



Who Should File Annual returns?

- **Sec44 & Rule 80:** Every Registered person, Other than
 - ✓ ISD, TDS, TCS, casual taxable, and Non-resident
 - ✓ Govt. Bodies and entities audited by C&AG / another agency
 - ✓ **Exemption:**
 - GSTR-9: Taxpayers with an aggregate annual turnover (AATO) of up to ₹2 crores – N/n 14/2024
 - GSTR-9C: AATO less than ₹5 crores in a financial year – Rule 80(3)
- **Due date:** 31st December of the next Financial year
- **Late fee :** 200 per Day (C+S) up to 0.5% of the turnover in state
- Shall not be allowed to file after 3 yrs from Due date
 - ✓ Ref. 28/2023, w.e.f. 1st October, 2023

Aggregate Turnover – 2(6)

- “Aggregate turnover” means the aggregate value of:-
- ✓ Taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis),
 - ✓ Exempt supplies: Nil rate, Exempt by notification, and non-taxable
 - ✓ Exports of goods or services or both and
 - ✓ Inter-State supplies of persons having the same PAN,
 - ✓ To be computed on all India basis but,
 - ✓ excludes CGST, SGST, UTGST, IGST and Cess;

“NIL” RETURN

Nil return can be filed, if you have

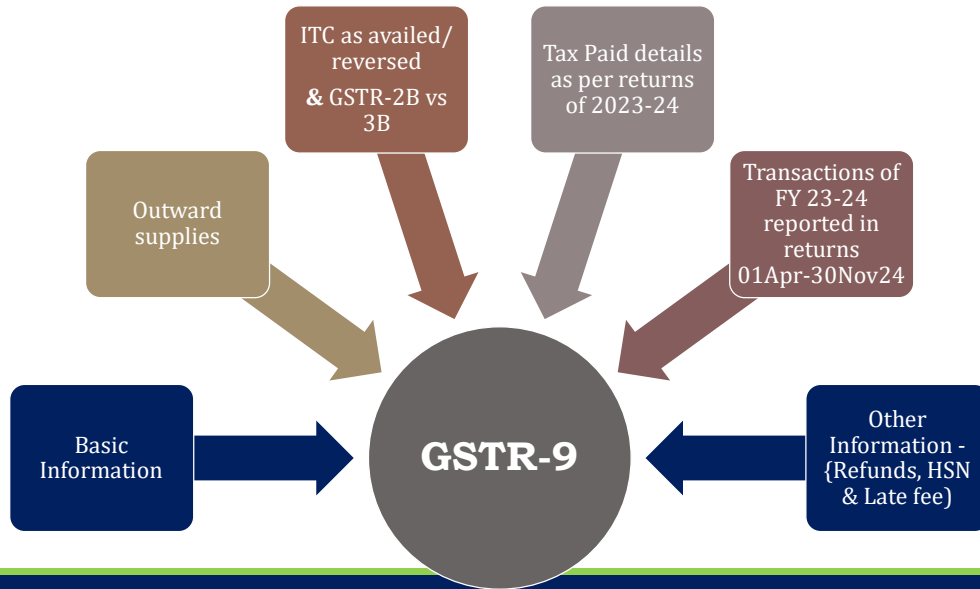
- ✓ Not made any outward supply
- ✓ Not received any inward supplies
- ✓ No liability of any kind
- ✓ Not claimed any Credit
- ✓ Not received any order creating demand
- ✓ Not claimed any refund
- ✓ during the Financial Year

Other related provisions

- Last date for
 - ✓ Availing credit
 - ✓ Issuance of Credit note
 - ✓ Rectifications in Returns
 - ✓ Retention of Books (Due date+72M)
 - ✓ Assessments (Due date+_Yrs)

Let's understand **GSTR-9 & 9C**

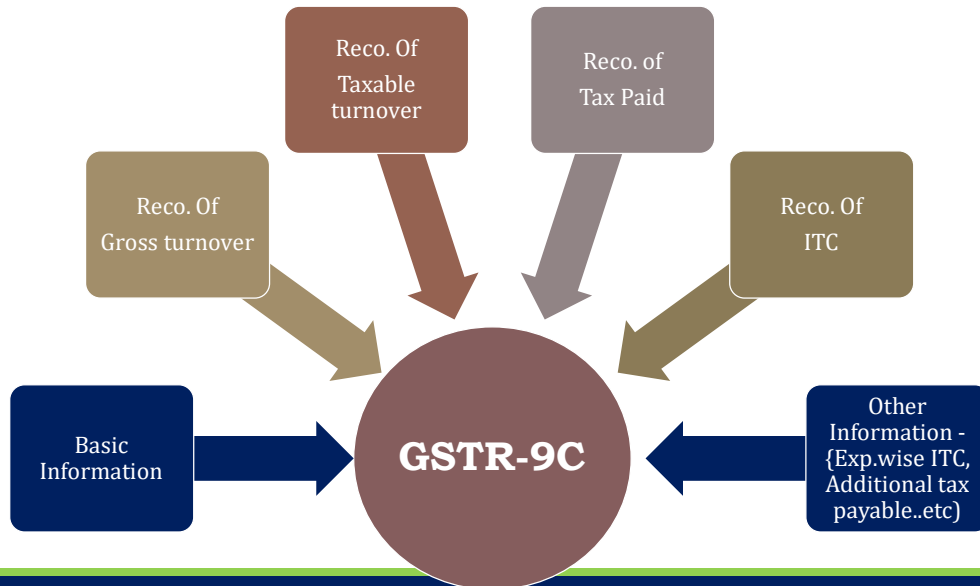
SNAPSHOT of GSTR-9



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SNAPSHOT of GSTR-9C



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Flow of Discussion

❖ Turnover & Liability:

➤ GSTR-9:

- ✓ Table 4: Taxable Turnover & RCM
- ✓ Table 5: Other turnover – Exempt, Nil, Non-GST, RCM
- ✓ Table 9: Tax payable Vs Tax paid
- ✓ Table 17: HSN summary

➤ GSTR-9C

- ✓ Table 5: Reco. of Gross turnover
- ✓ Table 7: Reco. of Taxable Turnover
- ✓ Table 9: Reco. of Tax payable

❖ Input tax credit:

➤ GSTR-9:

- ✓ Table 6: ITC claimed
- ✓ Table 7: ITC reversed
- ✓ Table 8: ITC as per GSTR-2B vs 3B

➤ GSTR-9C

- ✓ Table 12: Reco. of Net ITC
- ✓ Table 14: Reco. of Taxable Turnover

Basic Information

GSTR-9: TABLES 1,2,3A AND 3B

GSTR-9C: TABLES 1,2,3A, 3B AND 4

Pt I		Basic Details	
1	Financial Year		<Auto>
2	GSTIN		<Auto>
3A	Legal Name		<Auto>
3B	Trade Name (if any)		<Auto>

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name		< Auto>
3B	Trade Name (if any)		<Auto>
4	Are you liable to audit under any Act?		<<Please specify>>

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Turnover & Liability

GSTR-9: TABLES 4, 5, 9, 10, 11 AND 14

Pt. II	Details of Outward and inward supplies made during the financial year					
	Nature of supplies	Taxable value	CGST	SGST	IGST	Cess
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)	I-5,7,9 & 10	B2CL,B2CS, B2C-Ecom,+DN,- CN, +/-Amndmts			
B	Supplies made to registered persons (B2B)	I-4A & 4C	B2B-R			
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	I-6A	Exp-WP			
D	Supply to SEZs on payment of tax	I-6B	SEZ-WP			
E	Deemed Exports	I-6C	B2B-DE	-	-	
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	I-(11A-11B)	-	-	-	
G	Inward supplies on which tax is to be paid on reverse charge basis	3B-3.1(d)	RCM-Paid	-	-	
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]	Table 15 & 15A				
H	Sub-total (A to G1 above)	-	-	-	-	

