

GSTR-9C Filing by Gen GST Software

GSTR-9C is an annual audit report to be submitted by taxpayers. It is a reconciliation statement between the information filed in the annual return GSTR-09 with the audited annual financial statements of the taxpayer. It must be prepared and certified by a Chartered Accountant. Just like you file a tax audit report under the Income Tax Act, you must file GSTR-9C as an audit report under the CGST Act, 2017.

GSTR-9C can be filed only when the user had filed GSTR-09. It means to prepare and file GSTR-9C, filing of GSTR-9 is mandatory.

As per section 35(5) of the CGST Act, 2017, if your annual turnover exceeds Rs 2 crores, you need to get your accounts audited by a Chartered Accountant and file GSTR-9C on the GST Portal.

GSTR-9C contains the following features :


- Data Import from Excel
- Data Import from Return
- Auditor Details
- Generating and Filing the Return
- GSTR-9A Summary

After sign-in, click on Return option then select **GSTR-9C**.


The screenshot displays the GST portal interface. On the left, a dark sidebar menu contains the following items: Bills, Registration, Return (highlighted with a yellow box), GSTR-01, Input Credit Ledger, GSTR-02A, GSTR-03, GSTR-03B, GSTR-04, GSTR-04A, GSTR-06, GSTR-07, GSTR-07A, GSTR-09, GSTR-09A, GSTR-9C (highlighted with a yellow box), Tds & Tcs Credit Received, and Input Tax Credit. The main content area at the top features filters for Year (2019-2020), Period (All), and a date dropdown (June). It also includes search fields for Clients (Code and Enter Client Name) and Enter Gstin No. Below these are four summary cards for GSTR-01 (Monthly [103]), GSTR-01 (Quarterly [2]), GSTR-03B [105], and GSTR-04 [36], each showing 'Filed' and 'Not Filed' counts. The central section is titled 'Filing Liability' and contains four statement cards: Return Statement, Bill Statement, Ledger Statement, and E Way Bill Statement. Each card displays 'Total Sale' and 'Total Purchase' amounts (all 0.00) and a line graph. The Return Statement and Bill Statement cards also have a 'Return Sale / Purchase' and 'Bill Sale / Purchase' section respectively, with a legend for Sale (blue dot) and Purchase (black dot). The Ledger Statement card shows 'Cash Closing Balance', 'Credit Closing Balance', 'Liability Closing Balance', and 'Credit Register Balance'. The E Way Bill Statement card shows 'Uploaded Bills', 'Not Uploaded Bills', 'Interstate Sales', 'Interstate Purchase', 'Intrastate Sales', and 'Intrastate Purchase'. A 'Back' button is located at the bottom right.

Figure : F01

After selecting GSTR-9C option, go to **CLIENT** Tab (On the top of the page).

Client		GSTR-9C Fill Form				
Year	2017-2018					
All Client		Selected Client				
<input type="checkbox"/>	S.No.	Client Code	Client Name	GST No.	Status	Return
<input type="checkbox"/>	1	MJP-2	A.G ENTERPRISES	24ABBPP1754G1ZL		-Select-
<input type="checkbox"/>	2	1248	M/S PRATAP TYRES AND PARTS CENTER	09CZMPS1705B1ZE	Proprietorship	-Select-
<input type="checkbox"/>	3	1237	M/S RAJ DRUG AGENCY	09FVCPS9518F1Z2	Proprietorship	-Select-
<input type="checkbox"/>	4	1258	M/S AJAI ENTERPRISES	09AYQPS4657M1ZA	Proprietorship	-Select-
<input type="checkbox"/>	5	1239	M/S ANNPURNA TRADING COMPANY	09AHLPB6379H1ZZ	Proprietorship	-Select-
<input type="checkbox"/>	6	1241	M/S VINIT PHARMA	09AVPPS0748F1Z4	Proprietorship	-Select-
<input type="checkbox"/>	7	1236	RAJ MEDICINE CORNER	09AASHS0651M1ZG	Hindu Undivided Family	-Select-
<input type="checkbox"/>	8	e5fd25b6-8dc1-44c2-9...	RAMDEV TYRES SALES AND SERVICE	24AAQFR3579R1Z4	Partnership	-Select-
<input type="checkbox"/>	9	f4269238-8d61-474f-9b...	RAVI LIGHT HOUSE	06AGGPR2682F1ZA	Proprietorship	-Select-
<input type="checkbox"/>	10	0a3bd93a-d0b5-4d2c-a...	SAG INFOTECH PRIVATE LIMITED	08AAOCS2362J1ZY	Private Limited Company	-Select-

No. of Records: 10






Figure : F02

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Data Import from Excel

The feature of importing the data is very important and easy to use in SAG GST S/w. It facilitates you to import data from Government Excel.

To use this feature, go to **GSTR-9C Fill form** Tab (On the top of the page). On the next page, select the client/Fin.Year from above dropdown list and click on **Option** button ---> **Import from Excel** which is available at the bottom of the page. Clicking on this button, will open a popup, asking you to select the source of data i.e. Govt. Excel File. (as shown in Fig-03).

Client

GSTR-9C Fill Form

Year 2017-2018

Clients BLUELAN NETWORKS PRIVATE LIMITED ✕

GST No. 29AAGCB4145E1ZT ✕

II Reconciliation of Gross T/O (5,6)

III Reconciliation of Taxable T/O (7,8)

IV Reconciliation of Tax Paid (9,10,11)

V Reconciliation of ITC (12,13,14,15,16)

VI Auditor's recommendation

VI Auditor E-File

S No	5. Reconciliation of Gross Turnover	Amount	Remark
5A	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) *	0.00	
5B	Unbilled revenue at the beginning of F/Y [+] ? Details	0.00	
5C	+ Unadjusted advances at the end of F/y ?	0.00	
5D	Deemed Supply under Schedule I ? Details	0.00	
5E	Credit note issued after the end of F/Y but reflected in Annual return [-] ? Details	0.00	
5F	Trade discount accounted for in audited financial statement but not permissible under GST ? Details	0.00	
5G	Turnover from April 2017 to June 2017* *	0.00	
5H	Unbilled revenue at the end of F/Y ? Details	0.00	
5I	Unadjusted advances at the beginning of F/y ? Details	0.00	
5J	Credit notes accounted for in audited financial statement but not permissible under GST ? Details	0.00	
5K	Adjustment on Account of supply of Goods by SEZ units to DTA unites ? Details	0.00	
5L	T/O for the period under composition scheme ?	0.00	
5M	Adjustment in T/O u/s 15 and rules thereunder ? Details	0.00	
5N	Adjustments in T/O due to foreign exchange fluctuations ? Details	0.00	
5O	Adjustments in T/O due to reasons not listed above ? Import From Excel		
5P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *		
5Q	T/O as declared in GSTR-9 *		
5R			

Import

Export

Save

Option

Exit

Figure : F03

Import from excel will import the data data from the excel provided by Govt. The process will ask the location of the excel file and then import the data as shown in Fig-04

The screenshot displays the 'GSTR9C_Import : GOV_Excel' window. At the top, there is a toolbar with buttons: 'Import File' (green), 'Data' (blue), 'Import Status' (blue), and 'Download Template' (blue). Below this is a file selection area with a 'Choose File' button (circled in red and labeled '1'), a text field showing 'No file chosen', and an 'Upload' button (green, circled in red and labeled '2'). On the left, there is a sidebar with 'Configuration' (green) and 'Load Data' (green, circled in red and labeled '3') buttons. The main area contains a form with the following fields: 'Client Name' (M/S AJAI ENTERPRISES), 'GSTN No.' (09AYQPS4657M1ZA), 'Year' (2017-2018), 'Month' (January), 'Form' (GSTR9C), and 'Template' (GOV). At the bottom right, there are buttons for 'Clear Temp' (green), 'Exit' (green), and a back arrow (green).

Figure : F04

You will find a new page (Fig-F05) that will display the data found in the source file.

If your source file had some invalid data, the import process will show you the same and will mark as RED in color. Also the button **Invalid Records Exists** will appear on the screen and will display a dropdown list which describe the parts in which error had found. This feature makes the safe import data.

GSTR9C_Import : GOV_Excel

Import File

Data

Import Status

Download Template

Form Section

PT_II_5

Invalid Records Exists

All Records

#	<input checked="" type="checkbox"/>	Sr. No.	Description *
	<input checked="" type="checkbox"/>	1	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be the sum of turnover of all units)
	<input checked="" type="checkbox"/>	2	Unbilled revenue at the beginning of the Financial Year
	<input checked="" type="checkbox"/>	3	Unadjusted advances at the end of the Financial Year
	<input checked="" type="checkbox"/>	4	Deemed Supply under Schedule I
	<input checked="" type="checkbox"/>	5	Credit Notes issued after the end of the financial year but reflected in the annual return
	<input checked="" type="checkbox"/>	6	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under section 15 and rules thereunder
	<input checked="" type="checkbox"/>	7	Turnover from April 2017 to June 2017 *
	<input checked="" type="checkbox"/>	8	Unbilled revenue as at the end of the Financial Year
	<input checked="" type="checkbox"/>	9	Unadjusted Advances as at the beginning of the Financial Year
	<input checked="" type="checkbox"/>	10	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under section 15 and rules thereunder
	<input checked="" type="checkbox"/>	11	Adjustments on account of supply of goods by SEZ units to DTA Units
	<input checked="" type="checkbox"/>	12	Turnover for the period under composition scheme
	<input checked="" type="checkbox"/>	13	Adjustments in turnover under section 15 and rules thereunder
	<input checked="" type="checkbox"/>	14	Adjustments in Turnover due to foreign exchange fluctuation
	<input checked="" type="checkbox"/>	15	Adjustment in Turnover due to reasons not listed above
	<input checked="" type="checkbox"/>	16	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O)
	<input checked="" type="checkbox"/>	17	Turnover as declared in Annual return (GSTR9)*
	<input checked="" type="checkbox"/>	18	Un-Reconciled turnover (Q- P) *

Select All

Invalid Record

1

Validate Data

Import Valid Data

Clear Temp

Exit

Figure : F05

Now select the section which you want to import, by clicking on the **Select All** button. Now click on **Import Valid Data** (present on the bottom right of the page, Fig-F05) to import the data in the s/w.

