

# GST Annual Return (GSTR-9) & Reconciliation Statement (GSTR-9C)



**CA. Vaibhav Jain**

B.Com (Hons), FCA, ACS, LLB, DISA (ICAI), MBF (ICAI), FAFD (ICAI), CCIDT (ICAI), CCCA (ICAI), ID (MCA-IICA), Registered Valuer (SFA) (IBBI)



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# GSTR-9 & GSTR-9C Applicability

As per section 2 (6) of the CGST Act, 2017

**Aggregate Turnover shall include**

- **All taxable supplies** (other than RCM)
- **Exempt supplies,**
- **Exports** of goods or services or both and
- **Inter-State** supplies of persons having the **same PAN**, (Inter Stock Transfer)

but **excludes** CGST, SGST, UGST, IGST and Cess.

Aggregate Annual Turnover (PAN-India Basis)	GSTR-9 (Annual Return) Filing Requirement	GSTR-9C (Reconciliation Statement) Filing Requirement
Up to ₹2 crore	<b>Optional</b> (Exempted via Notification No. 15/2025-CT)	<b>Not Applicable</b>
Above ₹2 crore and up to ₹5 crore	<b>Mandatory</b>	<b>Optional</b> (Exempted)
Above ₹5 crore	<b>Mandatory</b>	<b>Mandatory</b>

Note: Due date for filing GSTR-9 and GSTR-9C for F.Y. 2024-25 is **31<sup>st</sup> December 2025** .



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# Pre-Requisites before filing GSTR-9 and GSTR-9C

S.No.	Particulars
<b>Basic Eligibility</b>	<ul style="list-style-type: none"><li>• Check <b>Eligibility</b> of GST9 &amp; 9C</li><li>• Ensure all <b>GSTR-1 and GSTR-3B</b> returns for the relevant FY are <b>filed</b>.</li><li>• Maintain and Finalize Audited / Unaudited Books of Accounts</li></ul>
<b>Data Preparation for GSTR-9 &amp; 9C</b>	<p><b>Gather and verify</b> the following details for the financial year:</p> <ul style="list-style-type: none"><li>• Sales / Outward Supplies</li><li>• Input Tax Credit (ITC)</li><li>• Tax Paid Details</li><li>• HSN-wise summary of goods and services.</li></ul>



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# Pre-Requisites before filing GSTR-9 and GSTR-9C

S.No.	Particulars
Reconciliation Work	<ul style="list-style-type: none"><li>• Reconcile <b>GSTR-1 vs. GSTR-3B vs Books of Accounts</b></li><li>• Identify differences in <b>Turnover, Tax paid, ITC claimed and adjustments.</b></li></ul>
Supporting Documents	<p>Keep the following ready:</p> <ul style="list-style-type: none"><li>• <b>Audited Financial Statements</b> (P&amp;L, Balance Sheet)</li><li>• Trial Balance and Ledger Extracts (Sales, Purchases, Output GST, Input GST).</li><li>• <b>DRC-03 challans</b>, if any additional tax has been paid</li></ul>



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# GST Annual Return (GSTR-9)



# FAQ on Annual Return (GSTR-09)

S.No.	FAQ	Answer
1.	Whether Register Person is required to file GSTR-9 for those state in which his turnover is NIL ?	<b>Yes</b> , every registered person is required to file GSTR 9 <b>even in those state in which his turnover is NIL</b> if his <b>Aggregate Turnover exceeds of Rs. 2 Crore.</b>
2.	If a Taxpayer has <b>obtained more than one GST Registration even though</b> he has a single PAN, then <b>whether GSTR-9 is to be filed at Entity level or GSTIN wise?</b>	As per <b>Section 44(1)</b> of CGST Act, every registered person shall be required to <b>file GSTR-9</b> . Hence, <b>GSTR-9 is required to be filed separately for each registration</b> has obtained multiple <b>GST Registrations</b> whether in one state or more than one state.



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# FAQ on Annual Return (GSTR-09)

S.No.	FAQ	Answer
3.	Registered Person whose GSTIN have <b>cancelled</b> is <b>required to file GSTR-9 for the FY</b> in which his Registration has been cancelled ?	<b>Yes</b> , he is required to <b>file GSTR-9 even though his registration has been cancelled</b> provided his aggregate turnover <b>exceeds of Rs 2 Crore</b> .
4.	Whether <b>Sale of Land or Building</b> after <b>construction</b> would be included in Value of aggregate turnover for the purpose of GSTR-9 ?	Sale of land or building <b>after OC/CC will NOT be included in value of Aggregate Turnover</b> since it is <b>neither a supply of goods /service as per Schedule III</b> . (But for the purpose of <b>Rule 42 &amp; 43</b> Sale of land /building would be included in the definition of exempt supply)



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# GSTR-9 Tables

Table No.	Particulars
Table 1	Financial Year
Table 2	GSTIN
Table 3A	Legal Name
Table 3B	Trade Name (if any)
Table 4	Details of advances, inward and outward supplies made during the financial year on which tax is payable
Table 5	Details of Outward supplies made during the financial year on which tax is not payable
Table 6	Details of ITC availed during the financial year
Table 7	Details of ITC Reversed and Ineligible ITC for the financial year
Table 8	Other ITC related information



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# GSTR-9 Tables

Table No.	Particulars
<b>Table 9</b>	Details of tax paid as declared in returns filed during the financial year
<b>Table 10 to 13</b>	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period
<b>Table 14</b>	Differential tax paid on account of declaration in table no. 10 & 11
<b>Table 15</b>	Particulars of Demands and Refunds
<b>Table 16</b>	Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis
<b>Table 17</b>	HSN wise summary of Outward Supplies
<b>Table 18</b>	HSN wise summary of Inward Supplies
<b>Table 19</b>	Late fee payable and paid



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

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

	What to include?
(A) - Supplies made to un-registered persons (B2C)	<ul style="list-style-type: none"><li>• All <b>B2C</b> supplies after net of credit or debit notes and amendments</li><li>• Supply through <b>E-Commerce Operator</b>.</li><li>• This figure can be captured from the<ul style="list-style-type: none"><li>• <b>Table 5 (B2C Large)</b>,</li><li>• <b>Table 7 (B2C Others)</b></li><li>• <b>Table 9A (Amended B2C Large)</b></li><li>• <b>Table 10 (Amended B2C others)</b> of <b>GSTR 1/1A</b>.</li></ul></li></ul>
(B) - Supplies made to registered persons (B2B)	<ul style="list-style-type: none"><li>• All <b>B2B</b> supplies other than <b>RCM Gross</b> basis.</li><li>• <b>Without</b> netting off the credit, debit note and amendments.</li><li>• Supply through <b>E-Commerce Operator</b>.</li><li>• <b>Stock Transfer</b> between distinct persons.</li><li>• This figure can be captured from the <b>Table 4A (B2B Regular)</b> of <b>GSTR 1/1A</b>.</li></ul>



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

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

	What to include?
<b>(C) Zero rated supply (Export) on Payment of tax (except supplies to SEZs)</b>	<ul style="list-style-type: none"><li>• All Export supplies on which tax is payable should be reported.</li><li>• This figure can be captured from the <b>Table 6A (Export Invoices) of GSTR 1/1A.</b></li></ul>
<b>(D) - Supply to SEZs on payment of tax</b>	<ul style="list-style-type: none"><li>• All supplies to SEZs on which tax is payable should be reported.</li><li>• This figure can be captured from the <b>Table 6B (SEZ) of GSTR 1/1A.</b></li></ul>
<b>(E) Deemed Exports</b>	Supplies to <ul style="list-style-type: none"><li>• <b>EOU</b> (Export Oriented Unit)</li><li>• Supplies against <b>advance authorization, EPCG License</b></li><li>• Supply of <b>Gold by Bank/PSU</b></li><li>• This figure can be captured from the <b>Table 6C (Deemed Export Invoices) of GSTR 1/1A.</b></li></ul>



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

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	What to include?
<b>(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)</b>	<ul style="list-style-type: none"> <li>• <b>Advance Received &amp; Tax paid</b> during the year but <b>Invoice has not been issued</b> at year end.</li> <li>• This figure can be captured from the <b>Table 11A (Advance Received)</b> of <b>GSTR 1/1A</b>.</li> </ul>
<b>(G) Inward supplies on which tax is to be paid on the reverse charge basis</b>	<ul style="list-style-type: none"> <li>• All Inward supplies on which RCM is payable should be reported.</li> <li>• <b>After net of credit or debit notes and amendments</b></li> <li>• This figure can be captured from the <b>Table 3.1(d) (Inward Supplies liable to RCM)</b> of <b>GSTR 3B</b>.</li> </ul>
<b>(G1) Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]</b>	<ul style="list-style-type: none"> <li>• All supplies on which <b>Tax is to be paid by ECO</b> u/s 9(5) should be reported.</li> <li>• <b>After net of credit or debit notes and amendments</b></li> <li>• This figure can be captured from the                             <ul style="list-style-type: none"> <li>• <b>Table 15 (Supplies U/s 9(5))</b> of <b>GSTR 1/1A</b>.</li> <li>• <b>Table 15A (Amended Supplies U/s 9(5))</b> of <b>GSTR 1/1A</b>.</li> </ul> </li> </ul>



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

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	What to include?
(H) Sub-total (A to G1 above)	<ul style="list-style-type: none"> <li>This field shall be auto calculated from A to G1</li> </ul>
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	<ul style="list-style-type: none"> <li>Aggregate value of <b>Credit/Debit Notes</b> issued in respect of                             <ul style="list-style-type: none"> <li><b>B2B supplies (4B),</b></li> <li><b>Exports with payment (4C),</b></li> <li><b>Supplies to SEZs with payment (4D) and</b></li> <li><b>Deemed exports (4E)</b> shall be declared here.</li> </ul> </li> </ul>
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	<ul style="list-style-type: none"> <li>This figure can be captured from <b>the Table 9B (Credit / Debit Notes Registered) of FORM GSTR-1/GSTR-1A</b></li> <li>Taxpayer can report the <b>values in Table 4B to 4E as net of Credit/Debit notes</b> in case of any difficulty in reporting the <b>same separately.</b></li> </ul>



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

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

	What to include?
(K) Supplies/tax declared through Amendments (+)	<ul style="list-style-type: none"> <li>Details of amendments made to                             <ul style="list-style-type: none"> <li>B2B supplies (4B),</li> <li>Exports with payment (4C),</li> <li>Supplies to SEZs with payment (4D) and</li> <li>Deemed exports (4E)</li> <li>Credit notes (4I)</li> <li>Debit notes (4J) shall be declared here.</li> </ul> </li> <li>This figure can be captured from <b>Table 9A &amp; 9C of Amendment table of FORM GSTR-1/GSTR-1A</b></li> <li>Taxpayer can report the <b>values in Table 4B to 4E as net of Debit Notes</b> in case of any difficulty in reporting the <b>same separately</b>.</li> </ul>
(L) Supplies/tax reduced through Amendments (-)	
(M) Sub total (I to L above)	<ul style="list-style-type: none"> <li>This field shall be <b>auto calculated</b> from total of (I to L)</li> </ul>
(N) Supplies and advances on which tax is to be paid (H + M) above	<ul style="list-style-type: none"> <li>This field shall be <b>auto calculated</b> from total of (H and M)</li> </ul>



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

Table 5-Details of Outward supplies made during the financial year on which tax is not payable	
	What to include?
<b>(A) Zero rated supply (Export) without payment of tax</b>	<ul style="list-style-type: none"> <li>All Export supplies on which tax is not payable should be reported.</li> <li>This figure can be captured from the <b>Table 6A (Export Invoices) of GSTR 1/1A.</b></li> </ul>
<b>(B) Supply to SEZs without payment of tax</b>	<ul style="list-style-type: none"> <li>All supplies to SEZs on which tax is not payable should be reported.</li> <li>This figure can be captured from the <b>Table 6B (SEZ) of GSTR 1/1A.</b></li> </ul>
<b>(C) Supplies on which tax is to be paid by the recipient on reverse charge basis</b>	<ul style="list-style-type: none"> <li>All supplies made to <b>registered persons</b> on which tax is <b>payable by the recipient</b> on RCM basis.</li> <li>Details of <b>Debit and Credit notes</b> are to be mentioned separately.</li> </ul>
<b>(C1) Supplies on which tax is to be paid by e-commerce operators as per section 9(5)</b>	<ul style="list-style-type: none"> <li>All supplies (net of amendments) made by suppliers <b>through ECO</b> on which <b>ECO</b> are <b>liable to</b> pay taxes under section 9(5) is required to be reported here.</li> <li>This figure can be captured from                             <ul style="list-style-type: none"> <li><b>Table 14(b) (Supplies through ECO) of GSTR 1/1A.</b></li> <li><b>Table 14A(b) (Amended Supplies through ECO) of GSTR 1/1A</b></li> </ul> </li> </ul>



