

What are RFD-01 and RFD-01A?

- There can be a lot of mistakes when filling in GST challan for making GST payment. You may also end up paying excess GST due to this. This excess amount is shown as a balance in the Electronic Cash Ledger. The balance in Electronic Cash Ledger can be claimed as a refund by submitting a refund application form RFD-01.
- It is to be e-filed on the GST portal to claim the refund of: taxes, cess and interest paid in case of zero-rated supplies balance of excess cash paid into the electronic cash ledger unutilized Input tax credit accumulated in your Electronic Credit Ledger due to Inverted duty structure.

Form GST RFD-02

- The application in Form GST RFD-01 shall be deemed to be filed on the date of generation of the ARN. When the ARN is generated, the refund application along with all the supporting documents shall be transferred electronically to the jurisdictional proper officer.
- The proper officer has to review and scrutinize the refund application. If the application is complete as per CGST Rules, an acknowledgement in Form GST RFD-02 should be issued within 15 days of the date of claiming the refund.
- Once an acknowledgement in Form RFD-02 has been issued about a refund application, deficiency memo in Form RFD-03 cannot be issued for the said application.

Form GST RFD-03

- Once the proper officer has reviewed the application and if any discrepancies are found, he has to issue deficiency memo to the applicant in the Form GST RFD-03 within 15 days of refund application.

This Form GST RFD-03 has to be issued electronically through the common portal. Once the deficiency memo has been issued, any amount of input tax credit/cash debited from electronic credit/cash ledger would be re-credited automatically.

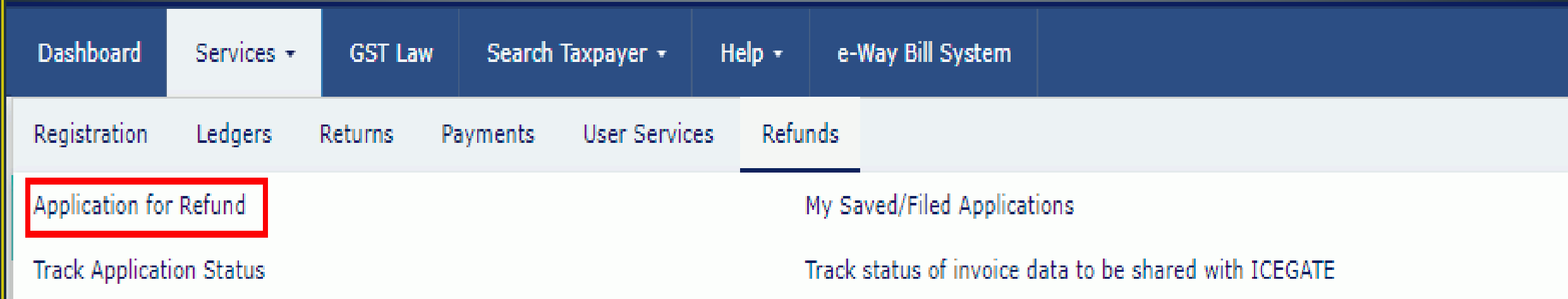
HOW TO FILE RFD-01?

In this presentation we are going to learn step by step process of filing of RFD-01



Step 1: Login to the GST portal.

Step 2: Go to 'Services' > 'Refunds' > 'Application for Refund'



Step 3: Select 'Refund of Excess Balance in Electronic Cash Ledger' and click on 'CREATE REFUND APPLICATION'.

Select the Refund type:



• Indicates Mandatory Fields

<input checked="" type="radio"/>	Refund of Excess Balance in Electronic Cash Ledger
<input type="radio"/>	Refund of ITC on Export of Goods & Services without Payment of Tax
<input type="radio"/>	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
<input type="radio"/>	Refund on account of ITC accumulated due to Inverted Tax Structure
<input type="radio"/>	On account of Refund by Recipient of deemed export
<input type="radio"/>	Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
<input type="radio"/>	Export of services with payment of tax
<input type="radio"/>	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
<input type="radio"/>	On account of Refund by Supplier of deemed export
<input type="radio"/>	Any other (specify)
<input type="radio"/>	Excess payment of tax
<input type="radio"/>	On Account of Assessment/Provisional Assessment/Appeal/Any other order

CREATE REFUND APPLICATION

Step 4: Once you click on ‘CREATE REFUND APPLICATION’ in the above step, balance amount available in Electronic Cash Ledger will be auto-populated in the form.

