annual Return can be filed online directly or through offline utility.

All GSTR 1 and GSTR 3B for FY. 2023-24 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 unloaded 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

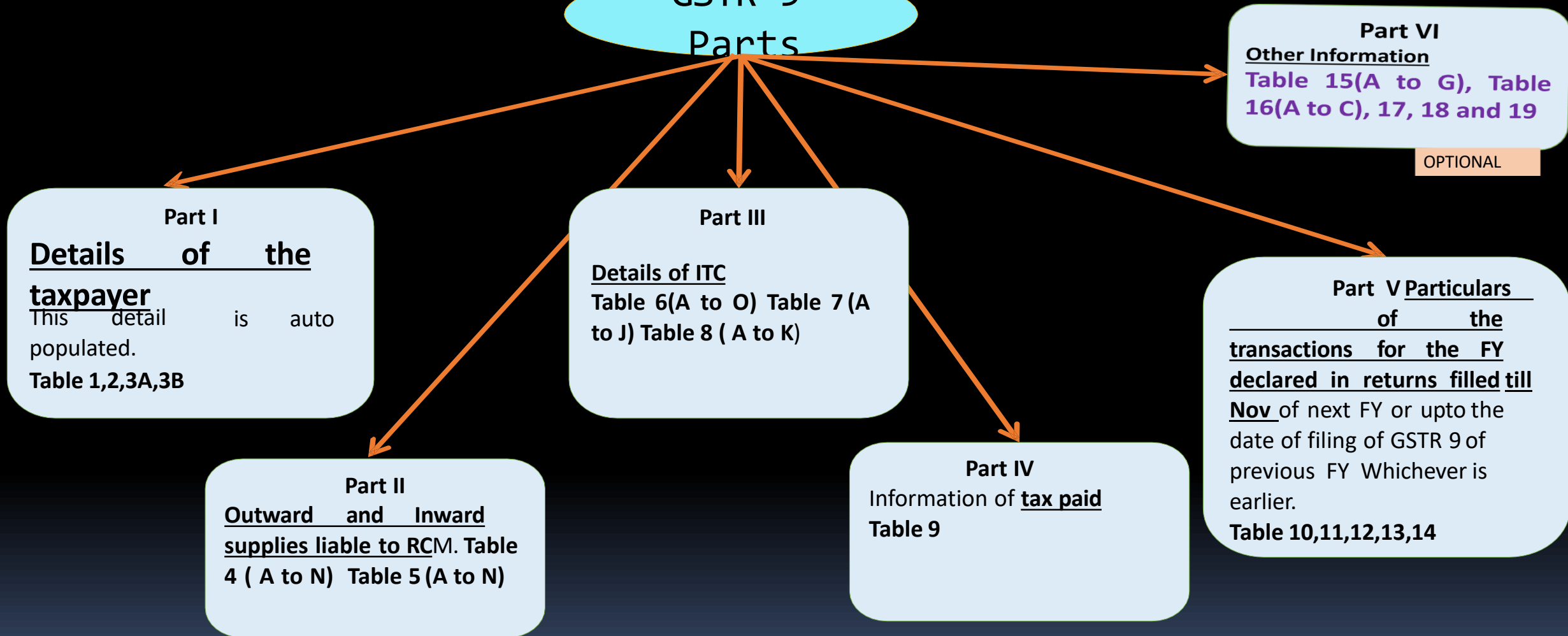
In GSTR 9/9C additional liability can be created payable through DRC-03(Selecting Annual Return with 73(5), only thru cash) but additional credit cannot be taken.(Payment thru cash only is a litigative issue)

Vide N.N. 47/2019-CT as amended by 77/2020 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. Cir. 124- Portal shall not permit furnishing after said date, if any short payment or ineligible ITC, pay thru DRC-03.



What is GSTR-9?

GSTR 9 Parts



Format of GSTR 9 PART I

FORM GSTR-9¹

(See rule 80)

Annual Return

Pt. I Basic Details

1	Financial Year	2023-24
2	GSTIN	
3A	Legal Name	PAN Card Name(Eg. ABC)
3B	Trade Name (if any)	ABC & Associates

Auto
Populated

Format of GSTR 9 Part II

Rectifications done after March, 2024 returns will form part of Part -V

Data as per GSTR 3B till March, 2024 returns pertaining to 23-24 (Tax Paid)

Additional as per Books for 23-24 not shown in 3B of any period. (Tax Payable)

Pt. II Details of Outward and inward supplies made during the financial year						
		(Amount in all tables)				
	Nature of Supplies	Taxable Value	Tax	State Tax / UT Tax	Integrated Tax	Cess
		1	2	3	4	5
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)		Auto Population from GSTR1A as amended by GSTR 1A, if any			
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 is not available for F.Y 21-22 and F.Y. 22-23)

