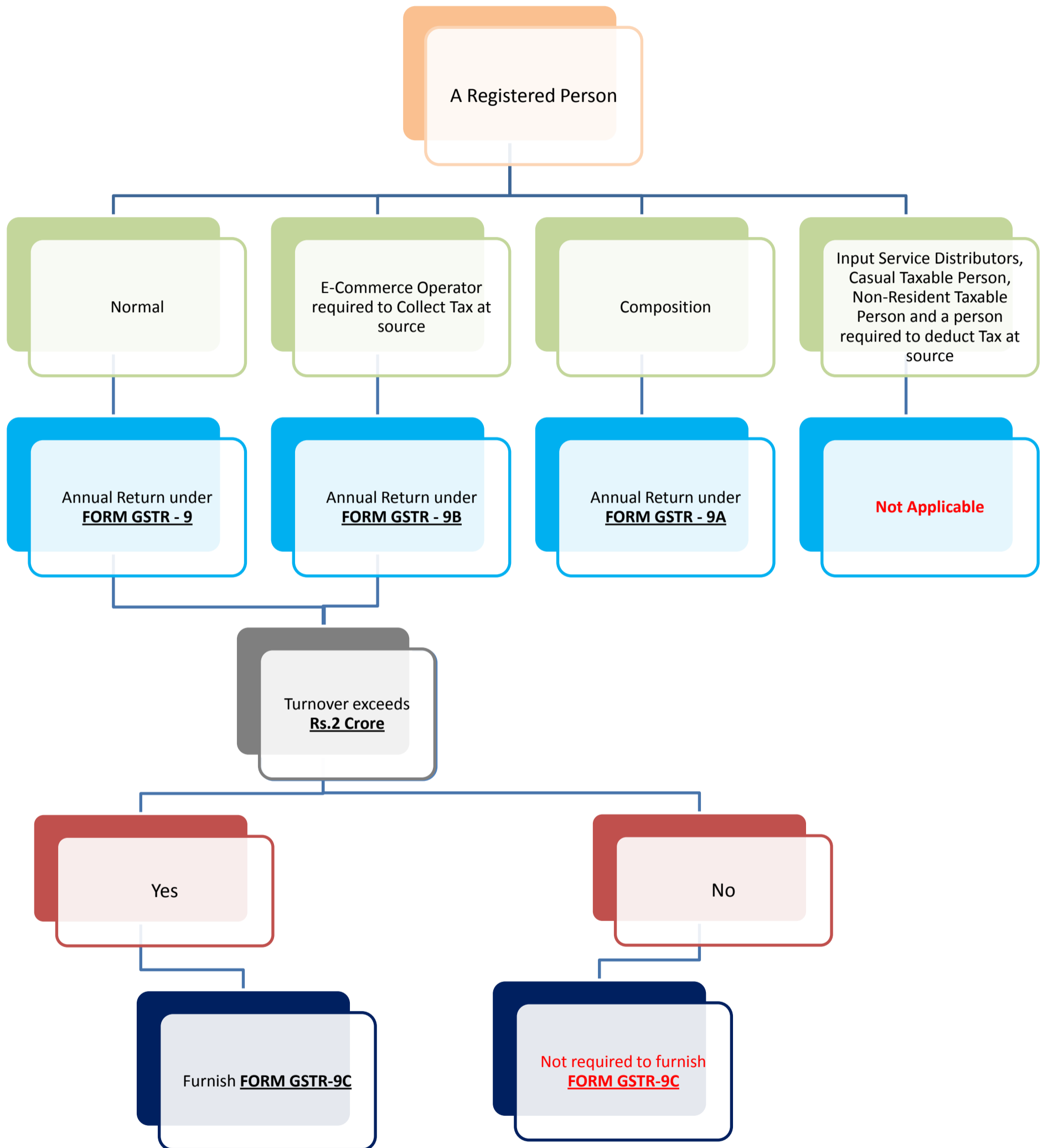


Annual Return and Reconciliation in GST

- [Requirements of Annual Return](#)
- [Parts of Annual Returns](#)
- [Reconciliation Statement](#)

Requirement of Annual Return in Form 9 / 9A and Reconciliation in Form 9C



Annual Return shall be furnished for every financial year electronically **on or before 31st December** following the end of such financial year.

