



The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)  
ICAI Nagpur Branch (WIRC)



## Seminar On Technical Aspects while filing GSTR 9 & GSTR 9C



Day & Date: Saturday, 9th November 2024 | Time : 6.00 pm to 8.00 pm

Venue : ICAI Bhawan, Dhantoli, Nagpur | CPE Credit: 02 Hours



Speaker:  
CA. Shrenik Kankariya

**Topic :** Technical Aspects while filing GSTR 9 & GSTR 9C

**Description:** Table wise analysis of GSTR 9 and 9C with all the practical scenarios considering different permutations and combinations for a given situation.

Registration Fees: Rs. 200/- + GST

Registration link - <https://nagpuricai.org/upcoming-events.php>

*The program will be followed by Refreshments.*

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ICAI Nagpur Branch (WIRC)

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# Technical Aspects while Filing GSTR 9 & 9C

**GSTR 9 – Annual Return  
&  
GSTR 9C – Reconciliation Statement**

**Due Date : 31<sup>st</sup> December 2024 (for FY 2023-24)**



# GSTR-9 (Annual Return)

Taxpayers having aggregate turnover up to Rs. **2 Crores** are exempted from filing **GSTR-9** for FY 2023-24 vide [Notification No.14/2024 - CT](#). All other taxpayers are required to file **GSTR-9** for FY 2023-24.

# GSTR-9C (Reconciliation Statement)

Taxpayers having aggregate turnover up to Rs. **5 Crores** are exempted from filing **GSTR-9C** for FY 2023-24 vide [Rule 80\(3\) of CGST Rules](#). All other taxpayers are required to file **GSTR-9C** for FY 2023-24.

**Before we start discussing GSTR 9 reporting???**

**Let's discuss what working need to be done and what are the preferred  
time to do those working??**



# What should be our approach for filing GSTR 9?

## What is correct time for doing Amendments??

- **Do the reconciliation before Tax Audit (Company Audit wherever applicable) and get the changes or correction incorporated in books before the books are freeze and do the required Amendment in GSTR 1 or GSTR 3B of next FY (Before 30th September).**
  - Amendment can be de done within time and same can be recorded in books as well
  - ITC will be passed on to respective customers
- **Do the Tax Audit (Company Audit wherever applicable) and then do the reconciliation in the month of October to November and do the required Amendment in GSTR 1 or GSTR 3B of next FY (Before 30th November).**
  - Amendment can be done within time but impact of the same can be taken in books through rectification entries in next FY
- **Do the Tax Audit (Company Audit wherever applicable) and then do the reconciliation in the month of December and take all the required impact at the time of filing GSTR 9**
  - Amendment can not be done (High chances of getting ITC lost, if excess tax paid, next FY liabilities can not be adjusted against it)

# **XYZ Private Limited**

## **GSTR 9 Working for FY 2023-24**

### **- Reconciliation for Outward Supply**

#### **1. Sales Reconciliation**

- Books vs GSTR 1**
- Books vs GSTR 3B**
- GSTR 1 vs GSTR 3B**

#### **2. Rate Wise Bifurcation of Sales**

#### **3. B2B & B2C Bifurcation of Invoices, Debit Notes, Credit Notes**

#### **4. Define POS to each Outward Supply to assess the liability as per respective heads of tax (CGST, SGST & IGST)**

#### **5. Assess RCM Applicability**

#### **6. HSN wise Summary of Outward Supply**

### **- Reconciliation for Inward Supply**

#### **1. ITC Reconciliation**

- Books vs GSTR 2A**
- Books vs GSTR 2B**
- Books vs GSTR 3B**
- GSTR 3B vs GSTR 2B**



# **XYZ Private Limited**

## **Prerequisites for Preparing Reconciliations**

**Following data need to be extracted from audited accounts**

- 1. Sales Register**
- 2. Credit Note Register**
- 3. Debit Note Register**
- 4. Complete ITC Register**
- 5. Ledgers of expenses on which RCM is applicable**

**Following data need to be extracted from GSTN Portal**

- 1. GSTR 1 (Annual)**
- 2. GSTR 2A (Annual) & 8A**
- 3. GSTR 2B (Annual)**
- 4. GSTR 3B (Annual)**
- 5. System generated GSTR 9, GSTR 1 & GSTR 3B**

# Sales Reconciliation – Books vs GSTR 1

Sales Reconciliation 2023-24																					
<b>As per Books</b>																					
<b>B2B Sales</b>						<b>Debit Notes</b>					<b>Credit Notes</b>					<b>Total</b>					
<b>Month</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	
April to March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>As per GSTR 1</b>																					
<b>B2B Sales</b>						<b>Debit Notes</b>					<b>Credit Notes</b>					<b>Total</b>					
<b>Month</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	
April to March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Difference</b>																					
<b>B2B Sales</b>						<b>Debit Notes</b>					<b>Credit Notes</b>					<b>Total</b>					
<b>Month</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	<b>Basic</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>	<b>Total</b>	
April to March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

How this reconciliation works?