Format of GSTR 9

G1	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]					
H	Sub-total (A to G1 above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	MANDATORY				
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	MANDATORY				
K	Supplies / tax declared through Amendments (+)	MANDATORY				
L	Supplies / tax reduced through Amendments (-)	MANDATORY				
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above	AUTO AUTO				

Aggregate Value of all supplies (Net of Amendments made upto 31.03.2024)

Amendments made upto 31.03.2024 returns covered here

Format of GSTR 9 Part II

Point to be considered while preparing this table:

- a) Debit notes and credit notes which are concerning these supplies should be captured only if the suitable effect of GST is provided in them. In other words, any commercial/accounting credit note which do not contain the charge of GST should not be adjusted for the calculation of taxable value and tax amounts.
- b) Any supply of capital assets is to be carefully verified from the perspective of reporting as it is a Balance Sheet item and valuation needs to be derived separately as per section 18(6) of the CGST Act.

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		Petrol, Alcohol,		
B	Supply to SEZs without payment of tax		Liquor(Non- Taxable)		
C	Supplies on which tax is to be paid by the recipient on reverse charge basis				
C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report] (Net of Amendments made upto 31.03.2024)				
D	Exempted	NON-GST SUPPLY SHALL BE REPORTED SEPARATELY. Option of either separately report supplies as exempted and nil rated supply or report consolidated information for two heads in the “exempted” row only			
E	Nil Rated				
F	Non-GST supply (includes ‘no supply’)				
G	Sub-total (A to F above)		Schedule I		II,
H	Credit Notes issued in respect of transactions specified in A to F above (-)	OPTIONAL			
I	Debit Notes issued in respect of transactions specified in A to F above (+)	OPTIONAL			
J	Supplies declared through Amendments (+)	OPTIONAL			
K	Supplies reduced through Amendments (-)	OPTIONAL			
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 -4 G1 above) CA	AANCHAL KAPOOR 9	988692699		49

Noteworthy Definitions

Sec. 2(6) "aggregate turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;

Sec. 2(47) "exempt supply" means supply of any goods or services or both which attracts no tax or which may be tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable

Sec. 2(78) "non-taxable supply" means a supply of goods or services or both which is under the Integrated Goods and Services Tax Act; not leviable to tax under this Act or

Sec. 2(108) "taxable supply" means a supply of goods or services or both which is leviable to tax under this Act

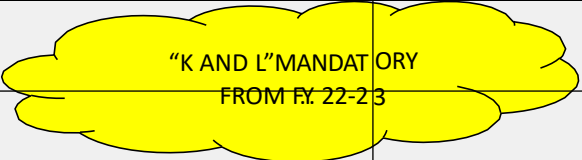
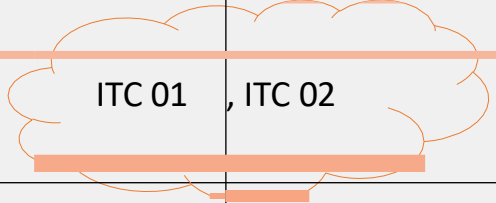
Amendments made in GSTR 3B after March 2024 will not form part of Table 6 & 7 will reflect in Part V

Format of GSTR 9 Part III

April, 2023 to Mar, 2024 data

Pt. III Details of ITC for the financial year						
	Description	Type	Central Tax	State / UT Tax	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 also include figures pertaining to FY 2022-23 adjusted in 2023-24)						
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) <small>The said figures represent the ITC booked net of Credit Notes and claimed by the Taxpayer ignoring the reversal(s) made in return separately. Those reversal figures have to be reported separately in Table 7.</small>	Inputs Capital Goods	Input Services	Registered persons can avoid bifurcation of Inputs and Input Services and can fill the accumulated figure in Inputs field, but ITC on capital Goods field is mandatory. So A registered person can first fill up ITC on Capital Goods then the remaining balance can be filled in Inputs Field only.		
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which paid & ITC availed	Inputs Capital Goods	Input Services	6C & 6D to be reported separately. They can also avoid bifurcation of Inputs and Input Services. Inputs on capital Goods field can be filled first and then the remaining balance can be filled on Inputs Field only.		
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which paid and ITC availed	Inputs Capital Goods	Input Services	6C & 6D to be reported separately. Registered persons can avoid bifurcation of Inputs and Input Services and can fill the accumulated figure in Inputs field, but ITC on capital Goods field is mandatory. So A registered person can first fill up ITC on Capital Goods then the remaining balance can be filled in Inputs Field only.		
E	Import of goods (including supplies from SEZs)	Inputs				51
		CA PREETAM BATRA				

Format of GSTR 9 Part III

F	Import of Services (excluding inward supplies from SEZs)				
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)				

Figures from GSTR
3B from 4(B)(1)
and 4(B)(2)