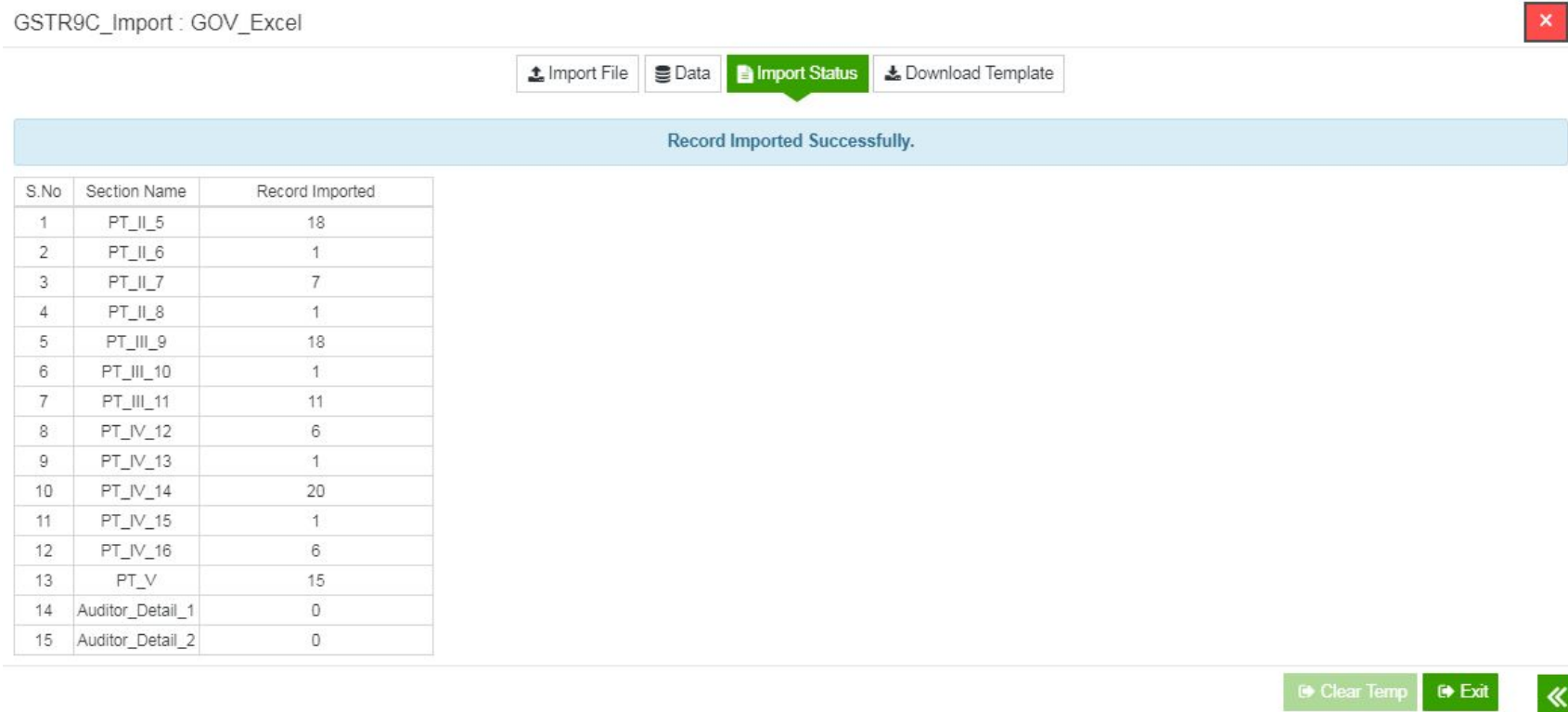


Figure : F06

Fig-F06 will show you the exact description of imported data from Govt. Excel that you had selected.

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Data Import from Return

The feature of importing the data is very important and easy to use in SAG GST S/w. It facilitates you to import data from existing data in S/w.

To use this feature, go to **GSTR-9C Fill form** Tab (On the top of the page). On the next page, select the client/Fin.Year from above dropdown list and click on **Option** button ---> **Import from Return** which is available at the bottom of the page. Clicking on this button, will import the data from the existing returns filed by the user. (as shown in Fig-07).

Client		GSTR-9C Fill Form	
Year	2017-2018	Clients	BLUELAN NETWORKS PRIVATE LIMITED
		GST No.	29AAGCB4145E1ZT
II Reconciliation of Gross T/O (5,6) III Reconciliation of Taxable T/O (7,8) IV Reconciliation of Tax Paid (9,10,11) V Auditor's recommendation			
VI Auditor E-File			
S No	5. Reconciliation of Gross Turnover	Amount	Remark
5A	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) ? *	0.00	
5B	Unbilled revenue at the beginning of F/Y [+] ?	0.00	
5C	+ Unadjusted advances at the end of F/y [+] ?	0.00	
5D	Deemed Supply under Schedule I [+] ?	0.00	
5E	Credit note issued after the end of F/Y but reflected in Annual return [-] ?	0.00	
5F	Trade discount accounted for in audited financial statement but not permissible under GST [+] ?	0.00	
5G	Turnover from April 2017 to June 2017* ? *	0.00	
5H	Unbilled revenue at the end of F/Y [-] ?	0.00	
5I	Unadjusted advances at the beginning of F/y [-] ?	0.00	
5J	Credit notes accounted for in audited financial statement but not permissible under GST [+] ?	0.00	
5K	Adjustment on Account of supply of Goods by SEZ units to DTA unites [-] ?	0.00	
5L	T/O for the period under composition scheme [-] ?	0.00	
5M	Adjustment in T/O u/s 15 and rules thereunder [+/-] ?	0.00	
5N	Adjustments in T/O due to foreign exchange fluctuations [+/-] ?	0.00	
5O	Adjustments in T/O due to reasons not listed above [+/-] ?	0.00	
5P	Annual Turnover after adjustments as above(A+B+C+D-E+F+G-H-I+J-K-L+M+N+O) ? *	0.00	
5Q	T/O as declared in GSTR-9 ? *	0.00	
5R	Turnover as per audited financial statement ? *	0.00	

Import From Excel
 Import From JSON
 Import From Return

Import
 Export

Save Option Exit

Figure : F07

Details of GSTR-9C linking from filed return(s) of the selected Fin. Year (Here, we have selected Fin.Year 2017-18)

Year	2017-2018	Fin. Year	▼	Clients	BLUELAN NETWORKS PRIVATE LIMITED	×	GST No.	29AAGCB4145E1ZT	×
II Reconciliation of Gross T/O (5,6) III Reconciliation of Taxable T/O (7,8) IV Reconciliation of Tax Paid (9,10,11) V Reconciliation of ITC (12,13,14,15,16) VI Auditor's recommendation									
VI Auditor E-File									
S No	5. Reconciliation of Gross Turnover	Amount	Remark						
5A	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) ? *	0.00							
5B	Unbilled revenue at the beginning of F/Y [+] ?	0.00	Details						
5C	- Unadjusted advances at the end of F/y [+] ?	0.00							
	Total Advance Received	0	Details						
	Less:-Total Advance Adjustment	0	Details						
	Net Unadjusted Advances	0.00							
5D	Deemed Supply under Schedule I [+] ?	0.00	Details						
5E	Credit note issued after the end of F/Y but reflected in Annual return [-] ?	0.00	Details						
5F	Trade discount accounted for in audited financial statement but not permissible under GST [+] ?	0.00	Details						
5G	Turnover from April 2017 to June 2017* ? *	0.00							
5H	Unbilled revenue at the end of F/Y [-] ?	0.00	Details						
5I	Unadjusted advances at the beginning of F/y [-] ?	0.00	Details						
5J	Credit notes accounted for in audited financial statement but not permissible under GST [+] ?	0.00	Details						
5K	Adjustment on Account of supply of Goods by SEZ units to DTA unites [-] ?	0.00	Details						
5L	T/O for the period under composition scheme [-] ?	0.00							
5M	Adjustment in T/O u/s 15 and rules thereunder [+/-] ?	0.00	Details						
5N	Adjustments in T/O due to foreign exchange fluctuations [+/-] ?	0.00	Details						
5O	Adjustments in T/O due to reasons not listed above [+/-] ?	0.00	Details						
5P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) ? *	0.00							
5Q	T/O as declared in GSTR-9 ? *	0.00							
5R	Un-Reconciled turnover (Q- P) ? *	0.00							
6	+ Reasons for Un - Reconciled difference in Annual Gross Turnover ?								

Save
Option
Exit

Figure : F08

5C

- i. Total Advance Received = Import from GSTR-1 (Adv. received)
- ii. Total Advance Adjustment = Import from GSTR-1 (Adv. Adjusted)

5E

Import from GSTR-1 (CDNUR & CDNR issued after March,2018 but invoice date is July,2017 to March,2018)

5G

Turnover from April to June (Fin.Year 2017-18) = Import from GSTR-1

5Q

Turnover as declared in GSTR-9 = Import from GSTR-9 (Point # 5N, 10 and 11)

Year: 2017-2018 Clients: E-File GST No. 2018-1841456127

II Reconciliation of Gross T/O (5,6) **II Reconciliation of Taxable T/O (7,8)** III Reconciliation of Tax Paid (9,10,11) IV Reconciliation of ITC (12,13,14,15,16) V Auditor's recommendation

VI Auditor E-File

S No	7. Reconciliation of Taxable Turnover	Amount	Remark
7A	Annual Turnover after adjustments [from 5(P) above] ? *	0	
7B	- Value of Exempted, Nil rated, Non Gst supplies, No supply TO ?	0.00	
	1. Exempt Supplies	0.00	
	2. Nil Rated supplies	0.00	
	3. Non-Gst Supplies	0.00	
	4. No-Gst supply	0.00	
7C	- Zero rated supplies WOPAY ?	0.00	
	Export Supplies WOPAY Details	0.00	
	SEZ Supplies WOPAY Details	0.00	
7D	- Supplies covered under RCM ?	0.00	
	B2B RCM Details	0.00	
	B2BA RCM Details	0.00	
	Credit Note {CDNR-B2B RCM} Details	0.00	
	Debit Note {CDNR-B2B RCM} Details	0.00	
7E	Taxable turnover as per adjustments above (A-B-C-D) ? *	0.00	
7F	Taxable turnover as per liability declared in Annual Return (GSTR9) ? *	0.00	
7G	Unreconciled Taxable Turnover (F-E) ? *	0.00	
8	+ Reasons for Un - Reconciled difference in Taxable Turnover ?		