# Reconciliation of Turnover as per AFS & GST Working

<b>Sales Turnover Reconciliation FY 2023-24</b>	
<b>Particulars</b>	<b>Amount</b>
Sales Turnover as per Audited Financial Statement	XXXXXXX
<b>Add:</b>	
Transportation Charges shown separately in Profit & Loss Account	XXX
Rental Income shown separately in Profit & Loss Account	XXX
Sales Return Without GST	XXX
<b>Less:</b>	
Discount on Sales shown separately in Profit & Loss Account	(XXX)
Schemes & Incentive shown separately in Profit & Loss Account	(XXX)
<b>Net Sales Liabile for GST as per Books - A</b>	<b>XXXXXXX</b>
<b>Sales Turnover as per GST Working - B</b>	<b>XXXXXXX</b>
<b>Difference (A-B)</b>	<b>---</b>



# Reconciliation of GSTR 3B due to Spill Over Effect

<b>Sales Reconciliation as per GSTR 3B for FY 2023-24</b>	
<b>Particulars</b>	<b>Amount</b>
Outward Supply Reported in GSTR 3B During FY 2023-24	XXXXXXXX
<b>Add:</b>	
Amendment of FY 2023-24 Reported in FY 2024-25	XXX
<b>Less:</b>	
Amendment of FY 2022-23 Reported in FY 2023-24	(XXX)
<b>Net Sales Reported in GSTR 3B for FY 2023-24</b>	<b>XXXXXXXX</b>
<b>Sales Turnover as per GST Working - B</b>	<b>XXXXXXXX</b>
<b>Difference (A-B)</b>	<b>---</b>

# What are the benefits of Doing Amendment (Before 30<sup>th</sup> November 2024)

1. If wrong tax reported (Short or excess) due to wrong POS or wrong rate, it can be rectified, and correct tax liability will be discharged under respective heads (CGST, SGST & IGST)
2. If an invoice updated on wrong GSTN Number, it can be changed, and ITC will be passed on to correct GSTN
3. If B2C sales reported in original return due to non availability of GST Number, reduce the respective month B2C sales and Add new B2B invoices accordingly ITC will be passed on to respective GSTN
4. If any invoices, debit or credit notes not uploaded, add it and accordingly ITC will be passed on to respective GSTN
5. If any wrong invoice uploaded, make it zero to reduce the tax liability.
6. If there is change in particulars of an invoice, update the same accordingly tax will be adjusted.

These are the amendment w.r.t to Outward supply and these kind of changes can be done in GSTR 1





# **GSTR 9 – Annual Return**

## Parts of Annual Return GSTR 9

Part I	-	<b>Basics</b>
Part II	-	<b>Outward and Inward supplies details on which tax is payable for FY 2023-24</b>
Part III	-	<b>ITC availed during FY 2023-24</b>
Part IV	-	<b>Details of tax paid during FY 2023-24</b>
Part V	-	<b>Transactions of FY 2023-24 declared in FY 2024-25 (up to <del>September</del> <b>Return 30<sup>th</sup> November 2024</b>)</b>
Part VI	-	<b>Other information</b>
		<b>a. Demands &amp; Refunds</b>
		<b>b. Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis</b>
		<b>c. HSN Wise Summary</b>
		<b>d. Late fee payable and paid</b>

## Part I - Basics

### BASIC DETAILS

		Source	
<b>1</b>	Financial Year	Auto	
<b>2</b>	GSTIN	Auto	
<b>3A)</b>	Legal Name	Auto	
<b>3B)</b>	Trade Name (if any)	Auto	