Format of GSTR 9 Part III

7		Details of ITC Reversed and Ineligible ITC for the financial year
A	As per Rule 37 (16(2)- 180 days)	
B	As per Rule 39 (ISD- Negative apportionment)	
C	As per Rule 42 (Prop. Reversal of credit- input)	Option to either fill information on reversals separately in table 7A to 7E or report the entire amount of reversal under table 7H only.
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	However reversal on account of Trans-1 Credit(Table 7F) and Trans- 2(Table 7G) are to be mandatorily reported, if any)
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)	

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

Normal
Purchase

Format of GSTR 9 Part III

8	Other ITC related information			
A	ITC as per GSTR-2B (Table 3 & 5 thereof)	GSTR 2B is auto populated in this table.		
B	ITC as per sum total of 6(B) and 6(H) above			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the F.Y but availed in Next F.Y upto Specified Period]			
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) (Because 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 2023-24 made after March 2024 given)(press release dated 03.07.2019)	<Auto>	<Auto>	<Auto>
I	Difference (G-H)			
J	ITC available but not availed on import of goods (Equal to I)	<Auto>	<Auto>	<Auto>
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>

Mandatory

Format of GSTR 9 Part IV

Pt. IV	Details of <u>tax paid as declared in returns</u> 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 2023-24) <u>(Editable)</u>	AS PER 3B's upto March, 2024 <u>(Non-Editable)</u> (It will include figures pertaining to FY 2022-23 paid in 2023-24)				
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Negative Monthly Input Tax Credit in GSTR-3B Effect in Table 9 of GSTR-9
 Normally, Table 9 payable output = Table 4 payable. However, in this case it will result in

PARTICULARS	IGST	CGST	SGST
Yearly Output Liability as per GSTR-3B	2000	1000	1000
Yearly Input as per GSTR-3B	800 -500 for June, 23	2500	2500

Description	Tax Payable	Paid through Cash	Paid Through ITC		
			IGST	CGST	SGST
IGST	2500			1500	1000
CGST	1000			1000	
SGST	1000				1000

Table 4 payable IGST Rs. 2000, CGST Rs. 1000, SGST Rs. 1000

Format of GSTR 9 Part V

Invoices, Debit or Credit Notes

Pt. V	March 2024	3 Particulars of the transactions for the FY declared in returns of the next F.Y till the specified period]				
	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	In Online window this point is added			
ITC +	13	ITC availed for the previous financial year	Registered person has the option not to fill this table.			
	14	Differential tax paid on account of declaration in 10 & 11 above				
		Description	Payable		Paid	
		1	2		3	
		Integrated Tax				
		Central Tax	As per above Table 10 & 11			
		State/UT Tax				
		Cess				
		Interest				

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

CA PREETAM BATRA

Format of GSTR 9 Part V

For Serial No. 13

However, any ITC which was reversed in the FY 2023-24 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2024- 25, the details of such ITC reclaimed shall be furnished in the annual return for FY 2024-25.”;

Format of GSTR 9 Part VI

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee /Others
	1	2	3	4	5			
A	Total Refund claimed							
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							

Optional

Format of GSTR 9 Part VI

Inward

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	Mandatory		Integrated Tax	Cess	
1	2	3	4	5			8	9	
18	HSN Wise Summary of Inward supplies (Turnover Criteria applicable)								
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	Optional		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			CA AANCHAL KAPOOR 998869	2699		60		
B	State Tax								

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on 'Preview' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)
 [DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)
 [DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

[Click here to download document wise details for table 8A of GSTR-9.](#)

[DOWNLOAD TABLE 8A DOCUMENT DETAILS](#)

[Click here to enter/view summary of ITC availed during the financial year.](#)

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

Taxable value	Integrated tax
₹1,98,71,797.65	₹20,94,967.67
Central Tax	State/UT Tax
₹7,32,773.71	₹7,32,773.71

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

Taxable value	Integrated tax
₹1,98,71,797.65	₹20,94,967.67
Central Tax	State/UT Tax
₹7,32,773.71	₹7,32,773.71
CESS	
₹0.00	

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

Value (₹)
₹0.00

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

Value (₹)
₹0.00

6.Details of ITC availed during the financial year.

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

6.Details of ITC availed during the financial year.

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

7.Details of ITC Reversed and Ineligible ITC

8. Other ITC related information

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

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	07/07/2023	Aug 2023 (Reported 3B & Gstr-1)	Amended in May 2024	May 2024
Credit Note	30/06/2023	June 2023	June 2024	No Amendment
Invoice	05/09/2023	September 2023	September 2023	October 2023
Invoice	05/09/2023	-	-	-

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

Part V – T No 11

Part II – T No 4
(Amendment to be shown separately in Tb 4 only)

Part II – T No 4
(DRC-603)

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

Document Type	Document Date	Reported In GSTR-1	Reported/ Adjusted in Form 3B	Amendmen t In GSTR-1
Invoice	06/09/2023	September 2023	September 2023 (Correct Value)	May 2024
Invoice	06/09/2023	September 2023	September 2023	January 2024