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

Table 5-Details of Outward supplies made during the financial year on which tax is not payable	
	What to include?
(D) Exempted	<ul style="list-style-type: none"><li>Aggregate value of <b>Exempted, Nil Rated and Non-GST</b> supplies shall be declared here.</li><li>This figure can be captured from <b>Table 8 (Nil Rated, Exempted and Non-GST Supplies)</b> of <b>GSTR-1/GSTR-1A</b>.</li></ul>
(E) Nil Rated	
(F) Non -GST Supplies (including 'no supply')	
(G) Sub-total (A to F above)	<ul style="list-style-type: none"><li>This field shall be <b>auto calculated</b> from total of (A to F)</li><li>It is a Total Turnover <b>on which tax is not to be paid</b></li></ul>





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

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

	What to include?
(H) Credit Notes issued in respect of transactions specified in A to F above (-)	<ul style="list-style-type: none"> <li>Aggregate value of <b>Credit/Debit Notes</b> issued in respect of                             <ul style="list-style-type: none"> <li>Zero rated supply (Export) without payment of tax (5A),</li> <li>Supply to SEZs without payment of tax (5B),</li> <li>Supplies on which tax is to be paid by the recipient on reverse charge basis(5C)</li> <li>Exempted (5D)</li> <li>Nil Rated (5E)</li> <li>Non -GST Supplies (including 'no supply') (5F) shall be declared here.</li> </ul> </li> <li>This figure can be captured from the <b>Table 9B (Credit / Debit Notes Un-registered) of FORM GSTR-1/GSTR-1A</b></li> <li>Taxpayer can report the <b>values in Table 5A to 5F as net of Credit/Debit notes</b> in case of any difficulty in reporting the <b>same separately</b>.</li> </ul>
(I) Debit Notes issued in respect of transactions specified in A to F above (+)	



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

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

	What to include?
(J) Supplies declared through Amendments (+)	<ul style="list-style-type: none"> <li>Details of amendments made to <b>Exports</b> and <b>Supplies to SEZs</b> on which <b>tax has not been paid</b> shall be declared here.</li> </ul>
(K) Supplies reduced through Amendments (-)	<ul style="list-style-type: none"> <li>This figure can be captured from                             <ul style="list-style-type: none"> <li>Table 9A (<b>Amended Exports Invoices</b>) and</li> <li>Table 9C (<b>Amended Credit/Debit Notes Unregistered</b>) of <b>GSTR-1/IFF/GSTR-1A</b>.</li> </ul> </li> <li>Taxpayer can report the values in table 5A to 5F as net of amendments in case of any difficulty in reporting the <b>same separately</b>.</li> </ul>
(L) Sub-Total (H to K above)	<ul style="list-style-type: none"> <li>This field shall be <b>auto calculated</b> from total of (H to K)</li> <li>It is a total of <b>Credit &amp; Debit Notes</b> and <b>Supplies declared &amp; reduced through Amendment</b></li> </ul>



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

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

	What to include?
(M) Turnover on which tax is not to be paid (G + L above)	<ul style="list-style-type: none"><li>• This field shall be auto calculated from total of (G and L)</li><li>• It is a Total Turnover on which tax is not to be paid after setting of Credit &amp; Debit Notes and Amendment</li></ul>
(N) Total Turnover (including advances) (4N + 5M - 4G- 4G1 above)	<ul style="list-style-type: none"><li>• It is a Total Turnover of<ul style="list-style-type: none"><li>• Taxable (4N) &amp; Non-taxable (5M) Supplies</li><li>• After setting of Credit, Debit Notes and Amendment but not included</li><li>• RCM Turnover (4G) and</li><li>• Turnover on which ECO is required to pay tax as per section 9(5) (4G1)</li></ul></li></ul>



# Table 6- Details of ITC availed during the financial year

Table 6- Details of ITC availed during the financial year							
	What to include?						
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<ul style="list-style-type: none"> <li>Total input tax credit availed in <b>Table 4A (ITC Available)</b> of <b>FORM GSTR-3B</b>.</li> <li>It is <b>auto-populated Non-editable</b> figure.</li> </ul>						
(A1) ITC of any preceding financial year availed in the financial year (which is included in 6A above) other than reclaim	<ul style="list-style-type: none"> <li>ITC of the <b>previous financial year</b>, availed in current financial year till the <b>specified time period</b>. <table border="1"> <thead> <tr> <th>ITC CLAIMED &amp; REVERSED PREVIOUS F.Y. &amp; RECLAIMED IN CURRNET F.Y.</th><th>REPORTING TABLE</th></tr> </thead> <tbody> <tr> <td>Due to <b>Rule 37 (Non-payment of consideration)</b> or <b>Rule 37A (Non-payment of Tax)</b></td><td><b>Not Report</b> here but Report <b>Table 6H</b></td></tr> <tr> <td>Due to other than <b>Rule 37</b> or <b>Rule 37A</b></td><td><b>Report here 6A1.</b></td></tr> </tbody> </table> </li> </ul>	ITC CLAIMED & REVERSED PREVIOUS F.Y. & RECLAIMED IN CURRNET F.Y.	REPORTING TABLE	Due to <b>Rule 37 (Non-payment of consideration)</b> or <b>Rule 37A (Non-payment of Tax)</b>	<b>Not Report</b> here but Report <b>Table 6H</b>	Due to other than <b>Rule 37</b> or <b>Rule 37A</b>	<b>Report here 6A1.</b>
ITC CLAIMED & REVERSED PREVIOUS F.Y. & RECLAIMED IN CURRNET F.Y.	REPORTING TABLE						
Due to <b>Rule 37 (Non-payment of consideration)</b> or <b>Rule 37A (Non-payment of Tax)</b>	<b>Not Report</b> here but Report <b>Table 6H</b>						
Due to other than <b>Rule 37</b> or <b>Rule 37A</b>	<b>Report here 6A1.</b>						



# Table 6- Details of ITC availed during the financial year

Table 6- Details of ITC availed during the financial year

	What to include?		
(A2) Net ITC of the financial year (A-A1)	• Net ITC of the Current financial year.		
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Input	• All ITC availed on all inward supplies except Imports & RCM • Table 4(A)(5)(All other ITC) of GSTR-3B may be used for filling up these details.	• If Input & Input Services bifurcation are not available then may be clubbed as ITC on inputs. • Capital Goods has to be reported separately
	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	Input	• All ITC availed on RCM from Un-registered Person. • Table 4(A)(3)(Inward Supplies liable to RCM) of GSTR-3B may be used for these details.	
	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	Input	• All ITC availed on RCM from Registered Person. • Table 4(A)(3)(Inward Supplies liable to RCM) of GSTR-3B may be used for these details.	
	Capital Goods		
	Input Services		



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# Table 6- Details of ITC availed during the financial year

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	What to include?	
(E) Import of goods (including supplies from SEZs)	Input	<ul style="list-style-type: none"> <li>All ITC availed on <b>Import of goods including goods received from SEZ.</b></li> <li>Table <b>4(A)(1)(Import of goods)</b> of <b>GSTR-3B</b> may be used for filling up these details.</li> </ul>
	Capital Goods	<ul style="list-style-type: none"> <li>ITC availed may be classified as ITC on <b>Inputs and Capital goods.</b></li> </ul>
(F) Import of services (excluding inward supplies from SEZs)	<ul style="list-style-type: none"> <li>All ITC availed on <b>Import of Services excluding Services received from SEZ.</b></li> <li>Table <b>4(A)(2)(Import of Services)</b> of <b>GSTR-3B</b> may be used for filling up these details.</li> </ul>	
(G) Input Tax credit received from ISD	<ul style="list-style-type: none"> <li>All ITC availed on <b>Input Service Distributor (ISD).</b></li> <li>Table <b>4(A)(4)(Inward supplies from ISD)</b> of <b>GSTR-3B</b> may be used for filling up these details.</li> </ul>	



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# Table 6- Details of ITC availed during the financial year

Table 6- Details of ITC availed during the financial year

	What to include?						
(H) Amount of ITC reclaimed under the provisions of the Act	<ul style="list-style-type: none"> <li>All ITC availed, reversed and reclaimed in the F.Y. shall be declared here and 6B both.</li> </ul> <table> <tr> <th>ITC CLAIMED &amp; REVERSED PREVIOUS F.Y. &amp; RECLAIMED IN CURRNET F.Y.</th><th>REPORTING TABLE</th></tr> <tr> <td>Due to Rule 37 (Non-payment of consideration) or Rule 37A (Non-payment of Tax)</td><td>Report here Table 6H</td></tr> <tr> <td>Due to other than Rule 37 or Rule 37A</td><td>Not Report here but Report here Table 13 of GSTR-9.</td></tr> </table>	ITC CLAIMED & REVERSED PREVIOUS F.Y. & RECLAIMED IN CURRNET F.Y.	REPORTING TABLE	Due to Rule 37 (Non-payment of consideration) or Rule 37A (Non-payment of Tax)	Report here Table 6H	Due to other than Rule 37 or Rule 37A	Not Report here but Report here Table 13 of GSTR-9.
ITC CLAIMED & REVERSED PREVIOUS F.Y. & RECLAIMED IN CURRNET F.Y.	REPORTING TABLE						
Due to Rule 37 (Non-payment of consideration) or Rule 37A (Non-payment of Tax)	Report here Table 6H						
Due to other than Rule 37 or Rule 37A	Not Report here but Report here Table 13 of GSTR-9.						
(I) Sub-total (B to H above)	<ul style="list-style-type: none"> <li>This field shall be auto calculated from total of (B to H)</li> <li>It is a Total of All ITC including RCM, ISD, Imports &amp; SEZ</li> </ul>						



# Table 6- Details of ITC availed during the financial year

Table 6- Details of ITC availed during the financial year

	What to include?
(J) Difference (I – A2 above)	<ul style="list-style-type: none"> <li>This field shall be auto calculated from <b>difference of (I – A2)</b></li> </ul>
(K) Transition Credit through TRAN-I (including revisions if any)	<ul style="list-style-type: none"> <li>Details of transition credit received in the electronic credit ledger on filing of <b>FORM GST TRAN-I</b>.</li> </ul>
(L) Transition Credit through TRAN-II	<ul style="list-style-type: none"> <li>Details of transition credit received in the electronic credit ledger after <b>filing of FORM GST TRAN-2</b>.</li> </ul>
(M) ITC availed through ITC-01, ITC-02, and ITC-02A (other than GSTR-3B and TRAN Forms)	<ul style="list-style-type: none"> <li>Details of ITC availed through</li> <li><b>FORM ITC-01</b> (Opting out <b>Composition Scheme</b> or An <b>Exempt supply becomes Taxable</b>)</li> <li><b>FORM ITC-02</b> (Change in <b>Business Constitution</b> due to <b>sale, merger, demerger</b> etc.)</li> <li><b>ITC-02A</b> (Transfer <b>unutilized ITC between</b> different places of business in <b>same state</b>)</li> </ul>



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## Table 6- Details of ITC availed during the financial year

Table 6- Details of ITC availed during the financial year

	What to include?
(N) Sub-total (K to M above)	<ul style="list-style-type: none"><li>This field shall be auto calculated from <b>Total of (K to M)</b></li><li>It is a total of Tran Credit &amp; ITC through ITC-01, ITC-02 &amp; ITC 2A</li></ul>
(O) Total ITC availed (I + N above)	<ul style="list-style-type: none"><li>This field shall be auto calculated from Total of (I + N)</li><li>It is total of All ITC including <b>RCM, ISD, Imports ,SEZ, Tran Credit &amp; ITC through ITC-01, ITC-02 &amp; ITC 2A.</b></li></ul>