## Part II - Outward and Inward supplies details on which tax is payable for FY 2023-24

▼ 4. Details of advances, inward and outward supplies during the financial year on which tax is payable							
A	Supplies made to un-registered persons (B2C) <a href="#">?</a>	Auto <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
B	Supplies made to registered persons (B2B)	Manual <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="1041960454.03"/>	<input type="text" value="10448506.43"/>	<input type="text" value="10448506.43"/>	<input type="text" value="31245660.12"/>	<input type="text" value="0"/>
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	Auto <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="0"/>			<input type="text" value="0"/>	<input type="text" value="0"/>
D	Supply to SEZs on payment of tax	Auto <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="0"/>			<input type="text" value="0"/>	<input type="text" value="0"/>
E	Deemed Exports	Auto <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Auto <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
G	Inward supplies on which tax is to be paid on reverse charge basis	Auto <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="1255048194.1"/>	<input type="text" value="31376206.81"/>	<input type="text" value="31376206.81"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
H	Sub-total (A to G above)		<input type="text" value="2297008648.13"/>	<input type="text" value="41824713.24"/>	<input type="text" value="41824713.24"/>	<input type="text" value="31245660.12"/>	<input type="text" value="0.00"/>
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Manual <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="3208818.82"/>	<input type="text" value="70410.66"/>	<input type="text" value="70410.66"/>	<input type="text" value="19619.74"/>	<input type="text" value="0"/>
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Manual <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="69598.19"/>	<input type="text" value="2010.11"/>	<input type="text" value="2010.11"/>	<input type="text" value="1045.13"/>	<input type="text" value="0"/>
K	Supplies / tax declared through Amendments (+) <a href="#">?</a>	Auto <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
L	Supplies / tax reduced through Amendments (-) <a href="#">?</a>	Auto <input type="button" value="v"/> <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
M	Sub-total (I to L above)		<input type="text" value="-3139220.63"/>	<input type="text" value="-68400.55"/>	<input type="text" value="-68400.55"/>	<input type="text" value="-18574.61"/>	<input type="text" value="0.00"/>
N	Supplies and advances on which tax is to be paid (H + M) above		<input type="text" value="2293869427.50"/>	<input type="text" value="41756312.69"/>	<input type="text" value="41756312.69"/>	<input type="text" value="31227085.51"/>	<input type="text" value="0.00"/>



## Part II - Outward and Inward supplies details on which tax is payable for FY 2023-24

5. Details of Outward supplies during the financial year on which tax is not payable							
A	Zero rated supply (Export) without payment of tax	Auto	0				
B	Supply to SEZs without payment of tax	Auto	0				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	Auto	0				
D	Exempted	Auto	0				
E	Nil Rated	Manual	362369993.43				
F	Non-GST supply	Auto	0				
G	Sub-total (A to F above)		362369993.43				
H	Credit Notes issued in respect of transactions specified in A to F above (-)	Auto	0				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	Auto	0				
J	Supplies declared through Amendments (+)	Auto	0				
K	Supplies reduced through Amendments (-)	Auto	0				
L	Sub-Total (H to K above)		0.00				
M	Turnover on which tax is not to be paid (G + L above)		362369993.43				
N	Total Turnover (including advances) (4N + 5M - 4G above)		1401191226.83	10380105.88	10380105.88	31227085.51	0.00

## Part V - Transactions of FY 2023-24 declared in FY 2024-25 (up to ~~September Return~~ 30<sup>th</sup> November 2024)

### PARTICULARS OF THE TRANSACTIONS FOR THE FINANCIAL YEAR DECLARED IN RETURNS OF THE NEXT FINANCIAL YEAR TILL THE SPECIFIED PERIOD

	Description	Source	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
<b>10</b>	Supplies / tax declared through Amendments (+) (net of debit notes)	Linked <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>11</b>	Supplies / tax reduced through Amendments (-) (net of credit notes)	Linked <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>12</b>	Reversal of ITC availed during previous financial year	Manual <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>13</b>	ITC availed for the previous financial year <input type="checkbox"/> Link with Point 8C	Manual <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
	<b>Total Turnover (5N+10-11)</b>		<b>1401191226.83</b>	<b>10380105.88</b>	<b>10380105.88</b>	<b>31227085.51</b>	<b>0.00</b>
<b>▼ 14 . Differential tax paid on account of declaration in 10 &amp; 11 above</b>							
	Description	Source	Central Tax	State/UT Tax	Integrated Tax	Cess	Interest
	Payable <input type="checkbox"/> Link with above (10-11)	Manual <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
	Paid	Manual <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