Pt. II	Details of Outward and inward supplies made during the financial year					
	Nature of supplies	Taxable value	CGST	SGST	IGST	Cess
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
H	Sub-total (A to G1 above)	-	-	-	-	
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	I-9B	B2B	-	-	
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	I-9B	B2B	-	-	
K	Supplies / tax declared through Amendments (+)	I-9A & 9C	B2B	-	-	
L	Supplies / tax reduced through Amendments (-)	I-9A & 9C	B2B	-	-	
M	Sub-total (I to L above)	-	-	-	-	
N	Supplies and advances on which tax is to be paid (H + M) above	-	-	-	-	

5 Details of Outward supplies made during the financial year on which tax is not payable						
	Nature of supplies	Taxable Value				
A	Zero rated supply (Export) without payment of tax	I_6A-WoP	Exp.			
B	Supply to SEZs without payment of tax	I_6B-WoP	B2B			
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	I_4B_RCM	B2B			
C1	Supplies on which tax is to be paid by ecommerce operator as per section 9(5) [Supplier to report]	I_14(b) & 14A(b)				
D	Exempted	1_8_Exemp.				
E	Nil Rated	1_8_Nil				
F	Non-GST supply	1_8_Non +No Sup.				
G	Sub-total (A to F above)	-	-	-	-	-

5 Details of Outward supplies made during the financial year on which tax is not payable						
	Nature of supplies	Taxable Value				
H	Credit Notes issued in respect of transactions specified in A to F above (-)	1_9B				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	1_9B				
J	Supplies declared through Amendments (+)	1_9A & 9C				
K	Supplies reduced through Amendments (-)	1_9A & 9C				
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 - 4G1 above)	-	-	-	-	-

Pt IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				CGST	SGST	IGST	Cess
	1	2	3	4	5	6	7
	IGST	3B_6					
	CGST						
	SGST						
	Cess						
	Interest						
	Late Fee						
	Penalty						
	Other						

Pt V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period					
	Description	Taxable Value	CGST	SGST	IGST	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	1_9A,9B,9C_next FY				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	1_9A,9B,9C_Next FY				
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description	Payable		Paid		
	1	2		3		
	IGST					
	CGST					
	SGST					
	Cess					
	Interest					

17 HSN wise Summary of outward supply									
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	Cess	
1	2	3	4	5	6	7	8	9	

Note: Ideally, this total should match with 5N+10-11

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FAQs

- Primary source of Data – Books / GSTR-1 / GSTR-3B ?
 - ✓ Books and 3B
- Short payment of tax due to error / Omission – Can we pay now?
 - ✓ Disclose in annual return and pay through DRC-03
- Paid excess tax – Can we claim refund through GSTR-9?
 - ✓ No, correct disclosure in GSTR-9 may help as one of the supporting for refund
- Errors of Disclosures with no impact on liability - Can we rectify in GSTR-9?
 - ✓ B2B was wrongly disclosed as B2C or Vice a versa
 - ✓ Deemed exports declared as Regular turnover in GSTR-1
 - ✓ Zero rated supplies were wrongly included in 3.1(a) of GSTR-3B
 - ✓ Zero rated supplies missed to be disclosed in GSTR-1 / 3B or both
 - ✓ Yes, can be rectified

FAQs

- Paid IGST instead of C&SGST – How to disclose in GSTR-9?
 - ✓ Make proper disclosure in GSTR-9
 - ✓ pay the correct tax through DRC-03 and
 - ✓ file refund application for the wrong tax
- Payment for some missed liability was already made through DRC-03 – Should we consider the same for GSTR-9?
 - ✓ No, Same should be considered as reconciliation point GSTR-9C – {Press release 03-Jul-19}
 - ✓ We can take a contrary view to disclose the same in GSTR-9
- Debit notes & Credit notes for invoices of current FY issued in the next FY. To be considered for GSTR-9 or not?
 - ✓ If the provision for same has been made in books of accounts, then disclose in part-V of GSTR-9 {Press release 03-Jul-19}

Turnover of 23-24 reported in 23-24

As per	Taxable	Exempted	Total
Books of Accounts	1000	500	1500
GSTR-1	1000	400	1400
GSTR-3B	1000	0	1000

Reporting in GSTR-9	
Table 4	1000
Table 5	500
Table 10	0
Table 11	0
Total Turnover_4+5+10-11	1500

Turnover missed in 23-24, reported in 24-25

As per	Taxable
Books of Accounts	1000
GSTR-1	1000
GSTR-3B_2023-24	800
GSTR-3B_2024-25	200

Reporting in GSTR-9	
Table 4	800
Table 5	0
Table 10	200
Table 11	0
Total Turnover_4+5+10-11	1000

Excess Reported in 23-24, reversed 24-25

As per	Taxable
Books of Accounts	1000
GSTR-1	900
GSTR-3B_2023-24	1100
GSTR-3B_2024-25	100

Reporting in GSTR-9	
Table 4	1100
Table 5	0
Table 10	0
Table 11	100
Total Turnover_4+5+10-11	1000

Turnover Missed to report or Paid in DRC-3

As per	Taxable
Books of Accounts	1000
GSTR-1	1000
GSTR-3B_2023-24	600
GSTR-3B_2024-25	100
DRC-03	250

Reporting in GSTR-9	
Table 4	650+250
Table 5	0
Table 10	100
Table 11	
Total Turnover_4+5+10-11	1000

Note: 50 was missed in 23-24 & 24-25 hence added in table 4

Reco. of Turnover & Liability

GSTR-9C: TABLES 5, 7, AND 9

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover	
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)	
B	Unbilled revenue at the beginning of 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	(-)
H	Unbilled revenue at the end of Financial Year	(-)
I	Unadjusted Advances 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 fluctuations	(+/-)
O	Adjustments in turnover due to reasons not listed above	(+/-)
P	Annual turnover after adjustments as above	<Auto>
Q	Turnover as declared in Annual Return (GSTR9)	5N+10-11
R	Un-Reconciled turnover (Q - P)	AT1

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)	<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	(4N - 4G) + (10-11)
G	Unreconciled taxable turnover (F-E)	AT 2

Pt. III		Reconciliation of tax paid			
9		Reconciliation of rate wise liability and amount payable thereon			
	Description	Taxable Value	IGST	CGST	SGST
A	5%				
B	5% (RC)				
C	12%				
D	12% (RC)				
E	18%				
F	18% (RC)				
G	28%				
H	28% (RC)				
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		<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)		Table 9 & T-14		
R	Un-reconciled payment of Amount (PT1)				

Adv.Adjustment of 2022-23 made in 2023-24

➤ If advances of 2022-23 are adjusted in 23-24, and no advances received in 24-25, Should we disclose in 4F?

Yes

✓ Although the instruction doesn't mention specifically, the value to be disclosed is:

- Current year advances – Total value of adjustment in current year
- The table accepts the -ve amounts. If the same isn't updated, it results in difference in T-5 of GSTR-9C.

Adjustment of 2022-23 made in 2023-24

- Should we consider the Invoices of 2022-23 accounted in 2022-23, declared in returns of Apr23-Sep'24?