GST RFD-01 - Excess Balance in Electronic Cash Ledger

● Indicates Mandatory Fields

Refund Amount Details

Balance Available in Cash Ledger (in INR)

	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)
Intergrated Tax	0.00	0.00	0.00	0.00	0.00
Central Tax	25,000.00	0.00	0.00	0.00	0.00
State/UT Tax	23,000.00	0.00	0.00	3,000.00	0.00
Cess	25,000.00	0.00	0.00	0.00	0.00

Enter the Amount of Refund (<=amount in the Cash Ledger) to be claimed in the below table.

Step 5: You can enter values of the refund to be claimed in the editable 'Refund Claimed' table. The refund amount can be less than or equal to the amount available in Electronic Cash Ledger. Click on "Click to view Electronic Liability Ledger" to get details of liabilities/dues relating to returns/other demands.

Refund Claimed (in INR)

	Tax (□)	Interest (□)	Penalty (□)	Fee (□)	Others (□)	Total (□)
Intergrated Tax	<input type="text" value="□2,000"/>	<input type="text" value="□50"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	2,050
Central Tax	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	0
State/UT Tax	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	0
Cess	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	<input type="text" value="□0"/>	0
Total	2,000	50	0	0	0	2,050

[Click to view Electronic Liability Ledger](#)

Step 6: Click on “GO BACK TO REFUND FORM” after viewing the outstanding demand.

Outstanding Demand

Info: No Outstanding Demand Found.



GO BACK TO REFUND FORM

Step 7: Select the bank account (in which you want the refund to be credited) from the drop-down.

Bank Account Number

Select Account Number *



Details of Bank Account

Bank Account Number

Name of the Bank

Branch

IFSC



Note: In case you seek to change the preference of the bank account which is not appearing in the drop down list, please add bank account by filing non-core amendment of registration form. Disbursement of a refund amount will be credited to the selected account here. Please be advised to keep the mentioned bank account operational till sanctioned refund is successfully disbursed. If disbursement fail due to error of bank account, you may approach proper officer to have different bank account selected.


Step 8: To upload the supporting documents, please follow the steps below:

1. Give the description to the document
2. Click on “Choose File” to add the document
3. Click on “Delete” icon to delete the uploaded document Click on “SAVE” after completion of uploading the document


Upload Supporting Documents

Enter Document Description

No file chosen



Supporting doc: [Doc1.pdf](#)



- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.

Type of Refund and their supporting documents

S.No	Type of Refund	Supporting Documents
1.	Refund of excess balance in the electronic cash ledger	N/A
2.	Refund of ITC on exports of goods or services without payment of tax * LUT must have been filed	<ul style="list-style-type: none">i. Copy of GSTR-2A of the relevant periodii. Statement of invoices (Annexure-B*)iii. Self-certified copies of invoices which are not found in GSTR-2A but entered in Annexure-Biv. BRC/FIRC in case of export of services and shipping bill in case of goods
3.	Refund of ITC on account of supplies made to SEZ units/developer (without payment of tax)	<ul style="list-style-type: none">i. Copy of GSTR-2A of the relevant periodii. Statement of invoices (Annexure-B*)iii. Self-certified copies of invoices which are not found in GSTR-2A but entered (Annexure-B*)iv. Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations

Type of Refund and their supporting documents

S.No	Type of Refund	Supporting Documents
4.	Refund on account of ITC accumulated due to inverted tax structure	<ul style="list-style-type: none">i. Copy of GSTR-2A of the relevant periodii. Statement of invoices (Annexure-B*)iii. Self-certified copies of invoices which are not found in GSTR-2A but entered in Annexure-B
5.	On account of refund by recipient of deemed export	<ul style="list-style-type: none">i. A statement containing Invoice-wise details of deemed export supplies made by the supplier.ii. Acknowledgement by jurisdiction tax officer of AA or EPCG holder that the said deemed export supplies have been received <p style="text-align: center;">OR</p> <ul style="list-style-type: none">iii. Undertaking by the recipient that no ITC has been claimed.iv. Undertaking by the recipient that it shall not claim a refund in respect of such supplies.

Type of Refund and their supporting documents

S.No	Type of Refund	Supporting Documents
6.	Refund on account of supplies to SEZ units/developer with payment of tax	<ul style="list-style-type: none">i. Self-certified copies of invoices which are not found in GSTR-2A but entered in (Annexure-B*)ii. Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operationsiii. Self-declaration that the applicant has not been prosecuted for five years from the relevant period where tax evaded is more than Rs 2.5 crores
7.	Export of services made with payment of tax	<ul style="list-style-type: none">i. Copy of GSTR-2A of the relevant periodii. Statement of invoices (Annexure-B)iii. Self-certified copies of invoices which are not found in GSTR-2A but entered in Annexure-Biv. BRC/FIRC/any other document indicating the receipt of sale proceeds of servicesv. Self-declaration that the applicant has not been prosecuted for five years from the relevant period where tax evaded is more than Rs 2.5 crores