Save Option Exit

Figure : F09

7B

Import from GSTR-1 (exempt/non gst/nil rated)

7C

- Export Supplies WOPAY = Import from GSTR-1(Export WOPAY)

- ii. SEZ Supplies WOPAY = Import from GSTR-1(B2B sez wopay)

7D

- i. B2B RCM (Add) = Import from GSTR-1
- ii. B2BA RCM (Add) = Import from GSTR-1
- iii. Credit Note {CDNR-B2B RCM} (Add) = Import from GSTR-1
- iv. Debit Note {CDNR-B2B RCM} (Add) = Import from GSTR-1

7F

Import from GSTR-9 (4N-4G)+(10-11)

Year 2017-2018 Clients PUNJ LLOYDS LIMITED GST No. 2201057811

II Reconciliation of Gross T/O (5,6)
 II Reconciliation of Taxable T/O (7,8)
 III Reconciliation of Tax Paid (9,10,11)
 IV Reconciliation of ITC (12,13,14,15,16)
 V Auditor's recommendation

VI Auditor E-File

9. Reconciliation of Rate Wise Liability
 11. Additional amount payable

S No	Description	Taxable Value	Tax Payable			
			CGST	SGST	IGST	CESS
9A	0.1%	0.00	0.00	0.00	0.00	0.00
9B	0.25%	0.00	0.00	0.00	0.00	0.00
9C	3%	0.00	0.00	0.00	0.00	0.00
9D	5%	0.00	0.00	0.00	0.00	0.00
9E	5% [RCM]	0.00	0.00	0.00	0.00	0.00
9F	12%	0.00	0.00	0.00	0.00	0.00
9G	12% [RCM]	0.00	0.00	0.00	0.00	0.00
9H	18%	0.00	0.00	0.00	0.00	0.00
9I	18% [RCM]	0.00	0.00	0.00	0.00	0.00
9J	28%	0.00	0.00	0.00	0.00	0.00
9K	28% [RCM]	0.00	0.00	0.00	0.00	0.00
9L	Intrest		0.00	0.00	0.00	0.00
9M	Late fee		2200	2200	0.00	0.00
9N	Penalty		0.00	0.00	0.00	0.00
9O	Others		0.00	0.00	0.00	0.00
9P	Total amount to be paid as per tables above (A to O)		2200.00	2200.00	0.00	0.00
9Q	Total amount paid as declared in Annual Return (GSTR 9)		0.00	0.00	0.00	0.00
9R	Un-reconciled payment (Q-P)		-2200.00	-2200.00	0.00	0.00
10	+ Reasons for Un - Reconciled Payment of Tax					

Save
Option
Exit

Figure : F10

9A to k

Import from GSTR-1 According To Rate

9I to O

Import from GSTR-3B- Interest / Late Fee / Penalty / Others

9Q

GSTR-9[Tab 9(only IGST/CGST/SGST/CESS) + Tab 10-Tab 11]

Year 2017-2018 Clients L. [REDACTED] PRIVATE LIMITED GST No. 2[REDACTED]

II Reconciliation of Gross T/O (5,6) II Reconciliation of Taxable T/O (7,8) III Reconciliation of Tax Paid (9,10,11) **IV Reconciliation of ITC (12,13,14,15,16)** V Auditor's recommendation

VI Auditor E-File

12.Reconciliation of Net ITC 14. Reconciliation of ITC on Expenses 16. Tax Payable Due to Diff. in ITC

S No	Reconciliation of Taxable Turnover	Amount	Remark
12A	- 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) ? *	0.00	
	ITC Available	0	
	ITC Reversal	0	
	Net ITC Available	0.00	
12B	ITC booked in earlier Financial Years claimed in current Financial Year ? *	0.00	
12C	ITC booked in current Financial Year to be claimed in subsequent Financial Years ? *	0.00	
12D	ITC availed as per audited financial statements or books of accounts (A + B - C) ? *	0.00	
12E	ITC claimed in Annual Return (GSTR9) ? *	0.00	
12F	Un-reconciled ITC (E-D) ? *	0.00	
13	+ Reasons for Un - Reconciled difference in ITC ?		

Save Option Exit

Figure : F11

12A

- ITC Available = Import from GSTR-3B
- ITC Reversal = Import from GSTR-3B
- Net ITC Available = Import from GSTR-3B

12B

Import from Electronic credit ledger(Transitional credit)

12C

Carry forward invoices to be imported from register

12D

Auto (12A+12B-12C)

12E

Import from GSTR-9(7J)

Year	2017-2018	Clients	XXXXXXXXXXXXXXXXXXXX	GST No.	29XXXXXXXXXXXX				
II Reconciliation of Gross T/O (5,6)		II Reconciliation of Taxable T/O (7,8)		III Reconciliation of Tax Paid (9,10,11)		IV Reconciliation of ITC (12,13,14,15,16)		V Auditor's recommendation	
VI Auditor		E-File							
12.Reconciliation of Net ITC		14. Reconciliation of ITC on Expenses				16. Tax Payable Due to Diff. in ITC			
S No	Description	Value	Amount of Total ITC	Amount of eligible ITC availed					
14A	Purchase	0	0	0					
14B	Freight/ Carriage	0	0	0					
14C	Power & Fuel	0	0	0					
14D	Imported goods (including received from SEZ)	0	0	0					
14E	Rent & Insurance	0	0	0					
14F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	0	0	0					
14G	Royalties	0	0	0					
14H	Employees Cost (salaries, wages, bonus)	0	0	0					
14I	Conveyance charges	0	0	0					
14J	bank charges	0	0	0					
14K	Entertainment charges	0	0	0					
14L	Stationery Expenses (including postage etc.)	0	0	0					
14M	Repair and Maintenance	0	0	0					
14N	Other Miscellaneous expenses	0	0	0					
14O	Capital goods	0	0	0					
14P	Any other expense 1	0	0	0					
14Q	Any other expense 2	0	0	0					
14Q1	Any other expense 3	0	0	0					
14Q2	Any other expense 4	0	0	0					
14Q3	Any other expense 5	0	0	0					
14R	Total amount of eligible ITC availed (A to Q)								
14S	ITC claimed in Annual Return (GSTR9)								
14T	Un-reconciled ITC (S-R)								
15	+ Reasons for Un - Reconciled difference in ITC								

Save

Option

Exit

Figure : F12

14S

Import from GSTR-9(7J)

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Auditors Details

Providing the Auditor's detail, before filing the GSTR-9C return is an important step. Click on **VI Auditor** tab available at right most on the form as shown in Figure-F13A.

DashboardImportant datesSearch TaxpayerSAG Live SupportHelp

ClientGSTR-9C Fill Form

II Reconciliation of Gross T/O (5,6)II Reconciliation of Taxable T/O (7,8)III Reconciliation of Tax Paid (9,10,11)IV Reconciliation of ITC (12,13,14,15,16)V Auditor's recommendation**VI Auditor**E-File

Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTINYes

Auditor DetailsAuditor Report 1Upload Relevant Documents

Auditor 1

Verification: I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from

☐ Import☒ New

Name of the signatory

Membership No

Full Name

Please fill out this field.

Full Address

Building No/Flat No

Road/Street

State

PAN No.

Floor Number

City/ Town/ Locality/ Village

Pin Code

Name of the Premises/Building

District

FRN No.

Edit Auditor Detail

SaveExit

ent Name :GST No. :State Name :Version No : 3.30Mode :

Figure : F13A

Here, user will be asked that Whether the person making reconciliation statement (Form GSTR-9C) is the same person who had conducted the audit of mentioned GSTR.

If **Yes**, then the default page is enough (Refer Figure-F13A)

If **No**, then s/w will ask the details as **Auditor-2** (Refer Figure-F13B)

The screenshot displays the 'GSTR-9C Fill Form' interface. At the top, there is a navigation bar with links to Dashboard, Important dates, Search Taxpayer, SAG Live Support, Help, and a user profile. Below this, a red banner indicates the 'Client' and 'GSTR-9C Fill Form' sections. The main content area shows a series of tabs: II Reconciliation of Gross T/O (5,6), II Reconciliation of Taxable T/O (7,8), III Reconciliation of Tax Paid (9,10,11), IV Reconciliation of ITC (12,13,14,15,16), V Auditor's recommendation, VI Auditor, and E-File. A dropdown menu is open for the question 'Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN', with 'No' selected. Below this, there are buttons for 'Auditor Details', 'Auditor Report 2', and 'Upload Relevant Documents'. The 'Auditor 1' section is active, showing a verification statement and a form for entering auditor details. The form includes fields for Name of the signatory, Membership No, Firm Name, Full Address (Building No/Flat No, Road/Street, State, PAN No.), Floor Number, City/ Town/ Locality/ Village, Pin Code, Name of the Premises/Building, District, and FRN No. An 'Edit Auditor Detail' button is present. The 'Auditor 2' section is also visible, with a similar form structure but with some fields set to '--select--'.

Client **GSTR-9C Fill Form**

II Reconciliation of Gross T/O (5,6) II Reconciliation of Taxable T/O (7,8) III Reconciliation of Tax Paid (9,10,11) IV Reconciliation of ITC (12,13,14,15,16) V Auditor's recommendation VI Auditor E-File

Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN No

Auditor Details Auditor Report 2 Upload Relevant Documents

Auditor 1

Verification: I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from

☐ Import ☒ New

Name of the signatory Membership No Firm Name

Full Address

Building No/Flat No Floor Number Name of the Premises/Building

Road/Street City/ Town/ Locality/ Village District

State Pin Code FRN No.

PAN No.

Edit Auditor Detail

Auditor 2

☐ Import

Name of the signatory Membership No Firm Name

Full Address

Building No/Flat No Floor Number Name of the Premises/Building

Road/Street Country --select-- State --select--

District --select-- City/ Town/ Locality/ Village --select-- Pin Code

FRN No. PAN No.

Save Exit

Figure : F13B

In auditor 2 there are two options available either you can import the details or you can enter details of new auditor manually by entering the required details in the respective fields

Note :-

- In case of auditor 2 only Firm details should be mentioned.
- Pan No of the auditor whose Dsc will be used for filing is required to be mentioned.