Yes

- ✓ The heading of the table says the supplies made during the FY'
 - ✓ The instruction 2A clearly specified that :
"against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here."
 - ✓ Total of Tables 5N+10-11 shall be considered as total liability of the year shall be compared with the tax payable as per T-9 & T-14
 - ✓ T-9: Tax paid is auto-populated as per 3B, includes the +/- adjustments of 2022-23, but the payable shall be as per T-4 and the differential amount is the adjustment of the previous years.
- RCM of 2022-23 paid in 2023-24, How to disclose?
- ✓ Should be disclosed in 2023-24 – {Press release by CBIC}, T-10 is only for outward supplies

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Turnover of 2022-23 declared in 23-24 - TO

	2022-23	2023-24
Books	1,00,000	1,95,000
<u>As per GSTR-3B</u>		
Reported in 22-23	75,000	
Reported in 23-24	20,000	1,80,000
Reported in 24-25		15,000
Not reported	5,000	-
Total	1,00,000	1,95,000

GSTR-9 Tables		2022-23	2023-24
4+5-RCM	Reported + Missed	75000+5000	1,80,000
10	Additions in next FY	20,000	15,000
11	Reductions in next FY	-	-
Total	5N+10-11	1,00,000	1,95,000

GSTR-9C Tables		2022-23	2023-24
5A	Total Turnover as per financials	1,00,000	1,95,000
5P	As per GSTR-9 [5N+10-11]	1,00,000	1,95,000
5R	Diff	-	-

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Turnover of 2022-23 declared in 23-24 - Tax

	2022-23	2023-24
Books	1,00,000	1,95,000
As per GSTR-3B		
Reported in 22-23	75,000	
Reported in 23-24	20,000	1,80,000
Reported in 24-25		15,000
Not reported	5,000	-
Total	1,00,000	1,95,000

GSTR-9 Tables		2022-23	2023-24
4+5-RCM	Reported + Missed	75000+5000	1,80,000
9	Tax payable for the year	80,000	1,80,000
9(2)	Tax paid_Auto	75,000	2,00,000
	Excess / (Short)	-5,000	20,000
14	Tax paid on account of 10&11	20,000	15,000

GSTR-9C Tables		2022-23	2023-24
9P	Total tax payable	1,00,000	1,95,000
9Q	As per GSTR-9 [T-9 & T-14]	1,00,000	1,95,000
9R	Diff	-	-

Input tax credit

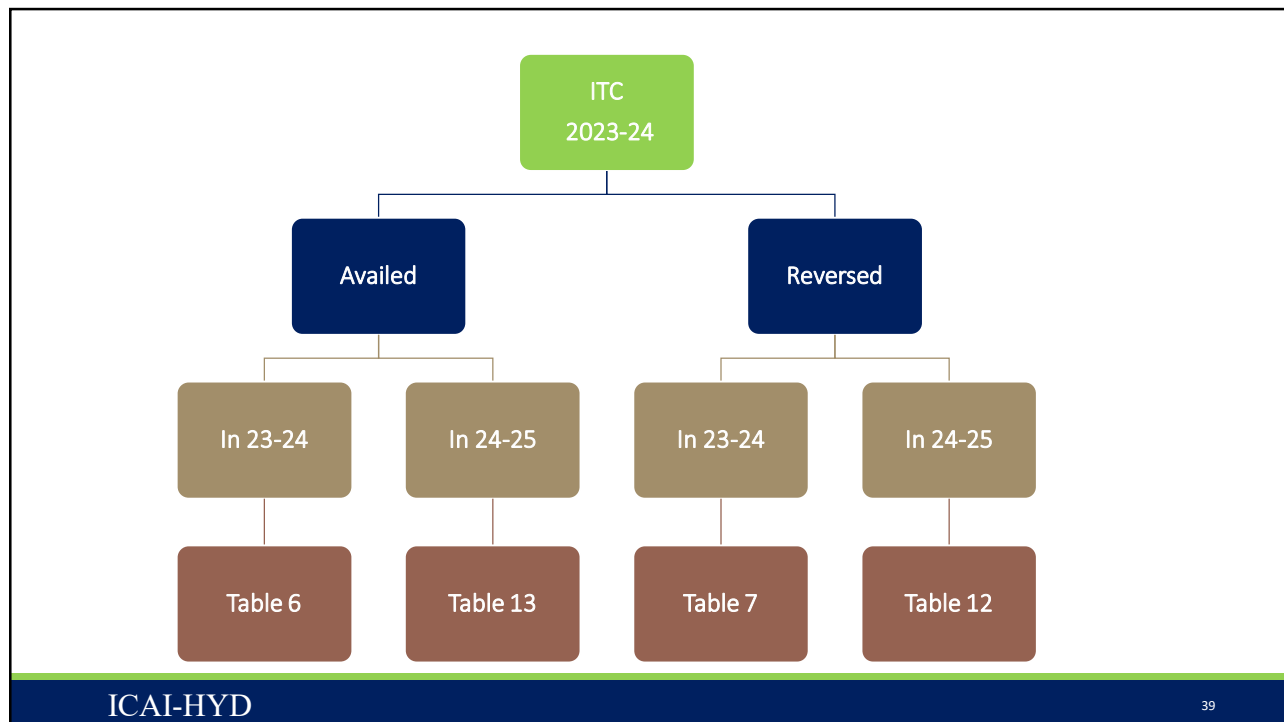
GSTR-9: TABLES 6,7,12,13 AND 8

Pt III	Details of ITC for the financial year					
	Description	Type	CGST	SGST	IGST	Cess
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> - Table 4A of FORM GSTR-3B			
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs		T-4A(5) -		
		Capital Goods			All Others	
		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			RCM-URD	
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods			RCM-Regd.-2B	
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods			IMP-Goods	
F	Import of services (excluding inward supplies from SEZs)				IMPS	
G	ITC received from ISD				ISD	
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-Total (B to H above)		0	0	0	0
J	Difference (I - A above)					

		CGST	SGST	IGST	CESS
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	ITC-01/02 forms _ Spl . cases			
N	Sub-total (K to M above)	0	0	0	0
O	Total ITC availed (I + N above)	0	0	0	0

7 Details of ITC Reversed and Ineligible ITC for the financial year					
		CGST	SGST	IGST	CESS
A	As per Rule 37	180 days			
B	As per Rule 39	ISD Cr. note			
C	As per Rule 42	Inputs-Taxable & Exempt			
D	As per Rule 43	Cap.goods -Taxable & Exempt			
E	As per section 17(5)	Ineligible			
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)	Spl.Cases-Rule 44, Sec 18(6)			
I	Total ITC Reversed (A to H above)	0	0	0	0
J	Net ITC Available for Utilization (6O - 7I)	0	0	0	0

Pt V Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period						
	Description	Taxable Value	CGST	SGST	IGST	Cess
	1	2	3	4	5	6
12	Reversal of ITC availed during previous financial year		3B_4B_FY22			
13	ITC availed for the previous financial year		3B_4A_FY22			



Total ITC of 23-24 availed in 23-24

FY 2023-24	
As per	ITC
Books of Accounts	1000
GSTR-3B	1000

Reporting in GSTR-9	
Table 6	1000
Table 7	0
Table 12	0
Table 13	0
Total ITC_6+7-12+13	1000

Missed ITC of 23-24 availed in 24-25

FY 2023-24	
As per	ITC
Books of Accounts	1000
GSTR-3B_2023-24	800
GSTR-3B_2024-25	200

Reporting in GSTR-9	
Table 6	800
Table 7	0
Table 12	0
Table 13	200
Total ITC_6+7-12+13	1000

Excess ITC of 23-24 reversed in 24-25

FY 2023-24	
As per	ITC
Books of Accounts	1000
GSTR-3B_2023-24	1100
GSTR-3B_2024-25	-100

Reporting in GSTR-9	
Table 6	1100
Table 7	0
Table 12	100
Table 13	0
Total ITC_6+7-12+13	1000

* In T-6, Report what ever has been availed, irrespective of what is there in Books

FAQs

- Primary source of Data – Books / GSTR-3B ?
 - ✓ GSTR-3B credit should be classified on the basis of Books
- In 3B, the Net credit was mentioned in 4A(5)-"All other ITC" – Can we bifurcate the same into availed and reversed now?
 - ✓ Yes
 - ✓ However, bifurcation would lead to difference in Table 6J
- In 3B, the total credit was mentioned in 4A(5)-"All other ITC" – Can we bifurcate the same into Regular, RCM, Imports in Table 6?
 - ✓ Yes
- 2023-24 credit reversed in 2024-25 – Should we consider the same in Table 7?
 - ✓ Same should be disclosed Part-V, table 12.
- 2023-24 credit availed, identified now as ineligible. How to reverse the same?
 - ✓ Pay the same using DRC-03

Reco. of Input tax credit

TABLES 12 AND 14

Pt. IV	Reconciliation of Input Tax Credit (ITC)	
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)	
B	ITC booked in earlier Financial Years claimed in current Financial Year	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	
D	ITC availed as per audited financial statements or books of account	<Auto>
E	ITC claimed in Annual Return (GSTR9)	
F	Un-reconciled ITC	ITC 1

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14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description		Amount of Total ITC	Amount of eligible ITC availed
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC			ITC 2 ¹⁶

Optional

Adjustment of 2022-23 made in 2023-24

- Should we consider the Invoices of 2022-23 accounted in 2022-23, declared in returns of 2023-24?

