# INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA Kottayam Branch

# ANNUAL RETURN FOR FY 2024-25 (GSTR 9/9C)

**CA Tony MP, Thrissur** 

10-12-2025

#### (For the FY 2024-25)

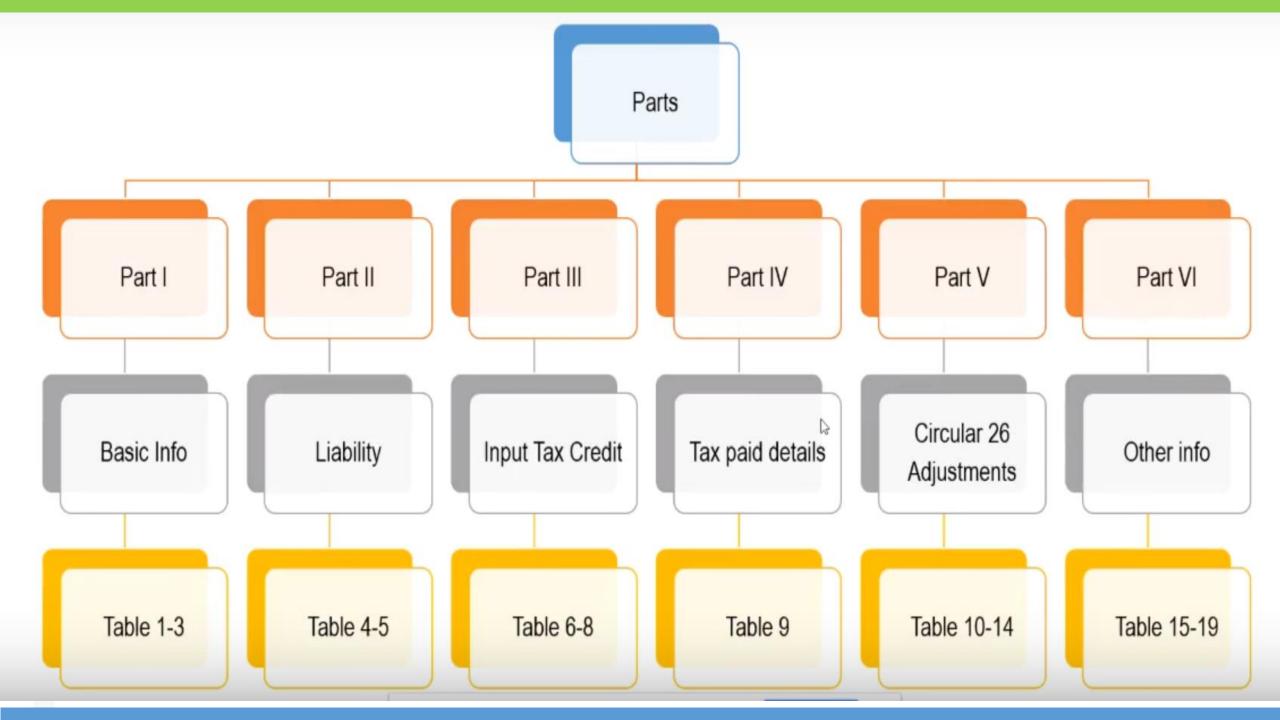
Annual Return (GSTR9) filing is exempted if AGTO is less than Rs. 2 Crores. Reconciliations Statement (9C) is exempted if AGTO is less than 5 Crores.

