



Practical Approach to
**GSTR-9 &
GSTR-9C**

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BHUJ BRANCH OF WIRC OF ICAI

Get Yourself Assured before Filling GSTR-9 for FY 2021-22

GSTR9 Arithmetical Accuracy Checks			
Sr No	Reference	Formula:	To be checked with:
1	OUTWARD LIAB	Table 4's Tax's Outcome / Total	To be match with Table 9's "Tax Payable" [Edit Manually in Table 9 if changed in Table 4]
2	OUTWARD LIAB	[Table 5N] PLUS [Table 10] MINUS [Table 11]	To be Matched with Actual [Audited] Liability
3	OUTWARD LIAB	Table 9's Tax Payable MINUS Tax paid via cash & Tax paid Via Credit	If Not Zero, then Prepare Reco due to reasons, such as: 1. Liability of Last FY 2020-21 has been discharged in 3Bs of FY 2021-22 [Negative Diff] 2. Some of the Outward Supply of FY 2021-22 missed altogether and now added in Table 4/5 - TO BE DISCHARGED THROUGH DRC-03 [Positive Diff]
4	INWARD ITC	[Table 7J] - [Table 12] + [Table 13]	To be Matched with Actual [Audited] ITC
5	INWARD ITC	ITC Taken as per 3B Table 6A MINUS Actual ITC now taken in GSTR 9 (Diff as per Table 6J)	The Diff can be due to following reasons: 1. FY 2020-21's ITC taken in FY 2021-22's 3B but now not forming part of GSTR-9 & Vice-Versa [Negative Diff. in 6J / Vice-Versa] 2. FY 2021-22's wrongly taken ITC (not even reversed till Sept22) now reversed - TO BE DISCHARGED THROUGH DRC-03 [Negative Diff. in 6J] <i>Note: GSTR-9 doesn't allow to reverse the wrongly taken ITC in Table 6/7. however, if reduced and paid through DRC-03, then that will be much better way to present the data.</i>
6		[Table 10] - [Table 11]	To be Matched with Table 14's CGST, SGST, IGST and CESS

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Syncing of data between FY 2020-21 & FY 2021-22

(Since Data uploaded of FY 2020-21 in "3B/G1 of FY 2021-22" should not be the part of FY 2021-22's GSTR-9)

Sr No	Reference	Formula:	To be checked with:
7	OUTWARD LIAB	[Table 10] MINUS [Table 11] of FY 2020-21	To be matched with FY 2021-22's Table 9's Liability MINUS Tax paid through Cash and Credit [Along with difference due to other reasons mentioned in SR No 3]
8	INWARD ITC	[Table 13] MINUS [Table 12] of FY 2020-21	To be Matched Difference found in Table 6J of GSTR9 of FY 2021-22 [Along with difference due to other reasons mentioned in SR No 5]

- These are very basic checks needs to be performed to assure yourself for arithmetical accuracy.
- The above formula may work for most of the cases, but for not all the cases (for e.g., if Audited books of accounts does not contain all the transactions, then difference will be there)

GSTR-9 Mandatory v/s Optional Tables For FY 2021-22

Tables No	Nature of reporting	Status	Note
4A to 4G	Taxable Outward Supply, Tax on advances & RCM	Mandatory	-
4I to 4L	CN, DN, Amendments with respect to 4B to 4E Supplies	Mandatory [From 21-22]	-
5A to 5C	Zero rated Supply without payment of Tax, supplies on which Tax to be discharged by recipient	Mandatory	-
5D to 5F	Exempted, Nil Rated & Non-GST Supply	"Exempted" and "Nil Rate can be clubbed. Non-GST Supply to be shown separately [From 21-22]	
5H to 5K	CN, DN, Amendments with respect to 5A to 5F Supplies	Mandatory [From 21-22]	-
6A	Auto populated ITC based on 3B	-	-
6B to 6D	ITC on Inward Supplies for Forward Charge & Reverse Charge	- "Input" and "Input Services" Can be clubbed, "Capital Goods" to be shown separately* (Till 2018-19, all 3 could have been clubbed) - 6C & 6D Can also be clubbed	
6E	Import of Goods	Mandatory* (Till FY 2018-19, Inputs & Input Capital Separately not mandated)	
6F to 6M	Other ITC	Mandatory	
7A to 7E	ITC Reversal due to Rule 37,39,42, 43, Sec. 17(5)	Can be clubbed with 7H - (with Other reversals)	
7F & 7G	ITC Reversal due to TRAN1 & TRAN2	Mandatory	
8A to 8K	ITC Related Information	Mandatory* (Till FY 2018-19, 8A to 8D was optional)	
9	Details of Tax payable & Tax paid	Mandatory	
10,11	Outward Liability Pertaining to FY 2021-22 shown/reduced in FY 2022-23 Till Sept-22	Mandatory	
12,13	ITC Pertaining to FY 2021-22 reversed/shown in FY 2022-23 Till Sept-22	Optional (Not advisable)	
15 & 16	Info. Of Demands & Refunds, Inward supplies	Optional	
17	HSN for outward Supply	Mandatory [From 21-22] [TO> 5 Cr, at 6 Digit level for all supplies TO<5 Cr, 4 Digit level for B2B Supplies Only]	
18	HSN for Inward Supply	Optional	