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

Table 7- Details of ITC Reversed and Ineligible ITC for the financial year

	What to include?
(A) As per rule 37	<ul style="list-style-type: none"><li>• If payment is not made within 180 days.</li></ul>
(A1) As per rule 37A	<ul style="list-style-type: none"><li>• When the supplier <b>fails to pay the tax to the government</b> even after the recipient has claimed the ITC</li></ul>
(A2) As per rule 38	<ul style="list-style-type: none"><li>• Reversal of <b>50% Input Tax Credit (ITC)</b> by <b>banking companies and financial institutions, including Non-Banking Financial Companies (NBFCs)</b>.</li></ul>
(B) As per rule 39	<ul style="list-style-type: none"><li>• ITC required to be reduced on account of <b>issuance of a credit note to the input service distributor by the supplier</b> shall be apportioned to each recipient.</li></ul>



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

Table 7- Details of ITC Reversed and Ineligible ITC for the financial year

	What to include?
(C) As per rule 42	<ul style="list-style-type: none"><li>Reversal of <b>common ITC</b> related to <b>inputs or input services</b> in proportion to value of <b>non-taxable/exempt supplies</b>.</li></ul>
(D) As per rule 43	<ul style="list-style-type: none"><li>Reversal of <b>common ITC</b> pertaining to <b>capital goods</b> in proportion to value of <b>non-taxable/exempt supplies</b>.</li></ul>
(E) As per Section 17(5)	<ul style="list-style-type: none"><li>Reversal of <b>ITC due to</b> ineligible credit (Block credit) <b>as specified in Section u/s 17(5)</b>.</li></ul>
(F) Reversal of TRAN-I credit	<ul style="list-style-type: none"><li>Reversal of <b>ITC due to TRAN-01 credit</b>.</li></ul>



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

Table 7- Details of ITC Reversed and Ineligible ITC for the financial year	
	What to include?
(G) Reversal of TRAN-II credit	<ul style="list-style-type: none"> <li>Reversal of ITC due to TRAN-02 credit.</li> </ul>
(H) Other Reversals	<ul style="list-style-type: none"> <li>Reversal of ITC due to any reason other than Table 7A to 7E, the same isto be reported under Table 7H.</li> </ul>
(I) Total ITC Reversed (Sum of A to H above	<ul style="list-style-type: none"> <li>This field shall be auto calculated from total of (A to H)</li> <li>It is a Total of All ITC Reversal.</li> </ul>
(J) Net ITC available for utilization (6O - 7I	<ul style="list-style-type: none"> <li>This field shall be auto calculated from difference of (6O – 7I)</li> <li>It is a Total of Net ITC Utilized during the year.</li> </ul>



## Table 8- Other ITC related information

Table 8- Other ITC related information

	What to include?
(A) ITC as per GSTR-2B [Table 3(I) thereof]	<ul style="list-style-type: none"><li>This field shall be <b>auto populated</b>.</li><li>Total ITC available for <b>inwards supplies</b> (other than <b>imports and RCM</b>) during the relevant Financial Year and reflected in FORM GSTR-2B</li></ul>
(B) ITC as per sum total of 6(B) above	<ul style="list-style-type: none"><li>ITC as declared in <b>Table 6B</b> shall be auto-populated here and the same shall not be allowed to be edited.</li></ul>
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period	<ul style="list-style-type: none"><li>ITC on all <b>inward supplies</b> (except RCM) <b>received during the Financial Year</b> but <b>availed in the next financial year up to specified period (30<sup>th</sup> Nov.)</b>.</li><li><b>Table 4(A)(5)(All other ITC) of FORM GSTR-3B</b> may be used for filling up these details.</li></ul>



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# Table 8- Other ITC related information

Table 8- Other ITC related information

	What to include?
(D) Difference [A-(B+C)]	<ul style="list-style-type: none"> <li>This field shall be <b>auto populated</b>.</li> <li>It is a difference of ITC as <b>reflected in 2B and Aailed in GSTR-3B</b>.</li> </ul>
(E) ITC available but not aailed	<ul style="list-style-type: none"> <li>ITC which was <b>available and not aailed in FORM GSTR-3B (ITC LAPSED)</b>.</li> </ul>
(F) ITC available but ineligible	<ul style="list-style-type: none"> <li>ITC which was <b>available</b> and <b>not aailed</b> in FORM GSTR-3B as the same was <b>ineligible</b> shall be declared here.</li> <li>Ideally, if 8D is positive, the <b>sum of 8E and 8F</b> shall be equal to 8D.</li> </ul>
(G) IGST paid on import of goods (including supplies from SEZ)	<ul style="list-style-type: none"> <li>Aggregate value of <b>IGST paid at the time of imports</b> (including imports from SEZs) during the finance year.</li> </ul>
(H) IGST credit aailed on import of goods (as per 6(E) above) in financial year	<ul style="list-style-type: none"> <li>It is auto-populated derived from <b>Table 6E Import of goods (including supplies from SEZs)</b>.</li> </ul>



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# Table 8- Other ITC related information

Table 8- Other ITC related information

	What to include?
(H1) IGST Credit availed on Import of goods in next financial year	<ul style="list-style-type: none"> <li>Out of 8G, ITC on Import of goods which was available in Current F.Y. but availed in next financial year.</li> </ul>
(I) Difference (G-H-H1)	<ul style="list-style-type: none"> <li>This field shall be auto populated.</li> <li>It is a Reconciliation of IGST Paid on Import of Goods Vs. ITC Availed on such Goods in Form GSTR 3B during the year and disclosure of ITC availed in next financial year.</li> </ul>
(J) ITC available but not availed on import of goods (Equal to I)	<ul style="list-style-type: none"> <li>This field shall be auto populated.</li> <li>ITC on Import of goods which was available and not availed in FORM GSTR-3B (ITC LAPSED).</li> </ul>
(K) Total ITC to be lapsed in current financial year (E + F + J)	<ul style="list-style-type: none"> <li>This field shall be auto populated.</li> <li>It is a total ITC Lapsed during the year including Import of goods which was available and not availed in FORM GSTR-3B .</li> </ul>



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

## 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 Through Cash(₹)	Paid through ITC(₹)				Total Tax Paid (₹)	Difference between Tax payable and Paid (₹)
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)		
1	2	3	4	5	6	7	8 = (3+4+5+6+7)	9 =(2-8)
Integrated Tax	₹4,47,336.00	₹283.00	₹4,47,053.00	₹0.00	₹0.00		₹4,47,336.00	₹0.00
Central Tax	₹10,32,227	₹517.00	₹10,31,710.00	₹0.00			₹10,32,227.00	₹0.00
State/UT Tax	₹10,32,227	₹517.00	₹10,31,710.00					
Cess	₹0.00	₹0.00						
Interest	₹0.00	₹0.00						
Late Fees	₹0.00	₹0.00						
Penalty	₹0.00	₹0.00						
Others	₹0.00	₹0.00						

**Note :** From Financial Year 2024-25 Tax Payable has been computed on the basis of liability ledger, if any reported in Table 6.1 of GSTR-3B

- It is **Actual tax through GSTR-3B** (including Interest, Late fee, Penalty, Others) **paid through Cash or ITC** during the F.Y.
- **Table 6.1 (Payment of Tax) of FORM GSTR-3B** may be used for this.
- Tax Paid through **Cash & ITC** is **auto filled** based on **table no 6.1 of GSTR -3B**.
- Difference between **Tax Payable** and **Paid** columns shall be system computed and non-editable.



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# Table 10 to 13- Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Table 10 to 13- Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

	What to include?
10. Supplies / tax declared through Invoices/Debit Note/Amendments (+)	<ul style="list-style-type: none"> <li>Details of <b>Invoices, Debit Note, Credit Notes or Amendment of Current Financial Year</b> reported in GSTR 1/1A of <b>Next Financial Year</b> (up to 30<sup>th</sup> November)</li> </ul>
11. Supplies / tax declared through Amendments/Credit Note (-)	
12. ITC of the financial year reversed in the next financial Year	<ul style="list-style-type: none"> <li>Aggregate value of <b>reversal of ITC</b> which was <b>availed in the Current Financial Year</b> but reversed in the <b>Next Financial Year</b> till the specified period (up to 30<sup>th</sup> November)</li> </ul>
13. ITC of the financial year availed in the next financial year	<ul style="list-style-type: none"> <li>Details of <b>ITC for goods or services</b> received in the <b>Current Financial Year</b> but ITC for the same was claimed <b>Next Financial Year</b> till the specified period (up to 30<sup>th</sup> November)</li> </ul>



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

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

Help ? ↺

Description	Payable (₹)	Paid (₹)	Difference (₹)
1	2	3	4(2-3)
Integrated Tax	₹0.00	₹0.00	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			

- **Differential tax (including Interest) paid** on account of transactions related to the **Current Financial Year** but declared in the returns of **Next Financial Year** year till the specified period (**up to 30<sup>th</sup> November**).



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# Table 15- Particulars of Demands and Refunds

Table 15- Particulars of Demands and Refunds (This Table is Optional)

	What to include?
(A) Total Refund claimed	Aggregate value of <b>Refunds Claimed</b> during the financial year shall be declared here
(B) Total Refund sanctioned	Aggregate value of <b>Refunds Sanctioned</b> during the financial year shall be declared here
(C) Total Refund Rejected	Aggregate value of <b>Refunds Rejected</b> during the financial year shall be declared here
(D) Total Refund Pending	Aggregate value of <b>Refunds Pending for processing</b> during the financial year shall be declared here
(E) Total demand of taxes	Aggregate value of <b>demands of taxes</b> for which <b>an order has been issued</b> by the adjudicating authority shall be declared here.
(F) Total taxes paid in respect of E above	Aggregate value of <b>taxes paid out</b> of the <b>total value of demand as declared in 15E</b> above shall be declared here.
(G) Total demands pending out of E above	Aggregate value of <b>demands pending</b> out of <b>15E above</b> shall be declared here.



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

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

	What to include?
(A) Supplies received from Composition taxpayers	<ul style="list-style-type: none"><li>Aggregate value of <b>supplies received from composition taxpayers</b> shall be declared here</li><li><b>Table 5 (Values of exempt, nil-rated and non-GST inward supplies)</b> of <b>FORM GSTR-3B</b> may be used for filling up these details.</li></ul>
(B) Deemed supply under section 143	Aggregate value of <b>all deemed supplies from the principal to the job-worker (Job Worker but not received within time prescribed as per Sec 143)</b> shall be declared here.
(C) Goods sent on approval basis but not returned	Aggregate value of all deemed supplies for <b>Goods which were sent on approval basis</b> but <b>were not returned to the principal supplier within 180 days</b> of such supply shall be declared here.



# Table 17-HSN wise summary of Outward Supplies

## 17. HSN wise summary of Outward Supplies

Help ? ↺

Goods

Services

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

- Summary of **outward supplies made against a particular HSN code** to be reported in this table.
- **Quantity (net of returns)** is to be reported.
- Turnover **More than 5CR -HSN 6 digit**
- Turnover **Up to 5CR -HSN 4 digit**
- **Table 12 (HSN - wise summary of outward supplies) GSTR 1/1A** may be used.

BACK TO GSTR-9 DASHBOARD



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# Table 18- HSN wise summary of Inward Supplies

## 18. HSN wise summary of Inward Supplies

Help ? ↺

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

- Summary of **Inward supplies received against a particular HSN code** to be reported in this table.
- **Quantity (net of returns)** is to be reported.
- The table is **optional**.



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# Table 19- Late fee payable and paid



## Goods and Services Tax

Ranu Ahuja

Dashboard

Services

GST Law

Downloads

Search Taxpayer

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e-Way Bill System

Dashboard > Annual Return > GSTR9

English

### 19. Late fee payable and paid

Help

#### Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,086.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	0.00	0.00	0.00	0.00	0.00

#### Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	0.00	₹11,900.00
B. State/UT tax	11,900.00	0.00	₹11,900.00

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.

Late fees is to be paid in cash and same is system generated.

