Annual Returns +

Annual Audit

In GST

GSTR 9 & GSTR 9A
+
GSTR 9C

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Agenda for Discussion

Provisions of Annual Returns

Understanding GSTR 9

Understanding GSTR 9A

Annual Returns & Audit

Annual Returns Sec 44(1)

- Regular Registered Person
  - Every registered person is required to file annual return on or before 31st December of succeeding year in form GSTR-9.
- Composition Taxable person
  - Person paying tax under composition scheme is required to file annual return in form GSTR- 9A - Rule 80(1).
- eCommerce Operator
  - Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement in form GSTR - 9B - Rule 80(2).
- Nil Annual Return-
  - As long as person is registered under GST, even in case of nil GST liability for the year he will be required to file return.
- By
  - For F.Y 2017-18 annual return will be filed on 31st December 2018

Annual Audit

- Section 35 (5) Every registered person whose turnover during a financial year exceeds the prescribed limit(2crores) shall get his accounts audited by a chartered accountant or a cost accountant and shall submit
  - a copy of the audited annual accounts,
  - the reconciliation statement under sub-section (2) of section 44 and
  - such other documents in such form and manner as may be prescribed

- Section 44(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically,
  - the annual return under sub-section (1) along with
  - a copy of the audited annual accounts and
  - a reconciliation statement, reconciling the value of supplies declared in the return furnished
  - for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

Relevant Provisions

- **Rule 80 (3**) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his **accounts audited** as specified under sub-section (5) of section 35 and he shall furnish

    - a copy of audited annual accounts and
    - a reconciliation statement,
    - in **FORM GSTR-9C,** duly certified,

electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner

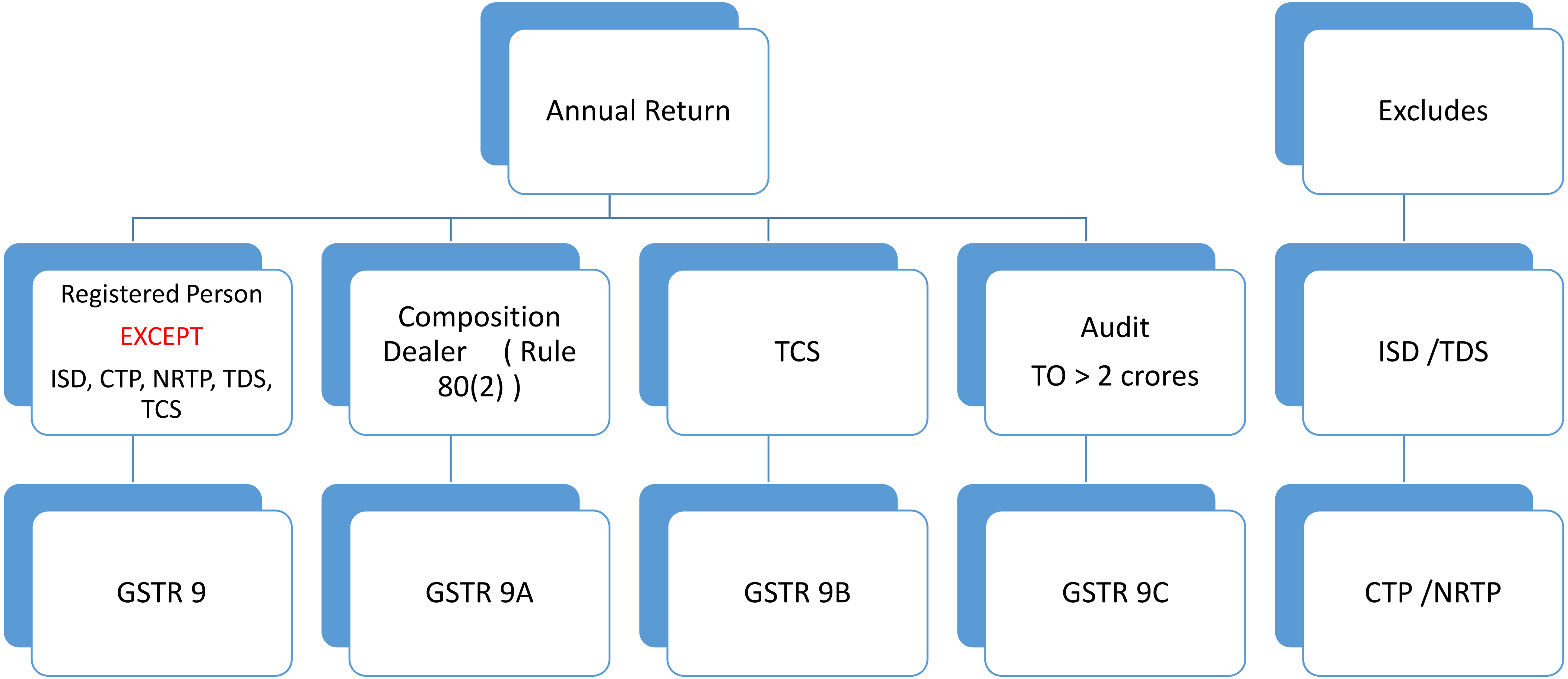
2(6) “aggregate turnover”

means the aggregate value of

- all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis),
- exempt supplies,
- exports of goods or services or both and
- inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis

but excludes central tax, State tax, Union territory tax, integrated tax and cess;