## Scenario 1

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,45,00,000.00
Amendment Reported in September 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,55,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,45,00,000.00
Amendment Reported in September 2024	10,00,000.00
<b>Total Outward Supply in GSTR 3B - After Amendment - C</b>	<b>1,55,00,000.00</b>
<b>No need to change anything in Auto Populated GSTR 9</b>	

## Scenario 2

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,45,00,000.00
Amendment Reported in September 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,55,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,55,00,000.00
Amendment Reported in September 2024	-
<b>Total Outward Supply in GSTR 3B - After Amendment - C</b>	<b>1,55,00,000.00</b>
<b>Change Particulars of Table No. 10 &amp; Upadte total turnover in Table 4 itself</b>	



### Scenario 3

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,55,00,000.00
Amendment Reported in September 2024	-
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,55,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,45,00,000.00
Amendment Reported in September 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - C</b>	<b>1,55,00,000.00</b>

## Scenario 4

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,45,00,000.00
Amendment Reported in September 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,55,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,65,00,000.00
Less : Sales of FY 2022-23 reported in FY 2023-24	-20,00,000.00
Amendment Reported in September 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - C</b>	<b>1,55,00,000.00</b>

## Scenario 5

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,45,00,000.00
Amendment Reported in October 2024	
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,45,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,45,00,000.00
Amendment Reported in October 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - C</b>	<b>1,55,00,000.00</b>

## Scenario 6

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,45,00,000.00
Amendment Reported in October 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,55,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,45,00,000.00
Amendment Reported in October 2024	
<b>Total Outward Supply in GSTR 1 - After Amendment - C</b>	<b>1,45,00,000.00</b>



## Scenario 7

<b>Particulars</b>	<b>Amount</b>
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,50,00,000.00
Amendment Reported in October 2024	5,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,55,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,45,00,000.00
Amendment Reported in October 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - C</b>	<b>1,55,00,000.00</b>

## Scenario 8

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,45,00,000.00
Amendment Reported in October 2024	10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,55,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,65,00,000.00
Amendment Reported in October 2024	-10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - C</b>	<b>1,55,00,000.00</b>

## Scenario 9

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,65,00,000.00
Amendment Reported in October 2024	-10,00,000.00
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,55,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,55,00,000.00
Amendment Reported in October 2024	
<b>Total Outward Supply in GSTR 1 - After Amendment - C</b>	<b>1,55,00,000.00</b>

## Scenario 10

Particulars	Amount
<b>Outward Supply as per Books - A</b>	<b>1,55,00,000.00</b>
Reported in GSTR 1 During FY 2023-24	1,45,00,000.00
Amendment Reported in October 2024	
<b>Total Outward Supply in GSTR 1 - After Amendment - B</b>	<b>1,45,00,000.00</b>
Reported in GSTR 3B During FY 2023-24	1,45,00,000.00
Amendment Reported in October 2024	
<b>Total Outward Supply in GSTR 1 - After Amendment - C</b>	<b>1,45,00,000.00</b>



# How an amendment in GSTR 1 is different from GSTR 3B

1. It is not necessary that a change in particulars in GSTR 1 will affect the tax liability in GSTR 3B as well

## Examples

- GSTN number changed in GSTR 1 (no impact on tax liability)
- Changes made in GSTR 1 through amendment but in Original GSTR 3B already a correct reporting is provided
- B2C sales shifted to B2B (no impact on tax liability)

## Crux of all the above discussed different scenarios

1. In GSTR 9, particulars in Table 10 & 11 are reported according to the amendment done in GSTR 3B and not GSTR 1

## Part III - ITC availed during FY 2023-24

6. Details of ITC availed during the financial year ?							
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	Auto		34314987.5	34314987.5	3073378.34	0
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Linked	Inputs	2938780.28	2938780.28	3073378.34	0
		Manual	Capital Goods	0	0	0	0
		Manual	Input Services	0	0	0	0
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed ?	Linked	Inputs	31376207.22	31376207.22	0	0
		Manual	Capital Goods	0	0	0	0
		Manual	Input Services	0	0	0	0
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed ?	Manual	Inputs	0	0	0	0
		Manual	Capital Goods	0	0	0	0
		Manual	Input Services	0	0	0	0
E	Import of goods (including supplies from SEZs)	Linked	Inputs			0	0
		Manual	Capital Goods			0	0
F	Import of services (excluding inward supplies from SEZs)	Linked				0	0
G	Input Tax credit received from ISD	Auto		0	0	0	0
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	Manual		0	0	0	0
I	Sub-total (B to H above)			34314987.50	34314987.50	3073378.34	0.00
J	Difference (I - A above)			0.00	0.00	0.00	0.00
K	Transition Credit through TRAN-I (including revisions if any)	Auto		0	0		
L	Transition Credit through TRAN-II	Auto		0	0		
M	Any other ITC availed but not specified above	Auto		0	0	0	0
N	Sub-total (K to M above)			0.00	0.00	0.00	0.00
O	Total ITC availed (I + N above)			34314987.50	34314987.50	3073378.34	0.00
7. Details of ITC Reversed and Ineligible ITC for the financial year							