Types of Parts under Annual Return in Form GSTR-9

Parts	Tables	Types of Parts in Annual return
Part – I	1-3	Basic details of registered taxpayer
Part – II	4-5	Details of Outward and inward supplies declared during the financial year
Part – III	6-8	Details of ITC as declared in returns filed during the financial year
Part – IV	9	Details of Tax paid as declared in returns filed during the financial year
Part – V	10-14	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY whichever is earlier
Part – VI	15-19	Other Information such as: <ul style="list-style-type: none"> ➤ Particulars of demands & refunds ➤ Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis ➤ HSN Wise Summary of outward supplies ➤ Late fee payable and paid

Review of Annual Return with corresponding GST Return/s

Table – 4 – Details of supplies on which Tax is payable and declared in returns filed during the Financial Year

Annual Return			Corresponding GST Return and Table no.		
Table No.	Heading	Description	Form No.	Table No.	Description
4A	B2C supplies	<ul style="list-style-type: none"> ➤ Aggregate value of supplies made to unregistered persons on which Tax has been paid shall be declared here. ➤ Value of supplies declared shall be net of debit note and credit note. 	GSTR-1	5	B2C inter-state supplies, Invoice value > Rs. 2.5 Lakhs
				7	B2C supplies other than Table 5 above
				9	D/N, C/N, Amendment to supplies declared in Table - 5
				10	Amendment to supplies declared in Table - 7
4B	B2B supplies	<ul style="list-style-type: none"> ➤ Aggregate value of supplies made to registered persons on which Tax has been paid shall be declared here. ➤ Details of debit and credit notes are to be mentioned separately. 	GSTR-1	4A	B2B supplies other than ECO
				4C	B2B supplies made through ECO
4C	Exports with payment of Tax	<ul style="list-style-type: none"> ➤ Aggregate value of exports (except supplies to SEZs) on which Tax has been paid shall be declared here. 	GSTR-1	6A	Exports
4D	SEZ supplies with payment of Tax	<ul style="list-style-type: none"> ➤ Aggregate value of supplies to SEZs on which Tax has been paid shall be declared here. 	GSTR-1	6B	Supplies made to SEZ
4E	Deemed Export	<ul style="list-style-type: none"> ➤ Aggregate value of supplies in the nature of deemed exports on which Tax has been paid has been disclosed. 	GSTR-1	6C	Deemed exports
4F	Advances recd. for the above	<ul style="list-style-type: none"> ➤ Details of all unadjusted advances i.e. advance has been received and Tax has been paid but invoice has not been issued in the current year shall be declared here. 	GSTR-1	11A	Advance received
4G	Inward supply liable to RCM	<ul style="list-style-type: none"> ➤ Tax paid under RCM in relation to notified services and supplies made to unregistered person will be covered here. Value shall be inclusive of advances, D/N & C/N. 	GSTR-3B	3.1(d)	RCM details
4I	C/N for above (except B2C supplies)	<ul style="list-style-type: none"> ➤ Aggregate value of C/N issued in respect of B2B supplies, Exports, supplies to SEZs & Deemed exports shall be declared here. 	GSTR-1	9B	C/N details
4J	D/N for the above except B2C supplies	<ul style="list-style-type: none"> ➤ Aggregate value of C/N issued in respect of B2B supplies, Exports, supplies to SEZs & Deemed exports shall be declared here. 	GSTR-1	9B	D/N details
4K & 4L	Amendments (Tax added or deducted)	<ul style="list-style-type: none"> ➤ Details of amendments made to B2B supplies, Exports, supplies to SEZs, Deemed exports, C/N, D/N & refund vouchers shall be declared here. 	GSTR-1	9A & 9C	Amendment

Table – 5 and 6 – Details of supplies on which Tax is payable and declared in returns filed during the Financial Year and ITC availed