Annual Return – GSTR-9ABC



- Last date - 31st December following the end of the financial year

What is Audit

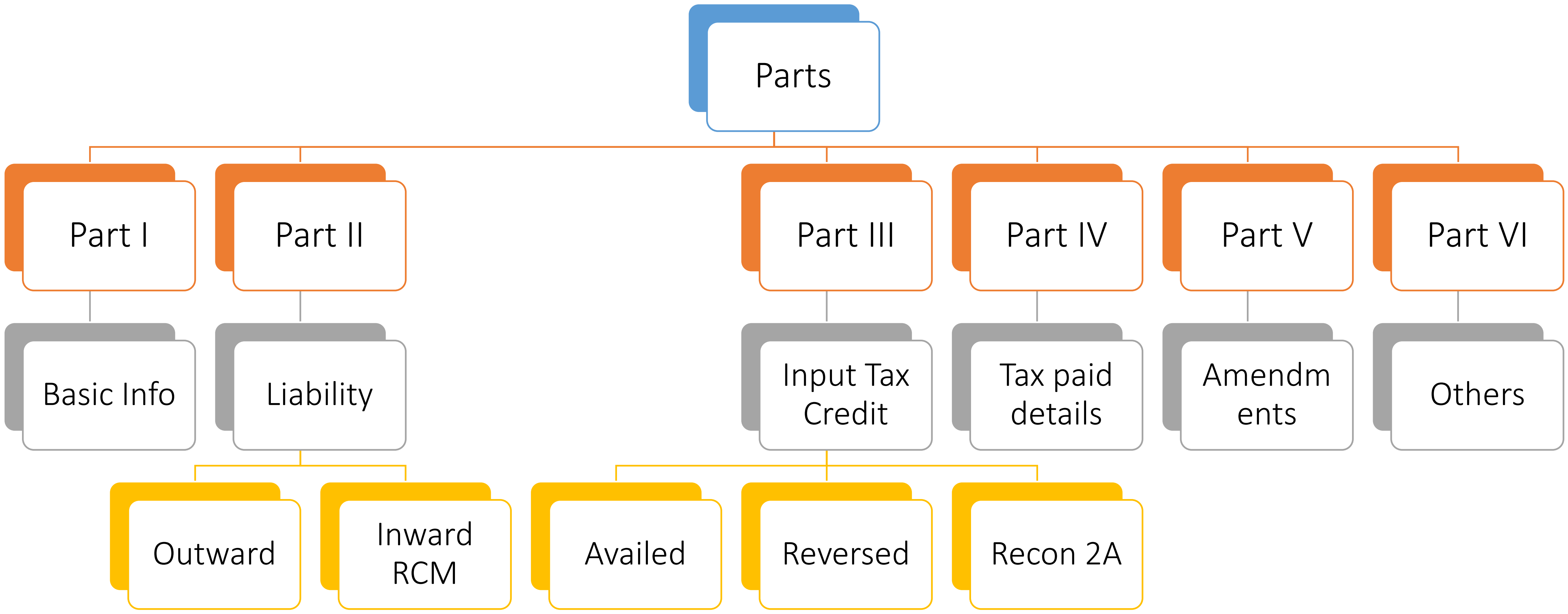
- Section 2(13): "Audit" means :
  - examination of
    - records,
    - returns and
    - other documents maintained or
    - furnished by the taxable person
  - under this Act or rules made there under or <u>under any other law </u>for the time being in force
  - to verify, inter alia, the correctness of
    - turnover declared,
    - taxes paid,
    - refund claimed and
    - input tax credit availed, and
  - to assess his compliance with the provisions of this Act or rules made there under

Need for Audit

- From Govt /Dept perspective
  - Assured compliance by tax payer’s
  - Timely recovery of tax due
  - Flow of credit from tax payer to receiver
- From Assessee’s perspective
  - Timely audit avoids future penalties and interest
  - Correction in time
  - Avoid cost for tax payer by recover proper tax from customers

GSTR 9 – Annual Return (Registered Person)

Annual Return – GSTR 9 Broad View 6 Parts 19 Tables



Annual Return Format : Table 1, 2 and 3

	FORM GSTR-9 (See rule 80) Annual Return	
Pt. I	Basic Details <<Auto Populated>>	
1	Financial Year	<<2017-18 >>
2	GSTIN	<<Each GSTIN Separate Filing>>
3A	Legal Name	<< AS per PAN/GSTIN>>
3B	Trade Name (if any)	

Part II *Table 4 & 5*

Details of Outward and inward supplies declared during the financial year

GSTR 1 Relevant Table

Table No	Description
4	**B2B** Invoices including RCM & E-commerce
5	**B2CL** Supplies to unregistered persons (Inter - state) Large Invoices > 2.5 Lacs
6	Exports , SEZ Supplies and Deemed Exports
7	**B2CS** (Net of Debit / credit notes) other than supplies covered in Table 5
8	**Exempt** : Nil rated, Exempted and Non GST outward supplies*
9	**Amendments** in Table 4, 5 and 6 for earlier tax periods
10	**Amendments** in Table 7 for earlier tax periods
11	**Tax Liability (**Advances received) & Adjustment of advances

comparison

Table 4	Description	GSTR 1
4A	Supplies made to un-registered persons (B2C)	5&7
4B	Supplies made to registered persons (B2B)	4
4C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	6A WPAY
4D	Supply to SEZs on payment of tax	6B WPAY
4E	Deemed Exports	6C
4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	11
4G	Inward supplies on which tax is to be paid on reverse charge basis	NA
4H	**Sub-total (A to G above)**	

comparison

Table 4	Description	GSTR 1
4I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	9B
4J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	9B
4K	Supplies / tax declared through Amendments (+)	9A & 9C
4L	Supplies / tax reduced through Amendments (-)	9A & 9C
4M	**Sub-total (I to L above)**	
4N	**Supplies and advances on which tax is to be paid (H + M) above**	

Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year

Table 5	Description	GSTR 1
5A	Zero rated supply (Export) without payment of tax	6A EOWP
5B	Supply to SEZs without payment of tax	6B EOWP
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis	4B
5D	Exempted	8
5E	Nil Rated	8
5F	Non-GST Supply	8
5G	**Sub-total (A to F above)**	

+

5H	Credit Notes issued in respect of transactions specified in A to F above (-)
5I	Debit Notes issued in respect of transactions specified in A to F above (+)
5J	Supplies declared through Amendments (+)
5K	Supplies reduced through Amendments (-)
5L	Sub-Total (H to K above)
5M	Turnover on which tax is not to be paid (G + L above)

Part IV Summary 5N

- Turnover
  - Taxable
    - 4N - 4G(RCM)
  - Exempted
    - 5M

- Include
- Original — Taxable & Exempted
- Amended — B2B +B2C
- Dr /Cr Note
- NON GST — The value of “no supply” shall also be declared here.

Annual Return Format : Table 4

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	SGST /UTGST	IGST	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)	Aggregate value of supplies made to a. consumers and b. unregistered persons on which tax has been paid shall. These will include details of supplies made through E-Commerce operators (net of credit notes or debit notes). Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1.				

Annual Return Format : Table 4

<table>
<tr><th>Pt. II</th><th colspan="6">Details of Outward and inward supplies declared during the financial year</th></tr>
<tr><td rowspan="3"></td><td colspan="6">(Amount in ₹ in all tables)</td></tr>
<tr><td>Nature of Supplies</td><td>Taxable Value</td><td>Central Tax</td><td>State Tax / UT Tax</td><td>Integrated Tax</td><td>Cess</td></tr>
<tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr>
<tr><td>4</td><td colspan="6">Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year</td></tr>
<tr><td>B</td><td>Supplies made to registered persons (B2B)</td><td colspan="5">Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid. 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.</td></tr>
</table>

Annual Return Format : Table 4

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					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Aggregate value of **exports** (except supplies to SEZs) on which tax has been paid. **Table 6A of FORM GSTR-1**				

Annual Return Format : Table 4

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					
D	Supply to SEZs on payment of tax	Aggregate value of supplies to SEZs on which tax has been paid. **Table 6B of GSTR-1**				
E	Deemed Exports	Aggregate value of supplies in the nature of deemed exports on which tax has been paid. **Table 6C of FORM GSTR-1**				

Annual Return Format : Table 4

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					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	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**				
G	Inward supplies on which tax is to be paid on reverse charge basis	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 on **reverse charge basis**. Includes a. Supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. b. All import of services. **Table 3.1(d) of FORM GSTR-3B**				
H	Sub-total (A to G above)					

Annual Return Format : Table 4

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					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Aggregate value of credit notes issued in respect of a. B to B supplies (4B), b. exports (4C), c. supplies to SEZs (4D) and d. deemed exports (4E). **Table 9B of FORM GSTR-1**				
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Aggregate value of debit notes issued in respect of a. B to B supplies (4B), b. exports (4C), c. supplies to SEZs (4D) and d. deemed exports (4E) **Table 9B of FORM GSTR-1.**				

Annual Return Format : Table 4

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					
K	Supplies / tax declared through Amendments (+)	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.				
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					

Annual Return Format : Table 5

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
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		Aggregate value of exports (except supplies to SEZs) on which tax has **not been Paid**. **Table 6A of FORM GSTR-1**			
B	Supply to SEZs without payment of tax		Aggregate value of supplies to SEZs on which **tax has not been paid .** **Table 6B of GSTR-1**			

Annual Return Format : Table 5

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
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	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**				
D	Exempted	Aggregate value of exempted, Nil Rated and Non-GST supplies **Table 8 of FORM GSTR-1 .** **The value of "no supply" shall also be declared here.**				
E	Nil Rated					
F	Non- GST Supply					
G	Sub-total (A to F above)					

Annual Return Format : Table 5

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
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
H	Credit Notes issued in respect of transactions specified in A to F above (-)	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**				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	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**				

Annual Return Format : Table 5

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
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
J	Supplies declared through Amendments (+)	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**				
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)					

Annual Return Format : Table 5

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
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
N	Total Turnover (including advances) (4N + 5M - 4G above)		Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable. This shall also **include amount of advances** on which **tax is paid but invoices have not been issued in the current year.** **Shall not Include:** 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			

Part III *Table 6 ,7 &8*

Details of ITC as declared in returns filed during the financial year

Annual Return – ITC

- Input Tax Credits
  - Table 6
    Declared as per 3B
  - Table 7
    Reversals as per 3B
  - Table 8
    Reconciliation with 2A

3B Filing – Table 4

(A) ITC Available (whether in full or part)

(1) Import of Goods
(2) Import of Services
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)
(4) Inward supplies from ISD
(5) All other ITC

(B) ITC Reversed

(1) As per rules 42 & 43 of CGST Rules
(2) Others

(C) Net ITC Available (A) – (B)