## Part III - ITC availed during FY 2023-24

▼ 7. Details of ITC Reversed and Ineligible ITC for the financial year							
A	As per Rule 37 (After 180 Days)	Linked <input type="button" value="v"/> <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
B	As per Rule 39 (ISD Credit)	Linked <input type="button" value="v"/> <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C	As per Rule 42 (Partly Used - Input & Service) <input style="font-size: 0.8em;" type="button" value="?"/>	Linked <input type="button" value="v"/> <input type="button" value="..."/>		<input type="text" value="7535465.41"/>	<input type="text" value="7535465.41"/>	<input type="text" value="2152888.65"/>	<input type="text" value="0"/>
D	As per Rule 43 (Partly Used - Capital Goods) <input style="font-size: 0.8em;" type="button" value="?"/>	Linked <input type="button" value="v"/> <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
E	As per section 17(5) (Ineligible Items)	Linked <input type="button" value="v"/> <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
F	Reversal of TRAN-I credit	Manual <input type="button" value="v"/> <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>		
G	Reversal of TRAN-II credit	Manual <input type="button" value="v"/> <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>		
H	Other reversals (pl. specify)	Linked <input type="button" value="v"/> <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
I	Total ITC Reversed (A to H above)			<input type="text" value="7535465.41"/>	<input type="text" value="7535465.41"/>	<input type="text" value="2152888.65"/>	<input type="text" value="0.00"/>
J	Net ITC Available for Utilization (6O - 7I)			<input type="text" value="26779522.09"/>	<input type="text" value="26779522.09"/>	<input type="text" value="920489.69"/>	<input type="text" value="0.00"/>

## Part III - ITC availed during FY 2023-24

▼ 8. Other ITC related information							
A	ITC as per GSTR-2B (Table 3 (I) thereof) <a href="#">Compare 2A with 8A Records</a>	Auto ▼ ...		2928093.74	2928093.74	3272368.94	0
B	ITC as per sum total of 6(B) and 6(H) above			2938780.28	2938780.28	3073378.34	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 up to specified period	Manual ▼ ...		0	0	0	0
D	Difference [A-(B+C)]			-10686.54	-10686.54	198990.60	0.00
E	ITC available but not availed	Manual ▼ ...		0	0	0	0
F	ITC available but ineligible	Manual ▼ ...		0	0	0	0
G	IGST paid on import of goods (including supplies from SEZ)	Manual ▼ ...		0	0	0	0
H	IGST credit availed on import of goods (as per 6(E) above)			0.00	0.00	0.00	0.00
I	Difference (G-H)			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

## ITC Reconciliation – Between Books & GSTR 3B

Particulars	CGST	SGST	IGST
<b>ITC As per Audited Books of Accounts - A</b>	<b>XXXX</b>	<b>XXXX</b>	<b>XXXX</b>
<b>ITC Availied in GSTR 3B During FY 2023-24</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>
<b>Less</b>			
ITC of FY 2022-23 availed in FY 2023-24 GSTR 3B	XXX	XXX	XXX
<b>Add</b>			
ITC of FY 2023-24 availed in FY 2024-25 GSTR 3B	XXX	XXX	XXX
<b>Net ITC availed in GSTR 3B pertaining to FY 2023-24 - B</b>	<b>XXXX</b>	<b>XXXX</b>	<b>XXXX</b>
<b>Difference (A-B)</b>	<b>---</b>	<b>---</b>	<b>---</b>