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 2023-24			FY 2024-25	
	<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 2023-24			FY 2024-25	
	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 2023-24				
	BOA	3B	2B	Table 6 & 12/13	Table 8
1	100000	100000	105000	100000 (6A & 6B)	105000(8A) 100000(8B) 5000(Lapse)
2	105000	100000 _(Mar)	105000	100000	105000(8A)
		5000(May		(6A & 6B)	100000(8B)
		2023)		5000 (13)	5000(8C)
					0 (8D)
3	105000	108000(Mar)	105000	108000(6A)	105000(8A)
		-3000(May		108000(6B)	108000(8B)
		2023)		3000(12)	-3000(8C)
					0 (8D)

SPILL OVER EFFECTS

(2022-23 adjustments done in 2023-24)

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

Table 4

*Actual figure of FY 2023-24

Tax paid as per 3B + payable not subsequently adjusted



GSTR 3B 2023-24

— Table 10(2022-23)

+ Table 11(2022-23)

+ 23-24 Fig. Not adjusted till date

Table 9
(Payable)

Table 9= Payable= Table 4

Table 9
(Paid)

Table 9= Paid = As per GSTR 3B (including 22-23 effects)

CHECKSUM
Formula
(Diff b/w Payable
or Paid)



GSTR 3B 2023-24

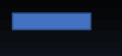


Table 10 of 2022-23



Table 11 of 2022-23



Table 10 of 2023-24



Table 11 of 2022-23

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.

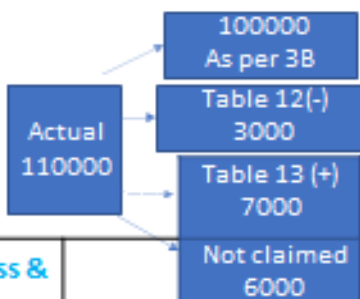
Freezed figures :-

- GSTR 3B = 102000
- 2022-23 Table 12 = 4000
- 2022-23 Table 13 = 6000

INPUT Impact Table 6,8,12,13

Example

OPTION 1 As
per Press
Release/Not.



Particulars	2023-24 Actual	2023-24 Short & Adjusted (Table 13)	2023-24 Short & No Adjusted	2023-24 Excess & Adjusted (Table 12)	2023-24 Excess & Not Adjusted	Combination
Actual ITC of 2022-23 (BOA)	100000	108000	108000	92000	92000	110000
Table 6A	102000	102000	102000	102000	102000	102000
Table 6B	100000	100000	100000	100000	100000	100000
Table 6J (Diff Last year)	2000	2000	2000	2000	2000	2000
Table 6O	100000	100000	100000	100000	100000	100000
Table 8A(GSTR2B)	100000	108000	108000	92000	92000	110000
Table 8B =6B	100000	100000	100000	100000	100000	100000
Table 8C	0	8000	0	-8000	0	4000 (7000-3000)
Table 8D 8A-(8B+8C)	0	0	8000	0	8000	6000
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 70

Freezed figures :-

- GSTR 3B = 102000
- 2022-23 Table 12 = 4000
- 2022-23 Table 13 = 6000

INPUT Impact Table 6,8,12,13

Example

OPTION 1 As per Press Release/Not.

100000
As per 3B

Table 12(-)
3000

Actual

							Table 13 (+) 7000
Particulars	2023-24 Actual	2023-24 Short & Adjusted (Table 13)	2023-24 Short & No Adjusted	2023-24 Excess & Adjusted (Table 12)	2023-24 Excess & Not Adjusted	Combination	
Actual ITC of 2022-23 (BOA)	100000	108000	108000	92000	92000	110000	
Table 6A	102000	102000	102000	102000	102000	102000	
Table 6B	100000	100000	100000	100000	100000	100000	
Table 6J (Diff Last year)	2000	2000	2000	2000	2000	2000	
Table 6O	100000	100000	100000	100000	100000	100000	
Table 8A(GSTR2B)	100000	108000	108000	92000	92000	110000	
Table 8B =6B	100000	100000	100000	100000	100000	100000	
Table 8C	0	8000	0	-8000	0	4000 (7000-3000)	
Table 8D 8A-(8B+8C)	0	0	8000	0	8000	6000	
Table 12	0	0	0	8000	0	3000	
Table 13	0	8000	0	0	0	7000	
Comments	NIL	NIL	8000 will lapse	NIL ⁹	DRC-03 8000 payable	6000 will lapse ⁷⁰	

GSTR 9C Impact

		GSTR 9C Impact		OPTION 1
Table 12		Particulars	Amount	Comments
				As per Press Release /Not.
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 2022-23 availed in 2023-24
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 as per audited financial statements or BOA (A+B- C)	108000	
E		ITC claimed in annual return(GSTR-9-COL 7J)	100000	
F		Un-Reconciled ITC	8000	ITC lapsed as being unclaimed till Nov 24+2000 last year