(D) Ineligible ITC

(1) As per section 17(5)
(2) Others

comparison

Table	Description	GSTR 3B
6A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	AUTO
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	4A5
6C	Inward supplies received from **unregistered persons** liable to reverse charge (other than B above) on which tax is paid & ITC availed	4A3
6D	Inward supplies received from **registered persons** liable to reverse charge (other than B above) on which tax is paid and ITC availed	**4A3** 4B*
6E	Import of goods (including supplies from SEZs)	4A1
6F	Import of services (excluding inward supplies from SEZs)	4A2
6G	Input tax credit from recevied from ISD	4A4
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	
6I	**Sub-Total (B to H above)**	

Segregate as
Input
Capital Goods
Input Service

Segregate as
CGST
SGST
IGST
Cess

comparison

Table	Description	
6J	Difference (I - A above) **Actual 3B vs Detailed Reporting** (Result could be Positive, Negative or Matching)	AUTO
6K	Transition Credit through TRAN-I (including revisions if any)	4A5
6L	Transition Credit through TRAN-II	TRAN
6M	Any other ITC availed but not specified above eg ITC 01, ITC 02 etc	TRAN
6N	Sub-total (K to M above)	AUTO
6O	Total ITC availed (I + N above)	AUTO

Note:

1. 6J is only for reporting

Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year

Table	Description	
7A	As per Rule 37	Section 16(2) – payment to supplier not made – 180 days
7B	As per Rule 39	ISD – apportioned is in negative because of CR Note by the ISD
7C	As per Rule 42	Proportionate reversal of credit on common input tax and other than business purpose input tax (D1+D2)
7D	As per Rule 43	Proportionate reversal of credit on common Capital Goods
7E	As per section 17(5)	Blocked Credits
7G	Reversal of TRAN-I credit	
7H	Reversal of TRAN-II credit	
7I	Total ITC Reversed (A to H) above	<AUTO> < Total Reversal >
7J	Net ITC Available for Utilization (6O - 7I)	

Reconciliation with GSTR 2A

Table	Description	
8A	ITC as per GSTR-2A (Table 3 & 5 thereof)	AUTO
8B	ITC as per sum total of 6(B) and 6(H) above	6B = 4A5 ; 6H- Reclaimed Credits
8C	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	Credit taken based on Circular 26/2017
8D	Difference [A-(B+C)]	AUTO
8E	ITC available but not availed (out of D)	
8F	ITC available but ineligible (out of D)	
8G	IGST paid on import of goods (including supplies from SEZ)	<INFO>
8H	IGST credit availed on import of goods (as per 6(E) above)	**<INFO>**
8I	Difference (G-H)	GST NOT AVAILED
8J	ITC available but not availed on import of goods (Equal to I)	
8K	Total ITC to be lapsed in current financial year (E + F + J)	Auto

Annual Return Format : Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	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)	Total input tax credit availed in **Table 4A of FORM GSTR-3B** for the taxpayer **Would be auto-populated here**.				

Annual Return Format : Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	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					
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	Aggregate value of input tax credit availed on all inward supplies **except** a. Those on which tax is payable on reverse charge basis but includes supply of services b. Received from SEZs shall be declared here. It may be noted that the total ITC c. Availed is to be classified as ITC on inputs, capital goods and input services. **Table 4(A)(5) of FORM GSTR-3B.** 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			
		Capital Goods				
		Input Services				

Annual Return Format : Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	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					
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	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**			
		Capital Goods				
		Input Services				

Annual Return Format : Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	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					
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	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			
		Capital Goods				
		Input Services				

Annual Return Format : Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
		(Amount in ₹ in all tables)				
	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					
E	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	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**			
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)		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**			

Annual Return Format : Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	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					
G	Input Tax credit received from ISD	Aggregate value of input tax credit received from input service distributor. **Table 4(A)(4) of FORM GSTR-3B**				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here				
I	Sub-total (B to H above)					
J	Difference (I - A above)	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.				

Annual Return Format : Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
		(Amount in ₹ in all tables)				
	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					
K	Transition Credit through TRAN-I (including revisions if any)	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.				
L	Transition Credit through TRAN-II	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.				

Annual Return Format : Table 6

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	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					
M	Any other ITC availed but not specified above	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				
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					

Annual Return Format : Table 7

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year					
A	As per Rule 37			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. 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 reversed. **Table 4(B) of FORM GSTR-3B.** Any ITC reversed through FORM ITC -03 shall be declared in 7H.		
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					

Annual Return Format : Table 7

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year					
H	Other reversals (pl. specify)					
I	Total ITC Reversed (A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					

Annual Return Format : Table 8

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		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.			

Annual Return Format : Table 8

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
8	Other ITC related information					
B	ITC as per sum total of 6(B) and 6(H) above	The input tax credit as declared in **Table 6B and 6H shall be auto-populated here**				
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	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**				
D	Difference [A-(B+C)]					

Annual Return Format : Table 8

Pt. III	Details of ITC as declared in returns filed during the financial year					
			(Amount in ₹ in all tables)			
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
8	Other ITC related information					
E	ITC available but not availed (out of D)		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.			
F	ITC available but ineligible (out of D)					
G	IGST paid on import of goods (including supplies from SEZ)		Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here			
H	IGST credit availed on import of goods (as per 6(E) above)		The input tax credit as declared in Table 6E shall be auto-populated here.			
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)		The total input tax credit which shall lapse for the current financial year shall be computed in this row			

Part IV *Table 9*

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

Annual Return Format : Table 9

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9				Paid through ITC			
	Description	Tax Payable	Paid through cash	Central Tax	SGST/UTGST	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Part V *Table 10 ,11, 12, 13, 14*

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

Disclosed in Ap to Sept returns

SL	Particulars	Explanation
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Details of amendments made through CN/DN in April to Sept 18 return Increase or decrease in liability 9A, 9B & 9C table in GSTR-1
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	
12	Reversal of ITC availed during previous financial year	ITC available in PFY – reversed in current FY Table 4B of GSTR-3B
13	ITC availed for the previous financial year	ITC of PFY – availed in current FY
14	Differential tax paid on account of declaration in 10 & 11 above	Any difference tax paid as per above amendments.

