

PART-I BASIC DETAILS

**GSTR-9-PT-1-
T.1,2,3A,3B**

"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)	

GSTR-9C PT-1

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>>

**PART-II DETAILS OF OUWARD AND INWARD SUPPLIES MADE DURING
THE FINANCIAL YEAR**

GSTR-9-T.4

INWARD AND OUTWARD SUPPLY ON WHICH TAX IS PAYABLE -18-19 3B

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)					

PART-II DETAILS OF OUWARD AND INWARD SUPPLIES MADE DURING THE FINANCIAL YEAR

GSTR-9 T4

CREDIT NOTES /DEBIT NOTES PLUS AMENDMENTS AND MINUS AMENDEMENTS 18-19- 3B

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					

Net of credit notes and debit notes and amendments (+)/(-) can be declared in 4B TO 4E NN56/2019

PART-II DETAILS OF OUWARD AND INWARD SUPPLIES MADE DURING THE FINANCIAL YEAR

GSTR-9 T5

OUTWARD SUPPLY ON WHICH NO TAX IS PAYABLE-18-19 3B

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)					

5D,DE,DF CAN BE REPORTED UNDER 5D-EXEMPTED NN56/2019.

PART-II DETAILS OF OUWARD AND INWARD SUPPLIES MADE DURING THE FINANCIAL YEAR

GSTR-9 T5

**CREDIT NOTES /DEBIT NOTES PLUS AMENDMENTS AND MINUS AMENDEMENTS
18-19 3B**

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 (-)					

Net of credit notes and debit notes and amendments (+)/(-) can be declared in 5A TO 5F NN56/2019

5L	Sub-Total (H to K above)					
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5M	Turnover on which tax is not to be paid (G + L above)					
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PART-V –SUPPLY OF 18-19 DECLARED IN 19-20 3B

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)					

SUMMARY OF TABLES-TURNOVER –GSTR-9

No	TABLE 4- SUPPLY TAX PAID (TV AND TAX)	No	TABLE 5-TAX PAID (ONLY TV)
4A	BTC	5A	ZERO RATED OTHER THAN SEZ
4B	BTB	5B	SEZ
4C	ZERO RATED OTHER THAN SEZ	5C	OUTWARD REVERSE CHARGE
4D	SEZ	5D	EXEMPTED
4E	DEEMED SUPPLY	5E	NIL RATED
4F	UNADJUSTED ADVANCE	5F	NON-GST & NON SUPPLY
4G	INWARD REVERSE CHARGE	5G	SUB-TOTAL 5A TO 5F
4H	SUB TOTAL –4A TO 4G	5H	CREDIT NOTES 5A TO 5F (-)
4I	CREDIT NOTES 4B TO 4E (-)	5I	DEBIT NOTES 5A TO 5F (+)
4J	DEBIT NOTES 4B TO 4E (+)	5J	SUPPLY/AMENDMENT (+)
4K	SUPPLY/AMENDMENT (+)	5K	SUPPLY/AMENDMENT (-)
4L	SUPPLY/AMENDMENT (-)	5L	SUB TOTAL 5H TO 5K
4M	SUB TOTAL 4I TO 4L	5M	TURNOVER ON WHICH TAX NOT TO BE PAID (5G+5L)
4N	SUPPLY, INWARD RCM AND ADVANCES ON WHICH TAX PAID	5N	TOTAL TURNOVER (INCLUDING ADVANCES, EXCLUDING INWARD RCM (4N+5M-4G)

TOTAL TURNOVER- GSTR-9 AND GSTR-9C

TOTAL TURNOVER	TABLES IN GSTR-9	TABLES IN GSTR-9C
TOTAL TURNOVER = [4+5+10-11]-4G OR [5N+10-11] {INCLUDING ADVANCES}	BELOW PART V AFTER TABLE 13	REFLECTED IN TABLE 5Q
TAXABLE TURNOVER=[4+10-11]-4G OR [4N-4G+10-11] [INCLUDING ADVANCES EXCLUDING INWARD RCM INCLUDING OUTWARD RCM]	NO TABLE IN GSTR-9	REFLECTED IN TABLE 7F

RELEVANT TAX TABLES - GSTR-9

TURNOVER TABLES	RELEVANT TAX TABLES
TABLE 4 –SUPPLY ON WHICH TAX IS PAID	TABLE 9
TABLE 5- SUPPLY ON WHICH NO TAX IS PAID	NO TAX /NO TABLE
TABLE 10 & TABLE 11- 18-19 SUPPLY DECLARED 19-20	TABLE 14
ADDITIONAL TAX PAYABLE IF ANY	DRC-O3/ USER SERVICES/MY APPLICATION

PART-IV DETAILS TAX PAID AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR

GSTR-9 T9

Sl. No. 9: Details of tax paid as declared in the 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						

Instruction: 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.