Type of Refund and their supporting documents

S.No	Type of Refund	Supporting Documents
8.	Tax paid on an intra-state supply which is subsequently held to be an inter-state supply and vice versa	N/A
9.	On account of refund by supplier of deemed export	<ul style="list-style-type: none">i. A statement containing Invoice-wise details of deemed export supplies made by the supplier.ii. Acknowledgement by jurisdiction tax officer of AA or EPCG holder that the said deemed export supplies have been received <p style="text-align: center;">OR</p> <p>In case of EOU/ EHTP/ STP/ BTP/ Copy of tax invoice signed by the recipient that said deemed export supplies have been received.</p> <ul style="list-style-type: none">iii. Undertaking by the recipient that no ITC has been claimed.iv. Undertaking by the recipient that it shall not claim a refund in respect of such supplies.
10.	Any Other (Specify)	Documents in support of the claim

Type of Refund and their supporting documents

S.No	Type of Refund	Supporting Documents
11.	Excess payment of tax	N/A
12.	On account of assessment/provisional assessment/appeal/any other order	<ul style="list-style-type: none">(i) Reference number of the order and a copy of the Assessment/Provisional Assessment/Appeal/Any Other Order(ii) Reference number/proof of payment of pre-deposit made earlier for which refund is being claimed

Annexure-B

Circular No. 125/44/2019 - GST

Annexure-B

Statement of invoices to be submitted with application for refund of unutilized ITC

Sr. No.	GSTIN of the Supplier	Name of the Supplier	Invoice Details			Type	Central Tax	State Tax/ Union Territory Tax	Integrated Tax	Cess	Eligible for ITC	Amount of eligible ITC	Whether invoice is included in GSTR-2A Y/N
			Invoice No.	Date	Value								
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Step 9: Click on “PREVIEW” to download the form in PDF. After reviewing the draft, click on “PROCEED” to submit the form.

Note: Taxpayers are expected to upload supporting documents while filing refund application. You may upload up to 10 supporting documents, 5 MB each (total 50 MB). There is no limit to the number of documents. You can scan and upload, till size of the scanned document containing multiple pages is less than or equal to 5 MB. For detailed tips on the process, [click here](#).

BACK


SAVE

PREVIEW

PROCEED

Step 10: Select the checkbox in the declaration. Select the name of the 'Authorised Signatory' from the drop-down. Based on the type of your organisation click on "SUBMIT WITH DSC" or "SUBMIT WITH EVC".

[Dashboard](#) > [Refunds](#) > [Filed](#)

 English

GSTIN/UIN :

Legal Name :

Trade Name :

Status : Saved

Declaration •



☒ I/We TUSIRON SANGMA hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/We declare that no refund on this account has been received by me/us earlier.

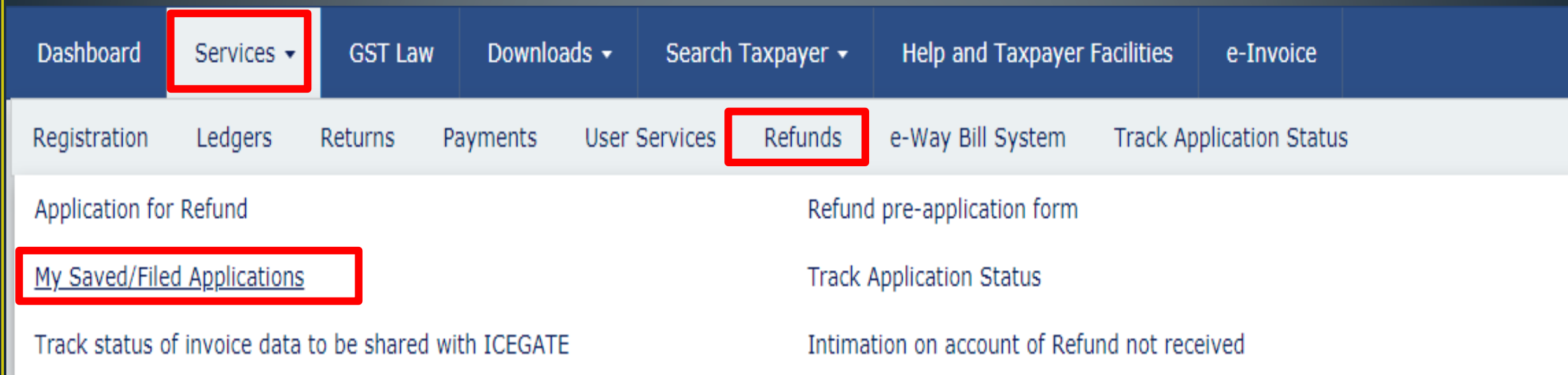
Authorised Signatory •

BACK

FILE WITH DSC

FILE WITH EVC

Step 11: Once RFD-01 is filed ARN will be generated and “Refund ARN Receipt” can be downloaded as PDF document from ‘Services’> ‘Refunds’> ‘My Saved/ Filed Applications’.