No

- ✓ The heading of the table says ITC availed during the Financial year
 - ✓ The instruction 2A clearly specified that :
“against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.”
 - ✓ The credit availed is linked to returns but not books.
 - ✓ If included in T-6 of 9, the T-12 of 9C – “the credit accounted in 22-23 availed in 23-24” becomes redundant
- RCM paid in Mar 20, credit vailed in Apr 20 paid in 2023-24, How to disclose?
- ✓ Should be disclosed in 2023-24

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Missed ITC of 22-23 Availed in 23-24

	2022-23	2023-24
Books	1,00,000	2,00,000
As per GSTR-3B		
Calimed in 2022-23	80,000	
Calimed in 2023-24	20,000	2,00,000
Total	1,00,000	2,00,000

GSTR-9 Tables		2022-23	2023-24
60	Total credit availed in current FY	80,000	2,20,000
7I	Total credit Reversed in current FY		-
7J	Net ITC available for utilization	80,000	2,20,000
12	Credit reversal in next FY	-	-
13	Credit availed in next FY	20,000	-
	Total credit (7J-12+13)	1,00,000	2,20,000

GSTR-9C Tables		2022-23	2023-24
12A	ITC availed as per FS	1,00,000	2,00,000
12B	Prev.year credit disclosed in current yr		20,000
12C	Current year credit disclosed in next yr	20,000	-
12D	Net ITC after adjustments (A+B-C)	80,000	2,20,000
12E	As per GSTR-9 [7J]	80,000	2,20,000
12F	Diff	-	-

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8 Other ITC related information					
	Description	CGST	SGST	IGST	CESS
A	ITC as per GSTR-2B (table 3 thereof)	<Auto>			
B	ITC as per sum total of 6(B) and 6(H) above	0	0	0	0
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period				
D	Difference [A-(B+C)]	0	0	0	0
E	ITC available but not availed				
F	ITC available but ineligible				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>			
I	Difference (G-H)	0	0	0	0
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	0	0	0	0

Pt III Details of ITC for the financial year						
	Description	Type	CGST	SGST	IGST	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> - Table 4A of FORM GSTR-3B			
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs		T-4A(5) -	All Others	
		Capital Goods				
		Input Services				
C	RCM-URD	Inputs				
		Capital Goods				
		Input Services				
D	RCM-Regd.	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-Total (B to H above)		0	0	0	0
J	Difference (I - A above)					

Disclosure of Reversals in T-6 vs T-7

- ✓ Actual Purchase in Jan 2024 1lac and ITC is Rs.18,000
- ✓ ITC Reported in GSTR 3B in Jan 2024 Rs. 1,80,000
- ✓ Error Realised and Reversed in **March 2024** Rs. 1,62,000

Option-1	
Reporting in GSTR-9	
Table 6A	1,80,000
Table 6B	1,80,000
Table 6J	Nil
Table 7	1,62,000
<u>Table 7I</u>	<u>18,000</u>
Table 8A	18,000
Table 8B	1,80,000
Table 8AD	-1,62,000

Option-2	
Reporting in GSTR-9	
Table 6A	1,80,000
Table 6B	18,000
Table 6J	1,62,000
Table 7	Nil
<u>Table 7I</u>	<u>18,000</u>
Table 8A	18,000
Table 8B	18,000
Table 8AD	-

Impact of Temporary reversal and Reclaim

Jan'24:

ITC as per actual Purchase Rs.18,000, as per 2B 1,80,000/-

ITC Reported in 4A (5) GSTR 3B in Jan 2024 Rs. 1,80,000 & 4B(2)-1,62,000/-

Mar'24:

1.62L related invoice received in Mar'24, as per 2B, '0'

ITC Reported in 4A (5) GSTR 3B in Jan 2024 Rs. 1,62,000 & 4D(1)-1,62,000/-

Option-1	
Reporting in GSTR-9	
Table 6A	3,42,000
Table 6B	3,42,000
Table 6J	Nil
Table 7	1,62,000
<u>Table 7I</u>	<u>1,80,000</u>
Table 8A	1,80,000
Table 8B	3,42,000
Table 8AD	-1,62,000

Option-2	
Reporting in GSTR-9	
Table 6A	3,42,000
Table 6B	1,80,000
Table 6J	-1,62,000
Table 7	
<u>Table 7I</u>	<u>1,80,000</u>
Table 8A	1,80,000
Table 8B	1,80,000
Table 8AD	-

FAQs

- Has this table been made optional?
 - ✓ No
- Why the GSTR-2A value in 8A isn't matching with the 2A value shown in the portal?
 - ✓ Details of 8A can be downloaded
- I have multiple reasons for the difference in Table 8, what to do?
 - ✓ Compile the reasons and attach the same while filing GSTR-9C - Not specified for 2022-23 & 23-24
- IGST paid on Imports during 2022-23, but part of the credit availed in 2023-24. The same is resulting in Difference in Table 6I, there by included in lapsed credit. What to do?
 - ✓ In such cases, make sure that the T-6E contain the credit availed in 2023-24 as well.
- Does the department ask us to reverse the credit appearing "8K-Lapse"?
 - ✓ No, since that credit wasn't availed, no question of reversing the same.
 - ✓ However, they may ask us to explain the reasons for the difference

Summary of Discussion so far

❖ Turnover & Liability:

➤ GSTR-9:

- ✓ Table 4: Taxable Turnover & RCM
- ✓ Table 5: Other turnover – Exempt, Nil, Non-GST, RCM
- ✓ Table 9: Tax payable Vs Tax paid
- ✓ Table 17: HSN summary

➤ GSTR-9C

- ✓ Table 5: Reco. of Gross turnover
- ✓ Table 7: Reco. of Taxable Turnover
- ✓ Table 9: Reco. of Tax payable

❖ Input tax credit:

➤ GSTR-9:

- ✓ Table 6: ITC claimed
- ✓ Table 7: ITC reversed
- ✓ Table 8: ITC as per GSTR-2B vs 3B

➤ GSTR-9C

- ✓ Table 12: Reco. of Net ITC
- ✓ Table 14: Reco. of Taxable Turnover

Other information

14,15,16,17 & 18

15	Particulars of Demands and Refunds							
	Details	CGST	SGST	IGST	Cess	Interest	Penalty	Late fees/ Others
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							

16 Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis						
	Details	Taxable Value	CGST	SGST	IGST	Cess
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

18 HSN wise Summary of inward supply									
	HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	Cess
	1	2	3	4	5	6	7	8	9

Optional

ICAI-HYD 57

Declaration

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 and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Authorised Signatory *

BACK TO GSTR-9 DASHBOARD

CREATE CHALLAN

FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)

ICAI-HYD 58

DRC-03

- Step to make Payment under DRC-03 Form
 - ✓ Go to Services > User Services > My Applications > “Intimation of Voluntary Payment – DRC-03” > “New Application”
 - ✓ Choose “Annual Return” > Select 73(5) Voluntary > Fill in the form
 - ✓ Proceed to set off the liability > Offset using cash/credit ledger
 - ✓ Attach documents explaining the reasons for the payments made
 - ✓ Sign and submit
- The officer shall acknowledge the same in FORM GST DRC-04.