BACK TO GSTR-9 DASHBOARD

CREATE CHALLAN

FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9(EXCEL)

## Steps to file your GSTR-9 return

1. Click on **Compute Liabilities**; for computation of late fee, if any;
2. **Proceed to File** button would be enabled once late fee, if any is calculated by system;
3. Click on **Proceed to File** to pay liabilities and file the return;
4. Additional details can be added even after clicking on **Compute Liabilities** or **Proceed to file** button. However, in that case, you would be required to follow steps 1 to 3 again to file the return;
5. Click on **Download Filed GSTR-9 (PDF)** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

To proceed for **filing of Annual return – Compute Liabilities to enable** “Proceed to File” Tab

BACK TO QUESTIONNAIRE

COMPUTE LIABILITIES

PROCEED TO FILE

PREVIEW DRAFT GSTR-9 (PDF)

PREVIEW DRAFT GSTR-9 (EXCEL)



Perform **these assurance** checks before **filing GSTR-9** and to **avoid future DRC-03** or **Departmental Notices**.

Tables be Reconciled	Need
1. Table 4 vs. Table 9 Alignment :	Ensure that <b>the total of Table 4 (Outward Tax Liability) in GSTR-3B</b> matches the <b>“Tax Payable”</b> figure in Table 9 of GSTR-9.



Tables be Reconciled	Need
<b>(Table 5N + Table 10 – Table 11) vs Actual Outward Tax Liability</b>  (As per Books of Accounts / GSTR-3B)	<p><b>Table 5N:</b> Net outward supplies after amendments</p> <p><b>Table 10:</b> Additional liability declared during reconciliation.</p> <p><b>Table 11:</b> Reduction in liability through amendments.</p> <ul style="list-style-type: none"><li>• This quick sense-check helps confirm that the <b>declared tax liability</b> in <b>GSTR-9</b> closely matches the <b>actual outward tax</b> as per <b>books and monthly 3B filings</b>.</li><li>• This helps minimizing <b>post-filing discrepancies</b> or <b>departmental queries</b>.</li></ul>



Tables be Reconciled	Need
<b>Tax Payable – (Cash Paid + ITC Utilized) should be zero in GSTR-9</b>	<ul style="list-style-type: none"><li>• This check confirms that <b>no residual liability remains pending.</b></li><li>• The <b>tax payment has been fully reconciled</b> between <b>books, portal ledgers, and filed returns.</b></li></ul>
<b>(Table 7J – Table 12 + Table 13) of GST-9 vs Audited ITC</b>	<ul style="list-style-type: none"><li>• Table 7J: <b>ITC availed after reversals and adjustments</b></li><li>• Table 12: <b>ITC availed in current F.Y. but reversed in next F.Y.</b></li><li>• Table 13: <b>ITC available in current F.Y. but availed in next F.Y.</b></li></ul> <p>This check <b>ensures that ITC reported in returns</b> is fully reconciled with the <b>books of accounts</b>, preventing discrepancies during audit or departmental scrutiny.</p>



Tables be Reconciled	Need
<b>GSTR-9 Table 8A – Table 8B – Table 8C <math>\geq</math> 0</b>	<p><b>Table 8A:</b> ITC as per GSTR-2B (auto-populated from suppliers' GSTR-1)</p> <p><b>Table 8B:</b> ITC as per GSTR-3B (ITC actually availed)</p> <p><b>Table 8C:</b> ITC of current F.Y. claimed in Next F.Y. (<b>up 30<sup>th</sup> Nov.</b>)</p> <ul style="list-style-type: none"><li>• If the result is <b>positive or zero</b>, it indicates that <b>ITC claimed does not exceed eligible ITC</b> as per GSTR-2B — confirming a healthy reconciliation position.</li><li>• A <b>negative value</b> signals potential <b>over-claim of ITC</b>, which should be investigated before filing.</li></ul>



Tables be Reconciled	Need
<b>GSTR-9 (Table 10 – Table 11) – Table 14 = 0</b>	<p><b>Table 10:</b> Additional outward supplies <b>reported in GSTR 1/1A of Next Financial Year</b> (up to 30th November)</p> <p><b>Table 11:</b> Reductions in outward supplies <b>reported in GSTR 1/1A of Next Financial Year</b> (up to 30th November)</p> <p><b>Table 14:</b> Differential <b>tax payable or refundable due to amendments</b> reported in GSTR-9</p> <ul style="list-style-type: none"><li>• This check ensures that <b>all amendments to outward supplies</b> (increases or decreases) have been fully accounted for in the reconciliation statement and no variance <b>remains between GSTR-9 and GSTR-1/3B data.</b></li></ul>



# **GST Reconciliation Statement- Form (GSTR-9C)**



# System Generated Summary based on Annual Return – GSTR 9C (Extract)



It is a document available on the **GST Portal** for taxpayers who are required to file **GSTR-9C**.

It provides a **system-computed summary** of details declared in **GSTR-9**.

It helps in **preparing and cross-verifying data** for **GSTR-9C** filing.



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# System Generated Summary based on Annual Return – GSTR 9C (Extract)

**FORM GSTR-9C ('Extract')**  
[See rule 80(3)]  
**Reconciliation Statement**  
**System generated summary based on GSTR-9**

PT. I		Basic Details			
Financial Year					
GSTIN					
Legal Name		P LTD			
Trade Name (if any)					
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)	41,81,93,014.94			
7	Reconciliation of Taxable Turnover				
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	41,76,21,085.42			
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)	2,51,70,167.00	2,51,70,167.00	4,45,457.00	0.00

1

2

3



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# System Generated Summary based on Annual Return – GSTR 9C (Extract)

**FORM GSTR-9C ('Extract')**  
[See rule 80(3)]  
**Reconciliation Statement**  
System generated summary based on GSTR-9

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
E	ITC claimed in Annual Return (GSTR9)	2,23,86,288.10	2,00,21,685.09	9,12,784.28	0.00
14	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)	2,23,86,288.10	2,00,21,685.09	9,12,784.28	0.00

4

Download Path: Login → Returns → Annual Return → Recon Stat. → Download 9C tables (below)

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

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

Help ?



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# Steps for Filing Reconciliation Statement

Download GSTR 9C Offline Template (only from GST Portal)

Fill in relevant details for all tables in Offline Template

Preview PDF file to view draft GSTR 9C (Home Page of offline template)

Generate JSON file to upload GSTR 9C

Login to GST Portal (GST Reco Interface)

Upload Balance Sheet, P&L, Audit Report and Other Docs on Portal

Preview PDF to check filled in details and Proceed to file with EVC/DSC



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# Guidelines for Filing Reconciliation Statement

Once filed, GSTR 9C cannot be amended or revised

GSTR 9C is to be Self certified the entity (authorised signatory)

Cross check figures from Annual Return to avoid errors

Document to be attached must not exceed 5MB each/ Max 2 doc per upload

It is prudent to verify all figures before submission

Pay additional tax (if any) through DRC 03

Check Security Settings for error free submission



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# GST Offline Template – Steps to Download

Download Path – [www.gst.gov.in](http://www.gst.gov.in) → Downloads → GSTR 9C Offline Tool



The screenshot shows the GST Offline Template download page. The header is 'Goods and Services Tax' with the Government of India logo. The navigation bar includes 'Home', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', and 'e-W'. Under 'Downloads', there are three sub-sections: 'Offline Tools', 'Proposed Return documents', and 'GST Statistics'. The 'Offline Tools' section is active, displaying a list of tools. A red arrow points to the 'GSTR-9C Offline Tool' at the bottom of the list, which is also highlighted with a red box.

Offline Tools	Proposed Return documents	GST Statistics
New Return Offline Tool (Beta)		Returns Offline Tool
Tran-1 Offline Tools		Tran-2 Offline Tools
GSTR3B Offline Utility		ITC01 Offline Tool
ITC03 Offline Tool		ITC04 Offline Tool
GST ARA 01 - Application for Advance Ruling		GSTR 4 Offline Tool
GSTR 6 Offline Tool With Amendments		GSTR 11 Offline Tool
GSTR7 Offline Utility		GSTR8 Offline Tool
GSTR10 Offline Tool		GSTR-9 Offline Tool
GSTR-9A Offline Tool		<b>GSTR-9C Offline Tool</b>



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## Goods and Services Tax - Form GSTR-9C Offline Tool (v2.8)

Open GSTR-9C JSON File  
Downloaded from GST Portal



To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details .

Generate JSON file to  
upload GSTR-9C details  
on GST Portal



To generate a JSON (.json) file to  
upload GSTR-9C details added in  
offline tool on GST Portal

Open GSTR-9C JSON Error File  
Downloaded from GST Portal



To open GSTR-9C JSON (.json) error file downloaded from  
GST portal to view/edit/add details .

Generate Preview PDF file to view  
Draft GSTR-9C form



To generate a PDF file to view  
GSTR-9C draft form based on  
details added in offline tool

### PART -A - Reconciliation Statement

GSTIN*	
Financial Year*	2024-25
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	

Proceed to fill details

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



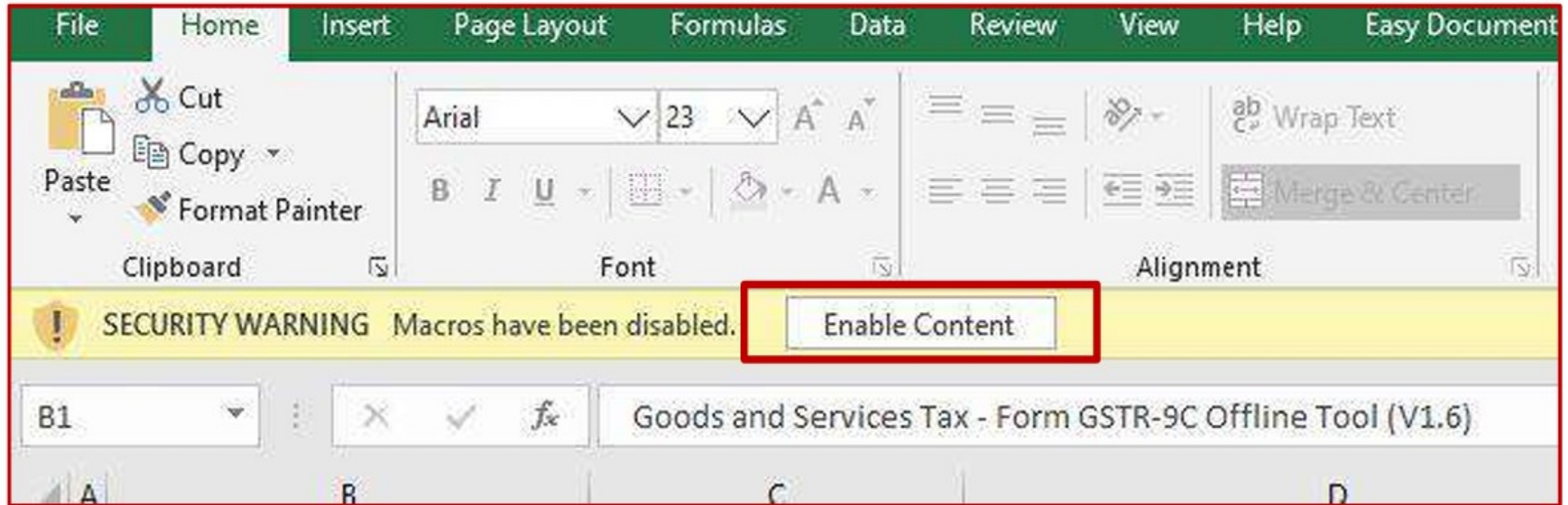
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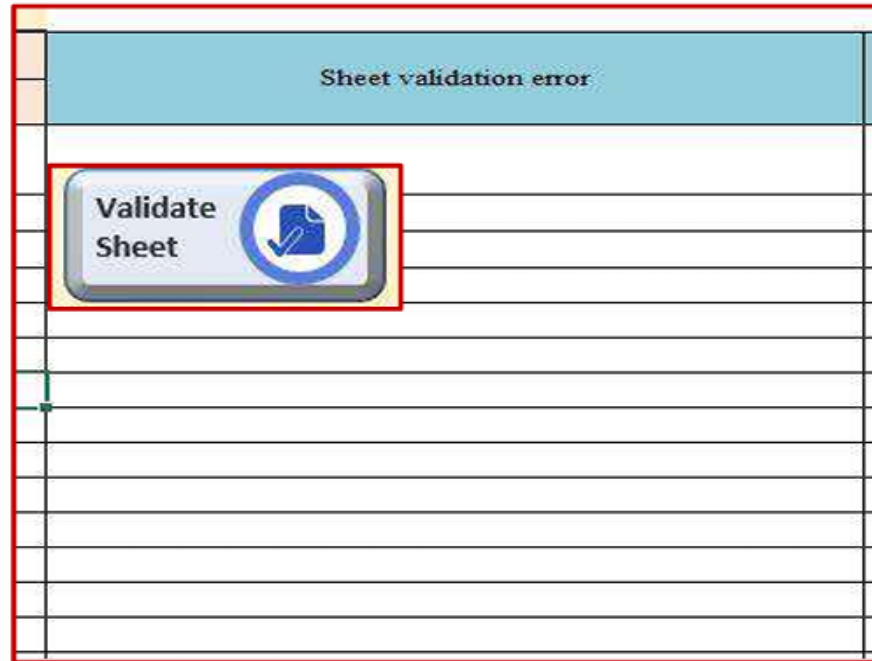


# GST Offline Template – Introduction



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# GST Offline Template – Introduction



Sheet validation error	
Amount (₹)	
0.00	
0.00	
	Mandatory field cannot be left blank.
0.00	



It is always advisable to click “Yes” in case you open an existing Audit Excel Template to work on saved data.