GSTR-9C Mandatory v/s Optional Tables for FY 2021-22

Tables No	Nature of reporting	Status	Note
5A	Turnover as per Audited Books	Mandatory	-
5B to 5O	Adjustments related to Turnover	Can be clubbed in 5O	-
7A to 7F	Reco from Total Turnover to Taxable Turnover	Mandatory	-
9A to 9Q	Reco of Tax Paid	Mandatory	-
12A to 12D	Reco of ITC between Books v/s GSTR9	Mandatory [From 21-22] [12B & 12C were optional till 20-21]	
Table 14	Expense head with ITC Reconciliation	Optional	-

[As Relaxation Given in NN 14-2022 CT Dated 05-07-2022]

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Form GSTR- 9

FORM GSTR - 9]^{49]}^{50]}

[See rule 80]

Annual Return

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	
Pt. II		

GSTR 9 Part 1

Part - 1 containing Basis Details of Form

Such as :

- Financial Year
- GSTIN
- Legal Name
- Trade Name

Part 2 of GSTR 9

Pt. II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6

Part 2 of GSTR 9:

Part 2 of GSTR 9 Contains the details of outward and inward supplies made during the financial Year.

Table 4 of GSTR 9

4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)	MANDATORY				
B	Supplies made to registered persons (B2B)	MANDATORY				
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	MANDATORY				
D	Supply to SEZs on payment of tax	MANDATORY				
E	Deemed Exports	MANDATORY				

Table 4 of GSTR 9 :

The said table contains the details of taxable outward supplies and the details of inward supplies on which tax need to be discharged under RCM (Reverse charge Mechanism). All the rows of Table 4 are mandatory to be filled separately.

Table 4 of GSTR 9

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	MANDATORY				
G	Inward supplies on which tax is to be paid on reverse charge basis	MANDATORY				
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	MANDATORY				
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	MANDATORY				
K	Supplies / tax declared through Amendments (+)	MANDATORY				
L	Supplies / tax reduced through Amendments (-)	MANDATORY				
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Table 5 of GSTR 9

5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax	MANDATORY				
B	Supply to SEZs without payment of tax	MANDATORY				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	MANDATORY				
D	Exempted	EXEMPT AND NIL CAN BE	MANDATORY			
E	Nil Rated	CLUBBED	MANDATORY			
F	Non-GST supply (includes 'no supply')	MANDATORY				
G	Sub-total (A to F above)					

Table 5 of GSTR 9 contains details of Zero Rated supply (Export) without payment of Tax, Supply to SEZ without payment of tax, Supplies on which tax is to be paid by recipient, Exempt, Nil Rated and Non GST Supply. Exempt supplies and Nil Rate Supplies can be clubbed.

Table 5 of GSTR 9

H	Credit Notes issued in respect of transactions specified in A to F above (-)	MANDATORY				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	MANDATORY				
J	Supplies declared through Amendments (+)	MANDATORY				
K	Supplies reduced through Amendments (-)	MANDATORY				
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

Debit Note and Credit Note need to be shown in respective row.

Table 6 of GSTR 9

Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
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>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	MANDATORY			
		Capital Goods	MANDATORY			
		Input Services	MANDATORY			
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	MANDATORY			
		Capital Goods	MANDATORY			
		Input Services	MANDATORY			
D	Inward supplies received from	Inputs	MANDATORY			

INPUT AND INPUT SERVICE CAN BE CLUBBED. CAPITAL GOODS ITC NEED TO BE SHOWN SEPARATELY.

Table 6 of GSTR 9

	registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Capital Goods	MANDATORY		
		Input Services	MANDATORY		
E	Import of goods (including supplies from SEZs)	Inputs	MANDATORY		
		Capital Goods	MANDATORY		
F	Import of services (excluding inward supplies from SEZs)		MANDATORY		
G	Input Tax credit received from ISD		MANDATORY		
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		MANDATORY		
I	Sub-total (B to H above)		MANDATORY		
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)		MANDATORY		
L	Transition Credit through TRAN-II		MANDATORY		
M	Any other ITC availed but not specified above		MANDATORY		
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				

Table 7 of GSTR 9

7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37	MANDATORY			7A TO 7E CAN BE CLUBBED WITH 7H
B	As per Rule 39	MANDATORY			
C	As per Rule 42	MANDATORY			
D	As per Rule 43	MANDATORY			
E	As per section 17(5)	MANDATORY			
F	Reversal of TRAN-I credit	MANDATORY			
G	Reversal of TRAN-II credit	MANDATORY			
H	Other reversals (pl. specify)				
I	Total ITC Reversed (Sum of A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				

Table 8 of GSTR 9

8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto	<Auto	<Auto>	<Auto

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		>	>		>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto >			
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] ⁵¹ ⁵²	MANDATORY			
D	Difference [A-(B+C)]	MANDATORY			
E	ITC available but not availed	MANDATORY			
F	ITC available but ineligible	MANDATORY			
G	IGST paid on import of goods (including supplies from SEZ)	MANDATORY			
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto >			
I	Difference (G-H)	MANDATORY			
J	ITC available but not availed on import of goods (Equal to I)	MANDATORY			
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto >	<Auto >	<Auto>	<Auto >