Annual Return Format : Table 10 & 11

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)	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				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					

Annual Return Format : Table 12 & 13

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
12	Reversal of ITC availed during previous financial year	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	ITC availed for the previous financial year	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				

Annual Return Format : Table 14

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	Payable	Paid
	1		
14	Integrated Tax		
	Central Tax		
	State Tax		
	Cess		
	Interest		

Part VI *Table 16,17,18,19*

Other Information

Annual Return Format : Table 15

Pt. VI	Other Information							
			(Amount in ₹ in all tables)					
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee/ others
	1	2	3	4	5	6	7	8
15	Particulars of Demands and Refunds							
A	Total Refund claimed	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.						
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							

Table 15 : Particulars of Demands and Refunds

Pt. VI	Other Information							
		(Amount in ₹ in all tables)						
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fee/ others
	1	2	3	4	5	6	7	8
15	Particulars of Demands and Refunds							
E	Total demand of taxes	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						
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Table 16 – Other information

Pt. VI	Other Information					
		(Amount in ₹ in all tables)				
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
A	Supplies received from Composition taxpayers	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 7Details.				
B	Deemed supply under Section 143	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.				
C	Goods sent on approval basis but not returned	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.				

Table 17 : HSN Outward Supplies

Pt. VI	Other Information								
	HSN Codes	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
17	HSN Wise Summary of outward supplies								

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.

Table 18 : HSN Inward Supplies

Pt. VI	Other Information								
	HSN Codes	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								

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.

Annual Return Format : Table 19

Pt. VI	Other Information		
	Description	Payable	Paid
	1		
19	Late fee payable and paid		
	Central Tax	Late fee will be payable if annual return is filed after the due date	
	State Tax		

Annual Return Format : Verification

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

Thank You

For Clarifications, mail to
venu@vnv.ca
Shekar@ca-sny.com

GSTR 9A – Annual Return (Composition dealer)

Annual Return – GSTR 9A Broad View 5 Parts 14 Tables

- Parts
  - Part I
    - Basic Info
  - Part II
    - Outward and Inward supply
  - Part III
    - Tax Paid and declared
  - Part IV
    - Declaration of Transaction of previous FY in Current FY
  - Part V
    - Demands and refunds

GSTR-9A Format : Table 1, 2,3,4 and 5

	FORM GSTR-9A (See rule 80) Annual Return	
Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	
4	Period of composition scheme during the year (From ---- To ----)	
5	Aggregate Turnover of Previous Financial Year	

GSTR-9A Format : Table 6

Pt. II	Details of outward and inward supplies declared in returns filed during the financial year						
				(Amount in ₹ in all tables)			
	Nature of Supplies	Turnover	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies on which tax is payable as declared in returns filed during the financial year						
A	Taxable						
B	Exempted, Nil Rated						
C	Total						

GSTR-9A Format : Table 7

Pt. II	Details of outward and inward supplies declared in returns filed during the financial year						
				(Amount in ₹ in all tables)			
	Nature of Supplies	Turnover	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year						
A	Inward supplies liable to reverse charge received from registered persons						
B	Inward supplies liable to reverse charge received from unregistered persons						
C	Import of services						
D	Net Tax Payable on (A), (B) and (C) above						

GSTR-9A Format : Table 8

Pt. II	Details of outward and inward supplies declared in returns filed during the financial year						
	(Amount in ₹ in all tables)						
	Nature of Supplies	Turnover	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
8	Details of other inward supplies as declared in returns filed during the financial year						
A	Inward supplies from registered persons (other than 7A above)						
B	Import of Goods						

GSTR-9A Format : Table 9

Pt. III	Details of tax paid as declared in returns filed during the financial year		
			(Amount in ₹ in all tables)
	Description	Total Tax Payable	Paid
	1	2	3
9			
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		
	Late fee		
	Penalty		

GSTR-9A Format : Table 10,11,12 and 13

Pt. IV	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						
				(Amount in ₹ in all tables)			
	Description	Turnover	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)						
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)						
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)						
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)						

GSTR-9A Format : Table 14

Pt. IV	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		
			(Amount in ₹ in all tables)
	Description	Payable	Paid
	1	2	3
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above		
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		

GSTR-9A Format : Table 15

Pt. V	Other information							
				(Amount in ₹ in all tables)				
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fees/ Others
	1	2	3	4	5	6	7	8
15	Particulars of Demands and Refunds							
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							

GSTR-9A Format : Table 16

Pt. V	Other information				
		(Amount in ₹ in all tables)			
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5
16	Details of credit reversed or availed				
A	Credit reversed on opting in the composition scheme (-)				
B	Credit availed on opting out of the composition scheme (+)				

GSTR-9A Format : Table 17

Pt. V	Other information				
		(Amount in ₹ in all tables)			
	Description	Payable		Paid	
	1	2		3	
17	Late fee payable and paid				
A	Central tax				
B	State Tax				