GSTR-9 (Annual Return)

Applicability:

- GSTR-9 is an annual return **to be filed by all registered taxpayers** under GST. It is an annual compilation of outward supplies, inward supplies, tax liability and input tax credit availed during a financial year. It is due to be filed by 31st December of the year following the particular year.

Note: for composition dealer annual return to be filed in GSTR-9A and ecommerce operator annual return to be filed in form GSTR-9B

Primary data source for declaration in GSTR-9

There has been some confusion over using FORM GSTR-1, FORM GSTR-3B or books of accounts as the primary source of information.

there can be broadly two scenarios, either tax was not paid to the Government or tax was paid in excess.

Scenario 1 – Tax was not paid

Scenario 2 – Tax was excess Paid

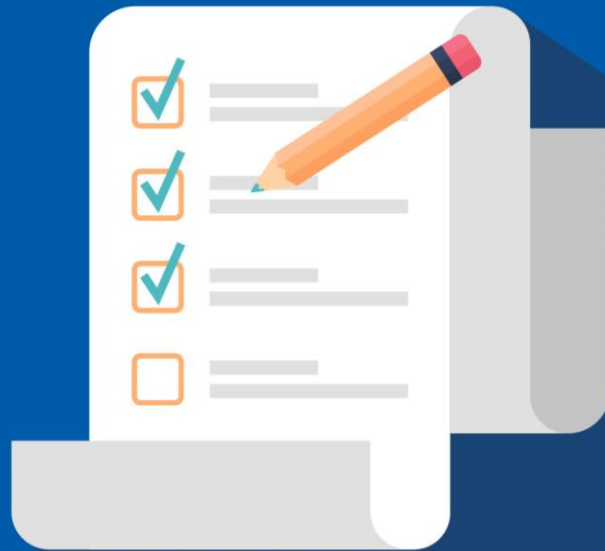
Scenario 1 - In the first case, the same shall be declared in the annual return and tax should be paid

Scenario 2 - All information may be declared in the annual return and refund (if eligible) may be applied through FORM GST RFD-01A.

Further, no ITC can be reversed or availed through GSTR 9. For reversing any ITC - use DRC-03.

GSTR-9, step by step procedure

GSTR-9 "Annual Return"



Step 1: Login to GST Portal and on the homepage.

Goods & Services Tax (GST) | Use x +

services.gst.gov.in/services/auth/dashboard

Skip to Main Content A+ A-

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Ledger Balance

Download

	IGST (₹)	CGST(₹)	SGST (₹)	CESS (₹)
Electronic Liability Register (Return related)	0	0	0	0
Electronic Cash Ledger	1678	0	0	0
Electronic Credit Ledger	192	0	1526	0

View Profile

Notices/Orders Saved Forms

No record found

FILE RETURNS > PAY TAX >

Annual Aggregate Turnover (includes all GSTINs of the related PAN)

Financial Year	Annual Aggregate Turnover
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Step 2 – Go to ‘Services’ > ‘Returns’ > ‘Annual Return’.

The screenshot displays the GST portal interface. At the top, the header includes the GST logo, the text "Goods and Services Tax", and a "Skip to Main Content" link. Below the header is a navigation bar with tabs: "Dashboard", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help and Taxpayer Facilities", and "e-Invoice". The "Services" tab is selected and highlighted with a red box. A dropdown menu is open under "Services", showing options: "Registration", "Ledgers", "Returns", "Payments", "User Services", "Refunds", and "e-Way Bill System". The "Returns" option is selected and highlighted with a red box. A second dropdown menu is open under "Returns", showing options: "Returns Dashboard", "Track Return Status", "ITC Forms", "TDS and TCS credit received", "Opt-in for Quarterly Return", "View Filed Returns", "Transition Forms", "Annual Return", and "Tax liabilities and ITC comparison". The "Annual Return" option is selected and highlighted with a red box. Below the dropdown menus, there is a table with the following data:

Electronic Cash Ledger	1678	0	0	0	
Electronic Credit Ledger	192	0	1526	0	No record found

Below the table, there are two buttons: "FILE RETURNS >" and "PAY TAX >". At the bottom, there is a section titled "Annual Aggregate Turnover (includes all GSTINs of the related PAN)".