Practical guidance

- a) Collate the data from Books, GSTR-1 and GSTR-3B
 - *Books shall always mean ledgers matching with signed financials, not the registers
- b) Finalize the numbers and categories of Turnover and Input
- c) Plot in the same annual return format (Excel)
- d) Ensure that each of the numbers has the supporting statement
- e) Download the auto-populated Annual return
- f) Identify the differences b/w the points d & e above
- g) Ensure the reasons for the differences are identified
- h) Fill GSTR-9C in excel
- i) GSTR-9 filing shall be done only after finalizing the both GSTR-9 n GSTR-9C

Info. from GST portal

ICAI-HYD

Ledgers in GST portal

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help and Taxpayer Facilities	e-Invoice	News and Updates
Registration	Ledgers	Returns	Payments	User Services	Refunds	e-Way Bill System	Track Application Status
Electronic Cash Ledger					Electronic Credit Ledger		
Electronic Liability Register					Payment towards Demand		
Negative liability statement - Composition Taxpayers					Negative liability statement - Regular Taxpayers		
Electronic Credit Reversal and Re-claimed Statement					RCM Liability/ITC Statement		

ICAI-HYD

Comparison reports

The screenshot shows the 'Goods and Services Tax' portal for 'Government of India, States and Union Territories'. The user is logged in as 'J V N & ASSOCIATES' with ID '36AAPF7710H1Z4'. The 'Returns' menu item is highlighted with a red box, and the 'Tax liabilities and ITC comparison' option is also highlighted with a red box.

ICAI-HYD

Comparison reports

	Amounts in (₹)
Difference in liability declared and paid ?	+
Tax liability and ITC summary ?	+
1. Tax liability other than export / reverse charge ?	+
2. Tax liability due to reverse charge ?	+
3. Tax liability due to Export and SEZ supplies ?	+
4. Input tax credit claimed and due (Other than import of goods) ?	+
5. Input tax credit claimed and due (Import of goods) ?	+
6. Reverse charge liability declared and Input tax credit claimed thereon ?	+

ICAI-HYD

Full year summary

Dashboard > Annual Return > GSTR9

English

GSTR-9 Annual return for Normal taxpayers



GSTIN - 36AAPFJ7710H1Z4
Status - Not filed

Legal Name - J V N & ASSOCIATES
FY - 2023-24

Trade Name - J V N & ASSOCIATES

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1/IFF 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 DRAFT GSTR-9 (PDF)** button to view summary in PDF and **PREVIEW DRAFT GSTR-9 (EXCEL)** to view summary in 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/IFF SUMMARY \(PDF\)](#)

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

[DOWNLOAD TABLE 8A DOCUMENT DETAILS](#)

ICAI-HYD



Any Doubts???

ICAI-HYD

Thank you
for the Opportunity & Support

CA VAMSHI KRISHNA JAVVAJI

Partner,

J V N & Associates

8951012020 || vamshi@cajvn.in

GST

²[FORM GSTR - 9

[See rule 80]

Annual Return

Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies made during the financial year					
		(Amount in Rs. in all tables)				
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
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					
¹¹⁹ [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	120 [Sub-total (A to G1 above)]					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
121 [C1]	Supplies on which tax is to be paid by ecommerce operators as per section 9(5) [Supplier to report]					1
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					

L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	122 [Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)]					
Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)					
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		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				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
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)				
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)				
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (Sum of A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
8	Other ITC related information				
144 _{1A}	ITC as per GSTR-2B (table 3 thereof)	< Auto >	< Auto >	< Auto >	< Auto >]
B	ITC as per sum total of 6(B) and 6(H) above				
C	⁵³ [ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period]				
D	Difference [A-(B+C)]				
E	ITC available but not availed				
F	ITC available but ineligible				
G	IGST paid on import of goods (including supplies from SEZ)				

H	IGST credit availed on import of goods (as per 6(E) above)						
I	Difference (G-H)						
J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)						
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			Cess
				Central Tax	State Tax / UT Tax	Integrated Tax	
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						
Pt. V	54 [Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]						
	Description		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1		2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)						
11	Supplies / tax reduced through Amendments (-) (net of credit notes)						
12	Reversal of ITC availed during previous financial year						
13	ITC availed for the previous financial year						
14	Differential tax paid on account of declaration in 10 & 11 above						

	Description			Payable					Paid
	1			2					3
	Integrated Tax								
	Central Tax								
	State/UT Tax								
	Cess								
	Interest								
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								
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							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description			Payable	Paid			
	1			2	3			
A	Central Tax							
B	State Tax							

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 and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signatory

Date

Signature

Name of Authorised

Designation / Status

Instructions: –

1. Terms used:

a. GSTIN: Goods and Services Tax Identification Number

b. UQC: Unit Quantity Code

c. HSN: Harmonized System of Nomenclature Code

¹⁷[2. It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.]

⁵⁵[2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.]

⁵[****]

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. ¹⁸[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. ⁶[It may be noted that additional liability for the FY 2017-18 ¹⁹[or FY 2018-19] ⁵⁶[or FY 2019-20] ⁷²[or FY 2020-21] ⁸⁶[or FY 2021-22] ¹⁰⁵[or FY 2022-23] ¹²³[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 ²⁰[****] 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-1 ¹²⁴ [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-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.

125 ⁴ G1	Aggregate values of all the supplies (net of amendments) on which tax is to be paid by the ecommerce operators under section 9(5) is to be reported by e-commerce operator. Table 15 and 15A of FORM GSTR-1 may be referred for filling up these details.]
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ²¹ [For ⁵⁷ [FY 2017-18, 2018-19 ⁷³ [, 2019-20 and 2020-21]], the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.]
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ²² [For ⁵⁷ [FY 2017-18, 2018-19 ⁷³ [, 2019-20 and 2020-21]], the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.]
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ²³ [For ⁵⁷ [FY 2017-18, 2018-19 ⁷³ [, 2019-20 and 2020-21]], the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.]
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
126 ⁵ C1	Aggregate values of supplies (net of amendments) made by suppliers through e-commerce operators on which e-commerce operators are liable to pay taxes under section 9(5) is required to be reported here by supplier. Table 14(b) and 14A(b) of FORM GSTR-1 may be referred for filling up these details.]
5D, 5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. The value of "no supply" shall be declared under Non-GST supply (5F). ²⁴ [For ⁵⁷ [FY 2017-18, 2018-19 ⁷³ [, 2019-20 and 2020-21]], the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the "exempted" row only.] ⁸⁷ [For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.] ¹⁰⁶ [For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.] ¹²⁷ [For FY 2023-24, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.]
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling

	up these details. ²⁵ [For ⁵⁷ [FY 2017-18, 2018-19 ⁸⁸ [2019-20, ¹⁰⁷ [2020-21, 2021-22 and 2022-23 ¹²⁸ [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.]
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ²⁶ [For ⁵⁷ [FY 2017-18, 2018-19 ⁸⁸ [2019-20, ¹⁰⁷ [2020-21, ¹²⁸ [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.]
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 ¹²⁴ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ²⁷ [For ⁵⁷ [FY 2017-18, 2018-19 ⁸⁸ [2019-20, ¹⁰⁷ [2020-21, ¹²⁸ [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.]
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. ¹²⁹ [and supplies on which e-commerce operators are required to pay taxes under section 9(5).]

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below. ²⁸ [For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the "inputs" row only.]
	⁵⁸ [¹³⁰ [FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.]
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details. ²⁹ [For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the "inputs" row only. ⁵⁹ [¹³⁰ [FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.]