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# Structure of Reconciliation Statement

**GSTR 9C  
Self-Certification**





## Section I

- Basic Details

## Section II

- Reconciliation of Turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return (GSTR9)

## Section III

- Reconciliation of Tax paid

## Section IV

- Reconciliation of Input Tax Credit (ITC)

## Section V

- Additional Liability due to non-reconciliation





## Goods and Services Tax - Form GSTR-9C Offline Tool (v2.8)

Open GSTR-9C JSON File  
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To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details .

Generate JSON file to  
upload GSTR-9C details  
on GST Portal



To generate a JSON (.json) file to  
upload GSTR-9C details added in  
offline tool on GST Portal

Open GSTR-9C JSON Error File  
Downloaded from GST Portal



To open GSTR-9C JSON (.json) error file downloaded from  
GST portal to view/edit/add details .

Generate Preview PDF file to view  
Draft GSTR-9C form



To generate a PDF file to view  
GSTR-9C draft form based on  
details added in offline tool

### PART -A - Reconciliation Statement

GSTIN*	
Financial Year*	2024-25
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	

Proceed to fill details

Fill the Basic Details like **GST No.,  
Financial Year, Legal Name & Trade  
Name and Name of Act, if liable to  
Audit**

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

## Section II – Reconciliation of Turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return (GSTR9)

### 5-. Reconciliation of Gross Turnover

	What to include?
(A) 5A. 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)	<ul style="list-style-type: none"><li>• The Turnover as per the <b>Audited Annual Financial Statement</b> shall be declared here.</li><li>• Internally derive <b>GSTN wise Turnover as per the Audited Annual Financial Statement</b> shall be declared here. (where multiple GSTINs)</li><li>• This shall include <b>Export Turnover</b> (if any).</li></ul>
(B) Deemed supply under section 143	GST is payable during the financial year on <b>such revenue (which was recognized earlier)</b> , the value of such revenue shall be declared here.



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## Section II – Reconciliation of Turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return (GSTR9)

### 5-. Reconciliation of Gross Turnover

	What to include?
<b>(C) Unadjusted advances at the end of the Financial Year</b>	Value of <b>all advances for which GST has been paid</b> but the <b>same has not been recognized as revenue</b> in the <b>Audited Annual Financial Statement</b> shall be declared here.
<b>(D) Deemed Supply under Schedule I</b>	<ol style="list-style-type: none"><li>1. Supply <b>between related persons or distinct persons</b> (e.g. Inter State Stock Transfer under same PAN but different GSTIN).</li><li>2. Supply of goods <b>between agent and Principal</b>.</li><li>3. Import of <b>Service by TP from related person</b>.</li><li>4. Permanent Transfer of Business Assets <b>where ITC has been availed</b>.</li></ol>



## Section II – Reconciliation of Turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return (GSTR9)

### 5-. Reconciliation of Gross Turnover

	What to include?
(E) Credit Notes issued after the end of the financial year but reflected in the annual return	Aggregate value of <b>Credit Notes</b> which were issued after <b>31st of March</b> for any <b>supply accounted in the current financial year</b> but such credit notes were reflected in the annual return(FORM GSTR-9) shall be declared here.
(F) Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	Trade discounts which are accounted for in the audited annual financial statement but <b>on which GST was leviable</b> (being not permissible) shall be declared here.
(G) Turnover from April 2017 to June 2017	Not applicable from FY 2018-19 onwards



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## Section II – Reconciliation of Turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return (GSTR9)

### 5-. Reconciliation of Gross Turnover

	What to include?
<b>(H) Unbilled revenue at the end of Financial Year</b>	<b>Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable</b> on such revenue in the same financial year shall be declared here
<b>(I) Unadjusted Advances at the beginning of the Financial Year</b>	<b>Value of all advances for which GST has not been paid</b> but the same has been <b>recognized as revenue in the audited annual financial statement</b> shall be declared here.
<b>(J) Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST</b>	Aggregate value of <b>credit notes which have been accounted for in the audited Annual Financial Statement</b> but <b>were not admissible under section 34</b> of the CGST Act shall be declared here.



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## Section II – Reconciliation of Turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return (GSTR9)

### 5-. Reconciliation of Gross Turnover

	What to include?
(K) Adjustments on account of supply of goods by SEZ units to DTA Units	Aggregate value of <b>all goods supplied by SEZs to DTA</b> units for which the DTA units have filed bill of entry shall be declared here
(L) Turnover for the period under composition scheme	<ul style="list-style-type: none"><li>Where registered persons might <b>have opted out of the composition scheme</b> during the current financial year.</li><li>Turnover as per the audited Annual Financial Statement <b>would include turnover both as composition taxpayer as well as normal taxpayer.</b></li></ul>
(M) Adjustments in turnover under section 15 and rules thereunder	Any difference between the turnover reported in the <b>Annual Return (FORM GSTR-9)</b> and turnover reported in the audited Annual Financial Statement due to difference in <b>valuation of supplies shall be</b> declared here



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## Section II – Reconciliation of Turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return (GSTR9)

### 5-. Reconciliation of Gross Turnover

	What to include?
(N) Adjustments in turnover due to foreign exchange fluctuations	Any difference <b>between the turnover reported in the GSTR9 and turnover reported in the Audited Annual Financial Statement</b> due to foreign exchange <b>fluctuations</b> shall be declared here.
(O) Adjustments in turnover due to reasons not listed above	Any difference between the <b>turnover reported in GSTR9 and turnover reported in the audited Annual Financial Statement</b> due to reasons not listed above shall be declared here.
(P) Annual turnover after adjustments as above	This field shall be <b>auto calculated after adjustment of all details filled up in table no. 5A to 5O and the same is non-editable.</b>



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## Section II – Reconciliation of Turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return (GSTR9)

### 5-. Reconciliation of Gross Turnover

	What to include?
(Q) Turnover as declared in Annual Return (GSTR9)	<ul style="list-style-type: none"><li>It is Total turnover derived from the <b>Annual Return (GSTR9)</b></li><li>Taxpayer can use the <b>table no. 5(Q) Turnover as declared in Annual return (GSTR9)</b> from <b>GSTR 9 Extract</b> PDF to fill this field.</li></ul>
(R) Un-Reconciled turnover (Q - P)	This shall be the difference between the <b>table no 5Q and 5P</b>



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## Section II – Reconciliation of Gross Turnover

6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason 1	If the Taxpayer has not reported some Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No.5R (Unreconciled Turnover)
B	Reason 2	If taxpayer has reported higher Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No. 5R (Unreconciled Turnover)
C	Reason 3	



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## 7-. Reconciliation of Taxable Turnover

	What to include?
(A). Annual turnover after adjustments (from 5P above)	It is auto calculated figure derived from <b>Table 5P (Adjusted Annual turnover)</b>
(B). Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	<ul style="list-style-type: none"><li>Value of <b>exempted, nil rated, non-GST and no-supply turnover</b> from <b>the Audited Annual Financial Statement</b></li><li>This shall be reported <b>net of credit notes, debit notes and amendments</b> if any.</li></ul>
(C). Zero rated supplies without payment of tax	<ul style="list-style-type: none"><li>Value of <b>zero-rated supplies (including supplies to SEZs)</b> on which tax is not paid from <b>the Audited Annual Financial Statement</b> .</li><li>This shall be reported <b>net of credit notes, debit notes and amendments</b> if any.</li></ul>



## 7-. Reconciliation of Taxable Turnover

	What to include?
(D). Supplies on which tax is to be paid by the recipient on reverse charge basis	<ul style="list-style-type: none"><li>Value of <b>RCM</b> supplies on which tax is to be paid by the recipient from <b>the Audited Annual Financial Statement</b></li><li>This shall be reported <b>net of credit notes, debit notes and amendments</b> if any</li></ul>
(D1). Supplies on which tax is to be paid by ecommerce operators as per section 9(5) [Supplier to report]	<ul style="list-style-type: none"><li>Value supplies on which tax is to be paid by <b>ECO</b> as per section 9(5) from <b>the Audited Annual Financial Statement</b></li></ul>
(E). Taxable turnover as per adjustments above (A-B-C-D-D1)	<ul style="list-style-type: none"><li>It is Taxable turnover after <b>adjustments of exempted, non-GST, reverse charge, supplies made through 9(5) etc.</b> from the <b>Audited Annual Financial Statement</b></li><li>This field is auto calculated and non-editable.</li></ul>



## 7-. Reconciliation of Taxable Turnover

	What to include?
(F). Taxable turnover as per liability declared in Annual Return (GSTR9)	<ul style="list-style-type: none"><li>It is Taxable turnover derived from the <b>Annual Return (GSTR9)</b></li><li>Taxpayer can use the <b>table no. 7(F) Taxable turnover as per liability declared in Annual Return (GSTR9)</b> from <b>GSTR 9 Extract PDF</b> to fill this field.</li></ul>
(G). Unreconciled taxable turnover (F E)	<ul style="list-style-type: none"><li>The difference between <b>Adjusted Annual taxable turnover</b> from <b>Audited Financial Statement</b> as derived from <b>Table 7E</b> and the taxable turnover from <b>GSTR-9</b> declared in <b>Table 7F</b> shall be specified here.</li><li>This field shall be auto calculated and non-editable</li></ul>



## Section II – Reconciliation of Gross Turnover

Reasons for non-reconciliation between **adjusted annual taxable turnover** as derived from **Table-7E** above and the **taxable turnover declared in Table-7F** shall be specified here.

8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason 1	Taxable supplies reported as Exempt by taxpayer and rectified by Auditor
B	Reason 2	Under of over reporting of NIL, Non GST or No Supply Turnover
C	Reason 3	



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# Section III – Reconciliation of Tax Paid

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HELP
HOME
PREVIOUS
NEXT

Pt. III. Reconciliation of tax paid.