Annual Return			Corresponding GST Return		
Table No.	Heading	Description	Form No.	Table No.	Description
5A	Exports w/o payment of Tax	➤ Aggregate value of exports (except supplies to SEZs) on which Tax has not been paid shall be declared here.	GSTR-1	6A	Exports
5B	SEZ supplies w/o payment of Tax	➤ Aggregate value of supplies to SEZs on which Tax has not been paid shall be declared here.	GSTR-1	6B	SEZ supplies
5C	Recipient is liable to pay Tax	➤ Aggregate value of supplies made to registered persons on which Tax is payable by the recipient on RCM.	GSTR-1	4B	B2B Supplies
5D, 5E & 5F	Exempted, Nil rated supplies	➤ Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.	GSTR-1	8	Exempted, Nil, Non GST supply
5H & 5I	C/N & D/N in respect supplies where no Tax is payable	➤ Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. ➤ Liability will be reduced on account of C/N. ➤ Liability will be increased due to D/N.	GSTR-1	9B	Credit notes & Debit notes
5J & 5K	Amendments for zero rated supply w/o payment of Tax	➤ Amendments related to exports including SEZ supply on which Tax has not been paid will be declared here.	GSTR-1	9A & 9C	Amendments of invoices incl. D/N & C/N
5N	Total Turnover incl. advances (4N + 5M - 4G)	➤ Total turnover includes value of all the supplies with advances & amendment. ➤ Turnover will not incl. inward supply under RCM.			-
6A	Total amount of ITC availed	➤ Amount of Total ITC availed shall be auto-populated here. ➤ ITC includes normal ITC, Tax paid under RCM, Imports, ISD etc.	GSTR-3B	4A	ITC availed
6B	Inward supplies	➤ Aggregate value of ITC availed on all inward supplies except: • Tax paid under RCM • Import of goods and services ➤ Classification is required for ITC i.e. input, input service, capital goods. ➤ ITC claimed, reversed & reclaimed during the FY shall not be declared here; it will be included separately under 6H.	GSTR-3B	4(A)(5)	All other ITC
6C	Inward supplies from un – reg. persons	➤ Aggregate value of ITC availed on all inward supplies received from unregistered persons (other than import of services) on which Tax is payable on reverse charge basis shall be declared here.	GSTR-3B	4(A)(3)	Inward supply under RCM
6D	Inward supplies from registered person – RCM	➤ Aggregate value of ITC availed on all inward supplies received from registered persons on which Tax is payable on reverse charge basis shall be declared here.	GSTR-3B	4(A)(3)	Inward supply under RCM
6E	Import of Goods	➤ Details of ITC availed on import of goods incl. supply of goods received from SEZs will be shown here.	GSTR-3B	4(A)(1)	ITC on import of goods
6F	Import services of	➤ Details of ITC availed on import of services excl. inward supplies from SEZs shall be declared here.	GSTR-3B	4(A)(2)	ITC on import of services
6G	Input tax credit from ISD	➤ Aggregate value of ITC received from ISD unit shall be declared here.	GSTR-3B	4(A)(4)	ITC recd. from ISD unit
6H	Amount of ITC reclaimed	➤ Aggregate value of ITC availed, reversed and reclaimed under the provisions of the Act shall be declared here.	–		
6K & 6L	Transitional credit – TRAN I & TRAN II	➤ Details of transition credit received on filing of FORM GST TRAN-I and TRAN-II including revision thereof will be shown here. (Net ITC after revision)	Electronic Credit Ledger	–	The amount will be available from ECL; where the amount will be credited through TRAN-I or TRAN-II.
6M	Any other ITC availed	➤ Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. ➤ Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.	–		

Table – 7– Details of ITC Reversed and Ineligible ITC as declared in returns filed during the Financial Year

Annual Return			Corresponding GST Return		
Table No.	Heading	Description	Form No.	Table No.	Description
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of ITC reversed and ineligible ITC thereof	<ul style="list-style-type: none"> ➤ Amount of ITC reversed, or ineligible ITC will be shown here: <ul style="list-style-type: none"> • ITC reversed u/r 37,39,42,43 of CGST Rule • Ineligible ITC u/s 17(5) • Ineligible ITC claimed through TRAN-I, TRAN-II • ITC reversed through Form ITC-03 	GSTR-3B	4(B)	ITC Reversed

Table – 8 – Other ITC related information

Annual Return			Corresponding GST Return		
Table No.	Heading	Description	Form No.	Table No.	Description
8A	ITC as per form GSTR - 2A	<ul style="list-style-type: none"> ➤ It will be auto-populated. ➤ This would be the aggregate of all ITC that has been declared by the corresponding suppliers in their FORM GSTR-1. 	GSTR-2A	3 & 5	B2B invoices, C/N & D/N
8C	ITC on inward supplies availed during Apr' 18 to Sept' 18	<ul style="list-style-type: none"> ➤ Aggregate value of ITC availed on all inward supplies (except those on which Tax is payable on RCM basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. 	GSTR-3B	4(A)(5)	All other ITC
8E & 8F	ITC available but not availed ITC available but ineligible	<ul style="list-style-type: none"> ➤ Aggregate value of the ITC, which was available in FORM GSTR-2A but not availed in any of the FORM GSTR-3B returns, shall be declared here. ➤ Sum total of both the rows should be equal to difference in 8D. 			-

Table – 9 – Details of tax paid as declared in returns filed during the Financial Year

Annual Return			Corresponding GST Return		
Table No.	Heading	Description	Form No.	Table No.	Description
9	Details of Tax paid	<ul style="list-style-type: none"> ➤ Here, detailed bifurcation of the Taxes paid by cash and by Input Tax Credit is to be given. 			-