	For ⁶⁰ [FY 2017-18, 2018-19 ⁷⁶ [, 2019-20 and 2020-21]], the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.]
6D	<p>Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p>²⁹[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only. ⁵⁹¹³⁰[FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p> <p>For ⁶⁰[FY 2017-18, 2018-19 and ⁷⁶[, 2019-20 and 2020-21]], the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.]</p>
6E	<p>Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details. ³⁰[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.]</p> <p>⁶¹[For ¹³⁰[FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p>
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B , then no entry should be made in table 7E of FORM GSTR-9 . However, if amount mentioned in table 4D of FORM

	<p>GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.³¹[For⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁹[2020-21, ¹³¹[2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.]</p>
8A	<p>The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs¹³²[and supplies received from E-commerce operators]) pertaining to³²[the financial year for which the return is being for] and reflected in FORM GSTR-2A (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 suppliers¹³³[including e-commerce operators] in their FORM GSTR-1³³[For FY 2017-18,]⁷[It may be noted that the FORM GSTR-2A generated as on the 1st May, 2019 shall be auto-populated in this table.].³⁴[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>⁶³[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>¹³⁴[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(l) of FORM GSTR-2B shall be auto-populated in this table.]</p>
8B	<p>The input tax credit as declared in Table 6B and 6H shall be auto-populated here.³⁵[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>
8C	<p>⁶⁴[Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.]</p>
8D	<p>Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A. In such cases, the value in row 8D shall be negative.³⁹[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 Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]</p>
8E & 8F	<p>The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.</p>
8G	<p>Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.</p>
8H	<p>The input tax credit as declared in Table 6E shall be auto-populated here.</p>
8K	<p>The total input tax credit which shall lapse for the current financial year shall be computed in this row.</p>

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.

7. ⁴⁰[For FY 2017-18,] Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of ⁹[between April 2018 to March 2019]. ⁴¹[For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2019 to September 2019.] ⁶⁵[For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2020 to September 2020.] ⁷⁹[For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.] ⁹¹[For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B ¹⁰¹[of April, 2022 to October, 2022 filed upto 30th November, 2022.] ¹¹⁰[For FY 2022-23, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of April, 2023 to October, 2023 filed upto 30th November, 2023. ¹³⁵[For FY 2023-24, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April, 2024 to October, 2024 filed upto 30th November, 2024.]] The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	<p>⁴²[For FY 2017-18,] Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April ¹⁰[2018 to March 2019] shall be declared here. ⁴³[For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.]</p> <p>⁶⁶[For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2020 to September 2020 shall be declared here.]</p> <p>⁸⁰[For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2021 to September 2021 shall be declared here.]</p> <p>⁹²[For FY 2021-22, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of ¹⁰²[April, 2022 to October, 2022 filed upto 30th November, 2022] shall be declared here.]</p> <p>¹¹¹[For FY 2022-23, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here.]</p> <p>¹³⁶[For FY 2023-24, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here.]</p>
12	<p>⁴⁴[For FY 2017-18,] Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April ¹¹[2018 to March 2019] shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. ⁶⁷[For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.] ⁸¹[For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. ⁹³[For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of ¹⁰³[April, 2022 to October, 2022 upto 30th November, 2022 April 2022 to September 2022] shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]] ¹¹²[For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these</p>

details. ¹³⁷[For FY 2023-24, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.] ⁴⁵[For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For ⁶⁸[FY 2017-18, ⁸²[2018-19, ⁹⁴[2019-20, ¹¹³[2020-21, ¹³⁸[2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this table.]

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⁴⁶[For FY 2017-18,] Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April ¹²[2018 to March 2019] shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19. ⁴⁷[For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. ⁶⁹[For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.] ⁸³[For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.] ⁹⁵[For FY 2021-22, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of ¹⁰⁴[April, 2022 to October, 2022 upto 30th November, 2022] shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2021-22 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.] ¹¹⁴[For FY 2022-23, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2022-23 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24.] ¹³⁹[For FY 2023-24, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. 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.] For ⁷⁰[FY 2017-18, ⁸⁴[2018-19, ⁹⁶[2019-20, ¹¹⁵[2020-21, ¹⁴⁰[2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this table.]

8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund

and 15D	application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. ⁴⁸ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁷ [2019-20, ¹¹⁶ [2020-21, ¹⁴¹ [2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this Table.]
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here. ⁴⁹ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁷ [2019-20, ¹¹⁶ [2020-21, ¹⁴¹ [2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this Table.]
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details. ⁵⁰ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁸ [2019-20, ¹¹⁷ [2020-21, ¹⁴¹ [2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this Table.]
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here. ⁵¹ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁸ [2019-20, ¹¹⁷ [2020-21, ¹⁴¹ [2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this table.]
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here. ⁵¹ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁸ [2019-20, ¹¹⁷ [2020-21, ¹⁴¹ [2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this table.]
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits level for taxpayers having annual turnover above ₹ 5.00 Cr. ⁹⁹ [From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.] UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 ¹⁴³ [as amended by FORM GSTR-1A, if any] may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies. ⁵² [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this table.] ¹⁰⁰ ¹¹⁸ [For FY ¹⁴² [2021-22, 2022-23 and 2023-24]], the registered person shall have an option to not fill Table 18.]
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Annual Return" in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only.]

NOTES:-

1.	Inserted vide Notification No. 39/2018 – Central Tax dated 04-09-2018
2.	Substituted vide Notification No. 74/2018 – Central Tax dated 31-12-2018 before it was read as

“1[FORM GSTR-9

(See rule 80)

Annual Return

Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies declared during the financial year					
		(Amount in ₹ in all tables)				
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
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					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E)					

	above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC as declared in returns filed during the financial year					

	Description	Type	Central Tax	State Tax /UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed as declared in returns filed 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 >
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		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				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
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)					
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)				
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)				
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 2017-18 but availed during April to September, 2018				
D	Difference [A-(B+C)]				
E	ITC available but not availed (out of D)				
F	ITC available but ineligible (out of D)				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)				
I	Difference (G-H)				

J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)						
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier						
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
10	Supplies / tax declared through Amendments (+) (net of debit notes)						
11	Supplies / tax reduced through Amendments (-) (net of credit notes)						
12	Reversal of ITC availed during previous financial year						
13	ITC availed for the previous financial year						
14	Differential tax paid on account of declaration in 10 & 11 above						

	Description				Payable	Paid		
	1				2	3		
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
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							

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							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18				HSN Wise Summary of Inward supplies				
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

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 and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signature

Place

Name of Authorised Signatory

Date

Designation / Status

Instructions: –

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UQC: Unit Quantity Code
- c. HSN: Harmonized System of Nomenclature Code

2. The details for the period between July 2017 to March 2018 are to be provided in this return.

3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. 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 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 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall also be declared here.
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

4. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.

6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39,42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H.
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (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 in their FORM GSTR-I.
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

8E & 8F	Aggregate value of the input tax credit which was available in FORM GSTR2A (table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

5. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of [FORM GSTR-3B](#) may be used for filling up these details.

6. Part V consists of particulars of transactions for the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details.

7. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.

15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR1 may be used for filling up details in Table 17.
19	Late fee will be payable if annual return is filed after the due date.】"
3.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019 before it was read as "to September, 2018"
4.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019 before it was read as "previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier"
5.	Omitted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019 before it was read as, "3. It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return."
6.	Inserted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019
7.	Inserted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019
8.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019 before it was read as "to September 2018"
9.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019 before it was read as "April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier"
10.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019 before it was read as "to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier"
11.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019 before it was read as "to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier"

12.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28-06-2019 before it was read as "to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier"
13.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
14.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
15.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
16.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
17.	Substituted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "2. It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return."
18.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
19.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
20.	Omitted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "unclaimed during FY 2017-18"
21.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
22.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
23.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
24.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
25.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
26.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
27.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
28.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
29.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
30.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
31.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
32.	Substituted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "FY 2017-18"
33.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
34.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
35.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
36.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
37.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

38.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
39.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
40.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
41.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
42.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
43.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
44.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
45.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
46.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
47.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
48.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
49.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
50.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
51.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
52.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
53.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as, <p>"¹³[For FY 2017-18] 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 ³[2018 to March 2019] ¹⁴[For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019]"</p>
54.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as, <p>"¹⁵[For FY 2017-18] Particulars of the transactions for the ⁴[FY 2017-18 declared in returns between April 2018 till March 2019] ¹⁶[For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019]"</p>
55.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
56.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
57.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
58.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
59.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
60.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"