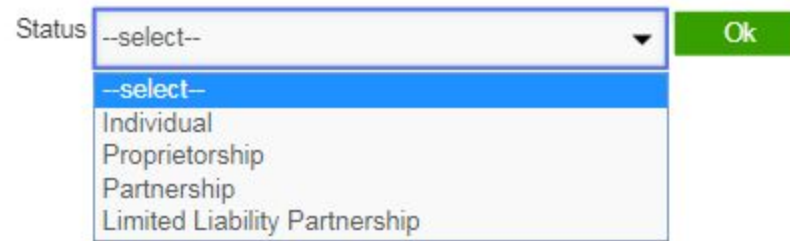
In both cases, You have two options

- Either **Import** existing Auditor from the list (By clicking on Import). User will find a list of Organisation (as shown in Figure-F14). Select one as per your requirement and click on the OK button. You will get the complete information on previous page. (This will save the user time)

S.No.	Name Of Organisation ▼	Status ▼	PAN ▼	GSTN ▼
1	AKHILESH KUMAR SHARMA	Properitorship	CAQPS0143C	09HGFDSD2323Z1Z1
2	ABHISHEK BATTERY CENTRE	Private Limited Com...	AOTPT3094E	27AOTPT3094E2ZB
3	AKASH EXIM ENTERPRISE	LLP	AXIPT1472A	24AXIPT1472A2ZO
4	AMOL SUHAS JOG	Other (Please Specify)	AIQPJ8604F	27AIQPJ8604F1Z1
5	Vikarma ditya	Society	HNGBT5656A	
6	Gt malviya nagar	Partnership	LKUJY6876G	
7	Mokrey	Private Limited Com...	GFDSS5468D	
8	Android Java PHP .NET	Public Limited Comp...	KJHGT5656S	10HJHJG5656X1Z1
9	Ram	Properitorship	CYBPJ4995A	
10	B Comapany	Properitorship	BBBBJ4995B	
11	New Ravi Auditor OtherThan	Properitorship	ANEWJ4995A	
12	Ravi Audi Other	Properitorship	AOTHJ4995A	
13	New ravi Audi 1	Properitorship	ACPPJ4995A	
14	Audi Ravi Partner	Partnership	APARN4995A	
15	Mmmmmm	Hindu Undivided Fa...	MMMPJ4995A	
16	Regional GST Counstructor As...	Properitorship	NHGFD4545A	06KJHGF4545D1Z1
17	Black Cobra and Limited Com...	Statutory body	KJHGF4545D	
18	Jhkljkhkljh	Properitorship	OLKIU7878Y	
19	Ram	Properitorship	ASDPR1258O	
20	Ram general store	Properitorship	ASDPR1258O	

Figure : F14

- Or create **New** Auditor (By clicking on New)



Status: --select--

--select--

Individual

Proprietorship

Partnership

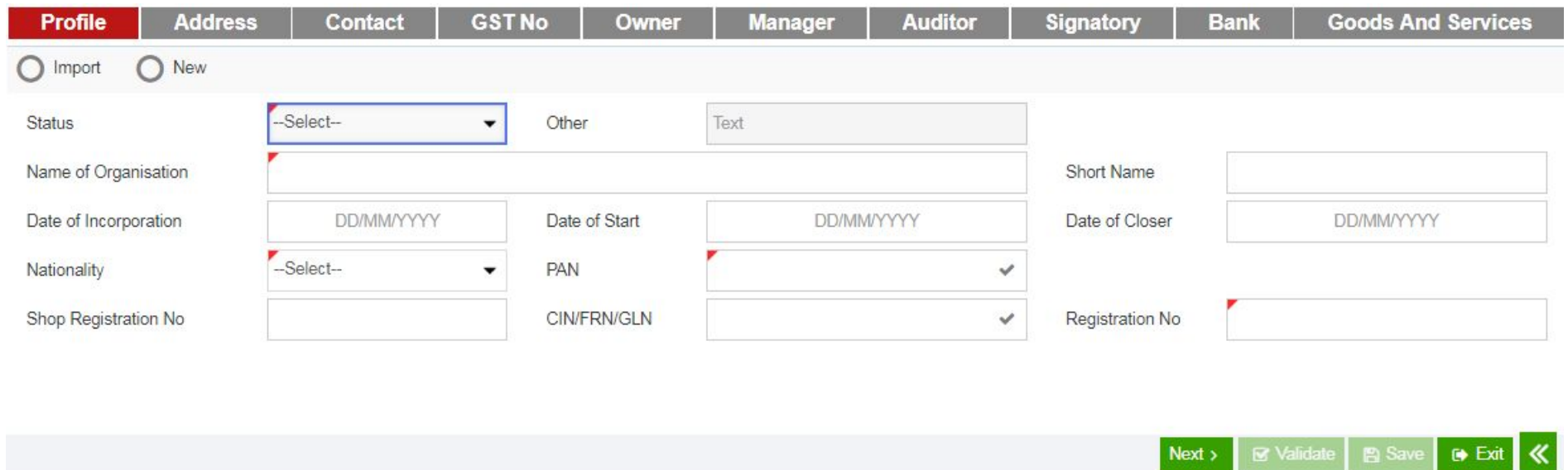
Limited Liability Partnership

Ok

Figure : F15A

Select the Status of Auditor you want to create and click on **OK**. (Refer Figure-F15A)

Now You will get a new page asking for various information (Profile, Address, Contact, GST No, Owner etc...) relevant to the same. (Refer Figure-F15B)



Profile Address Contact GST No Owner Manager Auditor Signatory Bank Goods And Services

☐ Import ☐ New

Status: --Select-- Other: Text

Name of Organisation: [Red Flag]

Short Name: []

Date of Incorporation: DD/MM/YYYY Date of Start: DD/MM/YYYY Date of Closer: DD/MM/YYYY

Nationality: --Select-- PAN: [Red Flag] ✓

Shop Registration No: [] CIN/FRN/GLN: [Red Flag] ✓ Registration No: [Red Flag]

Next > Validate Save Exit <<

Figure : F15B

Now click on **Auditor Report 1** OR **Auditor Report 2** (The caption of this tab depends as per your selection **Yes/No** regarding "Person making reconciliation statement (Form GSTR-9C) is the same person who had conducted the audit of mentioned GSTR" (Refer Figure-F13)).

If user select **Yes**, then the following page appears. (Refer Figure-F16A)

Client	GSTR-9C Fill Form
II Reconciliation of Gross T/O (5,6) III Reconciliation of Taxable T/O (7,8) IV Reconciliation of Tax Paid (9,10,11) V Auditor's recommendation VI Auditor	
E-File	
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN Yes ▼	
Auditor Details Auditor Report 1 Upload Relevant Documents	

1. I ▼ have examined the
 - A. balance sheet as on 31/03/2018
 - B. the Profit and loss account ▼ for the period beginning from 01/07/2017 to ending on 31/03/2018
 - C. the cash flow statement for the period beginning from 01/07/2017 to ending on 31/03/2018 attached herewith of M/s

Name

Address
2. Based on our audit I ▼ report that the said registered person has maintained the books of accounts, records and documents ▼ as required by the IGST/CGST/SGST/UTGST Act, 2017 and the rules/notifications made/issued thereunder
3. A. I ▼ report the below mentioned observations/ comments / discrepancies / inconsistencies; if any
 B. I ▼ further report that,
 - a. I ▼ have obtained all the information and explanations which, to the best of my ▼ knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of my ▼ knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us
 - b. In my ▼ opinion, proper books of account have been ▼ kept by the registered person so far as appears from my ▼ examination of the books
 - c. I ▼ certify that the balance sheet, the Profit and loss account ▼ and the cash flow Statement are In agreement ▼ with the books of account maintained at the Principal place of business at Address and Address additional place of business within the State.
4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in form no GSTR-9C
5. In my ▼ opinion and to the best of my ▼ Information and according to explanations given to me ▼ the particulars given in the said form no GSTR-9C are true and correct subject to observations / qualifications, if any specified below

Qualifications

S No.	Qualification Type	Observation/Qualification	Add
Place		Date	dd/mm/yyyy

Save
Exit
<

Figure : F16A

If user selects **No**, then the following page appears. (Refer Figure-F16B)

Client	GSTR-9C Fill Form	
II Reconciliation of Gross T/O (5,6)	II Reconciliation of Taxable T/O (7,8)	III Reconciliation of Tax Paid (9,10,11)
IV Reconciliation of ITC (12,13,14,15,16)	V Auditor's recommendation	VI Auditor

E-File

Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN No ▾

Auditor Details
Auditor Report 2
Upload Relevant Documents

1. I ▾ report that the audit of the books of accounts and the financial statements of Name Address was conducted by Name Address bearing membership number in pursuance of the provisions of the Institute of Chartered Accountants of India ▾ and I ▾ annex hereto a copy of their audit report dated dd/mm/yyyy along with a copy of each of :-

A. balance sheet as on 31/03/2018

B. the Profit and loss account ▾ for the period beginning from 01/07/2017 to ending on 31/03/2018

C. the cash flow statement for the period beginning from 01/07/2017 to ending on 31/03/2018 and

D. documents declared by the said Act to be part of, or annexed to, the Profit and loss account ▾ and balance sheet.

2. I ▾ report that the said registered person has maintained the books of accounts, records and documents ▾ as required by the IGST/CGST/SGST/UTGST Act, 2017 and the rules/notifications made/issued thereunder

3. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in form no GSTR-9C

4. In my ▾ opinion and to the best of my ▾ information and according to explanations given to me ▾ the particulars given in the said Form No.9C are true and correct subject to the observations/qualifications, if any specified below

Qualifications

S No.	Qualification Type	Observation/Qualification	
			Add

Place
Date dd/mm/yyyy

Save
Exit
⏪

Figure : F16B

Now click on **Upload Relevant Document** to upload the required and relevant documents to the portal (Refer Figure-F17)).