GSTR-9A Format : Verification

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

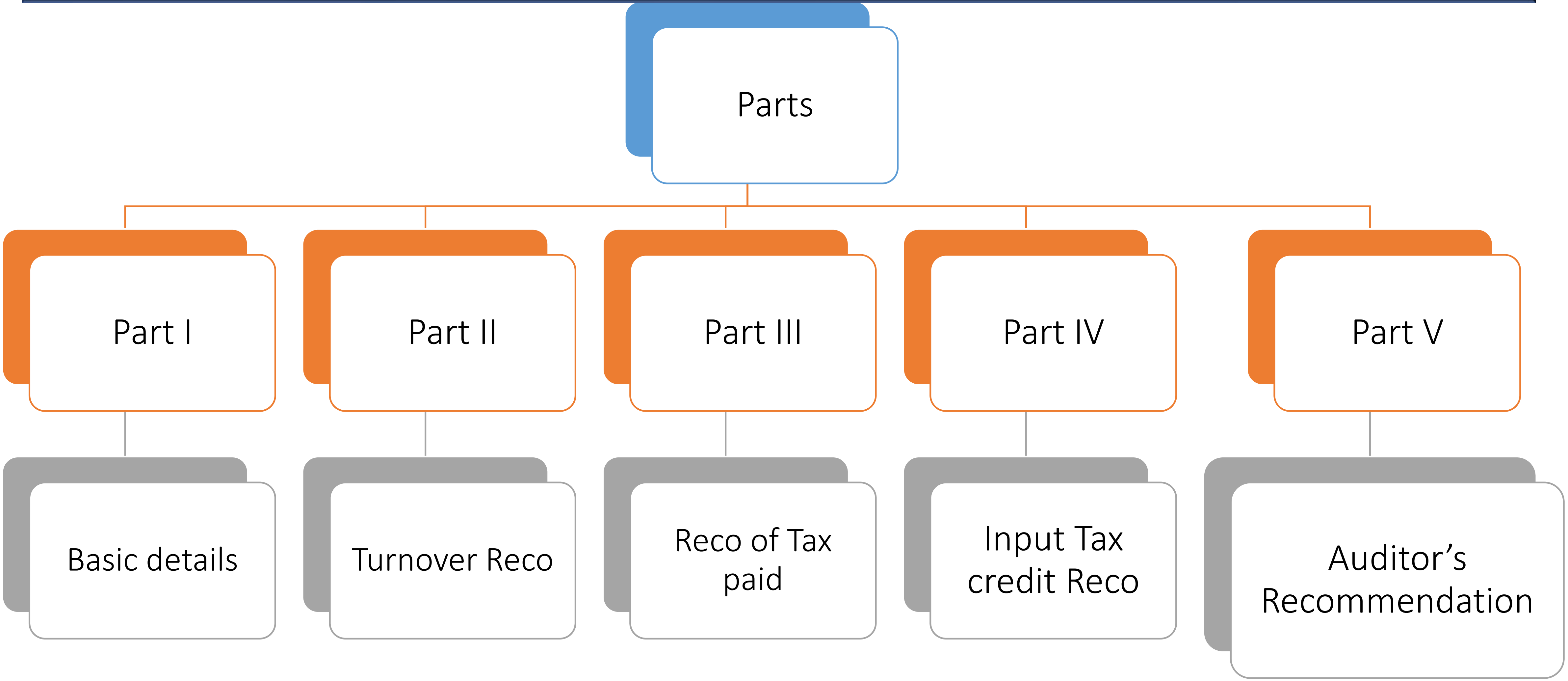
Name of Authorised Signatory

Date

Designation / Status

GSTR 9C – Reconciliation Statement

Reconciliation Statement – GSTR 9C Broad View 5 Parts 16 Tables



Reconciliation Statement – GSTR 9C Broad View

Annual Return

- Table 1 to 4 – Basic details
- Table 5 & 6 - Gross Turnover and reasons for difference
- Table 7 & 8- Reco of Taxable turnover and reasons for difference
- Table 9 & 10- Rate wise liability and Tax payable and Reasons for difference.
- Table 11- Additional amount payable but not paid
- Table 12 & 13- Reco of Net ITC and reasons for difference
- Table 14- Reco with Expense in Audited FS
- Table 15- Reasons for Difference in ITC
- Table 16- Tax payable because of Unreconciled ITC

Annual Reconciliation Format : Table 1, 2, 3 and 4

	FORM GSTR-9C **See rule 80(3)** **Part-A Reconciliation Statement**
Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	
4	Are you liable to audit under any Act?	

Annual Reconciliation Format : Table 5

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)		**GSTIN wise** turnover as per Audited financial Statements. It Includes **Export Turnover**
B	Unbilled revenue at the beginning of Financial Year	(+)	Accounted in the last Financial year on basis of accrual basis of accounting
C	Unadjusted advances at the end of the Financial Year	(+)	All advances on which GST has been paid but revenue has not been recognised
D	Deemed Supply under Schedule I	(+)	Any deemed supply already a part of turnover as per Audited FS need not be included
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	Issued after 31st march for supply accounted in CY. But reflected in GSTR-9
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	Trade discounts on which GST was leviable (being not permissible)

Annual Reconciliation Format : Table 5

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	Closing unbilled revenue on which GST was not payable
I	Unadjusted Advances at the beginning of the Financial Year	(-)	Advances for which GST not been paid but same has been recognised as revenue (Pre-GST advances)
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	Not admissible under sec 34 of the CGST Act
K	Adjustments on account of supply of goods by SEZ units to DTA units	(-)	
L	Turnover for the period under composition scheme	(-)	In case of Registered persons who have opted out of Composition scheme in the financial year. The Turnover for which Tax paid under composition is to be disclosed seperately