PART-V –Table 14

GSTR-9 T14

Sl. No. 14. Differential tax paid on account of declaration in 10 and 11 above

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		

Instruction	Nil
	Only differential tax ie. Net of plus and minus adjustments in Table 10 and Table 11 only should be reported here . Reconciliation to be kept to identify through which 3B of 19-20 this has been paid.

GSTR-9C T5		FORM 9C – TABLE 5 –TOTAL TURNOVER	
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	(+)	-

OPTIONAL TO FILL B TO F
NN/56/2019

FORM 9C – TABLE 7 – TAXABLE TURNOVER

GSTR-9C-T7

7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	-
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)	-
F	Taxable turnover as per liability declared in Annual Return (GSTR9) (4N-4G+10-11 of Form 9)	-
G	Unreconciled taxable turnover (F-E)	-

AS PER FORM 9	AS PER FORM 9C
TAXABLE TURNOVER=[4+10-11]-4G>>>>>>	7F

GSTR-9C – TABLE 9 –OUTPUT TAX LIABILITY

GSTR-9C-T9

Pt.	Reconciliation of tax paid					
III	Reconciliation of rate wise liability and amount payable thereon					
9	Tax payable					
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicabl e
	1	2	3	4	5	6
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		-	-	-	-
Q	Total amount paid as declared in Annual Return <i>Tax payable</i> as per Table 9 of Annual Return+ differential tax paid on Table 10 and 11					-
R	Un-reconciled payment of Amount (Q-P)		-	-	-	-

TAX PAYABLE AS PER TABLE 9 & 14-GSTR- 9

FORM 9C – TABLE 9 –OUTPUT TAX LIABILITY

GSTR-9C-T11	11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
		Description	Taxable Value	To be paid through Cash			
				Central tax	State tax / UT tax	Integrated tax	Cess, if applicabl
		1	2	3	4	5	6
		5%	-	-	-		
		12%					
		18%					
		28%					
		3%					
		0.25%					
		0.10%					
		Interest					
Late Fee							
Penalty							
Others							

TABLE 6	UN-RECONCILED TOTAL TURNOVER
TABLE-8	UN-RECONCILED TAXABLE TURNOVER
TABLE-10	UN RECONCILED TAX
TOTAL	PAY THROUGH DRC-03

SALES REPORTING-CASE STUDY-I

	18-19			19-20			
Cases	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9	Tax adjustments
1	100,000	100,000	100,000			T4. 100,000	Table 9
2	100,000	100,000			100,000	T10. 100,000	Table14
3	100,000			100,000	100,000	T10	Table 14
4	100,000					T4. 100,000	Table 9 + DRC-03

SALES REPORTING -CASE STUDY-II

	Original Reporting			Amendments			
Cases	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9	Tax adjustments
1	120,000	100,000	100,000	20,000	20,000	T4. 120,000	Table 9
Year	18-19	18-19	18-19	18-19 Subsequently	18-19 Subsequently		
2	120,000	100,000	100,000	20,000	20,000	T4. 100,000	Table 9
Year	18-19	18-19	18-19	19-20	19-20	PV.T10. 20,000	Table 14
3	120,000	100,000	100,000			T4.120,000	Table 9
Year	Jul-18	Jul-18	Jul-18				DRC-03 for 20,000

SALES REPORTING CASE STUDY III

	Original Reporting			Amendments			
Cases	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9	Tax adjustments
4	120,000	100,000	100,000	10,000	10,000	T4. 110,000	Table 9 & DRC-03 for 10,000
Year	18-19	18-19	18-19	19-20	19-20	T.10. 10,000	Table 14
5	120,000	100,000	120,000	20,000		T4. 120,000	Table 9
Year	18-19	18-19	18-19	19-20			
6	120,000	120,000	100,000		20,000	T4. 100,000	Table 9
Year	18-19	18-19	18-19		19-20	T.10. 20,000	Table 14