Table – 10,11,12,13 – Particulars of the transactions for the previous FY declared in returns of April to September of Current FY or upto date of filing annual return of previous FY whichever is earlier

Annual Return			Corresponding GST Return		
Table No.	Heading	Description	Form No.	Table No.	Description
10 & 11	Supplies / Tax declared through Amendments	<ul style="list-style-type: none"> ➤ Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were made in the GSTR-1 of Apr to Sept of the current F. Y. or date of filing of annual return w. e. earlier 	GSTR-1	9A	Amendment in Registered supply details
				9B	Details of Credit and Debit Notes
				9C	Amendment in details of Credit and Debit Notes
12 & 13	Availed or Reversed ITC shown in previous F. Y.	<ul style="list-style-type: none"> ➤ Value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. ➤ Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. 	GSTR-3B	4(A)	All ITC availed
				4(B)	ITC Reversed

Table – 15 – Particulars of Demands and Refunds

Annual Return			Corresponding GST Return		
Table No.	Heading	Description	Form No.	Table No.	Description
15A, 15B, 15C and 15D	Refund details	<ul style="list-style-type: none"> Aggregate value of Refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. 			–
15E, 15F and 15G	Demand & Recovery	<ul style="list-style-type: none"> Aggregate value of demands of Taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of Taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. 			–

Table – 16 – Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

Annual Return			Corresponding GST Return		
Table No.	Heading	Description	Form No.	Table No.	Description
16A	Supplies from Composition taxpayers	Aggregate value of supplies received from composition taxpayers shall be declared here. The same details can be taken from Form GSTR-3B.			–
16B & 16C	Deemed supply	<ul style="list-style-type: none"> Deemed supply will include: <ul style="list-style-type: none"> Supplies from principal to job worker u/s 143(3) &(4) Goods sent on approval basis after 180 days 			–

Table – 17 & 18 – HSN Wise Summary of Outward & Inward Supply

Annual Return			Corresponding GST Return										
Table No.	Heading	Description	Form No.	Table No.	Description								
17 & 18	HSN - wise Summary	<ul style="list-style-type: none"> Summary of supplies effected and received against a particular HSN code to be reported only in this table. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. HSN requirement: <table border="1" data-bbox="592 1893 1226 2050"> <thead> <tr> <th>Turnover</th> <th>HSN</th> </tr> </thead> <tbody> <tr> <td>Upto Rs. 1.5 Cr.</td> <td>Optional</td> </tr> <tr> <td>> Rs. 1.5 Cr. To >= Rs. 5Cr.</td> <td>2 digits</td> </tr> <tr> <td>> Rs. 5 Cr.</td> <td>4 digits</td> </tr> </tbody> </table> 	Turnover	HSN	Upto Rs. 1.5 Cr.	Optional	> Rs. 1.5 Cr. To >= Rs. 5Cr.	2 digits	> Rs. 5 Cr.	4 digits	GSTR-1	12	HSN wise details (Available only for Outward supplies)
Turnover	HSN												
Upto Rs. 1.5 Cr.	Optional												
> Rs. 1.5 Cr. To >= Rs. 5Cr.	2 digits												
> Rs. 5 Cr.	4 digits												

Requirement of HSN – Return wise

Supplies	GSTR-3B	GSTR-1	GSTR-9
Outward	NO	YES	YES
Inward	NO	NO	YES

Table – 19 – Late fee payable and paid

Annual Return			Corresponding GST Return		
Table No.	Heading	Description	Form No.	Table No.	Description
19	Late fees payable & paid	Late fee will be payable if annual return is filed after the due date.			–

GSTR 9C – Reconciliation statement

Parts	Tables	Types of Parts in Annual return
Part – I	1-4	Basic details of registered taxpayer
Part – II	5-8	Reconciliation of turnover declared in Audited Financial statements and Annual Return (GSTR–9)
Part – III	9-11	Reconciliation of Tax paid
Part – IV	12-16	Reconciliation of Input Tax Credit
Part – V	-	Auditor’s recommendation on additional liability due to Non-reconciliation

Reconciliation statement
Table 5 and 6– Reconciliation of Gross Turnover and reasons thereof