Client	GSTR-9C Fill Form				
II Reconciliation of Gross T/O (5,6)	II Reconciliation of Taxable T/O (7,8)	III Reconciliation of Tax Paid (9,10,11)	IV Reconciliation of ITC (12,13,14,15,16)	V Auditor's recommendation	VI Auditor
E-File					
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN					Yes ▼
Auditor Details	Auditor Report 1	Upload Relevant Documents			
<p>❗ File width PDF or JPEG format is only allowed</p> <p>❗ Maximum 2 files and 5 MB for each file allowed</p>					
Balance Sheet		<div style="border: 1px solid #ccc; padding: 5px; display: flex; align-items: center;"> <div style="border: 1px solid #ccc; padding: 2px 5px; background-color: #f0f0f0;">Choose File</div> <div style="margin-left: 5px;">No file chosen</div> </div>			
Profit & Loss statement/income & Expenditure Statement		<div style="border: 1px solid #ccc; padding: 5px; display: flex; align-items: center;"> <div style="border: 1px solid #ccc; padding: 2px 5px; background-color: #f0f0f0;">Choose File</div> <div style="margin-left: 5px;">No file chosen</div> </div>			
Other Document 1, if any		<div style="border: 1px solid #ccc; padding: 5px; display: flex; align-items: center;"> <div style="border: 1px solid #ccc; padding: 2px 5px; background-color: #f0f0f0;">Choose File</div> <div style="margin-left: 5px;">No file chosen</div> </div>			
Other Document 2, if any		<div style="border: 1px solid #ccc; padding: 5px; display: flex; align-items: center;"> <div style="border: 1px solid #ccc; padding: 2px 5px; background-color: #f0f0f0;">Choose File</div> <div style="margin-left: 5px;">No file chosen</div> </div>			
<p>Verification</p> <p><input type="checkbox"/> I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statements. I am also uploading other statements,as applicable, including financial statement, profit and loss account and balance sheet etc.</p>					
					<div style="display: flex; gap: 10px;"> <div style="background-color: #008000; color: white; padding: 5px 10px; border-radius: 3px;">Save</div> <div style="background-color: #008000; color: white; padding: 5px 10px; border-radius: 3px;">Exit</div> <div style="background-color: #008000; color: white; padding: 5px 10px; border-radius: 3px;">◀</div> </div>

Figure : F17

=====

Generating and Filing the Return

To Upload/Submit the return on the portal, go to **Fill GSTR9C Fill Form** Tab (On the top of the page) and then click on the **E-File** button as shown in below image (Figure-F18)

Client
GSTR-9C Fill Form

Year 2017-2018

Clients M/s. ABCD & Co.

GST No. 27ABCD12345678

II Reconciliation of Gross T/O (5,6)
III Reconciliation of Taxable T/O (7,8)
IV Reconciliation of Tax Paid (9,10,11)
V Auditor's recommendation
VI Auditor

E-File

S No	5. Reconciliation of Gross Turnover	Amount	Remark
5A	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) ? *	100.00	
5B	Unbilled revenue at the beginning of F/Y [+] ? Details	15022.00	
5C	+ Unadjusted advances at the end of F/y [+] ? Details	0.00	
5D	Deemed Supply under Schedule I [+] ? Details	0.00	
5E	Credit note issued after the end of F/Y but reflected in Annual return [+] ? Details	0.00	
5F	Trade discount accounted for in audited financial statement but not permissible under GST [+] ? Details	23123.00	
5G	Turnover from April 2017 to June 2017* ? *	120.00	
5H	Unbilled revenue at the end of F/Y [-] ? Details	100.00	
5I	Unadjusted advances at the beginning of F/y [-] ? Details	200.00	
5J	Credit notes accounted for in audited financial statement but not permissible under GST [+] ? Details	812.00	
5K	Adjustment on Account of supply of Goods by SEZ units to DTA unites [-] ? Details	2000.00	
5L	T/O for the period under composition scheme [-] ? Details	123310.00	
5M	Adjustment in T/O u/s 15 and rules thereunder [+/-] ? Details	1200.00	
5N	Adjustments in T/O due to foreign exchange fluctuations [+/-] ? Details	0.00	
5O	Adjustments in T/O due to reasons not listed above [+/-] ? Details	0.00	
5P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) ? *	-85473.00	
5Q	T/O as declared in GSTR-9 ? *	2891.00	
5R	Un-Reconciled turnover (Q- P) ? *	88364.00	

Save
Option
Exit
←

Figure : F18

Clicking on **E-File** button will open a page (Figure-F19) which provides various features for you.

E-File
✕

Trade Name

File Name Choose File No file chosen

Legal Name

Act

✔ Validate

5.Reconciliation of Gross Turnover

Amount	0.00
--------	------

7.Reconciliation of Taxable Turnover

Amount	0.00
--------	------

9.Reconciliation of Rate Wise

Integrated Tax	0.00
Central Tax	0.00
State/UT Tax	0.00
Cess	0.00

11.Additional amount payable

Taxable Value	0.00
Integrated Tax	0.00
Central Tax	0.00
State/UT Tax	0.00
Cess	0.00

12.Reconciliation of Net ITC

Amount	0.00
--------	------

14.Reconciliation of ITC on Expenses

Amt of eligible ITC availed	0.00
-----------------------------	------

16.Tax Payable Due to Diff. in ITC

Integrated Tax	0.00
----------------	------

VI.Relevant Documents

☐ Balance Sheet

☐ Profit & Loss statement/income &

File Upload and Status

S.NO.	Status Type	Status
01	Login	<input checked="" type="checkbox"/>
02	Check Return Status	<input checked="" type="checkbox"/>
04	Upload Data	<input checked="" type="checkbox"/>
05	Submit	<input type="checkbox"/>
06	File With EVC/DSC	<input type="checkbox"/>

Generate JSON

✔ Proceed

✔ Preview Draft GSTR-9 (PDF)

✕ Cancel

⏪

Figure : F19

Click on **Generate JSON** that will generate the required file (JSON Format). This will show you the popup message asking "**Do you want to Add DSC Sign in Generated File ?**" as shown in Fig-F20 .

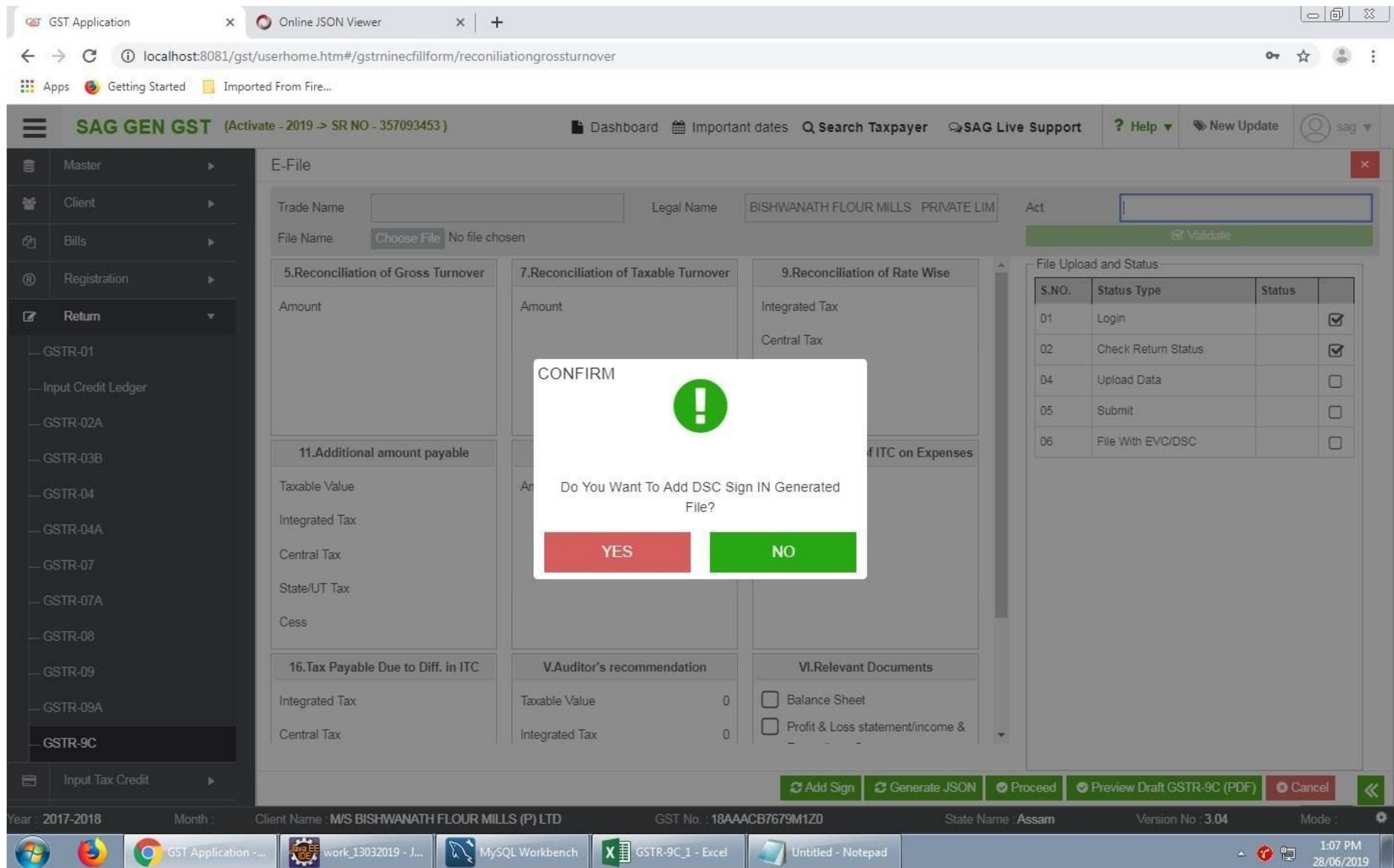


Figure : F20

On clicking on YES the following process will run as shown Fig-F21.