## ITC Reconciliation – Between Books & GSTR 2A

<b>Particulars</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>
ITC As per Audited Books of Accounts	XXXX	XXXX	XXXX
<b>Less:</b>			
ITC not reflecting in GSTR 2A of FY 2023-24	XXX	XXX	XXX
<b>Net Eligible ITC to be availed as per books</b>	<b>XXXX</b>	<b>XXXX</b>	<b>XXXX</b>
<b>ITC Reflecting in GSTR 2A During FY 2023-24</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>
<b>Less</b>			
ITC not recorded in books (Ineligible ITC)	XXX	XXX	XXX
<b>Net Eligible ITC to be availed as per GSTR 2A - B</b>	<b>XXXX</b>	<b>XXXX</b>	<b>XXXX</b>
<b>Difference (A-B)</b>	<b>---</b>	<b>---</b>	<b>---</b>

## ITC Reconciliation – GSTR 2A & GSTR 2B

Particulars	CGST	SGST	IGST
<b>ITC Reflecting in GSTR 2A During FY 2023-24</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>
<b>Less</b>			
ITC Reflected in GSTR 2A (but in FY 2024-25)	XXX	XXX	XXX
<b>Net ITC available for availment during 2023-24 - A</b>	<b>XXXX</b>	<b>XXXX</b>	<b>XXXX</b>
<b>ITC Reflecting in GSTR 2B During FY 2023-24</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>
<b>Less</b>			
ITC Reflected in GSTR 2B pertaining to FY 2022-23	XXX	XXX	XXX
<b>Net ITC available for availment during 2023-24</b>	<b>XXXX</b>	<b>XXXX</b>	<b>XXXX</b>
<b>Difference (A-B)</b>	<b>---</b>	<b>---</b>	<b>---</b>

## Some other reasons for the differences in ITC as per GSTR 2B or GSTR 2A vs Books

1. ITC reflecting in GSTR 2B but not recorded in books (since it is an ineligible ITC)
2. ITC recorded in books but not reflected in GSTR B till November 2024 (This ITC will be lapsed and need to reverse it in books in next FY)
3. ITC reflecting in GSTR 2B and hence availed in GSTR 3B, but not recorded in books being an ineligible ITC

## Part V - Transactions of FY 2023-24 declared in FY 2024-25 (up to ~~September~~ Return 30<sup>th</sup> November 2024)

### PARTICULARS OF THE TRANSACTIONS FOR THE FINANCIAL YEAR DECLARED IN RETURNS OF THE NEXT FINANCIAL YEAR TILL THE SPECIFIED PERIOD

	Description	Source	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
<b>10</b>	Supplies / tax declared through Amendments (+) (net of debit notes)	Linked <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>11</b>	Supplies / tax reduced through Amendments (-) (net of credit notes)	Linked <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>12</b>	Reversal of ITC availed during previous financial year	Manual <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>13</b>	ITC availed for the previous financial year <input type="checkbox"/> Link with Point 8C	Manual <input type="button" value="..."/>		<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Total Turnover (5N+10-11)</b>			<b>1401191226.83</b>	<b>10380105.88</b>	<b>10380105.88</b>	<b>31227085.51</b>	<b>0.00</b>
<b>▼ 14 . Differential tax paid on account of declaration in 10 &amp; 11 above</b>							
	Description	Source	Central Tax	State/UT Tax	Integrated Tax	Cess	Interest
	Payable <input type="checkbox"/> Link with above (10-11)	Manual <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
	Paid	Manual <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

## Part IV - Details of tax paid during FY 2023-24

### DETAILS OF TAX PAID AS DECLARED IN RETURNS FILED DURING THE FINANCIAL YEAR

9	Description	Source	Tax Payable	Paid through cash	Paid through ITC			
					Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	Integrated Tax	Auto <input type="text" value="..."/>	<input type="text" value="31262629"/>	<input type="text" value="0"/>	<input type="text" value="16976565"/>	<input type="text" value="13330030"/>	<input type="text" value="956034"/>	
	Central Tax	Auto <input type="text" value="..."/>	<input type="text" value="41758259"/>	<input type="text" value="31955302"/>	<input type="text" value="9802957"/>		<input type="text" value="0"/>	
	State/UT Tax	Auto <input type="text" value="..."/>	<input type="text" value="41758259"/>	<input type="text" value="31376206"/>		<input type="text" value="10382053"/>	<input type="text" value="0"/>	
	Cess	Auto <input type="text" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>				<input type="text" value="0"/>
	Interest	Auto <input type="text" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>				
	Late fee	Auto <input type="text" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>				
	Penalty	Auto <input type="text" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>				
	Other	Auto <input type="text" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>				