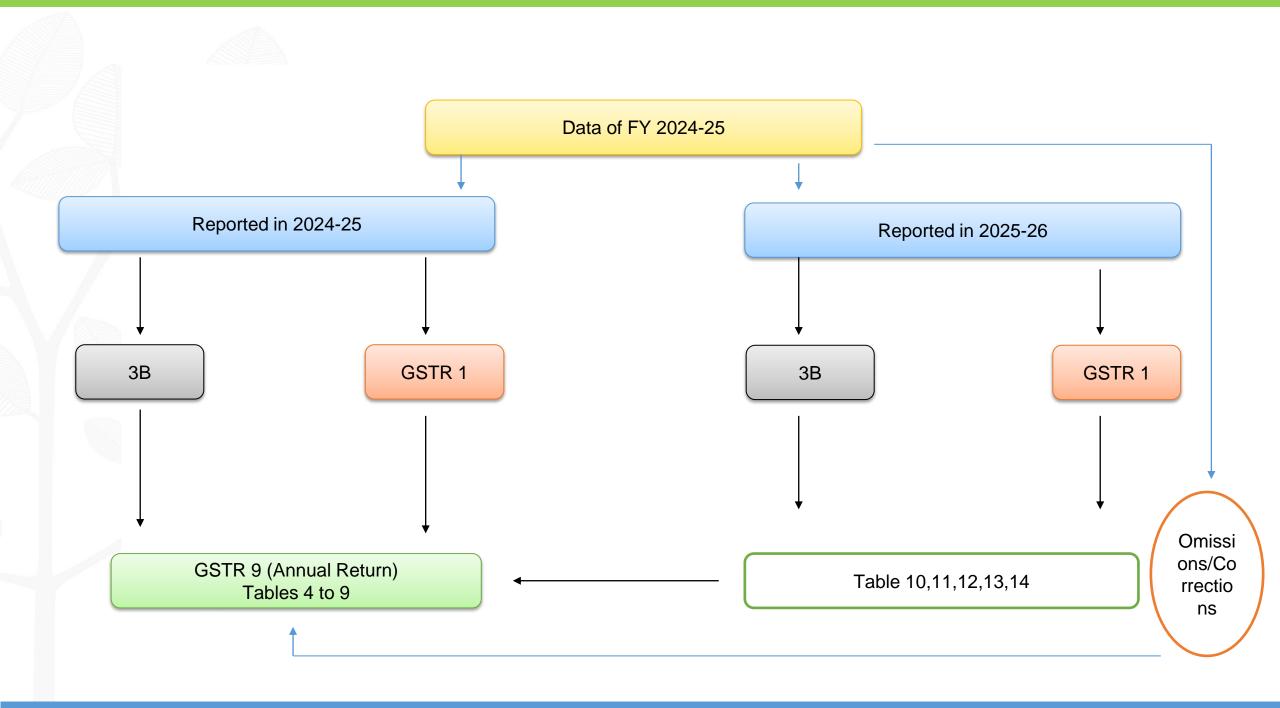
Determination of AGTO for Filing of GSTR 9 and 9C is based on PAN based Turnover and not based on GSTIN based Turnover.



#### Major Changes....FY 2024-25.

- Additional tax liability through GSTR9/9C can also be made through ITC.
- No separate Late fees for GSTR 9C.....Filing of GSTR 9 is complete only when GSTR 9C is filed...
- Two Detailed FAQ (32 Qns + Answers with Examples) issued by CBIC explaining how the Columns of GSTR 9/9C is to be filled.
- Before filing GSTR 9, make sure that you have filed GSTR1 & 3B till October, 2025 tax period. (GSTR 9 takes data from 2Bwhere GTSR 3B has already filed).
- ITC Table 6 and 7.....to include ITC 01, ITC 02, ITC 03....







#### facilities in GST Portal

- Download...... GSTR 3B Summary.
- Download...... GSTR 1/GSTR1A/IFF Summary.
- Download...... GSTR 9 System Computed Summary.
- Download...... Table 8A Document Details.
- Download...... Table 12 of GSTR1/1A HSN Details.
- Verify..... Difference in liability declared and paid.
- Verify..... Tax liability and ITC summary.
- Verify..... Tax liability other than export / reverse charge
- Verify..... Tax liability due to reverse charge.
- Verify..... Tax liability due to Export and SEZ supplies
- Verify...... Input tax credit claimed and due (Other than import of goods)
- Verify...... Input tax credit claimed and due (Import of goods).
- Verify...... Reverse charge liability declared and Input tax credit claimed thereon

#### 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

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

₹89,37,135.60 ₹92,790.00

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

Value (₹)

₹43,708.98

**6.Details of ITC availed during the financial** year.

Integrated tax (?) Central tax (?)