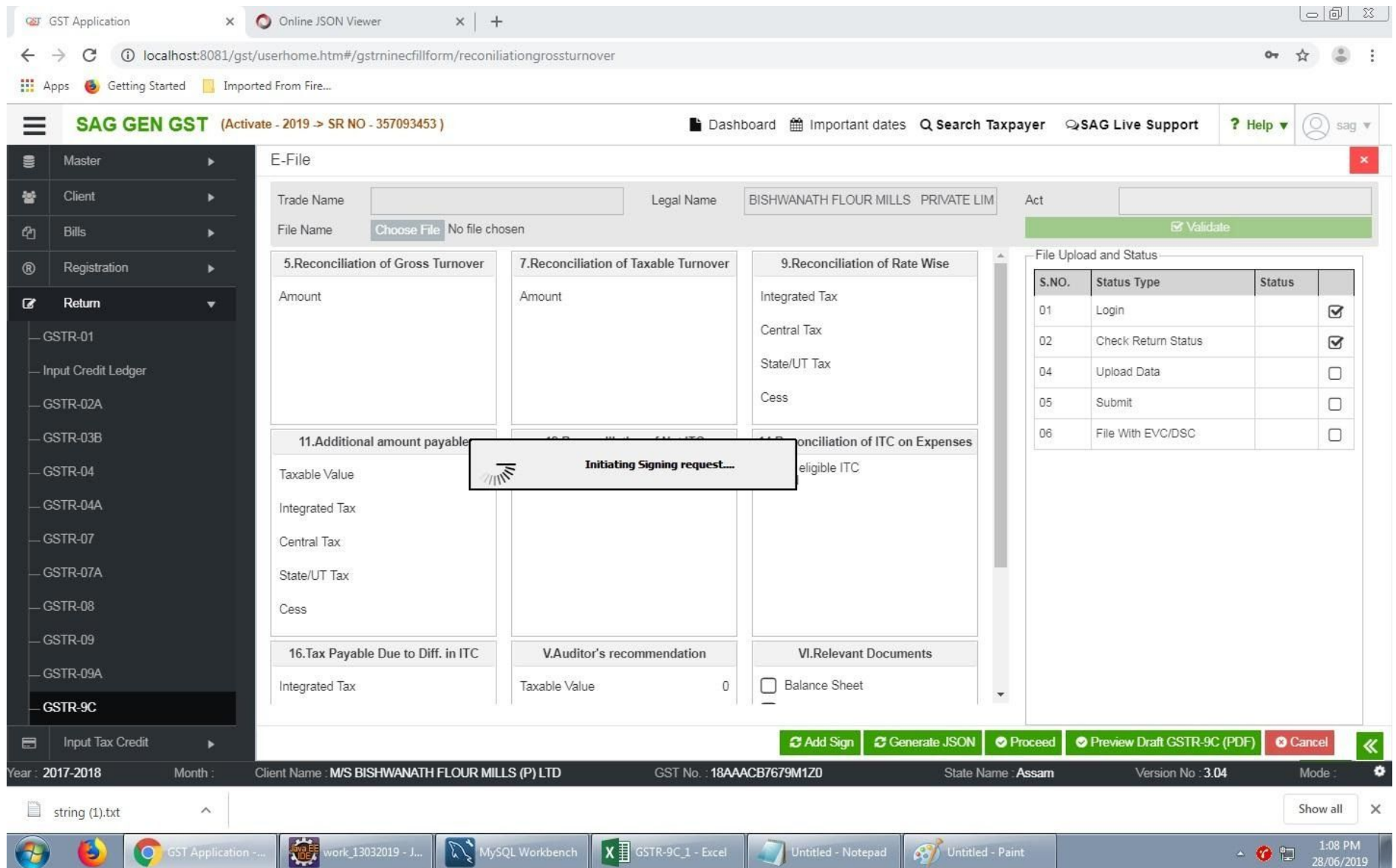


Figure : F21

After that next popup will ask you to select signing authority. Select the appropriate name, and click on the **Sign** button.

GST Application Online JSON Viewer

localhost:8081/gst/userhome.htm#/gstrninefillform/reconciliationgrossturnover

Apps Getting Started Imported From Fire...

SAG GEN GST (Activate - 2019 -> SR NO - 357093453)

Dashboard Important dates Search Taxpayer SAG Live Support Help sag

E-File

Trade Name Legal Name BISHWANATH FLOUR MILLS PRIVATE LIM Act

File Name Choose File No file chosen Validate

5.Reconciliation of Gross

Amount

11.Additional amount

Taxable Value Integrated Tax Central Tax State/UT Tax Cess

16.Tax Payable Due to Diff. in ITC V.Auditor's recommendation VI.Relevant Documents

Integrated Tax Taxable Value 0 Balance Sheet

GST Digital Signature Signer

Goods and Services Tax Digital Signature Signer

Content To Sign

ba23543e15e50e8567c660e7372c2a6a015c296c93c554b8cb5b0f882c6f7927

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
Chanchal Agarwal	SafeScript sub-CA for...	2553772165351258433	04-04-2021

Cancel View Certificate Sign

Copyright © 2017 - 18, eMudhra Limited. All rights reserved. [Click here to enroll](#)

File Upload and Status

S.NO.	Status Type	Status	
01	Login		<input checked="" type="checkbox"/>
02	Check Return Status		<input checked="" type="checkbox"/>
04	Upload Data		<input type="checkbox"/>
05	Submit		<input type="checkbox"/>
06	File With EVC/DSC		<input type="checkbox"/>

Add Sign Generate JSON Proceed Preview Draft GSTR-9C (PDF) Cancel

Year : 2017-2018 Month : Client Name : M/S BISHWANATH FLOUR MILLS (P) LTD GST No. : 18AAACB7679M1Z0 State Name : Assam Version No : 3.04 Mode :

string (1).txt Show all

Windows Taskbar: GST Application, work_13032019 - J..., MySQL Workbench, GSTR-9C_1 - Excel, Untitled - Notepad, Untitled - Paint

1:09 PM 28/06/2019

Figure : F22

Now provide the required PIN to generate the JSON File.

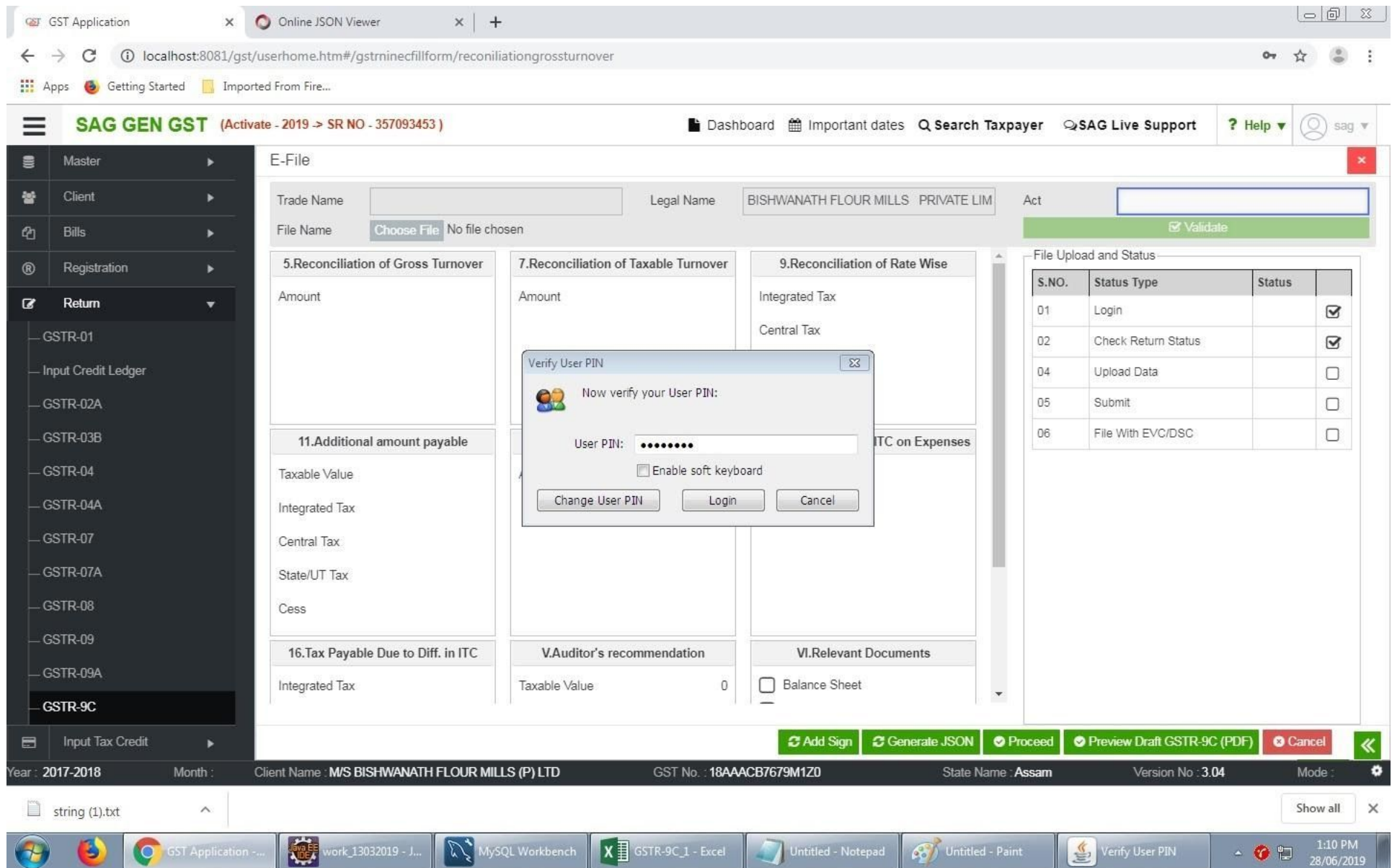


Figure : F23

After generating of JSON File, click on upload Data checkbox and provide the login credentials. Now click on **Submit** button.