61.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
62.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
63.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
64.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as, <p>"³⁶[For FY 2017-18,] Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April ⁸[2018 to March 2019] shall be declared here. ³⁷[For FY 2018-19, Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.] Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. ³⁸[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 Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]"</p>
65.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
66.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
67.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
68.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
69.	Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
70.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
71.	Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
72.	Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021
73.	Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021 before it was read as "and 2019-20"
74.	Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021
75.	Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021
76.	Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021 before it was read as "and 2019-20"
77.	Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021 before it was read as "FY 2019-20"
78.	Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021 before it was read as "2018-19 and 2019-20"
79.	Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021

80.	Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021
81.	Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021
82.	Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021 before it was read as "2018-19 and 2019-20"
83.	Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021
84.	Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021 before it was read as "2018-19 and 2019-20"
85.	Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 w.e.f. 01-08-2021 before it was read as "2018-19 and 2019-20"
86.	Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
87.	Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
88.	Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, " ⁷³ [, 2019-20 and 2020-21]"
89.	Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "For FY 2019-20 ⁷⁴ [and 2020-21]" & " ⁷⁷ [FY 2019-20 and 2020-21]"
90.	Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
91.	Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
92.	Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
93.	Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
94.	Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
95.	Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
96.	Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
97.	Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
98.	Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
99.	Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
100.	Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
101.	Substituted vide NOTIFICATION NO. 22/2022–Central Tax dated 15-11-2022 before it was read as, "between April, 2022 to September, 2022"

102.	Substituted vide NOTIFICATION NO. 22/2022–Central Tax dated 15-11-2022 before it was read as, "April, 2022 to September, 2022"
103.	Substituted vide NOTIFICATION NO. 22/2022–Central Tax dated 15-11-2022 before it was read as, "April 2022 to September 2022"
104.	Substituted vide NOTIFICATION NO. 22/2022–Central Tax dated 15-11-2022 before it was read as, "April 2022 to September 2022"
105.	Inserted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023
106.	Inserted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023
107.	Substituted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
108.	Substituted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023 before it was read as, " ⁸⁹ [FY 2019-20, 2020-21 and 2021-22]"
109.	Substituted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
110.	Inserted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023
111.	Inserted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023
112.	Inserted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023
113.	Substituted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
114.	Inserted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023
115.	Substituted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
116.	Substituted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
117.	Substituted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
118.	Substituted vide NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023 before it was read as, "For FY 2021-22"
119.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024
120.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, "Sub-total (A to G above)"
121.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024
122.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, "Total Turnover (including advances) (4N + 5M - 4G above)"
123.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024

124.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
125.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
126.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
127.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
128.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, "2021-22 and 2022-23"							
129.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
130.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, " ¹⁰⁸ [FY 2019-20, 2020-21, 2021-22 and 2022-23]"							
131.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, "2021-22 and 2022-23"							
132.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
133.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
134.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
135.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
136.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
137.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
138.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, "2021- 22 and 2022-23"							
139.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
140.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, "2021-22 and 2022-23"							
141.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, "2021-22 and 2022-23"							
142.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024 before it was read as, "2021-22 and 2022-23"							
143.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 w.e.f. 10-07-2024							
144.	Substituted vide Notification No. 20/2024 – Central Tax dated 08-10-2024 w.e.f. 08-10-2024 before it was read as, <table border="1" data-bbox="459 1850 1279 1917"> <tr> <td>"A</td> <td>ITC as per GSTR-2A (Table 3 & 5 thereof)</td> <td></td> <td></td> <td></td> <td></td> <td>"</td> </tr> </table>	"A	ITC as per GSTR-2A (Table 3 & 5 thereof)					"
"A	ITC as per GSTR-2A (Table 3 & 5 thereof)					"		

GST**²[FORM GSTR-9C**

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details		
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto>	
3B	Trade Name (if any)	< Auto>	
4	Are you liable to audit under any Act? << Please specify >>		
		(Amount in Rs.in all tables)	
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of 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	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances 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 fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		< Auto >
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		
A	Reason 1	<>	
B	Reason 2	<>	
C	Reason 3	<>	
7	Reconciliation of Taxable Turnover		
A	Annual turnover after adjustments (from 5P above)		< Auto >
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover		
C	Zero rated supplies without payment of tax		
D	Supplies on which tax is to be paid by the recipient on reverse charge basis		
E	Taxable turnover as per adjustments above (A-B-C-D)		< Auto >
F	Taxable turnover as per liability declared in Annual Return (GSTR9)		

G	Unreconciled taxable turnover (F-E)					AT 2
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<< Text >>				
B	Reason 2	<< Text >>				
C	Reason 3	<< Text >>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
27[B-1]	6%]					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					

16 K- 1	Others						1
L	Interest						
M	Late Fee						
N	Penalty						
O	Others						
P	Total amount to be paid as per tables above						
Q	Total amount paid as declared in Annual Return (GSTR 9)						
R	Un-reconciled payment of amount (PT1)						
10	Reasons for un-reconciled payment of amount						
A	Reason 1	<>					
B	Reason 2	<>					
C	Reason 3	<>					
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)						
			To be paid through Cash				
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable	
	1	2	3	4	5	6	
	5%						
	28 [6%]						
	12%						

	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	17[Others]
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
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)					
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)	
D	ITC availed as per audited financial statements or books of account					
E	ITC claimed in Annual Return (GSTR9)					
F	Un-reconciled ITC					ITC 1
13	Reasons for un-reconciled difference in ITC					
A	Reason 1	<>				
B	Reason 2	<>				

C	Reason 3	<>		
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			

P	Any other expense 1					
Q	Any other expense 2					
R	Total amount of eligible ITC availed				<>	
S	ITC claimed in Annual Return (GSTR9)					
T	Un-reconciled ITC (ITC 2)					
15	Reasons for un - reconciled difference in ITC					
A	Reason 1	<>				
B	Reason 2	<>				
C	Reason 3	<>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	¹⁸[Additional Liability due to non[1]reconciliation]					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					

²⁹ [6%]					
12%					
18%					
28%					
3%					
0.25%					
0.10%					
¹⁹ [Others					1
Input Tax Credit					
Interest					
Late Fee					
Penalty					
Any other amount paid for supplies not included in Annual Return (GSTR 9)					
Erroneous refund to be paid back					
Outstanding demands to be settled					
Other (Pl. specify)					

²⁰[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.]

Signature

Place:

Date:

Name of Authorized Signatory

Designation/status

Instructions: –

1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

2. It is mandatory to file all your **FORM GSTR-1**, **FORM GSTR-3B** and **FORM GSTR -9** for the ³[current financial year] before filing this return. ⁴[For FY 2017-18,] the details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.

3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.

4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in **FORM GSTR-9** for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. ⁵ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³⁰ [2020-21, ³² [2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. ⁵ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³³ [2020-21, 2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual

	Financial Statement is not required to be included here. ⁶ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³³ [2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5E	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here. ⁷ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³³ [2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here. ⁷ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³³ [2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. ⁸ [For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here. ⁹ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³³ [2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. ⁹ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³³ [2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here. ⁹ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³³ [2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. ⁹ [For ¹⁴ [FY 2017-18, ²¹ [2018-19, ²⁵ [2019-20, ³³ [2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]

5L	<p>There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. ⁹[For ¹⁴[FY 2017-18, ²¹[2018-19, ²⁵[2019-20, ³³[2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]</p>
5M	<p>There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. ⁹[For ¹⁴[FY 2017-18, ²¹[2018-19, ²⁵[2019-20, ³³[2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]</p>
5N	<p>Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. ⁹[For ¹⁴[FY 2017-18, ²¹[2018-19, ²⁵[2019-20, ³³[2020-21, 2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]</p>
5O	<p>Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.</p>
5Q	<p>Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).</p>
6	<p>Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.</p>
7	<p>The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).</p>
7A	<p>Annual turnover as derived in Table 5P above would be auto-populated here.</p>
7B	<p>Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.</p>
7C	<p>Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.</p>
7D	<p>Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.</p>

7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled —RCII, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.