₹0.00



A

#### 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 ?



# **Annual Return Tables** (For the FY 2024-25)



Help 🔞 🍃



Note: The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹2,67,700.00	₹2,700.00	₹22,743.00	₹22,743.00	₹0.00
(B) Supplies made to registered person (B2B)	₹2,09,35,904.67	₹4,59,187.38	₹16,54,637.71	₹16,54,637.71	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹15,000.00	₹2,700.00			₹0.00
(D) Supplies to SEZ on payment of	₹10,000.00	₹1,800.00			₹0.00

₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
₹89,59,940.60	₹92,790.00	₹7,59,999.65	₹7,59,999.65	₹0.00
₹22,805.00	₹0.00	₹2,052.45	₹2,052.45	₹0.00
70.00	70.00	70.00	70.00	70.00
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	7		<u> </u>	
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
-₹22,805.00	₹0.00	-₹2,052.45	-₹2,052.45	₹0.00
₹89,37,135.60	₹92,790.00	₹7,57,947.20	₹7,57,947.20	₹0.00
	₹0.00  ₹0.00  ₹89,59,940.60  ₹22,805.00  ₹0.00	₹0.00 ₹0.00	₹0.00       ₹0.00       ₹0.00         ₹0.00       ₹0.00       ₹0.00         ₹0.00       ₹0.00       ₹0.00         ₹89,59,940.60       ₹92,790.00       ₹7,59,999.65         ₹22,805.00       ₹0.00       ₹2,052.45         ₹0.00       ₹0.00       ₹0.00         ₹0.00       ₹0.00       ₹0.00         ₹0.00       ₹0.00       ₹0.00	₹0.00       ₹0.00 <t< td=""></t<>

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

Help ? 2

Note: The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(C1) Supplies on which tax is to be paid by e- commerce operators as per section 9(5) [Supplier to report]	₹0.00				
(D) Exempted	₹18,216.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹25,492.98				

(G) Sub total (A to F above)	₹43,708.98				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I)Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹43,708.98				
(N) Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)	₹89,80,844.5{	₹92,790.00	₹7,57,947.20	₹7,57,947.20	₹0.00

#### 6.Details of ITC availed during the financial year



**Note:** Fields where the user-entered value differs from the system-computed value will be highlighted in red as a warning for reference and attention. This highlight will remain even after the return is filed.

Details	Туре	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM (sum total of Table 4A of FORM GSTR-3B)	1 GSTR-3B	₹1,79,57,900.4	₹32,62,621.(	₹32,62,621.04	₹0.00
(A1) ITC of any preceding financial year availed in the fin (which is included in 6A above) other than reclaim	ancial year	₹0.00	₹9,226.69	₹9,226.69	₹0.00
(A2) Net ITC of the financial year (A-A1)		₹1,79,57,900.4	₹32,53,394.:	₹32,53,394.35	₹0.00
	Inputs	₹1,79,54,149.4	₹32,39,475.	₹32,39,475.91	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Capital goods	₹0.00	₹13,435.19	₹13,435.19	₹0.00
•	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
	Inputs	₹0.00	₹0.00	₹0.00	₹0.00

(C)Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹3,751.00	₹483.25	₹483.25	₹0.00
	Inputs	₹0.00			₹0.00
(E)Import of goods (including supplies from SEZ)	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ	)	₹0.00			₹0.00
(G) Input Tax credit received from ISD		₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed under the provisions of the Ac	t	₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹1,79,57,900.4	₹32,53,394.	₹32,53,394.35	₹0.00

(J) Difference (I – A2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)		₹0.00	₹0.00	
(L) Transition Credit through TRAN-II		₹0.00	₹0.00	
(M) ITC availed through ITC-01, ITC-02, and ITC-02A (other than GSTR-3B and TRAN Forms)	₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)	₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)	₹1,79,57,900.4	₹32,53,394.	₹32,53,394.35	₹0.00

BACK TO GSTR-9 DASHBOARD

#### 7.Details of ITC Reversed and Ineligible ITC for the financial year



Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(A1) As per Rule 37A	₹0.00	₹0.00	₹0.00	₹0.00
(A2) As per Rule 38	₹0.00	₹0.00	₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C)As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D)As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹895.91	₹38,911.74	₹38,911.74	₹0.00

(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Temporary Reversals	₹5,055.03	₹2,879.73	₹2,879.73	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹5,950.94	₹41,791.47	₹41,791.47	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹1,79,51,949.52	₹32,11,602.88	₹32,11,602.88	₹0.00

BACK TO GSTR-9 DASHBOARD

#### 8. Other ITC related information



Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2B [Table 3(I) thereof]	₹1,79,58,062.71	₹32,90,383.17	₹32,90,383.17	₹0.00
(B) ITC as per sum total of 6(B) above	₹1,79,54,149.46	₹32,52,911.10	₹32,52,911.10	₹0.00
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	₹3,913.25	₹37,529.28	₹37,529.28	₹0.00
(D) Difference [A-(B+C)]	₹0.00	-₹57.21	-₹57.21	₹0.00
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00

(G) IGST paid on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above) in financial year	₹0.00	₹0.00	₹0.00	₹0.00
(H1) IGST Credit availed on Import of goods in next financial year	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H-H1)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD



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

Help ?