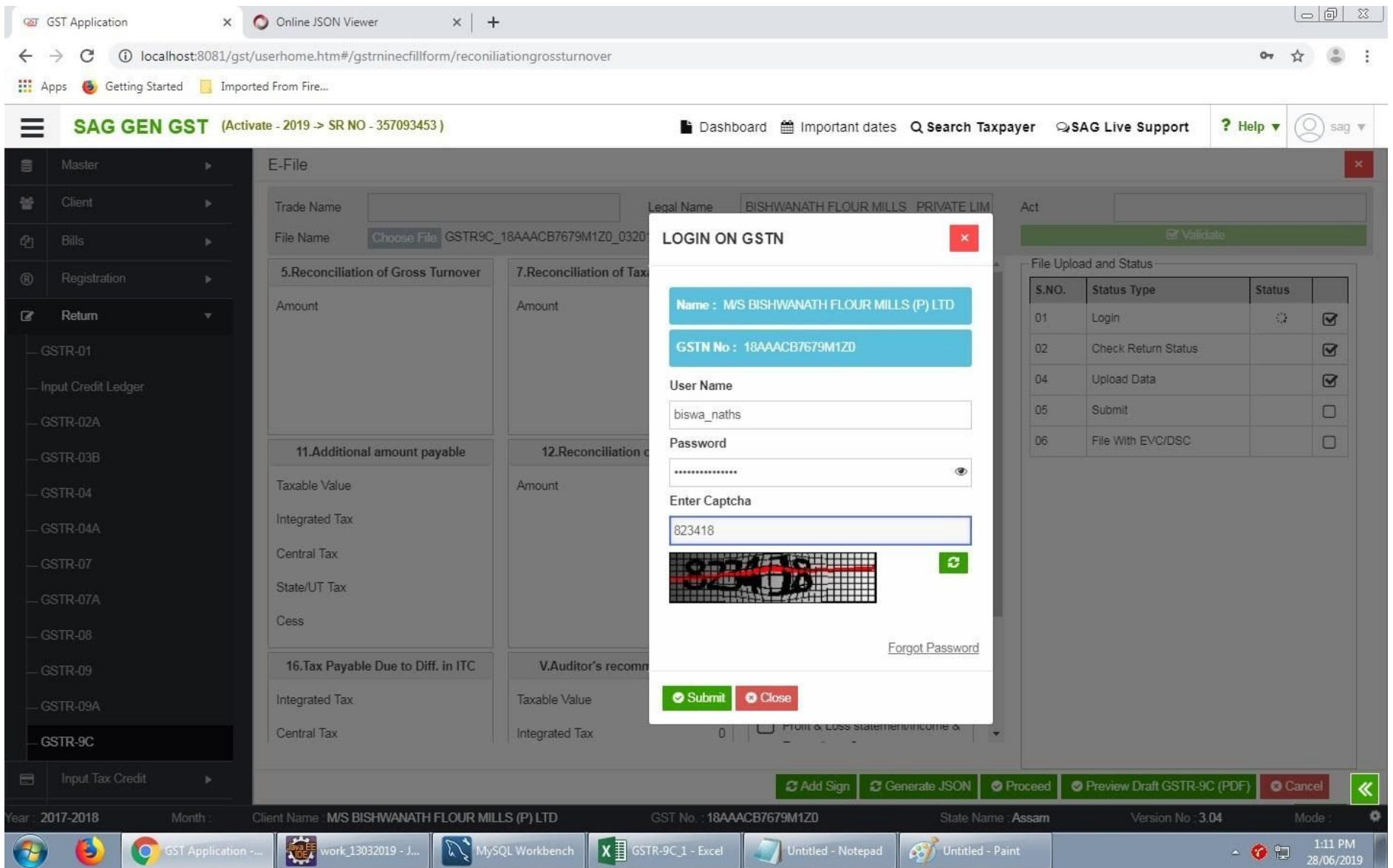


Figure : F24

This will upload the JSON File on the portal and will give you the confirmation popup as shown in Fig-F25.

GSTR-9C Summary

Figure : F26

GSTR-9A Summary option provides you the facility to see the summary of annual return i.e Gstr-9. It will provide a comparison of data from software, portal, books and return and will show the difference if any.

Reconciliation of Gross Turnover

Client		GSTR-9C Fill Form	
Year	2017-2018	Clients	XXXXXXXXXXXXXXX
		GST No.	09XXXXXXXXXX
II Reconciliation of Gross T/O (5,6) III Reconciliation of Taxable T/O (7,8) IV Reconciliation of Tax Paid (9,10,11) V Reconciliation of ITC (12,13,14,15,16) VI Auditor's recommendation VII Auditor			
E-File			
S No	5. Reconciliation of Gross Turnover	Amount	Remark
5A	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) ? *	100.00	
5B	Unbilled revenue at the beginning of F/Y [+] ? Details	15022.00	
5C	+ Unadjusted advances at the end of F/y [+] ?	0.00	
5D	Deemed Supply under Schedule I [+] ? Details	0.00	
5E	Credit note issued after the end of F/Y but reflected in Annual return [+] ? Details	0.00	
5F	Trade discount accounted for in audited financial statement but not permissible under GST [+] ? Details	23123.00	
5G	Turnover from April 2017 to June 2017* ? *	120.00	
5H	Unbilled revenue at the end of F/Y [-] ? Details	100.00	
5I	Unadjusted advances at the beginning of F/y [-] ? Details	200.00	
5J	Credit notes accounted for in audited financial statement but not permissible under GST [+] ? Details	812.00	
5K	Adjustment on Account of supply of Goods by SEZ units to DTA unites [-] ? Details	2000.00	
5L	T/O for the period under composition scheme [-] ?	123310.00	
5M	Adjustment in T/O u/s 15 and rules thereunder [+/-] ? Details	1200.00	
5N	Adjustments in T/O due to foreign exchange fluctuations [+/-] ? Details	0.00	
5O	Adjustments in T/O due to reasons not listed above [+/-] ? Details	0.00	
5P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) ? *	-85473.00	
5Q	T/O as declared in GSTR-9 ? *	2891.00	
5R	Un-Reconciled turnover (Q- P) ? *	88364.00	

Save
Option
Exit
<<

Figure-A01

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)

The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes a reference to books of accounts in case of persons / entities having presence over multiple States Only positive values are allowed in this field.

5B. Unbilled revenue at the beginning of Financial Year

Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here) Only positive values are allowed in this field.

5C. Unadjusted advances at the end of the Financial Year

1. Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here Only positive values are allowed in this field

5D. Deemed Supply under Schedule

Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here Only positive values are allowed in this field.

5E. Credit Notes issued after the end of the financial year but reflected in the annual return

Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.

5F. 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 on which GST was leviable (being not permissible) shall be declared here. Only positive values are allowed in this field

5G. Turnover from April 2017 to June 2017

Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field then it shall be reduced while calculating the turnover as per 5(P). If negative values are entered in this field then it shall be added while calculating the turnover as per 5(P).

5H. Unbilled revenue at the end of Financial Year

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 is not payable on such revenue in the same financial year shall be declared here. Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.

5I. Unadjusted Advances at the beginning of the Financial Year

Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.

5J. Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST

Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here. Only positive values are allowed in this field.

5K. Adjustments on account of supply of goods by SEZ units to DTA Units

Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. Only positive values are allowed in this field but while calculating 5(P), this field shall be considered as negative.

5L. Turnover for the period under composition scheme

There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. Only positive values are allowed in this field but while calculating 5(P), this field shall be considered as negative.

5M. Adjustments in turnover under section 15 and rules thereunder

There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P). If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P).

5N. Adjustments in turnover due to foreign exchange fluctuations

Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P). If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P)

5O. Adjustments in turnover due to reasons not listed above

Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P). If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P)

5P. Annual turnover after adjustments as above

This field shall be auto calculated based on the details filled in table no 5A to 5O and the same is non-editable

5Q. Turnover as declared in Annual Return (GSTR9)

Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9). Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.

5R. Un-Reconciled turnover (Q - P)

This shall be the difference between the table no 5Q and 5P

6. Reason

Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here

Reconciliation of Taxable Turnover

Client		GSTR-9C Fill Form	
Year	2017-2018	Clients	MCD... x GST No. CDNR0946.7M447 x
II Reconciliation of Gross T/O (5,6)		III Reconciliation of Tax Paid (9,10,11)	
II Reconciliation of Taxable T/O (7,8)		IV Reconciliation of ITC (12,13,14,15,16)	
V Auditor's recommendation		VI Auditor	
E-File			
S No	7. Reconciliation of Taxable Turnover	Amount	Remark
7A	Annual Turnover after adjustments [from 5(P) above] ? *	-11816773	
7B	Value of Exempted, Nil rated, Non Gst supplies, No supply TO ?	0	
	1. Exempt Supplies	0	
	2. Nil Rated supplies	0	
	3. Non-Gst Supplies	0	
	4. No-Gst supply	0	
7C	Zero rated supplies WOPAY ?	0	
	Export Supplies WOPAY Details	0	
	SEZ Supplies WOPAY Details	0	
7D	Supplies covered under RCM ?	0	
	B2B RCM Details	0	
	B2BA RCM Details	0	
	Credit Note {CDNR-B2B RCM} Details	0	
	Debit Note {CDNR-B2B RCM} Details	0	
7E	Taxable turnover as per adjustments above (A-B-C-D) ? *	-11816773.00	
7F	Taxable turnover as per liability declared in Annual Return (GSTR9) ? *	0	
7G	Unreconciled Taxable Turnover (F-E) ? *	11816773.00	
8	Reasons for Un-Reconciled difference in Taxable Turnove ?		
		+	
Save Option Exit <<			

Figure-A02

7A. Annual turnover after adjustments (from 5P above)

Annual turnover as derived in Table 5P above would be auto-populated here. This field is non-editable.

7B. Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover

Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)

7C. Zero rated supplies without payment of tax

Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)

7D. Supplies on which tax is to be paid by the recipient on reverse charge basis

Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)

7E. Taxable turnover as per adjustments above (A-B-C-D)

The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, nonGST, reverse charge etc.) declared in Table 7B, 7C and 7D above. This field shall be auto calculated and non-editable

7F. Taxable turnover as per liability declared in Annual Return (GSTR9)

Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.

7G. Taxable turnover as per liability declared in Annual Return (GSTR9)

Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.

8. Reason

Please provide reason if unreconciled difference in taxable turnover

Reconciliation of Tax Paid

Client		GSTR-9C Fill Form				
Year	2017-2018	Clients	M/S AIA ENTERPRISES	GST No.	00AYQP 1657J 117A	
II Reconciliation of Gross T/O (5,6)		II Reconciliation of Taxable T/O (7,8)		III Reconciliation of Tax Paid (9,10,11)		IV Reconciliation of ITC (12,13,14,15,16)
E-File						
9. Reconciliation of Rate Wise Liability		11. Additional amount payable				
S No	Description	Taxable Value	Tax Payable			
			CGST	SGST	IGST	CESS
9A	0.1% ?	12312	456	456	2458	0.00
9B	0.25% ?	4500	852	852	5284	0.00
9C	3% ?	8241	1589	1589	4235	0.00
9D	5% ?	8542	510	510	4285	0.00
9E	5% [RCM] ?	5420	285	285	4562	0.00
9F	12% ?	98745	894	894	4251	0.00
9G	12% [RCM] ?	54282	845	845	9645	0.00
9H	18% ?	94845	256	256	4268	0.00
9I	18% [RCM] ?	44859	945	945	1235	0.00
9J	28% ?	6542	245	245	1234	0.00
9K	28% [RCM] ?	4650	245	245	4564	0.00
9L	Intrest ?		245	245	1287	0.00
9M	Late fee ?		344	344	8524	0.00
9N	Penalty ?		261	261	4365	0.00
9O	Others ?		234	234	1254	0.00
9P	Total amount to be paid as per tables above (A to O) ? *		8206.00	8206.00	61451.00	0.00
9Q	Total amount paid as declared in Annual Return (GSTR 9) ? *		477	477	4561	0.00
9R	Un-reconciled payment (Q-P) ? *		-7729.00	-7729.00	-56890.00	0.00
10	+ Reasons for Un-Reconciled difference in Taxable Turnove ?					