REVERSE CHARGE REPORTING-CASE STUDY-I

CASES	PARTICULARS	18-19
1	In ward supply liable to reverse charge	400,000
	Date	July 2018
	Not shown in July 2018 3B	
	Shown in Mar 2019 3B	400,000

	SOLUTION	TV	CGST	SGST
4G	INWARDREVERSECHARGE	400,000	Tax on 4L	Tax on 4L
10	INWARDREVERSECHARGE	Nil	Nil	Nil

REVERSE CHARGE REPORTING-CASE STUDY-II

***	Press release 3 rd July 2019	18-19
2	In ward supply liable to reverse charge	400,000
	Date	July 2018
	Not shown in July 2018 3B	
	Rectified in April 2019 3B	400,000

	SOLUTION	TV	CGST	SGST
4G	INWARD REVERSE CHARGE	400,000	Nil	Nil
10	INWARD REVERSE CHARGE	Nil	Tax	Tax
Note	As per ICAI –Technical guide. It is important to note that in GST Audit case Turnover in Form 9C has been derived from Form 9, Table 5N + Table 10 which excludes reverse charge supplies reported in Table 4G, therefore reverse charge supplies turnover has to be reported in Table 4G and corresponding taxes paid has to be reported in T4 & T10 as the case may be			

REVERSE CHARGE REPORTING -CASE STUDY-III

***	Press release 3 rd July 2019	18-19
3	In ward supply liable to reverse charge	400,000
	Date	July 2018
	Shown in July 2018 3B	100,000
	Rectified in April 2019 3B	400,000

	SOLUTION	TV	CGST	SGST
4G	INWARD REVERSE CHARGE	400,000	Tax on One Lakh	Tax on One Lakh
10	INWARD REVERSE CHARGE	Nil	Tax on Three Lakh	Tax on Three Lakh

Note As per ICAI –Technical guide. It is important to note that in GST Audit case Turnover in Form 9C has been derived from Form 9, Table 5N + Table 10 which excludes reverse charge supplies reported in Table 4G, therefore reverse charge supplies turnover has to be reported in Table 4G and corresponding taxes paid has to be reported in T4 & T10 as the case may be

3rd July 2019 –PRESS RELEASE

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PARA-3

g) Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19: Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19. It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only.

Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19. If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (FORM GSTR-9C).

ADVANCE RECEIVED -CASE STUDY-I

Cases	Advance Received			Invoice Raised		GSTR-9		GSTR-9C
	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9. 4F	Tax adjustments	
1	100,000	100,000	100,000	120,000	20,000	No reporting	T.4	
Year	July-18	July-18	July-18	Dec-18	Dec-18			
1	100,000	100,000	100,000			Report in 4F	T.4	T.5C & 5I
Year	July-18	July-18	July-18					

Only advances existing at the close of financial year i.e. March 2019 would be reported. Any advances against which outward supplies are made and are adjusted before the said period would not be reported here as it would have already been reported in Table 4/Table 10

CASE STUDY I-CREDIT NOTES

Sl. No.	Original Invoice pertaining to :	Credit Note Issued in :	Credit Note Reported in :	Remarks & Disclosure in GSTR-9
1	FY 17-18	FY 17-18	FY 17-18	Table No. 4, SI No 4I
2	FY 17-18	FY 17-18	FY 18-19	Table No 11
3	FY 17-18	FY 18-19	FY 18-19	To be considered in Annual Return of FY 18-19. No Effect in Annual Return of FY 17-18.

CASE STUDY II-CREDIT NOTES

	18-19			19-20			
Cases	Books	GSTR-1	3B	GSTR-1	3B	GSTR-9	Tax adjustments
1	10,000	10,000	10,000			T4. 10,000 if it is BTC AND 4I IF IT IS BTB	Table 9
	10,000		10,000	10,000		T4. 10,000 if it is BTC AND 4I IF IT IS BTB	Table 9
3	10,000	10,000			10,000	T11	Table 14