Table 14		Particulars	Amount	Comments
R		Total amount of eligible ITC claimed	110000	
S		ITC availed in annual return(GSTR 9-COL 7J)	100000	
T		Un reconciled ITC	10000	(6000 C/Y + 4000C/Y POST)

Freezed figures :-

- GSTR 3B = 102000
- 2022-23 Table 12 = 4000
- 2022-23 Table 13= 6000

INPUT Impact Table 6,8,12,13

Example

OPTION 2
6B with
current 6M
LAST YEAR

Actual

100000
As per 3B
Table 12(-)
3000

Table 13 (+)
7000

Not claimed
6000

2023-
Combination

Particulars	2023-24 Actual	2023-24 Short & Adjusted (Table 13)	2023-24 Short & No Adjusted	2023-24 Excess & Adjusted (Table 12)	2023-24 Excess & Not Adjusted	2023- Combination	Table 13 (+) 7000 Not claimed 6000
Actual ITC of 2022-23 (BOA)	100000	108000	108000	92000	92000	110000	
Table 6A	102000	102000	102000	102000	102000	102000	
Table 6B	100000	100000	100000	100000	100000	100000	
Table 6J(Diff)	2000	2000	2000	2000	2000	2000	
Table 6M (Diff Last year)	2000	2000 (Diff Last year)	2000 (Diff Last year)	2000 (Diff Last year)	2000 (Diff Last year)	2000 (Diff Last year)	
Table 6O(Total)	102000	102000	102000	102000	102000	102000	
Table 8A(GSTR 2B)	100000	108000	108000	92000	92000	110000	
Table 8B =6B	100000	100000	100000	100000	100000	100000	
Table 8C	0	8000	0	-8000	0	4000 (7000-3000)	
Table 8D _{8A-(8B+8C)}	0	0	8000	0	8000	6000	
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 8000 payable	6000 will lapse	

GSTR 9C Impact

		GSTR 9C Impact	OPTION 2
Table 12		Particulars	Amount
			Comments <small>6B with current 6M last year itc</small>
A		ITC availed as per audited annual financial statements	110000
B		ITC booked in earlier financial year claimed in current year	2000
C		ITC booked in current financial year to be claimed in subsequent financial year	4000
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 November 24
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
		CA PREETAM BATRA	(6000 C/Y + 4000C/Y POST ADJUSTED-2000 P/Y)

GSTR 2B ITC Auto Population Issues

FY 2023-24

IGST ITC as per books Rs.121000, Reversal Rule 42/43
 Rs.6760, Reflection in GSTR-2B Rs.120000
 Rs. 1000 reflected in 2B in June, 2024 taken in GSTR 3B in
 June,
 2024 but leading to diff in Column 8D although no default.

CASE STUDY					
		CGST	SGST	IGST	TOTAL
1.	Table 6A	3589690	3589690	120000	7299380
2.	6B	3589690	3589690	120000	7299380
3.	6I (Total of B to H)	3589690	3589690	120000	7299380
4.	6J (I – A)	0	0	0	0
5.	Table 7I	16244	16244	6760	39248
6.	7J (Net from 6I)	3573446	3573446	113240	7260132
7.	Table 8A	3589690	3589690	120000	7299380
8.	8B	3589690	3589690	120000	7299380
9.	8C			1000	1000
10.	8D [Table A-(B+C)]	0	0	1000	1000

Introduction of
 GSTR 2B in Table
 8A somewhere
 makes Table 8C
 redundant

GSTR 9C Impact

Table 12	Particulars	Amount	Comments
A	ITC availed as per audited annual financial statements	7261132	(7300380-39248)
B	ITC booked in earlier financial year claimed in current year	0	ITC of PY 2022-23 availed in 2023-24
C	ITC booked in current financial year to be claimed in subsequent financial year	1000	ITC of current FY availed in subsequent FY
D	ITC availed as per audited financial statements or BOA (A+B- C)	7260132	
E	ITC claimed in annual return(GSTR-9-COL 7J)	7260132	
F	Un-Reconciled ITC	0	

Table 14	Particulars	Amount	Comments
R	Total amount of eligible ITC claimed	7261132	
S	ITC availed in annual return(GSTR 9-COL 7J)	7260132	
T	Un reconciled ITC	10000	(1000 C/Y taken post March,24)

DEEP INSIGHTS OF LAST DATE OF
AMENDMENT OF F.Y. i.e., 30th Nov

IF SUPPLIER FILES RETURN IN NOVEMBER

SUPPLIER IS MONTHLY FILER

Case 1

- Supplier **Files GSTR-1 till 11th November** and includes the missing Supplies.
- It will be reflected in 2B of Recipient in November month while filing 3B.
- **ITC can be claimed.**

Case 2

- **Supplier Files GSTR-1 late i.e., after 11th November** and includes the missing Supplies.
- It will not be reflected in 2B of Recipient in November month while filing 3B.
- **ITC cannot be claimed.**

SUPPLIER IS QUATERLY FILER

Case 1

- Supplier **Files GSTR-1/IFF till 13th November** and includes the missing Supplies.
- It will be reflected in 2B of Recipient in November month while filing 3B.
- **ITC can be claimed.**

Case 2

- **Supplier Files GSTR-1/IFF late i.e., after 13th November** and includes the missing Supplies.
- It will not be reflected in 2B of Recipient in November month while filing 3B.
- **ITC cannot be claimed.**

Summary:- To claim ITC supplier has to file GSTR 1/IFF till 11th/13th November otherwise Input will Lapse.