Annual Reconciliation Format : Table 5

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
M	Adjustments in turnover under section 15 and rules thereunder	(+) /(-)	Difference in Taxable value and Invoice value due to Valuation under Sec 15 of CGST Act and Rules
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**

Annual Reconciliation Format : Table 6

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason 1	<Text>
B	Reason 2	<Text>
C	Reason 3	<Text>

Annual Reconciliation Format : Table 7

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	To be reported Net of credit notes, debot notes and amendments
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)	**AT2**

Annual Reconciliation Format : Table 8

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason 1	<Text>
B	Reason 2	<Text>
C	Reason 3	<Text>

Annual Reconciliation Format : Table 9

Pt. III	Reconciliation of tax paid					
		(Amount in ₹ in all tables)				
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
9	Reconciliation of rate wise liability and amount payable thereon					
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%					

Annual Reconciliation Format : Table 9

Pt. III	Reconciliation of tax paid					
			(Amount in ₹ in all tables)			
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
9	Reconciliation of rate wise liability and amount payable thereon					
L	Interest					
M	Late Fees					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount			PT 1		

Annual Reconciliation Format : Table 10

Pt. III	Reconciliation of tax paid	
10	Reasons for un-reconciled payment of amount	
A	Reason 1	<Text>
B	Reason 2	<Text>
C	Reason 3	<Text>

Annual Reconciliation Format : Table 11

Pt. III	Reconciliation of tax paid					
			(Amount in ₹ in all tables)			
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
	5%		Any amount which is payable due to reasons specified under **Table 6, 8 and 10** above shall be declared here.			
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others (Please Specify)					

Annual Reconciliation Format : Table 12

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) (-)		ITC availed **GSTIN Wise**
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+)	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.
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)	Booked in the CFY but has not been credited to the Credit ledger
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**

Annual Reconciliation Format : Table 13

Pt. IV	Reconciliation of Input Tax Credit (ITC)	
13	Reasons for un-reconciled difference in ITC	
A	Reason 1	<Text>
B	Reason 2	<Text>
C	Reason 3	<Text>

Annual Reconciliation Format : Table 14

Pt. IV	Reconciliation of Input Tax Credit (ITC)			
			(Amount in ₹ in all tables)	
	Description	Value	Amount of Total ITC	Amount of Eligible ITC
	1	2	3	4
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
A	Purchases			
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			

Annual Reconciliation Format : Table 14

Pt. IV	Reconciliation of Input Tax Credit (ITC)			
			(Amount in ₹ in all tables)	
	Description	Value	Amount of Total ITC	Amount of Eligible ITC
	1	2	3	4
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
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			<Auto>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC			**ITC 2**

Annual Reconciliation Format : Table 15

Pt. IV	Reconciliation of Input Tax Credit (ITC)	
15	Reasons for un-reconciled difference in ITC	
A	Reason 1	<Text>
B	Reason 2	<Text>
C	Reason 3	<Text>

Annual Reconciliation Format : Table 16

Pt. IV	Reconciliation of Input Tax Credit (ITC)	
16	Reasons for un-reconciled difference in ITC	
	Description	Amount Payable
	Central Tax	Any amount which is payable due to reasons specified in **Table 13 and 15** above shall be declared here.
	State/UT Tax	
	Integrated Tax	
	Cess	
	Interest	
	Penalty	

Annual Reconciliation Format : Auditor's Recommendation

Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
	(Amount in ₹ in all tables)					
	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					

Annual Reconciliation Format : Auditor's Recommendation

Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			(Amount in ₹ in all tables)			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	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)					

Annual Reconciliation Format : Verification

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 ………………………

Reconciliations

Reconciliation

Between

- Books
- GSTR 1
- GSTR 3B
- GSTR 2A

3B Filing

Table 3 : Detail of Outward Supplies and Inward supplies liable to reverse charges

a) Outward taxable supplies (other than zero rated, nil rated and exempted)

b) Outward taxable supplies (zero rated)

c) Other outward supplies, (Nil rated, exempted)

d) Inward supplies (liable to reverse charge)

e) Non GST outward supplies

3B Filing – Table 4

(A) ITC Available (whether in full or part)

(1) Import of goods
(2) Import of services
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)
(4) Inward supplies from ISD
(5) All other ITC

(B) ITC Reversed

(1) As per rules 42 & 43 of CGST Rules
(2) Others

(C) Net ITC Available (A) – (B)

(D) Ineligible ITC

(1) As per section 17(5)
(2) Others

Returns to Match

GSTR 3B Table	GSTR 1 Table
3.1.a	4,5,7+ (9,10)
3.1.b	6
3.1.c & 3.1.e	8

GSTR 3B Table	Match with
4A (1)	ICE Gate Portal
4A (2) + 4A (3)	3.1.d of 3B
4A (4)	2A ISD
4A (5) + 4(D)	2A

GSTR 9 : Reconciliation Statement - Income

Details of Income :

1. GST Paid
    1. Total value of supplies on which GST paid (inter-State Supplies)
    2. Total value of supplies on which GST Paid (intra-State Supplies)
    3. Total value of supplies on which GST Paid (Exports/SEZ/Deemed)
2. GST Not Paid
    1. Total value of supplies on which no GST Paid (Exports/SEZ/Deemed)
    2. Value of Other Supplies on which no GST paid
3. Sales Returns
4. Other Income (Income other than from supplies)