CASE STUDY IV-CREDIT NOTES-AMENDMENTS

Cases	Original Reporting			Amendments		GSTR-9	Tax Adj.
	Books	GSTR-1	3B	GSTR-1	3B		
1	11,000	11,000	11,000			T4. 11,000	Table 9
Year	18-19	18-19	18-19				
2	11,000	10,000	10,000	1,000	1,000	T4. 11,000	Table 9
Year	18-19	18-19	18-19	18-19	18-19		
3	11,000	11,000	10,000		1,000	T.4 10,000	Table 9
Year	18-19	18-19	18-19		19-20	T.11. 1,000	Table 14
4	11,000	10,000	11,000	1000		T.4 11,000	Table 9
Year	18-19	18-19	18-19	19-20			

TABLE 6-DETAILS OF ITC AVAILED DURING THE FINANCIAL YEAR									
GSTR-9 T 6		Details of ITC availed during the financial year							
6	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)								

NO BIFURCATION REQUIRED . ALL INPUTS UNDER 'INPUTS-NN-56/2019

6-DETAILS OF ITC AVAILED DURING THE FINANCIAL YEAR

GSTR-9 T 6K & 6L

K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				

GSTR-9 M , N, O

M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I+ N above)				

**TABLE 7-DETAILS OF ITC AVAILED
DURING THE FINANCIAL YEAR**

GSTR-9 T 7

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 (60 - 7I)				

7I MATCH WITH 12E &
14S GSTR-9C

TABLE 7-DETAILS OF ITC AVAILED DURING THE FINANCIAL YEAR

GSTR-9 T 12 & 13

Sl. No. 12 Reversal of ITC availed during previous financial year

	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					

OPTIONAL TO FILL 12 & 13- NN/56/2019

Sl. No. 13: ITC availed for the previous financial year

	Description	Taxable Value	Central Tax	State Tax /UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
13	ITC availed for the previous financial year					

13 MATCH WITH 8C

GSTR-9 T 6		TABLE 6-DETAILS OF ITC AVAILED DURING THE FINANCIAL YEAR
TABLE	DECLARATION	
6A	AUTO POPULATED FROM 4A OF GSTR -3B FOR 18-19	
6B	INWARD SUPPLIES INCLUDING SERVICES FROM SEZ OTHER THAN IMPORTS OTHER THAN LIABLE TO REVERSE CHARGE [4A5 OF GSTR-3B] ITC CLAIMED REVERSED AND RECLAIMED 180 DAYS TO BE REPORTED IN 6H	
6C	INPUT ON UNREGISTERED RCM OTHER THAN 6B [4A5 OF GSTR-3B] [VALUE REPORTED IN 4G]	
6D	INPUT ON REGISTERED RCM OTHER THAN 6B [4A5 OF GSTR-3B] [VALUE REPORTED IN 4G]	
6E	IMPORT OF GOODS INCLUDING SUPPLIES FROM SEZ [REFER 6B]	
6F	IMPORT OF SERVICES EXCLUDING SUPPLY FROM SEZ [REFER 6B]	
6G	INPUT FROM ISD	
6H	ITC RECLAIMED OTHER THAN 6B	
6I	SUB TOTAL OF B TO H	
6J	6I-6A	

GSTR-9 T 6K,L,M

TABLE 6-DETAILS OF ITC AVAILED DURING THE FINANCIAL YEAR

TABLE	DELCLARATION
6K	TRAN I CREDIT
6L	TRAN II CREDIT
6M	SEC 18(1) a to d & Section 18 (3)
6N	SUB TOTAL 6K TO 6M
6O	6I +6N-TOTAL ITC AVAILED

GSTR-9 T 7		TABLE 7-DETAILS OF ITC REVERSED AND INELIGIBLE ITC FOR THE FY	
TABLE	DELCLARATION	RULE DETIALS	
7B	As per Rule 37	180 DAY CRITERIA	
7B	As per Rule 39	ISD	
7C	As per Rule 42	INPUT PARTIAL USAGE	
7D	As per Rule 43	CAPITAL GOODS PARTIAL USAGE	
7E	As per Section 17(5)	BLOCKED CREDIT	
7F	Reversal of Tran -I ITC		
7G	Reversal of Tran -II ITC		
7H1	REVERSAL OF OTHER ITC	Section 18 (1) a,b,c,c plus 18(3)	
7I	TOTAL ITC REVERSED		
NET ITC AVAILABLE FOR UTILISATION		REFLECTION IN GSTR-9C	
7J=(60-7I)		T12E &T.14S	