### Part VI - HSN Wise Summary

▼ HSN Wise Summary							
	Detail ( <a href="#">click here for HSN LIST</a> )		Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
17.	Outward Supplies	Linked ▼ ...	1400951783.94	10380954.42	10380954.42	31227676.76	0
18.	Inward Supplies	Manual ▼ ...	0	0	0	0	0


## Part VI - Late fee payable and paid

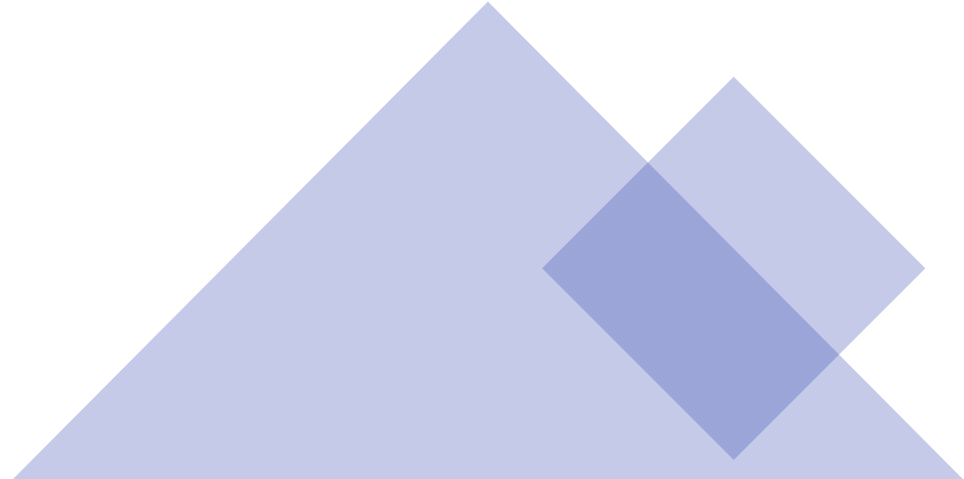
▼ 19. Late fee payable and paid (For GSTR-9)					
	Description	Source	Central Tax	State Tax	
A	Payable	Manual <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
B	Paid	Manual <input type="button" value="..."/>	<input type="text" value="0"/>	<input type="text" value="0"/>	



# **GSTR 9C – Reconciliation Statement**

**BASIC DETAILS**

		Source	
<b>1</b>	Financial Year *	Auto	
<b>2</b>	GSTIN *	Auto	
<b>3A</b>	Legal Name	Auto	
<b>3B</b>	Trade Name (if any)	Auto	
<b>4</b>	Name of Act, if you are liable to audit under any Act.		<input type="text"/>



## RECONCILIATION OF TURNOVER DECLARED IN AUDITED ANNUAL FINANCIAL STATEMENT WITH TURNOVER DECLARED IN ANNUAL RETURN (GSTR9)

### ▼ 5. Reconciliation of Gross Turnover

			Source	
A	* Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derive...		Manual	
B	Unbilled revenue at the beginning of Financial Year	(+)	Manual	
C	Unadjusted advances at the end of the Financial Year	(+)	Manual	
D	Deemed Supply under Schedule I	(+)	Manual	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	Manual	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	Manual	
G	Turnover from April 2017 to June 2017	(-)	Manual	
H	Unbilled revenue at the end of Financial Year	(-)	Manual	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	Manual	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	Manual	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	Manual	
L	Turnover for the period under composition scheme	(-)	Manual	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	Manual	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	Manual	
O	Adjustments in turnover due to reasons not listed above	(+/-)	Manual	
P	* Annual turnover after adjustments as above			
Q	* Turnover as declared in Annual Return (GSTR9)		Link	1401191226.83
R	* Un-Reconciled turnover (Q - P)			1401191226.83

### ▼ 6. Reasons for Un - Reconciled difference in Annual Gross Turnover

S.No.		Source	
1	Reason 1	Manual	

## ▼ 7. Reconciliation of Taxable Turnover

		Source	
A	* Annual turnover after adjustments (from 5P above)		
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	Manual	
C	Zero rated supplies without payment of tax	Manual	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	Manual	
E	* Taxable turnover as per adjustments above (A-B-C-D)		
F	* Taxable turnover as per liability declared in Annual Return (GSTR9)	Link	1038821233.4
G	* Unreconciled taxable turnover (F-E)		1038821233.4