Draft Reconciliation with Books : Income

GSTR 1 : RECON WITH BOOKS		
	Total Credits in statement of profit and loss	XXX
Less:	Not Goods / Not Services - eg Dividend Income	(XXX)
Less:	Sch III Items which is not a Supply eg : Land & Building etc	(XXX)
Less:	April - June Supplies	(XXX)
Less:	Receipts Not in the Course of Business	(XXX)
Add:	Sch I Supplies like Branch Transfer not in books, but supply as per GST Law	XXX
Add:	Receipts capitalised but taxable to GST	XXX
Less :	Profit on Sale of Capital Goods	(XXX)
Add :	Taxable Value of Supply of Capital Goods	XXX
Add:	Advance received during the Current Period	XXX
Less:	Advance of earilier period adjusted during the Current period	(XXX)
Less:	Closing unbilled revenue recognised - But Time of Supply did not arise	(XXX)
Add:	Opening unbilled revenue(Billed during the period/Time of supply falls in the month)	XXX
	Total Value in GSTR 1	XXX

GSTR 9 : Reconciliation Statement - Expenditure

Details of expenditure :

1. Total value of purchases on which ITC availed (inter-State)
2. Total value of purchases on which ITC availed (intra-State)
3. Total value of purchases on which ITC availed (Imports)
4. Other Purchases on which no ITC availed
5. Purchase Returns
6. Other Expenditure (Expenditure other than purchases)

Draft Reconciliation with Books : Expenses

GSTR 2 : RECON WITH BOOKS	Total debits in statement of profit and loss	XXX
Less:	Schedule III items (Ex: Salary expense)	(XXX)
Less:	Depreciation and Amortization	(XXX)
Less:	Accrued expenses and month end provisions, not credited to party account	(XXX)
Add:	Invoices recd and adjusted for Expenses provision made earlier	XXX
Add:	Capital Expenses	XXX
Add:	Advance paid to unregistered dealers -Expenses Not Booked	XXX
Less:	Purchases booked for URD Advances paid in earlier periods	XXX
	Total Taxable value in GSTR 2	**XXX**

GSTR 9 : Reconciliation Statement - Taxes

Return **Reconciliation** statement (CGST, IGST and SGST)

1. Tax Payables & paid
   1. By Cash
   2. By ITC
2. Tax payable as per audit
   1. Difference payment details
3. Interest and penalty thereon

GSTR 9 : Reconciliation Statement - Misc

- Summary of Refunds
  - Refund Claimed
  - Refund sanctioned
  - Amount of refund disallowed
- Other information
  - Arrears of tax as per order passed by the authority
  - Refund status
- Ratios / Summary Profit as per profit and loss statement
  - Gross profit
  - Profit after tax
  - Net profit

GSTR 9C – Annual Audit

Audit Focus areas

- Classification
  - Old Rates & New rates
- Input credit
  - Ineligible
  - Credit reversals –CG & others
- Reconciliation between
  - Books of account & Returns
- Valuations
  - Deduction admissible
  - Value enhanced – Differential taxes
- Frequent changes / Notification in GST to be monitored

Scope & Coverage - Supply

1. Levy & Collection of tax

1. Activity considered/ not considered as supply
2. Validation of Exemptions
3. Classification between Composite and Mixed
4. RCM Application

2. Other Supply Aspects Compliance with Law

1. Time of supply
2. Place of Supply
3. Value of Supply

Scope & Coverage - ITC

1. Available vs Availed
   1. Filed by the other person in GSTR 1
   2. Claimed by Dealer in GSTR 3B

2. Eligible vs in-Eligible
   1. Application of Sec 16 ,17, 18
   2. Job Work Procedures
   3. ISD Credits

3. Reclaim of the Credit
   1. Special Credit on Transitional provisions & 18(1)

Scope & Coverage - Audit Differences

1. Noting of
    1. Mis match in Turonver
    2. Mis match in RCM Inward Supplies
    3. Mis Match in ITC Availed

2. Classification
    1. C+S vs IGST
    2. HSN Application

Scope & Coverage – Refunds & Notices

- Summary of Refunds
  - Refund Claimed
  - Refund sanctioned
  - Amount of refund disallowed
- SCN + Penalties
  - Compliance by dealer
- Advance Ruling
  - Effecting the Ruling in Books and period of inclusion

Auditor Reconciliation Statement

Sl. No.	Particulars	Amount as per returns (in Rs.)	Amount as per Audit (in Rs.)	Difference (in Rs.)
1	2	3	4	5
[A]	Output tax payable (including interest, fee, penalty and other levies) under the GST Acts-			
	(a) CGST Act			
	(b) SGST/ UTGST Act			
	(c) IGST Act			
	(d) GST Compensation Cess Act			
[B]	Input Tax Credit eligible claimed under the GST Acts-			
	(a) CGST Act			
	(b) SGST/ UTGST Act			
	(c) IGST Act			
	(d) GST Compensation Cess Act			
[C]	Input Tax Credit ineligible disclosed under the GST Acts-			
	(a) CGST Act			
	(b) SGST/ UTGST Act			
	(c) IGST Act			
	(d) GST Compensation Cess Act			
[D]	Net tax payable under the GST Acts -			
	(a) CGST Act			
	(b) SGST/ UTGST Act			
	(c) IGST Act			
	(d) GST Compensation Cess Act			
	Any other item (specify)			

Auditor to take care of

- Engagement letter with the Auditee
- Representation letter with the management
- Recent updates in the audit
- Proper staff with technical competence
- Continuous evaluation of knowledge
- Proper software
- Discussion on various issues and conclusions there-off

Thank You

For Clarifications, mail to

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