GSTR-9 TREATMENT- Show in Table No. 13 of GSTR 9 AND Table No. 12C of GSTR 9C

CA PREETAM BATRA

CASE STUDIES

S. NO.	SUPPLIER GSTR-1 FILING STATUS	SUPPLIER GSTR 3B FILING STATUS	WHETHER ITC AVAILED?
1	Filed before October 2024	Not Filed till 30 th September	Reverse. Will Reclaim on filling 3B
2	Filed before October 2024	Filed before September 2023	Input Available
3	Not Filed	Not Filed	Not available

GSTR-9C

Different Parts of GSTR 9C

PART A (RECONCILIATION STATEMENT)

PART I
Basic details

Table 1-4

PART II
Reconciliation of -
Annual Financial Turnover
&
Annual Return Turnover

Total + Taxable

Table 5-8

PART III
Reconciliation of Tax Paid

Table 9-11

PART IV
Reconciliation of ITC

Table 12-16

PART V
Auditors Comment on Additional Tax

PART B (CERTIFICATION)

PART B (i)
GST Auditor
&
Person preparing
Reconciliation statement
Are Same

PART B (ii)
GST Auditor
&
Person preparing
Reconciliation statement
Are Different

Amendments in GSTR-9C for F.Y. 2022-23

GSTR 9C AMENDMENTS IN F.Y. 22-23

AMENDMENTS/ NEW INSERTIONS IN GSTR-9C APPLICABLE FOR FY 22-23

- ❖ New rate of 6% (3% – CGST and SGST each) included in tax rate table.[In Notification No. 38/2023 – Central Tax]
- ❖ Table 12B and 12C – Now they are mandatorily required to be disclosed separately.
It contains the details of “Amount of ITC which has been booked in Audited Financial Statement in earlier years but claimed in GSTR 3B for the period 2022-23” or “Amount of ITC booked audited financial statement of 2022-23 but which is claimed or to be claimed in subsequent financial years made mandatory from FY 21-22”
- ❖ Table 5B – Turnover reconciliation – Unbilled Revenue at the beginning of the year can be merged and disclosed in table 5O.
- ❖ Turnover reconciliations items from table 5C to 5N – Should be disclosed separately and cannot be clubbed in Table 5O now. Earlier, for period upto FY 2021-22 could be clubbed together and reported in table 5O. Items from 5C to 5N are shown below:-

<ul style="list-style-type: none"> • 5C Unadjusted Advances – End of FY • 5D Deemed Supply under Schedule I • 5E Credit Notes issued after 31st March 23 but reflected in GSTR-9 • 5F Trade Discounts – Part of Audited FS but not permitted in GST • 5G Turnover – April 2017 to June 2017 (if included in audited financials) • 5H Unbilled Revenue – End of FY 	<ul style="list-style-type: none"> • 5I Unadjusted Advances – Beginning of FY • 5J Credit Notes accounted in audited FS but not admissible in GST • 5K Adjustments for Supply of Goods by SEZ to DTA units • 5L Turnover – Composition Scheme • 5M Adjustments in Turnover – Section 15 & Valuation Rules • 5N Adjustments in Turnover – Forex fluctuation
---	--

GSTR-9C MANDATORY V/S OPTIONAL TABLES FOR FY 2022-23

TABLES NO	NATURE OF REPORTING	STATUS
5A	Turnover as per Audited Books	Mandatory
5B	Unbilled Revenue-Beginning of FY	<u>Can be clubbed in 5O</u>
5C-5N	Adjustments related to Turnover	Mandatory To Be Separately Disclosed <u>(Till FY 21-22 it could be clubbed in 5O).</u>
5O	Other Adjustments	Mandatory
5P	Annual Turnover (Subtotal from 5A to 5O above)	Auto
5Q	Turnover of GSTR-9 (5N+10-11 of GSTR-9)	Mandatory
5R	Un-Reconciled Turnover (5Q-5P of GSTR 9C)	Auto
6A	Reasons for unreconciled turnover above	If Applicable