Table No.	Description	(+/-)	Explanation
5A	➤ Turnover (including exports) as per audited financial statements for the State / UT		<ul style="list-style-type: none"> ➤ 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. ➤ Such persons / entities will have to internally derive their GSTIN wise turnover and declare the same here. ➤ This shall include export turnover (if any).
5B	➤ Unbilled revenue at the beginning of Financial Year	(+)	<ul style="list-style-type: none"> ➤ 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. ➤ For example, if Rs. 10 Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on Rs. 4 Crores of such revenue, then value of Rs. 4 Crores shall be declared here.
5C	➤ Unadjusted advances at the end of the Financial Year	(+)	➤ 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
5D	➤ Deemed Supply under Schedule I	(+)	<ul style="list-style-type: none"> ➤ Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. (e.g. branch transfer, supplies between principal – agent etc.) ➤ Any deemed supply, which is already part of the turnover in the audited Annual Financial Statement, is not required to be included here.
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 31 st 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
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
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
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 was not payable on such revenue in the same financial year shall be declared here
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.
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
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

5L	➤ Turnover for the period under composition scheme	(-)	➤ For the taxable persons who opted out of the scheme, the turnover for which GST was paid under the composition scheme shall be declared here
5M	➤ Adjustments in turnover under section 15 and rules thereunder	(+/-)	➤ 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
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.
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
5P	➤ Annual turnover after adjustments as above		This figure shall be arrived at after making the above adjustments, which shall be calculated figure
5Q	➤ Turnover as declared in Annual Return (GSTR9)		Take the turnover figures as per GSTR 9
5R	➤ Un-Reconciled turnover (Q - P)	(Q-P)	The difference in the above two figures shall be reflected here
6	➤ Reasons for un-reconciled differences in Gross turnover		➤ 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.

Table 7 and 8– Reconciliation of Taxable turnover

Table No.	Description	(+/-)	Explanation
7A	➤ Annual turnover after adjustments (from 5P above)		➤ Annual turnover as derived in Table 5P above would be auto-populated here.
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.
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
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
7E	➤ Taxable turnover as per adjustments above		The taxable turnover is derived as the difference between the annual turnover after adjustments declared in above table 7A and reduced by 7B, 7C, 7D.
7F	➤ Taxable turnover as per liability declared in Annual Return (GSTR9)		Taxable turnover as declared in Table 4N of the Annual Return (GSTR9) shall be declared here
7G	➤ Unreconciled taxable turnover (F-E)		The difference in the above two figures shall be reflected here
8	➤ Reasons for Un-reconciled difference in taxable turnover		➤ Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here

Table 9 and 10 – Reconciliation of rate wise liability and amount payable thereon

Table No.	Description	Explanation
9A to 9O	➤ Rate wise bifurcation of taxes paid along with Interest, late fee, penalty etc. ➤ Also, mention the taxes paid under RCM under the category "RC".	➤ The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9).
9P	➤ Total amount to be paid as per tables above	➤ The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
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).
9R	➤ Un-reconciled payment of amount	Difference in the 9P and 9Q shall be reflected here.
10	➤ Reasons for unreconciled payment of amount	➤ Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.

Table 12 and 13 – Reconciliation of net Input Tax credit and reasons thereof

Table No.	Description	(+/-)	Explanation
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)		<ul style="list-style-type: none"> ➤ 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. ➤ Such persons / entities will have to internally derive their ITC for each individual GSTIN and declare the same here.
12B	➤ ITC booked in earlier Financial Years claimed in current Financial Year	(+)	<ul style="list-style-type: none"> ➤ 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.
12C	➤ ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)	<ul style="list-style-type: none"> ➤ 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.
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.
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.
12F	➤ Un-reconciled ITC		Difference in 12D and 12E shall be reflected here.
13	➤ Reasons for un-reconciled difference in ITC		Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.

Table 14, 15 and 16– Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement

Table No.	Description	Explanation
14A to 14N	➤ Mention all the expenses on which the ITC has been availed	<ul style="list-style-type: none"> ➤ 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
14O	➤ Capital Goods	
14R	➤ Total amount of eligible ITC	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	➤ ITC claimed in Annual return	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
14T	➤ Un-reconciled ITC	Difference between the 14R and 14S shall be reflected here
15	➤ Reasons for un - reconciled difference in ITC	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here
16	➤ Tax payable on un-reconciled difference in ITC	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here

Part – V – Auditor’s recommendation on additional liability due to non-reconciliation

Description	Explanation
<ul style="list-style-type: none"> ➤ Rate of Taxes ➤ Input Tax credit ➤ Interest, late fee, penalty, Any other amount payable ➤ Erroneous refund to be paid back ➤ Outstanding demands to be settled 	<ul style="list-style-type: none"> ➤ Part V consists of the auditor’s recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. ➤ The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return

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