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Figure-A03

9A-O. Tax rates, interest, penalty, late fee and others

The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled 'RC', supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.

9P. Transition Credit through TRAN-2

The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here. This field is non-editable.

9Q. Total amount paid as declared in Annual Return (GSTR 9)

The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9). Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.

9R. Unreconciled payment of amount (PT1)

This shall be the difference between the table no 9Q and 9P

10. Reasons

Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.

Client		GSTR-9C Fill Form							
Year	<div style="border: 1px solid black; padding: 2px;">2017-2018</div>	Clients	<div style="border: 1px solid black; padding: 2px;">M/S NEW ENTERPRISES</div>		x	GST No.	<div style="border: 1px solid black; padding: 2px;">CGAYGG3357M73</div>	x	
II Reconciliation of Gross T/O (5,6)		III Reconciliation of Taxable T/O (7,8)		III Reconciliation of Tax Paid (9,10,11)		IV Reconciliation of ITC (12,13,14,15,16)		V Auditor's recommendation	VI Auditor's
E-File									
9. Reconciliation of Rate Wise Liability			11. Additional amount payable						
S No	Description	Taxable Value	To be paid through Cash						
			CGST	SGST	IGST	CESS			
11A	0.1% ?	45645	1256	1256	4577		0		
11B	0.25% ?	94345	4234	4234	5454		0		
11C	3% ?	37564421	8645	8645	76453		0		
11D	5% ?	76453	7412	7412	250.37		0		
11E	12% ?	23476	3579	3579	456453		0		
11F	18% ?	1764	2484	2484	12312		0		
11G	28% ?	2205	1317	1317	1311		0		
11H	Intrest ?		1285	1285	84534		0		
11I	Late fee ?		8231	8231	4531		0		
11J	Penalty ?		123.4	123.4	3454		0		
11K	Others ?		13274	13274	4560		0		

Save

Option

Exit

<<

11A-K. Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)

Reconciliation of ITC

12A. ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from the books of accounts)

Figure-A05

ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes a reference to books of accounts in case of persons / entities having presence over multiple States. Only positive values are allowed in this field

12B. ITC booked in earlier Financial Years claimed in current Financial Year

Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18. Only positive values are allowed in this field

12C. ITC booked in current Financial Year to be claimed in subsequent Financial Years

Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. Only positive values are allowed in this field but while calculating 12D, this shall be considered as negative

12D. ITC availed as per audited financial statements or books of account

ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto populated here. This field is non-editable

12E. ITC claimed in Annual Return (GSTR9)

Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.

12F. Un-reconciled ITC

This shall be the difference between table no 12E and 12D. This field is auto filled and non-editable

13. Reasons

Please provide reasons if any.

Client		GSTR-9C Fill Form			
Year	2017-2018	Clients	M/S. ABC Ltd. 1234 5678	GST No.	09ABCD1234567890
II Reconciliation of Gross T/O (5,6)		II Reconciliation of Taxable T/O (7,8)		III Reconciliation of Tax Paid (9,10,11)	
IV Reconciliation of ITC (12,13,14,15,16)		V Auditor's recommendation		VI Auditor	
E-File					
12.Reconciliation of Net ITC		14. Reconciliation of ITC on Expenses		16. Tax Payable Due to Diff. in ITC	
S No	Description	Value	Amount of Total ITC	Amount of eligible ITC availed	
14A	Purchase	2145	0	0	
14B	Freight/ Carriage	4152	23356	7823	
14C	Power & Fuel	45822	2458	1345	
14D	Imported goods (including received from SEZ)	54612	123	45645	
14E	Rent & Insurance	12374	434534	7455	
14F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	45612	948545	45611	
14G	Royalties	0	0	0	
14H	Employees Cost (salaries, wages, bonus)	83212	0	454	
14I	Conveyance charges	0	0	58787	
14J	bank charges	0	456545	0	
14K	Entertainment charges	54654	0	0	
14L	Stationery Expenses (including postage etc.)	12312	0	0	
14M	Repair and Maintenance	0	0	0	
14N	Other Miscellaneous expenses	0	45213	123123	
14O	Capital goods	0	0	0	
14P	Any other expense 1	0	0	0	
14Q	Any other expense 2	0	0	0	
14R	Total amount of eligible ITC availed (A to Q)			0	
14S	ITC claimed in Annual Return (GSTR9)			0	
14T	Un-reconciled ITC (S-R)			0	
15	+ Reasons for Un-Reconciled difference in Taxable Turnover				

Save
Option
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Figure-A06

14A-Q. This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on

Figure-A07

Auditor's Recommendation

Client		GSTR-9C Fill Form				
Year	<div style="border: 1px solid black; padding: 2px;">2017-2018</div>	Clients	<div style="border: 1px solid black; padding: 2px;">M/*****</div>	GST No.	<div style="border: 1px solid black; padding: 2px;">0*****</div>	
II Reconciliation of Gross T/O (5,6)		III Reconciliation of Tax Paid (9,10,11)		IV Reconciliation of ITC (12,13,14,15,16)		
				V Auditor's recommendation		
E-File						
S No	Description	Taxable Value	To be paid through Cash			
			CGST	SGST	IGST	CESS
VA	0.1%	0	0	0	0	0
VB	0.25%	0	0	0	0	0
VC	3%	0	0	0	0	0
VD	5%	0	0	0	0	0
VE	12%	0	0	0	0	0
VF	18%	0	0	0	0	0
VG	28%	0	0	0	0	0
VH	Input Tax credit	0	0	0	0	0
VI	Intrest	0	0	0	0	0
VJ	Late fee	0	0	0	0	0
VK	Penalty	0	0	0	0	0
VL	Any other amount paid for supplies not included inGSTR-9	0	0	0	0	0
VM	Erroneous refund to be paid back	0	0	0	0	0
VN	Outstanding demands to be settled	0	0	0	0	0
VO	Other (Pl. specify)	0	0	0	0	0

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Option

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Figure-A08

Auditor

Auditor's Details

Client	GSTR-9C Fill Form				
II Reconciliation of Gross T/O (5,6)	II Reconciliation of Taxable T/O (7,8)	III Reconciliation of Tax Paid (9,10,11)	IV Reconciliation of ITC (12,13,14,15,16)	V Auditor's recommendation	VI Auditor
E-File					
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN Yes					
Auditor Details					
Auditor Report 1					
Upload Relevant Documents					
Auditor 1					
Verification: I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from					
<input type="radio"/> Import <input checked="" type="radio"/> New					
Name of the signatory		Membership No	Firm Name		
Full Address					
Building No/Flat No		Floor Number	Name of the Premises/Building		
Road/Street		City/Town/Locality/Village	District		
State		Pin Code	FRN No.		

SaveProceed To FileExit<<

Figure-A09

Auditor Report

Client	GSTR-9C Fill Form								
II Reconciliation of Gross T/O (5,6) III Reconciliation of Taxable T/O (7,8) IV Reconciliation of ITC (12,13,14,15,16) V Auditor's recommendation VI Auditor									
E-File									
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN Yes ▼									
Auditor Details Auditor Report 1 Upload Relevant Documents									
<p>1. I ▼ have examined the</p> <p>A. balance sheet as on 31/03/2018</p> <p>B. the Profit and loss account ▼ for the period beginning from 01/07/2017 to ending on 31/03/2018</p> <p>C. the cash flow statement for the period beginning from 01/07/2017 to ending on 31/03/2018 attached herewith of M/s A Address</p> <p>2. Based on our audit I ▼ report that the said registered person has maintained the books of accounts, records and documents ▼ as required by the IGST/CGST/SGST/UTGST Act, 2017 and the rules/notifications made/issued thereunder</p> <p>3. A. I ▼ report the below mentioned observations/ comments / discrepancies / inconsistencies; if any</p> <p>B. I ▼ further report that,</p> <p>a. I ▼ have obtained all the information and explanations which, to the best of my ▼ knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of my ▼ knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us</p> <p>b. In my ▼ opinion, proper books of account have been ▼ kept by the registered person so far as appears from my ▼ examination of the books</p> <p>c. I ▼ certify that the balance sheet, the Profit and loss account ▼ and the cash flow Statement are In agreement ▼ with the books of account maintained at the Principal place of business at Address and Address additional place of business within the State.</p> <p>4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in form no GSTR-9C</p> <p>5. In my ▼ opinion and to the best of my ▼ Information and according to explanations given to me ▼ the particulars given in the said form no GSTR-9C are true and correct subject to observations / qualifications, if any specified below</p> <p>Qualifications</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">S No.</th> <th style="width: 35%;">Qualification Type</th> <th style="width: 40%;">Observation/Qualification</th> <th style="width: 20%; text-align: center;">Add</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>2. List of Documents not maintained ▼</td> <td></td> <td></td> </tr> </tbody> </table> <p>Place Date dd/mm/yyyy</p>		S No.	Qualification Type	Observation/Qualification	Add	1	2. List of Documents not maintained ▼		
S No.	Qualification Type	Observation/Qualification	Add						
1	2. List of Documents not maintained ▼								

Figure-A10

Uploading the Relevant Documents




Client	GSTR-9C Fill Form				
II Reconciliation of Gross T/O (5,6)	II Reconciliation of Taxable T/O (7,8)	III Reconciliation of Tax Paid (9,10,11)	IV Reconciliation of ITC (12,13,14,15,16)	V Auditor's recommendation	VI Auditor
					
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN Yes ▼					
Auditor Details		Auditor Report 1		Upload Relevant Documents	
<p> File width PDF or JPEG format is only allowed</p> <p> Maximum 2 files and 5 MB for each file allowed</p>					
Balance Sheet		<div>Choose File No file chosen</div>			
Profit & Loss statement/income & Expenditure Statement		<div>Choose File No file chosen</div>			
Other Document 1, if any		<div>Choose File No file chosen</div>			
Other Document 2, if any		<div>Choose File No file chosen</div>			
Verification					
<input type="checkbox"/> I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statements. I am also uploading other statements,as applicable, including financial statement, profit and loss account and balance sheet etc.					
				Save	Proceed To File
				Exit	←

Figure-A11

For more information about Gen GST Software - <https://saginfotech.com/gst-software.aspx>

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Phone Number - 0141-4072000, Email ID - info@saginfotech.com