GSTR-9C-TABLE 12-RECONCILIATION OF INPUT TAX CREDIT

GSTR-9C T12

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
13	Reasons for un-reconciled difference in ITC	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

OPTIONAL TO FILL 12B AND 12C NN/56/2019

ITC AS PER 7J – GSTR-9

GSTR-9C-TABLE 12-RECONCILIATION OF EXPENSE WISE INPUT TAX CREDIT

GSTR-9C T14

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,			

OPTIONAL TO
FILL TABLE 14
NN56/2019

GSTR-9C-TABLE 12-RECONCILIATION OF EXPENSE WISE INPUT TAX CREDIT-CONTINUES

GSTR-9C T14

	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			<<Auto>>
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>>

OPTIONAL TO FILL TABLE 14 NN/56/2019

ITC AS PER 7J OF GSTR 9

GSTR-9C-TABLE 12-RECONCILIATION OF EXPENSE WISE INPUT TAX CREDIT-CONTINUES

GSTR-9C T14

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	

TABLE 13	UN-RECONCILED TOTAL INPUT TAX CREDIT
TABLE-14	UN-RECONCILED INPUT TAX BASED ON ELIGIBILITY

GSTR-9C PT V		GSTR-9C PART V AUDITORS RECOMMENDATION DUE TO NON RECONCILIATION			
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation				
	Description	Value	To be paid through Cash		
Central tax			State tax / UT tax	Integrated tax	
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					

**GSTR-9C PART V AUDITORS
RECOMMENDATION DUE TO NON
RECONCILIATION**

GSTR-9C PT-V

TABLE 6	UN-RECONCILED TOTAL TURNOVER
TABLE-8	UN-RECONCILED TAXABLE TURNOVER
TABLE-10	UN RECONCILED TAX
TABLE 13	UN-RECONCILED TOTAL INPUT TAX CREDIT
TABLE-14	UN-RECONCILED INPUT TAX BASED ON ELIGIBILITY
OTHERS-INTEREST PENALTY ETC	
TOTAL	PAY THROUGH DRC-03

TABLE 8-OTHER ITC RELATED INFO

GSTR-9 T 8	8	Other ITC related information			
	A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto >	<Auto >	<Auto >
	B	ITC as per sum total of 6(B) and 6(H) above	<Auto >		
	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			
	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)			
	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)	<Auto >	<Auto >	<Auto >

PRESS RELEASE 2A IS NOT A DECIDING FACTOR FOR INPUTS

PRESS RELEASE
18.10.2018

- 4. It is clarified that the furnishing of outward details in FORM GSTR-1 by the corresponding supplier(s) and the facility to view the same in FORM GSTR-2A by the recipient is in the nature of taxpayer facilitation and does not impact the ability of the taxpayer to avail ITC on self-assessment basis in consonance with the provisions of section 16 of the Act. *The apprehension that ITC can be availed only on the basis of reconciliation between FORM GSTR-2A and FORM GSTR-3B conducted before the due date for filing of return in FORM GSTR-3B for the month of September, 2018 is unfounded as the same exercise can be done thereafter also.*

TABLE 15-PARTICULARS OF DEMANDS AND REFUNDS

GSTR-9 T 15

Sl. No. 15A to 15G: Particulars of demands and refunds

15		Particulars of Demands and Refunds						
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/ Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid							
	in respect of E above							
G	Total demands pending out of E above							

OPTIONAL AS PER NN/56/2019

GSTR-9 T 16

TABLE 16A, B, C-OTHER DETAILS

Sl. No. 16A: Supplies received from Composition taxpayers

	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
16A	Supplies received from Composition taxpayers					

Sl. No. 16B: Deemed supply under section 143

	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
16B	Deemed supply under Section 143					

OPTIONAL AS PER NN/56/2019

Sl. No. 16C: Goods sent on approval basis but not returned

	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
16C	Goods sent on approval basis but not returned					

TABLE 17 & 18- HSN WISE SUMMARY INWARD AND OUTWARD

GSTR-9 T 17 & 18

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

OPTIONAL NN/56/2019

TABLE 8-OTHER TTC RELATED INFO

GSTR-9 T 19

19	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax		

ONLY IF THE FORM-9 IS FILED AFTER THE DUE DATE OF FILING