

**[FORM GSTR-9C**

[See rule 80(3)]

**PART - A - Reconciliation Statement**

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name	<Auto>	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?	<<Please specify>>	
		(Amount in ₹ in all tables)	
Pt. II		Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)	
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State/UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		24146700
B	Unbilled revenue at the beginning of Financial Year	(+)	0
C	Unadjusted advances at the end of the Financial Year	(+)	500000
D	Deemed Supply under Schedule I	(+)	150000
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	-3000000
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		21796700
Q	Turnover as declared in Annual Return (GSTR-9) (5N, 10 and 11 of GSTR 9)		21751700
R	Un-Reconciled turnover (Q - P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		
A	Reason 1	45000 (Not disclosed in any return)	
B	Reason 2		
C	Reason 3		
D	Reason 4		

7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)					21796700
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					4000000
C	Zero rated supplies without payment of tax					700000
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)					17096700
F	Taxable turnover as per liability declared in Annual Return (GSTR-9)					17051700
G	Un-reconciled taxable turnover (F-E)					<b>AT 2</b>
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1		45000			
B	Reason 2					
C	Reason 3					
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax/ UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%	7500000	55000	55000	265000	
B	5% (RC)	1300000	15000	15000	35000	
C	12%	6351700	132102	132102	498000	
D	12% (RC)					
E	18%	3245000	130050	130050	324000	
F	18% (RC)	15000	1350	1350		
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		333502	333502	1122000	
Q	Total amount paid as declared in Annual Return (GSTR-9)		329452	329452	1122000	
R	Un-reconciled payment of amount				<b>PT 1</b>	
10	Reasons for un-reconciled payment of amount					

A	Reason 1	45000	4050			
B	Reason 2					
C	Reason 3					
11	Additional amount payable but not paid (due to reasons specified under Tables 6, 8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax/ UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%	45000	4050	4050		
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
<b>Pt. IV</b>	<b>Reconciliation of Input Tax Credit (ITC)</b>					
12	<b>Reconciliation of Net Input Tax Credit (ITC)</b>					
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					1278200
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)	
D	ITC availed as per audited financial statements or books of account					1278200
E	ITC claimed in Annual Return (GSTR-9)					1256288
F	Un-reconciled ITC (ITC - 1)					<b>21912</b>
13	<b>Reasons for un-reconciled difference in ITC</b>					
A	Reason 1	ITC Reversal not done				
B	Reason 2					
C	Reason 3					
14	<b>Reconciliation of ITC declared in Annual Return (GSTR-9) with ITC availed on expenses as per audited Annual Financial Statement or books of account</b>					
	Description	Value	Amount of Total ITC		Amount of eligible ITC availed	
	1	2	3		4	
A	Purchases	13500000	846000		846000	
B	Freight/Carriage	1300000	65000		65000	

C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods	1500000	270000	270000
P	Advertisement	500000	90000	73097
Q	Legal Fees	15000	2700	2192
R	Total amount of eligible ITC availed			1256289
S	ITC claimed in Annual Return (GSTR-9)			1273700
T	Un-reconciled ITC (ITC - 2)			17411
15	<b>Reasons for un-reconciled difference in ITC</b>			
A	Reason 1	ITC Reversal not done		
B	Reason 2			
C	Reason 3			
16	<b>Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)</b>			
	Description	Amount Payable		
	Central Tax	5325		
	State/UT Tax	5325		

	Integrated Tax	6762				
	Cess					
	Interest					
	Penalty					
<b>Pt. V</b>	<b>Auditor's recommendation on additional Liability due to non-reconciliation</b>					
	To be paid through Cash					
	Description	Value	Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR-9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

**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.

\*\* (Signature and stamp/Seal of the Auditor)

Place : .....

Name of the signatory : .....

Membership No. : .....

Date : .....

Full address : .....

**B - CERTIFICATION**

**1. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit :**

\* I/we have examined the -

- (a) balance sheet as on .....
- (b) the \*profit and loss account/income and expenditure account for the period beginning from ..... to ending on ....., and
- (c) ..... (GSTIN).

2. Based on our audit I/we report that the said registered person -

- \*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder
- \*has not maintained the following accounts/records/docu-ments as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder :

- 1
- 2
- 3

3.(a) \*I/we report the following observations/comments/ discrepancies/inconsistencies; if any :

.....  
.....

3.(b) \*I/we further report that, -

- (A) \*I/we have obtained all the information and explanations which, to the best of \*my/our knowledge and belief, were necessary for the purpose of the
- (B) In \*my/our opinion, proper books of account \*have/have not been kept by the registered person so far as appears from \*my/our examination of the
- (C) I/we certify that the balance sheet, the \*profit and loss/income and expenditure account and the cash flow Statement are \*in agreement/not in

4 is annexed herewith in Form No. GSTR-9C.

5 correct subject to following observations/qualifications, if any :

- (a) .....
- (b) .....
- (c) .....

**\*\***(Signature and stamp/Seal of the Auditor)

Place : .....

Name of the signatory .....

Membership No. ....

Date : .....

Full address .....

**II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts :**

..... (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the ..... Act, and \*I/we annex hereto

- (a) balance sheet as on .....
- (b) the \*profit and loss account/income and expenditure account for the period beginning from ..... to ending on .....
- (c) the cash flow statement for the period beginning from ..... to ending on ....., and
- (d) documents declared by the said Act to be part of, or annexed to, the \*profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person -

\*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder

\*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder :

- 1.
- 2.
- 3.

3 is annexed herewith in Form No. GSTR-9C.

4 \*me/us, the particulars given in the said Form No. 9C are true and correct subject to the following observations/qualifications, if any :

- (a) .....
- (b) .....
- (c) .....

.....  
.....  
...

**\*\***(Signature and stamp/Seal of the Auditor)

Place : .....

Name of the signatory .....

Membership No. ....

Date : .....

Full address .....]