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

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9	Reconciliation of rate wise liability and amount payable thereon					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%					
B	5% (RC)					
B1	6%					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
H1	40%					
H2	40% (RC)					
I	3%					
J	0.25%					
K	0.10%					
K1	Others%					
K-2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		0.00	0.00	0.00	0.00
Q	Total amount payable as declared in Annual Return (GSTR 9)*					
R	Un-reconciled payment (Q- P)		0.00	0.00	0.00	0.00

**Individual Rate wise tax liability as per Audited Financial Statement shall be reconciled with tax liability declared as paid in Table No. 9 of Form GSTR-9**



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10	Reasons for un-reconciled payment of amount	
A	Reason 1	<b>Difference of rounding off in Tax Paid in Returns and Rate-wise Liability</b>
B	Reason 2	<b>Non payment of Interest Liability or Late Fee or Penalty or others Paid in Form GSTR-3B or Through Form DRC-03 or Payable but still not paid</b>
C	Reason 3	<b>Tax paid at lower rates or conditions to concessional rates not satisfied and the same considered at regular applicable rate by Auditor</b>





# Section III – Reconciliation of Tax Paid



## Goods and Services Tax - GSTR 9C Offline tool

HELP

HOME

PREVIOUS

NEXT

### Pt. III. Reconciliation of tax paid

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

Validate  
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11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
S.No	Description	Taxable Value (₹)	Paid through Cash/ITC (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
A1	6%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%	0.00				
D	28%	0.00				
D1	40%	0.00				
E	3%	0.00	0.00	0.00	0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00
G1	Others%	0.00	0.00	0.00	0.00	0.00
G2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]		0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

**Additional liability from Table 6, 8 & 10 of GSTR 9C and Tax Not paid as on filing of GSTR-9C shall be considered**



## Section IV – Reconciliation of ITC

### 12. Reconciliation of Net Input Tax Credit (ITC)

	What to include?
(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 (after reversals) as per the <b>Audited Annual Financial Statement</b> shall be declared here (State wise)
(B) ITC booked in earlier Financial Years claimed in current Financial Year	ITC booked in the <b>Audited Annual Financial Statement</b> of earlier financial year(s) but <b>availed</b> in the ITC ledger in the current financial year shall be declared here ( <b>Previous ITC availed in Current F.Y.</b> )
(C). ITC booked in current Financial Year to be claimed in subsequent Financial Years	ITC booked in the <b>Current Audited Annual Financial Statement</b> but the same <b>has not been credited</b> to the ITC ledger for the said financial year shall be declared here. ( <b>Current ITC availed in Next F.Y.</b> )



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## Section IV – Reconciliation of ITC

### 12. Reconciliation of Net Input Tax Credit (ITC)

	What to include?
(D). ITC availed as per audited financial statements or books of account (A+B-C)	<ul style="list-style-type: none"><li>It is <b>Net ITC availed</b> as per <b>Audited Annual Financial Statement</b> derived after adjustment of <b>Previous ITC availed in Current F.Y. and Current ITC availed in Next F.Y.</b></li><li>It will be auto populated and non-editable.</li></ul>
(E). ITC claimed in Annual Return (GSTR9)	<ul style="list-style-type: none"><li>It is <b>Net ITC</b> derived from the <b>Annual Return (GSTR9)</b></li><li>Taxpayer can use the <b>table no. 12(E) ITC claimed in Annual Return (GSTR9)</b> from <b>GSTR 9 Extract PDF</b> to fill this field.</li></ul>
(F). Un-reconciled ITC	<ul style="list-style-type: none"><li>The difference between <b>Net ITC availed</b> as per <b>Audited Annual Financial Statement</b> as derived from <b>Table 12D</b> and <b>Net ITC</b> derived from the <b>Annual Return (GSTR9)</b> declared in <b>Table 12E</b> shall be specified here.</li><li>This field shall be auto calculated and non-editable.</li></ul>



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# Section IV – Reconciliation of ITC



## Goods and Services Tax - GSTR 9C Offline tool

[HELP](#)[HOME](#)[PREVIOUS](#)[NEXT](#)

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

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

[Validate Sheet](#)

13	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	


Reasons for non-reconciliation between **Net ITC availed** as per **Audited Annual Financial Statement** declared in **Table 12D (Books)** and **Net ITC** derived from the **Annual Return (GSTR9)** shall be specified here like

- Reversal of ITC in 2024-25
- Reversal of ITC in Subsequent FY 2025-26
- Reversal of ITC/ Payment of excess ITC claimed thru DRC 03



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# Section IV – ITC availed on Inward Supplies

**Goods and Services Tax - GSTR 9C Offline tool**

HELPHOMEPREVIOUSNEXT

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

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

Validate Sheet

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel Costs			
D	Imported goods (Including received from SEZ)			
E	Rent and Insurance Expense			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employee's Cost (Salaries, Wages, Bonus etc.)			
I	Conveyance charges			
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 (A to Qn)*			0.00
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (S-R)*			0.00

- It is **Expenses wise bifurcation of Net ITC** as per **Audited Financial Statement** as declared in **Table No. 12D** of form **GSTR-9C** (Gross including **CGST, SGST & IGST**) which include **ITC Availed** or **ITC Reversed** in SFY.
- It is Reconciliation of **Net ITC availed** as per **Audited Annual Financial Statement** as derived from **Table 12D** and **Net ITC** derived from the **Annual Return (GSTR9)** declared in **Table 12E**
- This table is **optional to fill**



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# Section IV – ITC availed on Inward Supplies



## Goods and Services Tax - GSTR 9C Offline tool

[HELP](#)[HOME](#)[PREVIOUS](#)[NEXT](#)

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

[Validate Sheet](#)

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

15

Reasons for Un - Reconciled difference in ITC

A

Reason Number 1

Reasons for non-reconciliation between ITC availed on the various expenses declared in **Table 14R (Books)** and **ITC declared in Table 14S (GSTR-9)** shall be specified here like

- Reversal of ITC in 2024-25
- Reversal of ITC in Subsequent FY 2025-26
- Reversal of ITC/ Payment of excess ITC claimed thru DRC

03



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## Goods and Services Tax - GSTR 9C Offline tool

HELP

HOME

PREVIOUS

NEXT

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

Validate  
Sheet



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

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	
S.No	Description	Amount payable (₹)
A	Central Tax	0.00
B	State tax /UT tax	0.00
C	Integrated Tax	0.00
D	Cess	0.00
E	Interest	0.00
F	Penalty	0.00

Any Additional liability payable due **Excess ITC** or **ITC reversal** from **Table 13 & 15 (Non-Reconciliation of ITC of Form GSTR 9C)** shall be declared here.

# Section V – Additional Liability due to non-reconciliation

## Goods and Services Tax - GSTR 9C Offline tool

[HELP](#)[HOME](#)[PREVIOUS](#)

### Pt. V. Additional Liability due to non-reconciliation

[Validate Sheet](#)

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

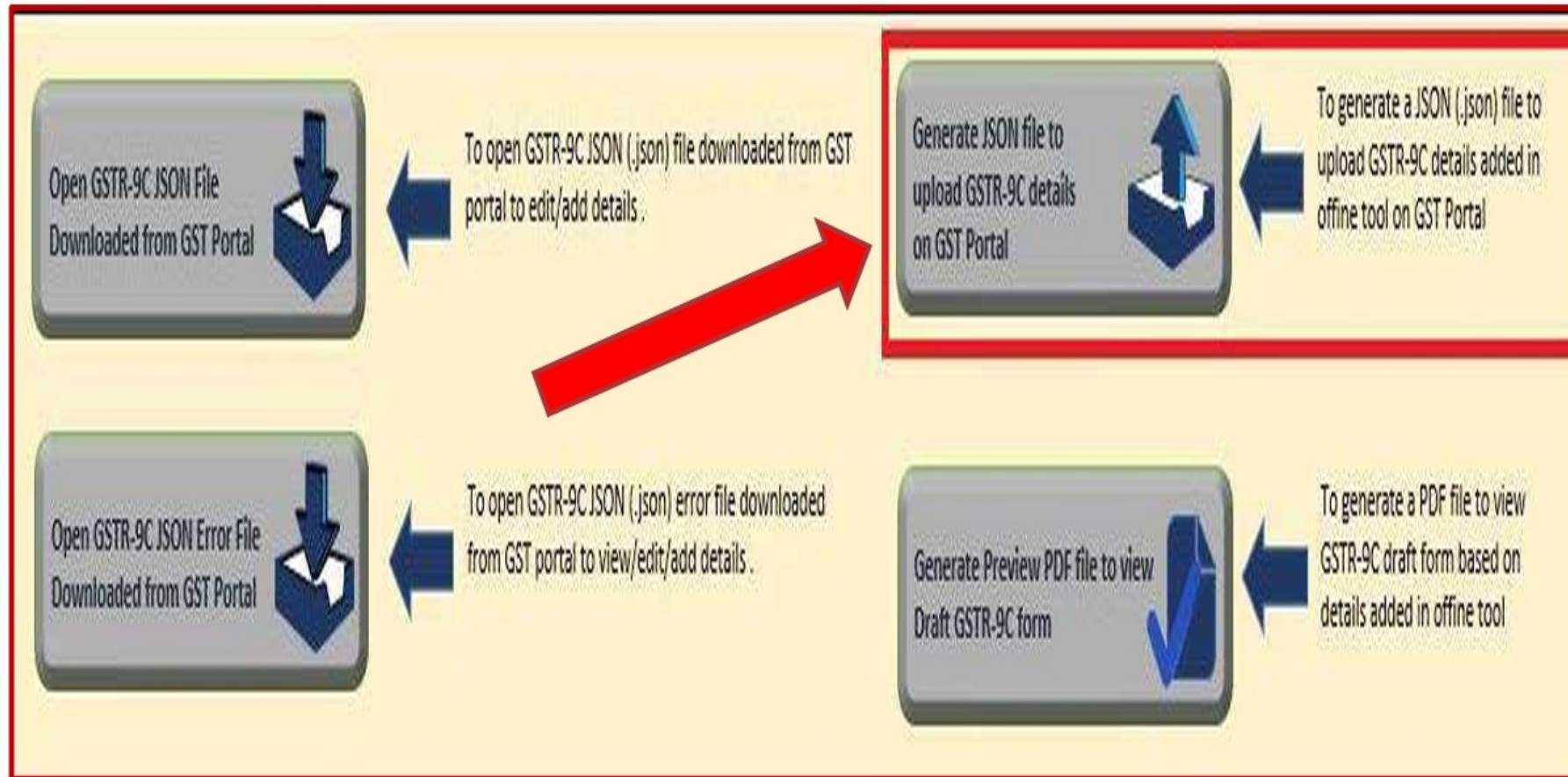
S.No	Description	Value (₹)	Paid through Cash/ITC (₹)			
			Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess
A	5%					
A1	6%					
B	12%					
C	18%					
D	28%					
D1	40%					
E	3%					
F	0.25%					
G	0.10%					
G1	Others%					
G2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]					
H	Input tax credit					
I	Interest					
J	Late Fee					
K	Penalty					
L	Any other amount paid for supplies not included in annual return (GSTR9)					
M	Erroneous refund to be paid back)					
N	Outstanding demands to be settled					

- Any Additional Liability paid due to non-reconciliation of **GSTR 9C Table 11 (Outward Supplies)** and **16 (Inward Supplies)**
- Any **refund** which has been **erroneously taken** and shall be paid back.
- Any other **outstanding demands** which is to be settled by the taxpayer shall be declared in this Table



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- DSC error
- Amount Differences 9 Data for 9C
- Rounding off to 2
- JSON file getting corrupted
- Error file generation
- Cross check figures
- Tax Paid figures as per Challans / DRC 03
- Liability due to non reconciliation – Pay before filing
- Uploading Audited Statements on Portal – JPEG/PDF format only

## Several Types of JSON

Errors in GSTR-9C



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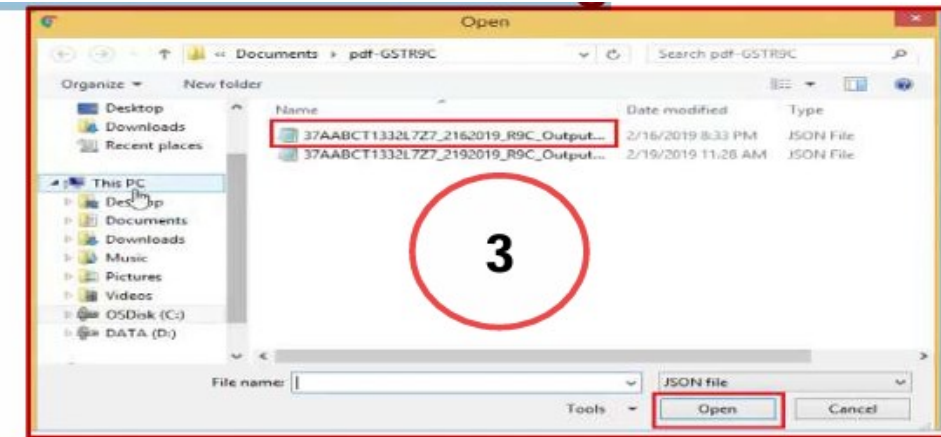
# GST Portal –Reconciliation Statement Filing

**Reconciliation Statement**  
**GSTR 9C**

**1**

**Due Date - 30/06/2020**

**INITIATE-FILING** **PREPARE OFFLINE**



Dashboard : Annual Return : GSTR-9C

Offline Upload and Download for GSTR9C

Upload Download

No offline transaction for the given return period

**2**

Upload GSTR 9C offline Json

Choose File No file chosen

BACK TO FILE RETURNS

Dashboard : Returns : GSTR

Offline Upload and Download for GSTR9C

Upload Download

Your JSON file has been uploaded successfully. It may take up to 15 minutes to do validation. Please come back after 15 minutes.