## ▼ 8. Reasons for Un - Reconciled difference in taxable turnover

S.No.		Source	
1	Reason 1	Manual	
2	Reason 2	Manual	
3	Reason 3	Manual	
4	Reason 4	Manual	
5	Reason 5	Manual	
6	Reason 6	Manual	
7	Reason 7	Manual	



## RECONCILIATION OF TAX PAID

### ▼ 9. Reconciliation of rate wise liability and amount payable thereon

				Tax payable			
		Source	Taxable Value	Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
A	5%	Manual					
B	5% (RC)	Manual					
B.1	6%	Manual					
C	12%	Manual					
D	12% (RC)	Manual					
E	18%	Manual					
F	18% (RC)	Manual					
G	28%	Manual					
H	28% (RC)	Manual					
I	3%	Manual					
J	0.25%	Manual					
K	0.10%	Manual					
K.1	Others	Manual					
L	Interest	Manual					
M	Late Fee	Manual					
N	Penalty	Manual					
O	Others	Manual					
P	* Total amount to be paid as per tables above						
Q	* Total amount paid as declared in Annual Return (GSTR 9)	Link		41758259	41758259	31262629	0
R	* Un-reconciled payment of amount			41758259	41758259	31262629	0

### ▼ 10. Reasons for un-reconciled payment of amount

S.No.		Source	
1	Reason 1	Manual	
2	Reason 2	Manual	

▼ 11. Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)						
Description	Source	Taxable Value	To be paid through Cash			
			Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
5%	Manual					
6%	Manual					
12%	Manual					
18%	Manual					
28%	Manual					
3%	Manual					
0.25%	Manual					
0.10%	Manual					
Others	Manual					
Interest	Manual					
Late Fee	Manual					

## RECONCILIATION OF INPUT TAX CREDIT (ITC)

▼ 12. Reconciliation of Net Input Tax Credit (ITC)			
		Source	
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 a...	Manual	
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+)	Manual
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)	Manual
D	* ITC availed as per audited financial statements or books of account		
E	* ITC claimed in Annual Return (GSTR9)	Link	54479533.87
F	* Un-reconciled ITC		54479533.87
▼ 13. Reasons for un-reconciled difference in ITC			
S.No.		Source	
1	Reason 1	Manual	
2	Reason 2	Manual	
3	Reason 3	Manual	
4	Reason 4	Manual	
5	Reason 5	Manual	
6	Reason 6	Manual	
7	Reason 7	Manual	

▼ **14. Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account**

Copy Total

		Source	Value	Amount of Total ITC	Amount of eligible ITC...
A	Purchases	Manual			
B	Freight / Carriage	Manual			
C	Power and Fuel	Manual			
D	Imported goods (Including received from SEZs)	Manual			
E	Rent and Insurance	Manual			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	Manual			
G	Royalties	Manual			
H	Employees Cost (Salaries, wages,Bonus etc.)	Manual			
I	Conveyance charges	Manual			
J	Bank Charges	Manual			
K	Entertainment charges	Manual			
L	Stationery Expenses (including postage etc.)	Manual			
M	Repair and Maintenance	Manual			
N	Other Miscellaneous expenses	Manual			
O	Capital goods	Manual			
P	Any other expense 1	Manual			
Q	Any other expense 2	Manual			
Q1	Any other expense 3	Manual			
Q2	Any other expense 4	Manual			
Q3	Any other expense 5	Manual			
R	* Total amount of eligible ITC availed				
S	ITC claimed in Annual Return (GSTR9)	Link			54479533.87
T	* Un-reconciled ITC				54479533.87

▼ **15. Reasons for un - reconciled difference in ITC**

S.No.		Source	
1	Reason 1	Manual	

**ADDITIONAL LIABILITY DUE TO NON-RECONCILIATION**

Description	Source	Value	To be paid through Cash			
			Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
6%	Manual					
12%	Manual					
18%	Manual					
28%	Manual					
3%	Manual					
0.25%	Manual					
0.10%	Manual					
Others	Manual					
Input Tax Credit	Manual					
Interest	Manual					
Late Fee	Manual					
Penalty	Manual					
Any other amount paid for supplies not included in Annual Return (GSTR 9)	Manual					
Erroneous refund to be paid back	Manual					
Outstanding demands to be settled	Manual					

Place \* Date \*

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