12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18. ¹⁰ [For ¹⁵ [FY 2017-18, ²² [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this Table.]
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. ¹¹ [For ¹⁵ [FY 2017-18, ²² [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this Table.]
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. ¹² [For ¹⁵ [FY 2017-18, ²² [2018-19, ²⁶ [2019-20, ³¹ [2020-21, ³⁴ [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this Table.]
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

²³[7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall

be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.]

8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Reconciliation Statement” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

24[****]

Notes

- 1. Inserted vide [Notification No. 49/2018 – Central Tax dated 13-09-2018](#)
- 2. Substituted vide [Notification No. 74/2018 – Central Tax dated 31-12-2018](#) before it was read as

”1[**FORM GSTR-9C**

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	< Auto >
3B	Trade Name (if any)	< Auto >
4	Are you liable to audit under any Act?	<< Please specify >>
		(Amount in ₹ in all tables)
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover	
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)	

B	Unbilled revenue at the beginning of 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	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances 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 fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		< Auto >
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		

A	Reason 1	<< Text >>				
B	Reason 2	<< Text >>				
C	Reason 3	<< Text >>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)					< Auto >
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					
C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E						
F	Taxable turnover as per adjustments above (A-B-C-D)					< Auto >
	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)					AT 2
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<< Text >>				
B	Reason 2	<< Text >>				
C	Reason 3	<< Text >>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					

C	12%					
D	12% (RC)					
E	18%					
F	18%					
G	18% (RC)					
H	28%					
	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	0.10%					
M	Interest					
N	Late Fee					
	Penalty					
O	Others					
P	Total amount to be paid as per tables above	< Auto >	< Auto >	< Auto >	< Auto >	< Auto >
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount	PT 1				
10	Reasons for un-reconciled payment of amount					
A	Reason 1	<< Text >>				
B	Reason 2	<< Text >>				
C	Reason 3	<< Text >>				
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			

	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt.	Reconciliation of Input Tax Credit (ITC)					
IV						
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)					
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)	
D	ITC availed as per audited financial statements or books of account					< Auto >

E	ITC claimed in Annual Return (GSTR9)			
F	Un-reconciled ITC			ITC 1
13	Reasons for un-reconciled difference in ITC			
A	Reason 1	<< Text >>		
B	Reason 2	<< Text >>		
C	Reason 3	<< Text >>		
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
E	Imported goods			
F	(Including received from SEZs)			
G	Rent and Insurance			
	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
	Royalties			

H I J K L M	Employees' Cost (Salaries, wages, Bonus etc.)			
	Conveyance charges			
	Bank Charges			
	Entertainment charges			
	Stationery Expenses (including postage etc.)			
	Repair and Maintenance			
N	Other Miscellaneous expenses			
O P	Capital goods			
	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC			ITC 2
15	Reasons for un - reconciled difference in ITC			
A	Reason 1	<< Text >>		
B	Reason 2	<< Text >>		
C	Reason 3	<< Text >>		
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)			
	Description	Amount Payable		
	Central Tax			
	State/UT Tax			

	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					

	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

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.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Instructions: –

1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

2. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.

3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.

4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.

5B	<p>Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here.</p> <p>(For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)</p>
5C	<p>Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.</p>
5D	<p>Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.</p>
5E	<p>Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.</p>
5F	<p>Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.</p>
5G	<p>Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.</p>
5H	<p>Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.</p>
5I	<p>Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.</p>
5J	<p>Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.</p>
5K	<p>Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.</p>
5L	<p>There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.</p>
5M	<p>There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any</p>

	<p>difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.</p>
5N	<p>Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.</p>
5O	<p>Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.</p>
5Q	<p>Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).</p>
6	<p>Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.</p>
7	<p>The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).</p>
7A	<p>Annual turnover as derived in Table 5P above would be auto-populated here.</p>
7B	<p>Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.</p>
7C	<p>Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.</p>
7D	<p>Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.</p>
7E	<p>The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.</p>
7F	<p>Taxable turnover as declared in Table 4N of the Annual Return (GSTR9) shall be declared here.</p>
8	<p>Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.</p>

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled —RCII, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (Statewise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.

13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.

8. Towards, the end of the reconciliation statement taxpayers shall be given an option to pay their taxes as recommended by the auditor.

PART – B- CERTIFICATION

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

* I/we have examined the-

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning from to ending on, and

(c) the cash flow statement for the period beginning fromto ending on, - attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person-

*has maintained the books of accounts, records and documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....
.....

3. (b) *I/we further report that, -

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

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **

.....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/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

(a)

(b)

(c)

.....
.....

****(Signature and stamp/Seal of the Auditor)**

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s.

..... (Name and address of the assessee with GSTIN) was conducted by M/s.
..... (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning from to ending on,
- (c) the cash flow statement for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person-

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. 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.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....
**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address]”

3. Substituted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#) before it was read as "FY 2017-18"

4. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
5. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
6. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
7. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
8. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
9. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
10. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
11. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
12. Inserted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#)
13. Substituted vide [Notification No. 56/2019 – Central Tax dated 14-11-2019](#) before it was read as

"PART – B- CERTIFICATION

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

* I/we have examined the-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and
- (c) the cash flow statement for the period beginning fromto ending on, -attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person-

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

3. (b) *I/we further report that, -

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

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

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

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

(a)

(b)

(c)

.....

.....

** (Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,

(c) the cash flow statement for the period beginning fromto ending on, and

(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person-

*has maintained the books of accounts, records and documents as required by the IGST/CGST/.....GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

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

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....

******(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address"

14. Substituted vide [NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020](#) before it was read as "FY 2017-18 and 2018-19"

15. Substituted vide [NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020](#) before it was read as "FY 2017-18 and 2018-19"

16. Inserted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) **w.e.f. 01-08-2021**

17. Inserted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) **w.e.f. 01-08-2021**

18. Substituted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) **w.e.f. 01-08-2021** before it was read as

"Auditor's recommendation on additional Liability due to non-reconciliation"

19. Inserted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) **w.e.f. 01-08-2021**

20. Substituted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) **w.e.f. 01-08-2021** before it was read as

"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.

******(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in **FORM GSTR-9C** prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc."

21. Substituted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) w.e.f. **01-08-2021** before it was read as "2018-19 and 2019-20"

22. Substituted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) w.e.f. **01-08-2021** before it was read as "2018-19 and 2019-20"

23. Substituted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) w.e.f. **01-08-2021** before it was read as

"7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table."

24. Omitted vide [NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021](#) w.e.f. **01-08-2021** before it was read as

"¹³**PART – B- CERTIFICATION**

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

* I/we have examined the-

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and

(c) the cash flow statement (if available) for the period beginning fromto ending on, - attached herewith, of M/s (Name), (Address), (GSTIN).

2. Based on our audit I/we report that the said registered person-

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder *has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

.....

3. (b) *I/we further report that, -

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

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

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

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following observations/qualifications, if any:

(a)

(b)

(c)

.....

.....

** (Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing

membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,
- (c) the cash flow statement (if available) for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person-

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩GST Act, 2017 and the rules/notifications made/issued thereunder *has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

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

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address]]"

25. Substituted vide [NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022](#) before it was read as, "2019-20 and 2020-21"

26. Substituted vide [NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022](#) before it was read as, "2019-20 and 2020-21"

27. Inserted vide [NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023](#)

28. Inserted vide [NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023](#)

29. Inserted vide [NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023](#)
30. Substituted vide [NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023](#) before it was read as, "2020-21 and 2021-22"
31. Substituted vide [NOTIFICATION NO. 38/2023- Central Tax dated 04-08-2023](#) before it was read as, "2020-21 and 2021-22"
32. Substituted vide [Notification No. 12/2024 – Central Tax dated 10-07-2024](#) **w.e.f. 10-07-2024** before it was read as, "2021-22 and 2022-23"
33. Substituted vide [Notification No. 12/2024 – Central Tax dated 10-07-2024](#) **w.e.f. 10-07-2024** before it was read as, "2020-21 and 2021-22"
34. Substituted vide [Notification No. 12/2024 – Central Tax dated 10-07-2024](#) **w.e.f. 10-07-2024** before it was read as, "2021-22 and 2022-23"