In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those

Choose File No file chosen

Upload History

Time	Reference id	Status	Error Report
05/04/2019 11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951063	Processed	NA

BACK TO FILE RETURNS

Now, you can proceed to filing Form GSTR-9C on the GST Portal. Follow the steps mentioned in the following link: **Initiate Filing of Form GSTR-9C**



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# GST Portal –Reconciliation Statement Filing

## Upload Relevant Documents

Help ?

• Indicates Mandatory Fields


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

7


**Balance sheet** •

Choose File

No file chosen

  
Annual Accounts 2017-18 - NR  
Agarwal.pdf


**Status: Processed**




**Profit & loss statement/income & Expenditure Statement** •

Choose File

No file chosen

  
Annual Accounts 2017-18 - NR  
Agarwal.pdf

**Status: Processed**



**Other Document 1, if any**

Choose File

No file chosen

**Other Document 2, if any**

Choose File

No file chosen

SAVE



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## Verification

☒ I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the **8** and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial profit and loss account and balance sheet etc

**9**

BACK TO FILE RETURNS

PROCEED TO FILE

FILE GSTR-9C

DOWNLOAD FILED GSTR-9C(PDF)

DOWNLOAD FILED GSTR-9C(EXCEL)

**8**

DOWNLOAD FILED GSTR-9C(EXCEL)

**10**



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# **Reconciliations –Outward, Inward & RCM**

GSTR 3B Vs.  
GSTR 1

AFS Vs.  
GST Returns

AFS Vs.  
GSTR-9

Taxes paid –  
Books  
Vs. Returns

E-Invoicing  
Vs. Books

E-Way Bills  
Vs. Returns





# Reconciliation –Outward Supplies

Data to be Reconciled	Need
GSTR-3B and GSTR-1	<p><b>Perform reconciliation</b></p> <ul style="list-style-type: none"><li>• If equal- <b>No issue</b></li><li>• If Mismatch- <b>do invoice-level reconciliation</b><ul style="list-style-type: none"><li><input type="checkbox"/> If GSTR-3B shows <b>less outward supply</b> than GSTR-1- <b>Pay</b> additional tax liability; pay via <b>DRC-03</b> or <b>Subsequent Month GSTR-3B</b>.</li><li><input type="checkbox"/> If GSTR-3B shows <b>more outward supply</b>-<b>Excess tax paid; adjust/refund Subsequent Month GSTR-3B</b>.</li></ul></li></ul>
AFS and GST Returns	<p>Turnover and Tax liability shown in books <b>must match</b> with GST Returns.</p> <p><b>Excess paid</b> → adjust Next Return.</p> <p><b>Short paid</b> → pay via DRC-03 or Next Return.</p>
AFS and GSTR-9	<ul style="list-style-type: none"><li>• Major reconciliation for <b>Table 5 of GSTR 9C</b>.</li><li>• Identify differences between <b>Turnover in AFS and GSTR-9</b>.</li><li>• Adjustments include <b>unbilled revenue, advances, deemed supplies, export incentives, interest, subsidies, etc.</b></li></ul>



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ITC claimed as per  
Books and GSTR-3B

GSTR-3B and GSTR  
GSTR-2B

AFS and GSTR-2B

ITC bifurcation  
Inputs, Input Service  
and Capital Goods

ITC Reco–Portal  
Vs. Books

Excess claim of ITC if  
any –Reversal with  
Interest



# Reconciliation –Outward Supplies

Data to be Reconciled	Need
BOOKS AND GSTR-3B	<p>ITC in books (eligible only) should equal ITC in <b>GSTR-3B</b>.</p> <p><b>Excess claimed → Reverse via DRC-03 or Subsequent Month GSTR-3B</b></p> <p><b>Short claimed → Avail in next 3B (within time limit u/s 16(4)).</b></p>
GSTR-2B AND GSTR-3B	<p>ITC claimed in <b>GSTR-3B</b> (eligible only) should match ITC reflected <b>GSTR-2B</b>.</p> <p><b>Excess claimed → Reverse via DRC-03 or Subsequent Month GSTR-3B</b></p> <p><b>Short claimed → Avail in next 3B (within time limit u/s 16(4)).</b></p>
AFS and GSTR-2B	<p>ITC in <b>AFS</b> should reflect in <b>GSTR-2B</b>.</p> <p>If <b>Input Tax Credit (ITC)</b> is <b>not reflected</b> in <b>GSTR-2B</b>, should <b>follow up with the supplier</b> to ensure that:</p> <ul style="list-style-type: none"><li>• The supplier has <b>uploaded the invoice details correctly</b> in their <b>GSTR-1</b> return.</li><li>• The invoice pertains to the <b>same GSTIN</b> and <b>correct tax period</b>.</li><li>• The supplier has <b>filed their GSTR-1 and GSTR-3B</b> returns properly.</li></ul>



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RCM as per Books  
and payment as per  
Returns(Liability)

RCM ITC as per Books  
and ITC Claimed as  
per  
Returns

RCM paid on Import  
of Services

Pending RCM liability  
to be paid



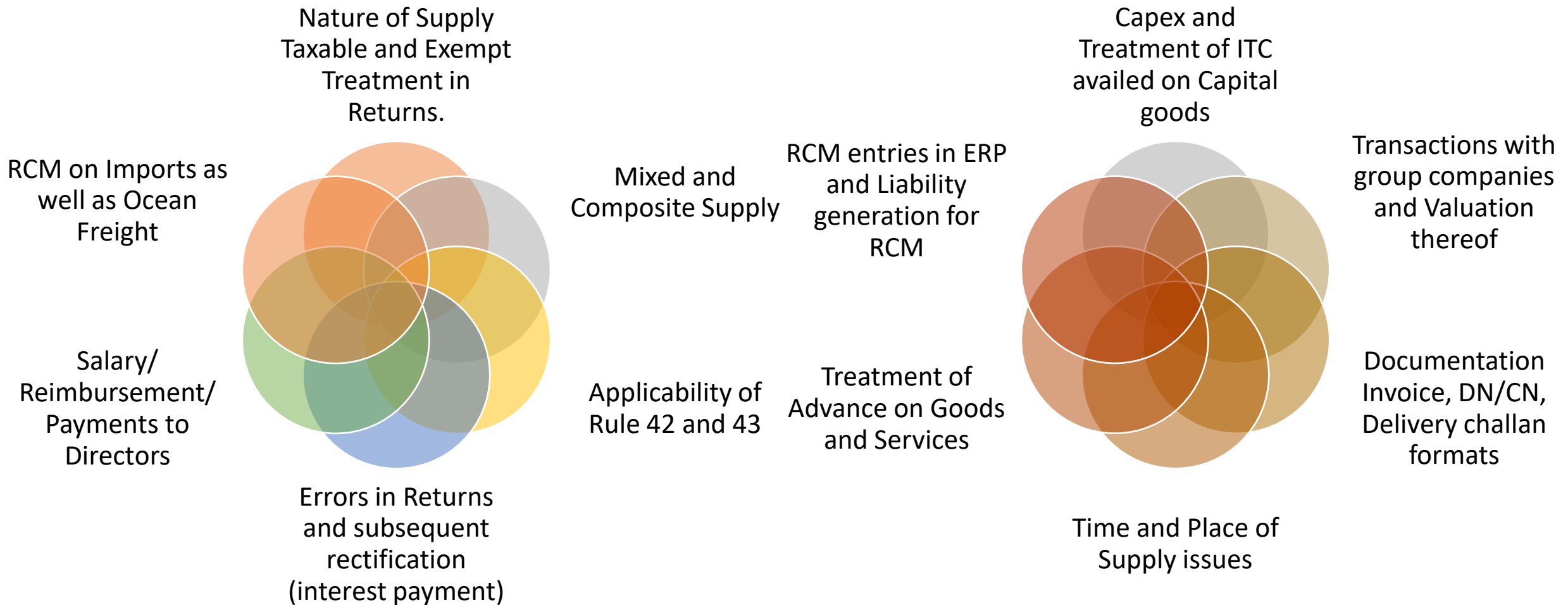
# Reconciliation –Reverse Charge (RCM)

Data to be Reconciled	Need
RCM Liability (Books) and RCM Tax Paid (3B)	<p>All RCM transactions recorded in the <b>Books</b> have been properly declared and paid in returns</p> <p><b>Excess paid</b> → adjust in Next Return.</p> <p><b>Short paid</b> → pay via DRC-03 or Next Return.</p>
RCM ITC – Books vs Returns	<ul style="list-style-type: none"><li>• Ensure that the <b>Input Tax Credit (ITC)</b> on which taxes paid under <b>Reverse Charge Mechanism (RCM)</b> has been correctly <b>claimed in GST returns</b>.</li><li>• Reconcile <b>RCM ITC as per books of accounts</b> with <b>ITC actually claimed in GSTR-3B</b>.</li></ul> <p><b>Excess claimed</b> → Reverse via DRC-03 or Subsequent Month GSTR-3B</p> <p><b>Short claimed</b> → Avail in next 3B (within time limit u/s 16(4)).</p>



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# Key Risk Areas to be taken care of