Note: Fields where the user-entered value differs from the system-computed value will be highlighted in red as a warning for reference and attention. This highlight will remain even after the return is filed.

Description	Tax payable (₹)			Paid throug	Total Tax Paid (₹)	Difference between		
				Tax payable and Paid (₹)				
1	2	3	4	5	6	7	8 = (3+4+5+6+7)	9 =(2-8)
Integrated Tax	₹75,199.00	₹3,753.00	₹71,446.00	₹0.00	₹0.00		₹75,199.00	₹0.00
Central Tax	₹1,32,57,97	₹10,96,900.	₹89,40,250.00	₹32,20,829			₹1,32,57,979.00	₹0.00
State/UT Tax	₹1,32,57,97	₹10,96,897.	₹89,40,253.00		₹32,20,829.(		₹1,32,57,979.00	₹0.00
Cess	₹264.00	₹0.00				₹264.00	₹264.00	₹0.00
Interest	₹0.00	₹0.00					₹0.00	₹0.00

Late Fees	₹0.00	₹0.00	₹0.00	₹0.00
Penalty	₹0.00	₹0.00	₹0.00	₹0.00
Others	₹0.00	₹0.00	₹0.00	₹0.00

**Note:** From Financial Year 2024-25 Tax Payable has been computed based on the Net Tax Payable, which is tax payable minus tax paid through negative liability ledger, if any reported in Table 6.1 of GSTR-3B

BACK TO GSTR-9 DASHBOARD

### 10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period



Description	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
<ul><li>10. Supplies / tax declared through</li><li>Invoices/Debit Note/Amendments</li><li>(+)</li></ul>	₹37,118.76	₹6,681.38	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments/Credit Note (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. ITC of the financial year reversed in the next financial year		₹4,316.64	₹52.99	₹52.99	₹0.00
13. ITC of the financial year availed in the next financial year		₹8,968.28	₹40,409.01	₹40,409.01	₹0.00
Total turnover(5N + 10 - 11)	₹11,81,43,562.81	₹78,129.09	₹1,32,57,495.47	₹1,32,57,495.47	₹0.00

BACK TO GSTR-9 DASHBOARD

#### 14. Differential tax paid on account of declaration in table no. 10 & 11



Description	Payable (₹)	Paid (₹)	Difference (₹)	
1	2	3	4(2-3)	
Integrated Tax	₹6,681.38	₹6,681.38	0.00	
Central Tax	₹0.00	₹0.00	0.00	
State/UT Tax	₹0.00	₹0.00	0.00	
Cess	₹0.00	₹0.00	0.00	
Interest	₹0.00	₹0.00	0.00	

BACK TO GSTR-9 DASHBOARD

#### Annual Return Format: Table 15

#### 15. Particulars of Demands and Refunds



	Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
J's	(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
	(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
	(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
	(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
	(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
	(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

## 16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Help ? 2

Details	Taxable value (₹)	Integrated tax $(₹)$	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	₹0.00				
(B) Deemed supply under section 143	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(C) Goods sent on approval basis but not returned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD

#### 17. HSN wise summary of Outward Supplies





Goods Services

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

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

BACK TO GSTR-9 DASHBOARD

#### 18. HSN wise summary of Inward Supplies





Goods Services

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

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

BACK TO GSTR-9 DASHBOARD

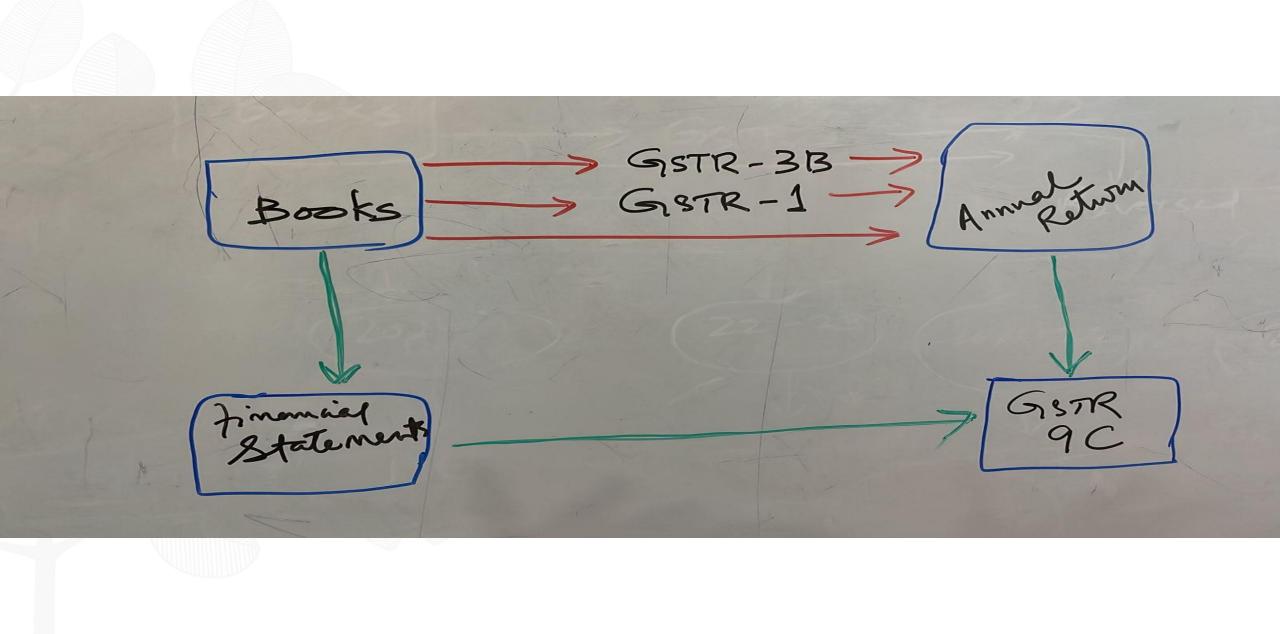
# **GSTR 9C for FY 2024-25**

# **Reconciliation Statement**



#### **Points to Remember**

- First file GSTR 3B, I, 9 .....before filing GSTR 9C.
- If there are separate GSTIN for same PAN..... File separate GSTR 9C for each.
- GSTR 9C reconciles Turnover, Tax and ITC .....between......
   GSTR 9 and Audited Financial Statement.
- GSTR 9C.....is only a reconciliation statement.....
- Table 14 of GSTR 9C ......ITC on Expenses wise.....is optional.



GISTR-9C Parot III Reco. GIT Recon. TIT Recon. Tax Paid t Recon ITC 170-Exp. wise Additional

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

#### Make Payment for additional Liability as recommended by auditor via **GST DRC-03**

Help ?

#### **Upload Relevant Documents**

Help ?

Indicates Mandatory Fields

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

Balance sheet

Choose File No file chosen

Balance Sheet.pdf

Status: Processed



Profit & loss statement/income & Expenditure Statement

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Choose File No file chosen





#### **Tables of GSTR 9 Down loaded from Portal**

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	Amount (₹)
5	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)	
Q	Turnover as declared in Annual return (GSTR9)	39,75,39,886.23
7	Reconciliation of Taxable Turnover	
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	13,67,62,334.12



#### **Tables of GSTR 9 Down loaded from Portal**

Pt. III	Reconciliation of tax paid	Amount (₹)				
9	Reconciliation of rate wise liability and amount payable thereon	Central tax	State / UT tax	Integrated tax	Cess, if applicable	
Q	Total amount paid as declared in Annual Return (GSTR 9)	72,43,510.33	72,43,510.33	1,133.74	0.00	



### **Tables of GSTR 9 Down loaded from Portal**

Pt. IV	Reconciliation of Input Tax Credit (ITC)	Amount (₹)			
12	Reconciliation of Net Input Tax Credit (ITC)	Central tax	State / UT tax	Integrated tax	Cess, if applicable
Е	ITC claimed in Annual Return (GSTR9)	55,68,872.82	55,68,872.82	55,110.36	0.00



### **Tables of GSTR 9 Down loaded from Portal**

	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	Central tax	State / UT tax	Integrated tax	Cess, if applicable
S	ITC claimed in Annual Return (GSTR9)	55,68,872.82	55,68,872.82	55,110.36	0.00