GSTR-9C MANDATORY V/S OPTIONAL TABLES FOR FY 2022-23

TABLES NO	NATURE OF REPORTING	STATUS
7A	Annual Turnover from 5P above	Auto
7B	Exempt, Nil-rated, Non-GST & No-supply turnover (Net of DN/CN/Amendments)	Mandatory
7C	Zero-rated & SEZ WOPAY (Net of DN/CN/Amendments)	Mandatory
7D	Outward Supplies – RCM (Net of DN/CN/Amendments)	Mandatory
7E	Taxable Turnover (7A-(7B+7C+7D))	Auto
7F	Taxable Turnover of GSTR-9 (4N-4G+10-11 of GSTR-9)	Mandatory
7G	Un-Reconciled Turnover (7F-7E of GSTR 9C)	Auto
8A	Reasons for unreconciled turnover above	If Applicable

GSTR-9C MANDATORY V/S OPTIONAL TABLES FOR FY 2022-23

TABLES NO	NATURE OF REPORTING	STATUS
9A to 9O	Reco of Tax Paid (<u>New Rate of 6% is included in tax rate table From F.Y. 22-23</u>)	Mandatory
9P	Total Tax to be paid (Subtotal from 9A to 9O above)	Auto
9Q	Total tax payable as per GSTR-9 (9+14 of GSTR-9)	Mandatory
9R	Un-Reconciled Payment (9Q-9P of GSTR 9C)	Auto
10A	Reasons for unreconciled payment	If Applicable
11	Differential tax payable (Due to 6A, 8A & 10A of GSTR-9C)	Mandatory

GSTR-9C MANDATORY V/S OPTIONAL TABLES FOR FY 2022-23

TABLES NO	NATURE OF REPORTING	STATUS
12A to 12D	Reco of ITC between Books v/s GSTR9	Mandatory [From 21-22] [12B & 12C were optional till 20- 21]
12A	GSTIN-wise ITC as per Financials (net of reversals)	Mandatory
12B	ITC booked in FY 21-22 but claimed in Apr to Oct 22 3B (within filed 30th November 2022)	Mandatory
12C	ITC booked in FY 22-23 but claimed in Apr to Oct 23 3B (within filed 30th November 2023)	Mandatory
12D	Net ITC as per Financials/Books (12A+12B-12C of GSTR-9C)	Auto
12E	Net ITC as per GSTR-9 (7J of GSTR-9)	Mandatory
12F	Un-Reconciled ITC (12E-12D of GSTR 9C)	Auto
13A	Reasons for unreconciled ITC above	If applicable

GSTR-9C MANDATORY V/S OPTIONAL TABLES FOR FY 2023-24

TABLE S NO	NATURE OF REPORTING	STATUS
14A-14Q	Expense-wise ITC break-up as per Financials/Books	Optional
14R	Net ITC as per Financials (Subtotal from 14A to 14Q above)	Auto
14S	Net ITC as per GSTR-9 (7J of GSTR-9)	Mandatory
14T	Un-Reconciled ITC (14S-14R of GSTR 9C)	Auto
15A	Reasons for unreconciled ITC above	If applicable
16	Differential Tax payable (Due to 13A & 15A of GSTR-9C)	If applicable
Part V	Additional Liability, if any	If applicable

Attachments in 9C

S.No.	NATURE OF REPORTING	STATUS
1	Balance Sheet Profit & Loss A/c	Mandatory
2	Any Other Documents could be uploaded like Reconciliation workings, any relevant documents, any other proofs etc.	Optional

7. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on 'Initiate Filing' button along with GSTR-9C reconciliation statement (JSON file) on the portal.
8. Verify that Reconciliation statement after the same is uploaded successfully on Portal and check the details using **PREVIEW DRAFT GSTR-9C (PDF)** facility.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. 'Proceed to File' button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
11. Click on 'Proceed to File' and Click on 'File GSTR-9C' with DSC/EVC.

[DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9\(PDF\)](#)

[Make Payment for additional Liability as recommended by auditor via GST DRC-03](#) [Help](#)

[Upload Relevant Documents](#) [Help](#)

- 📁 File with PDF or JPEG format is only allowed
- 📁 Maximum 2 files and 5 MB for each file allowed

• Indicates Mandatory Fields

Balance sheet *

No file chosen

Profit & loss statement/income & Expenditure Statement *

No file chosen

Other Document 1, if any

No file chosen

Other Document 2, if any

No file chosen

Activate Window
SAVE
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Formats of GSTR-9C

Format of GSTR 9C PT II (5)

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*

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

Mandatory

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Format of GSTR 9C PT II (6)



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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

Format of GSTR 9C PT II (7)



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

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)*	109 -1.00

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Format of GSTR 9C PT II (8)



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

Validate
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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)

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)* PT1		-1,830.51	-1,830.51	-0.50	0.00

At Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

"K-1	Others .		CA AANCHAL	KAPOOR 9988692699	”;
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Format of GSTR 9C PT III (10)



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Pt. III. Reconciliation of tax paid

Validate
Sheet



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

10

Reasons for Un - Reconciled Payment of Tax → AMOUNT

A

Reason Number 1

UN-RECONCILED DIFFERENCE IS IN INTEREST THAT HAS BEEN PAID THROUGH DRC-03

Format of GSTR 9C PT III (11)