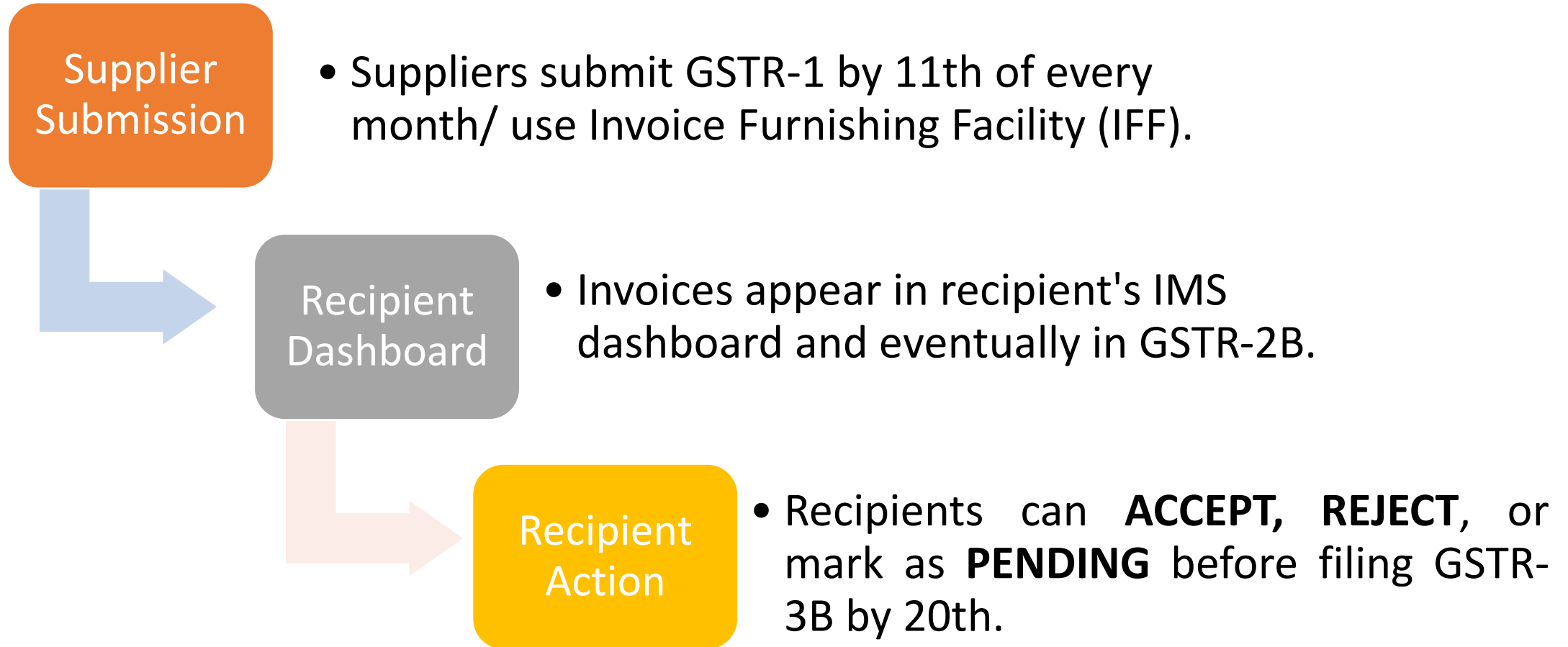


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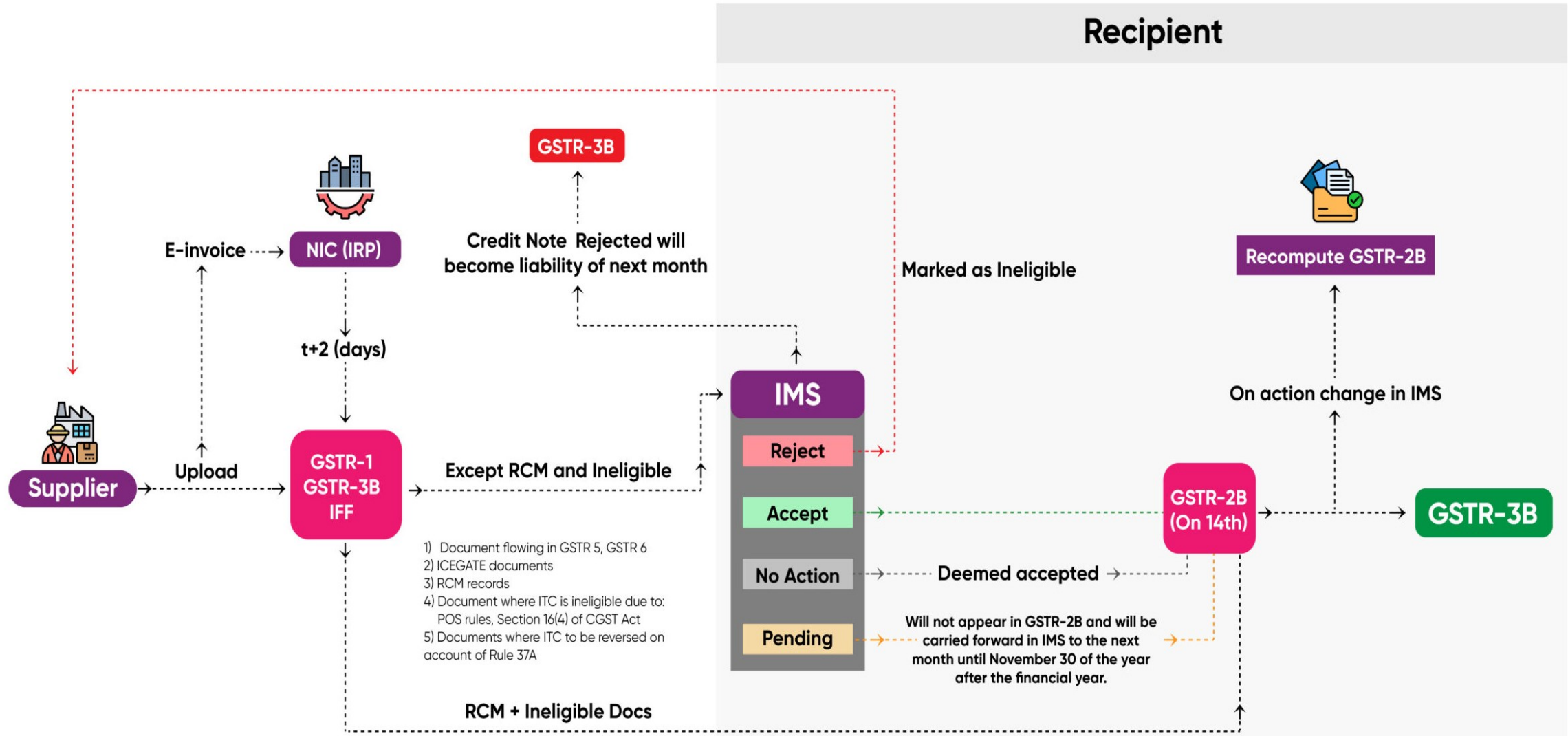
# Invoice Management System (IMS)







# The Flow of Invoice with the Introduction of IMS



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## Communication Functionality

- Connects suppliers and recipients through invoice documentation and dashboard interface

## Single-window Processing

- Manage all supplier invoices and autogenerate GSTR-2B with minimal interventions.

## Easy Amendments

- Suppliers can easily amend submitted invoices through GSTR-1A



## Credit note Management

- If a **Credit Note is rejected**, the original invoice may need to be adjusted.

## Data visibility issues

- For quarterly filers, GSTR-2B is not generated for the **first two months of the quarter**, leading to uncertainty in ITC calculations and increased manual work.

## Increased Manpower

- Businesses need to dedicate staff to regularly check and resolve rejections and corrections, and follow up with other parties.



# How to use Invoice Management System (IMS)

## Access Portal

Log in to GST portal, navigate to Services > Returns > Invoice Management System (IMS).

## Review Inbound Supplies

View inward supplies classified as accepted, rejected, pending, or no-action-taken.

## Take Action

Choose invoices to act on. Accept, reject, or keep pending individually or in bulk.

## Download Records

Use Excel download option for offline invoice analysis.



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# Invoice Management System (IMS) Dashboard

Skip to Main Content ⓘ A+ A-

 **Goods and Services Tax**  
Government of India, States and Union Territories

UATPCO ✓ 32UATPY9011N1ZD

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help and Taxpayer Facilities e-Invoice News and Updates

Registration Ledgers **Returns** Payments User Services Refunds E-Invoice e-Way Bill System Track Application Status

Returns Dashboard	View Filed Returns
Track Return Status	Transition Forms
ITC Forms	Annual Return
TDS and TCS credit received	Tax liabilities and ITC comparison
Opt-in for Quarterly Return	Rule-86B Compliance
Return Compliance	Application for increasing credit limit
<b>Invoice Management System (IMS) Dashboard</b>	



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# Access both dashboard (outward supplies) and recipient dashboard (inward supplies)

The screenshot displays the 'Invoice Management System (IMS) Dashboard'. At the top, a navigation bar includes links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, e-Invoice, and News and Updates. Below this, a breadcrumb trail shows 'Dashboard > Returns > IMS Dashboard'. The main heading is 'Invoice Management System (IMS) Dashboard'. Two large tiles are present: 'Inward Supplies' and 'Outward Supplies'. Each tile has a 'VIEW' button. The 'Inward Supplies' button is highlighted with a red border. Below the tiles, a 'Note:' section explains the purpose of each dashboard: 'Inward Supplies: Dashboard to view and act on Imports and inward supplies reported by your supplier in IFF/GSTR-1/1A/5/6.' and 'Outward Supplies: Dashboard to view status of outward supplies reported based on action taken by your recipient.'

Access both supplier dashboard (outward supplies) and recipient dashboard (inward supplies) by clicking on the 'View' button on the respective tiles



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# View summary of invoices on the IMS Dashboard

## Invoice Management System (IMS) Dashboard - Inward Supplies - Inward Supplies

VIEW ADVISORY

HELP



GSTIN - 03AAACV6524H1ZK

Legal Name - VENUS REMEDIES LIMITED

Trade Name - VENUS REMEDIES LIMITED

All other ITC

Inward Supplies from ISD

Import of Goods

All other ITC - Total 334 Records

S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	<a href="#">B2B - Invoices</a>	319	0	0	0
II	<a href="#">B2B - Invoices (Amendments)</a>	0	0	0	0
III	<a href="#">B2B - Debit Notes</a>	0	0	0	0
IV	<a href="#">B2B - Debit Notes (Amendments)</a>	0	0	0	0
V	<a href="#">B2B - Credit Notes</a>	15	0	0	0
VI	<a href="#">B2B - Credit Notes (Amendments)</a>	0	0	0	0
VII	<a href="#">Eco [9(5)] Invoices</a>	0	0	0	0
VIII	<a href="#">Eco [9(5)] Invoices (Amendments)</a>	0	0	0	0

BACK TO DASHBOARD

DOWNLOAD IMS DETAILS (EXCEL)

COMPUTE GSTR-2B (OCT 2025)



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# Take one of the actions as Accept, Reject and Pending

<input type="checkbox"/>	S.No.	GSTIN of Supplier ^	Trade/ Legal Name ^	Invoice Number ^	Invoice Type ^	Accept	Reject	Pending	Status
<input type="checkbox"/>	1	04AABCT1516G1ZV	TARGUS TECHNOLOGIES PVT LTD.	1-041-26-17-0065	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	2	04AABCT1516G1ZV	TARGUS TECHNOLOGIES PVT LTD.	1-041-26-17-0068	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	3	03AAJCS1236Q1Z4	SWAMI AUTO CARE PVT. LTD	1481042501486	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	4	03AAJCS1236Q1Z4	SWAMI AUTO CARE PVT. LTD	1481042501605	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	5	03AAJCS1236Q1Z4	SWAMI AUTO CARE PVT. LTD	1481162500451	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	6	03ACWFS6414L1ZL	SOHI HP GAS SERVICE	1896	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	7	04AGEPM9800G1ZL	SANMAR ENTERPRISES	19652	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	8	03AIEPS9822J1ZZ	IDEA CATALYSTS INC	20251160	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	9	03AIEPS9822J1ZZ	IDEA CATALYSTS INC	20251211	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action
<input type="checkbox"/>	10	03AIEPS9822J1ZZ	IDEA CATALYSTS INC	20251240	Regular	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	No Action



## IMS Action Categories



### No Action Taken

Invoices with no recipient action, treated as deemed accepted for GSTR-2B.



### Accepted

Accepted records included in GSTR-2B generation.



### Rejected

Not considered for GSTR-2B generation.



### Pending

Not included in current GSTR-2B, carried forward for future action.



# Generate GSTR-2B/ Re-compute GSTR-2B

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice News and Updates

Dashboard Returns IMS Dashboard Inward Supplies English

### Invoice Management System (IMS) Dashboard - Inward Supplies

VIEW ADVISORY HELP

GSTIN - 32UATPY9011N1ZD Legal Name - UATPCO Trade Name - GSTN

All other ITC Inward Supplies from ISD Import of Goods

All other ITC - Total 111 Records

S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	<a href="#">B2B - Invoices</a>	2	5	5	4
II	<a href="#">B2B - Invoices (Amendments)</a>	1	0	3	7
III	<a href="#">B2B - Debit Notes</a>	4	8	4	0
IV	<a href="#">B2B - Debit Notes (Amendments)</a>	6	0	4	1
V	<a href="#">B2B - Credit Notes</a>	4	0	16	0
VI	<a href="#">B2B - Credit Notes (Amendments)</a>	1	4	4	0
VII	<a href="#">Eco [9(5)] Invoices</a>	4	4	4	4
VIII	<a href="#">Eco [9(5)] Invoices (Amendments)</a>	2	3	3	4

BACK TO DASHBOARD DOWNLOAD IMS DETAILS (EXCEL) COMPUTE GSTR-2B (DEC 2023)



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- After all the necessary actions on the IMS, **GSTR-2B** will have the details flowing into it based on those **IMS actions**.
- Accepted invoices/debit notes **will fall under the 'ITC Available'** section of GSTR- 2B.
- Details from here will **flow in the respective sections of Table 4** of the GSTR-3B.
- Review the same, **edit for any discrepancies** you may find and then **proceed to file GSTR-3B**.





- ❑ As per section 2 (6) of the Act for Aggregate Turnover shall include
- All taxable supplies (other than RCM)
  - Exempt supplies,
  - Exports of goods or services or both and
  - Inter-State supplies of persons having the same PAN, (Inter Stock Transfer)
- but excludes CGST, SGST, UGST, IGST and Cess.



# For this Presentation and Other Presentations & Handbooks by CA. Vaibhav Jain

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You*



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