Table 9 of GSTR 9

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax	MANDATORY					
TAX PAYABLE MUST BE MATCHED WITH TAX LIABILITY SHOWN IN TABLE 4N							

The Details Tax payable of Table 9 must be matched with 4N. If there is any difference then edit manually and matched with liability shown in 4N. The difference between Tax Payable and Tax Paid must be ZERO, If there is any positive and Negative Difference which is due Reasons shown in Slide 1 Reasons

Table 10,11,12,13 of GSTR 9

Pt. V	[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period] ¹⁷					
	[For FY 2017-18] ¹⁸ Particulars of the transactions for the [FY 2017-18 declared in returns between April 2018 till March 2019] ¹⁹					
	[For FY 2018-19 , Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019] ²⁰					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	MANDATORY				
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	MANDATORY				
12	Reversal of ITC availed during previous financial year	OPTIONAL				
13	ITC availed for the previous financial year	OPTIONAL				

-TURNOVER AND LIABILITY AS PER AUDITED FINANCIAL STATEMENT / INCOME TAX RETURN DATA MUST BE MATCHED WITH TOTAL TURNOVER AND TAX LIABILITY SHOWN BELOW TABLE 13 [TABLE 5N+TABLE 10-TABLE 11].

- ITC AS PER FINANCIAL STATEMENT MUST BE MATCHED WITH TABLE 7J-TABLE 12 +TABLE 13.

Table 14 of GSTR 9

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State/UT Tax		
	Cess		
	Interest		

Table 15 of GSTR 9

Pt. VI	Other Information							
	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed		OPTIONAL					
B	Total Refund sanctioned		OPTIONAL					
C	Total Refund Rejected		OPTIONAL					
D	Total Refund Pending		OPTIONAL					
E	Total demand of taxes		OPTIONAL					
F	Total taxes paid in respect of E		OPTIONAL					

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details			Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers			OPTIONAL				
B	Deemed supply under Section 143			OPTIONAL				
C	Goods sent on approval basis but not returned			OPTIONAL				
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
				MANDATORY				
18	HSN Wise Summary of inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
			OPTIONAL					
19	Total for supplies received							

Table 16 of GSTR 9

Table 17 of GSTR 9

Table 18 of GSTR 9

Particulars	Figures Required to be filled in Table of GSTR-9C	Figures to be taken from the Corresponding Table of GSTR-9
Reco of Total Turnover with GSTR-09	5Q	5N + 10 - 11
Reconciliation of Taxable Turnover with GSTR-09	7F	$(4N - 4G) + (10-11)$
Total amount paid as declared in Annual Return	9Q By CA. Deep Koradia	Table 9's Tax Payable + 10 - 11
ITC claimed in Annual Return (GSTR9)	12E	7J

GSTR 9C

FORM GSTR-9C¹⁵⁹¹⁶⁰

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>>	

Table 5 of GSTR 9C

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
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)		MANDATORY
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
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	(+)	CAN BE CLUBBED
G	Turnover from April 2017 to June 2017	(-)	IN 5-O
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	(-)	

Table 5 of GSTR 9C

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		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		TABLE 5N +10-11
R	Un-Reconciled turnover (Q - P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	

Table 7 of GSTR 9 C

7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	MANDATORY
C	Zero rated supplies without payment of tax	MANDATORY
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	MANDATORY
E	Taxable turnover as per adjustments above (A-B-C-D)	<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	(4N-4G)+(10-11)
G	Unreconciled taxable turnover (F-E)	AT 2
8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

Table 9 of GSTR 9C

Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
A				Tax payable		
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
	5%					

Table 9 of GSTR 9C

B	5% (RC)					
C	12%					
D	12% (RC)	MANDATORY				
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
[K-1]	Others ^[6]					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)		TABLE 9+10 -11			
R	Un-reconciled payment of amount (PT1)					

Table 11 of GSTR 9C

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%					
	28%					
	3%					
	0.25%					
	0.10%					
	[Others] ¹⁶²					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					

Table 12 of GSTR 9C

Pt. IV	Reconciliation of Input Tax Credit (ITC)		
	12 Reconciliation of Net Input Tax Credit (ITC)		
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)		
	ITC booked in earlier Financial Years claimed in current Financial Year	(+)	MANDATORY
	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)	MANDATORY
	ITC availed as per audited financial statements or books of account		<Auto>
	ITC claimed in Annual Return (GSTR9)		TABLE 7J
	Un-reconciled ITC		ITC 1

Table 14 of GSTR 9C

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
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			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible			<<Auto>>

OPTIONAL

S T	ITC availed					
	ITC claimed in Annual Return (GSTR9)					
	Unreconciled ITC (ITC 2)					
15	Reasons for unreconciled difference in ITC					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	Tax payable on unreconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	[Additional Liability due to non-reconciliation] ¹⁰⁰					
			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%					

Thanks!

CA. Deep Koradia