Pt. III. Reconciliation of tax paid

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

At Sl no 11, after entry relating to "0.10%", the following entry shall be inserted, namely: -

"K-1	Others .		CA AANCHAL	KAPOOR 9988692699	";
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Format of GSTR 9C PT IV (12)



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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*

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)*	114 0.00

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Format of GSTR 9C PT IV (13)



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

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*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)


Pt. IV. Reconciliation of Input Tax Credit (ITC)				
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>				
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)*			116 78,551.51

Optional

Format of GSTR 9C PT IV (15)

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)




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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

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					
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*

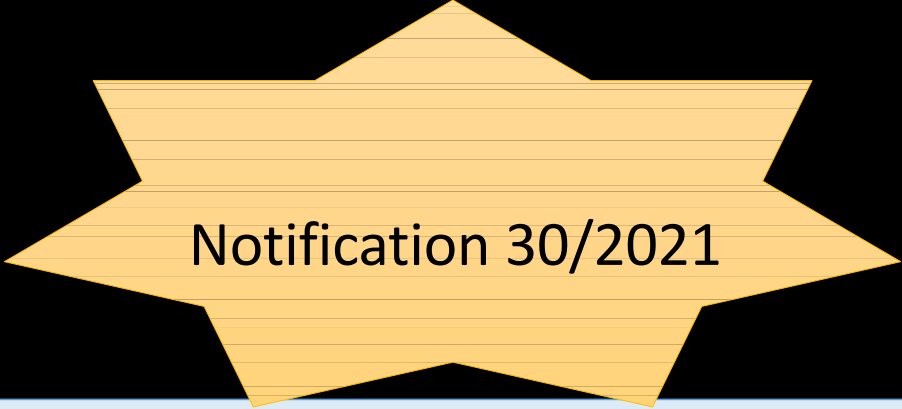
AMRITSAR
AANCHAL KAPOOR
517482
25/07/2019
Building No/Flat No* G-3
Name of the Premises/Building GANPATI TOWER
City/Town/Locality/Village* AMRITSAR
State* Punjab
Floor Number SECOND FLOOR
Road/Street* LAWRANCE ROAD
District* AMRITSAR
Pin Code* 143001

PAN details for digital signature*
 BCNPK3157J

- i) In the heading, for the words "Auditor's recommendation on additional Liability due to non-reconciliation", the words "Additional Liability due to non-reconciliation" shall be substituted;
- ii) after entry relating to "0.10%", the following entry shall be inserted, namely: -

"K-1	Others .					";
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Notification 30/2021

After the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: - “Verification of registered person: I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

Other Points

GOVERNMENT SUBSIDY/GRANTS – OUT OF SCOPE OF GST

It is not covered under any of the following”-

- Consideration

2(31) “Consideration” in relation to the supply of goods or services or both includes

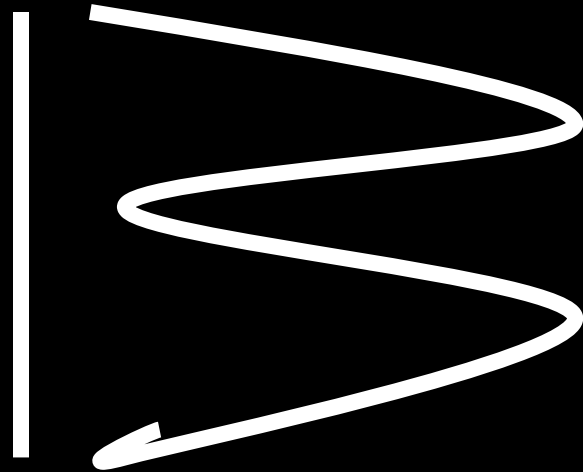
- a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but **shall not include any subsidy given by the Central Government or a State Government;**
 - b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person **but shall not include any subsidy given by the Central Government or a State Government**
- Schedule I (ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION)
 - “SCHEDULE IIII” (NON-GST)
 - Since, it does not cover under scope of supply, GST will not applicable on Grant received from government.


SECURITIES – NOT COVERED UNDER NON-GST SUPPLY

Non-GST supply is not defined under the GST law. However, non-taxable supply is defined under Section 2(78) of the CGST Act as “non-taxable supply” means a supply of goods or services or both that is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act. The term non-taxable supply can be interchangeably used as a non-GST supply. The following supplies can be considered as non-GST supplies-

- Supply of alcoholic liquor for human consumption.
- Supply of petroleum crude, high-speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel
- Supplies which are covered under Schedule III of the CGST Act.

Securities are also not covered under Schedule III



12 |  **14**

A | W C



**ARE
YOU
READY
FOR
GST?**

गुरुर् ब्रह्मा गुरुर् विष्णुः
गुरु देवो महेश्वरः ।
गुरु साक्षात् परब्रह्मा
तस्मै श्री गुरवे नमः॥

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