### <sup>1</sup> FORM GSTR-9C

## See rule 80(3) PART – A - Reconciliation Statement

Pt. I	Basic Details		
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto>	
	Trade Name		
3B	(if any)	<auto></auto>	
4	Are you liable to	audit under any Act?	< <please specify="">&gt;</please>
			(Amount in ₹ in all tables)

	Pt. II	Reconciliation of turnover declared in audited Annual Fina declared in Annual Return (GSTR9)	ncial	Statement	with	turnover
	5	Reconciliation of Gross Turnover				
	A	Turnover (including exports) as per audited financial statements of State / UT (For multi-GSTIN units under same PAN the turnover state derived from the audited Annual Financial Statement)				
À	В	Unbilled revenue at the beginning of Financial Year	(+)			
	С	Unadjusted advances at the end of the Financial Year (+)				
	D	Deemed Supply under Schedule I (+)				
	Е	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	(-)	
Н	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		
О	Adjustments in turnover due to reasons not listed above (+/-)		
P	Annual turnover after adjustments as above <auto></auto>		<auto></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>&gt;</text>	
В	Reason 2	< <text>&gt;</text>	
С	Reason 3	< <text>&gt;</text>	

7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	<auto></auto>
В	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	
С	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
Е	Taxable turnover as per adjustments above (A-B-C-D)	<auto></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>&gt;</text>	
В	Reason 2	< <text>&gt;</text>	
С	Reason 3	< <text>&gt;</text>	

Pt. III	Reconciliation	of tax paid				
9	Reconciliation	of rate wise liability a	nd amount paya	ble thereon		
V			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
В	5% (RC)					
C	12%					
D	12% (RC)					
Е	18%					
F	18% (RC)					
G	28%					
Н	28% (RC)					
I	3%					
J	0.25%					

K	0.10%				
<sup>1a</sup> [K-1	Others				]
L	Interest				
M	Late Fee				
N	Penalty				
О	Others				
P	Total amount to be paid as per tables above	<auto></auto>	<auto></auto>	<auto></auto>	<auto></auto>
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	< <text>&gt;</text>	
В	Reason 2	< <text>&gt;</text>	
С	Reason 3	< <text>&gt;</text>	

1	1 A	Additional amount payable but not paid (due to reasons specified under Tables 6, 8 and 10 above)						
To be paid through					rough Cash	ugh Cash		
	I	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable	
	1		2	3	4	5	6	
	5	5%						
	1	2%						
	1	8%						
	2	28%						
		3%						
	O	).25%						
	O	0.10%						
	11	<sup>b</sup> [Others					]	
	[ In	nterest						
	L	Late Fee						
	P	Penalty						
		Others (please pecify)						

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 Statement (For multi-GSTIN units under same PAN this should be derived from of accounts)						
В	ITC booked in earlier Financial Years claimed in current Financial Year	(+)					
С	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></auto>				
Е	ITC claimed in Annual Return (GSTR9)						
F	Un-reconciled ITC		ITC 1				

	13	Reasons for un-reconciled difference in ITC				
	A	Reason 1	< <text>&gt;</text>			
	В	Reason 2	< <text>&gt;</text>			
N. C.	С	Reason 3	< <text>&gt;</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						
İ	В	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						
İ	G	Royalties						
	Н	Employees' Cost (Salaries, wages, Bonus etc.)						
	I	Conveyance charges						
ĺ	J	Bank Charges						
	K	Entertainment charges						

	L	Stationery Expenses (including postage etc.)		
ĺ	M	Repair and Maintenance		
	N	Other Miscellaneous expenses		
	О	Capital goods		
	P	Any other expense 1		
	Q	Any other expense 2		
	R	Total amount of eligible ITC availed		< <auto>&gt;</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>&gt;</text>			
В	Reason 2	< <text>&gt;</text>			
С	Reason 3	< <text>&gt;</text>			

16	Tax payable on	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	<sup>1c</sup> [Additional Liability due to non-reconciliation]						
			To be paid the	rough Cash	x / Lintegrated tax Cess, if		
	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%						
	<sup>1d</sup> [Others					]	

	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)			

<sup>1e</sup>[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 therefrom. 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

# Thank You



# Questions?