Step 3 – This displays the ‘File annual return’ page. Select financial year for which you have to file annual return.

The screenshot displays the 'Goods and Services Tax' portal. The header features the GST logo and the text 'Goods and Services Tax'. A navigation menu includes links for 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. The main content area is titled 'File Annual Returns' and contains a dropdown menu for 'Financial Year' with '2019-20' selected. A red dot next to the label indicates a mandatory field. A blue 'SEARCH' button is positioned to the right of the dropdown. A red dot also indicates a mandatory field for the search criteria. The footer contains copyright information for 2018-19, the site last updated date, and the developer 'GSTN'.

Skip to Main Content A+ A-

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard Annual Return English

File Annual Returns

Financial Year Indicates Mandatory Fields

2019-20

SEARCH

© 2018-19 Goods and Services Tax Network Site Last Updated on Designed & Developed by GSTN

Step 4 – Select prepare online.

during the Financial Year

2. GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.
3. Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.
4. All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.
5. In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

1. Annual return in Form GSTR-9 once filed cannot be revised.

Annual Return GSTR9

PREPARE-ONLINE PREPARE OFFLINE

Important Message

Prepare Online:-

Steps to be taken:-

Step 5 – you have to choose whether you want to file nil return or not, then click next.

Please answer the below question to view the relevant parts of the return:-

	Description	Option
1	<p>Do you want to file a Nil return? *</p> <p>Note: Nil return can be filed for the Financial year, if you have: -</p> <ul style="list-style-type: none">• NOT made any outward supply (commonly known as sale); AND• NOT received any goods/services (commonly known as purchase); AND• NO other liability to report; AND• NOT claimed any credit; AND• NOT claimed any refund; AND• NOT received any order creating demand	<p><input type="radio"/> Yes <input checked="" type="radio"/> No</p>

Note : You are not eligible to file 'Nil' GSTR-9 return since you have filed returns /statements other than Nil for the relevant financial year

[BACK TO FILE RETURNS](#)

[NEXT](#)

Step 6 – Download GSTR-3B summary, it will help to prepare GSTR-9.

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.

2. Click on tables (Box) selected and fill in the required details;

3. Summary of added details would be available on the relevant box;

4. Click on **'Preview'** button to view summary in PDF or Excel format; and

5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

Click here to download GSTR-3B summary for all tax periods in PDF format.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1 SUMMARY (PDF)

DOWNLOAD **GSTR-3B SUMMARY (PDF)**

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated tax
₹2,06,373.00	₹22,929.32
Central Tax	State/UT Tax
₹12,004.36	₹12,004.36
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value (₹)
₹0.00

6.Details of ITC availed during the financial year.

Integrated tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC

8. Other ITC related information

9.Details of tax paid as declared in returns

Top

Step 7 – Fill the details in table 4 (i.e, details of advances, inward and outward supplies made during the F.Y on which tax is payable.

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on '**Preview**' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1 SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

[Click here to enter/view summary of outward/inward taxable supplies made during the financial year.](#)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated tax
₹2,06,373.00	₹22,929.32
Central Tax	State/UT Tax
₹12,004.36	₹12,004.36
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value (₹)
₹0.00

6.Details of ITC availed during the financial year.

Integrated tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC for the financial year

8. Other ITC related information

9.Details of tax paid as declared in returns filed during the financial year

Step 7 cont.....

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

[Help](#) 

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(B) Supplies made to registered person (B2B)	₹2,06,373.00	₹22,929.32	₹12,004.36	₹12,004.36	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00
(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Advances on which tax has been					

↑
Top

Step 7 cont.....

(B) Supplies made to registered person (B2B)	₹2,06,373.00	₹22,929.32	₹12,004.36	₹12,004.36	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00
(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(H) Sub total (A to G above)	₹2,06,373.00	₹22,929.32	₹12,004.36	₹12,004.36	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00


Step 7 cont..... After table 4 details> 'Save'

basis					
(H) Sub total (A to G above)	₹2,06,373.00	₹22,929.32	₹12,004.36	₹12,004.36	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹2,06,373.00	₹22,929.32	₹12,004.36	₹12,004.36	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)[SAVE](#)

Step 8- After save the details, press 'Back to GSTR-9 dashboard'

paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis				₹0.00	₹0.00
(H) Sub total (A to G above)				12,004.36	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (F) above (-)				₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (F) above (+)				₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹2,06,373.00	₹22,929.32	₹12,004.36	₹12,004.36	₹0.00



Success

Save request is accepted successfully.

OK

[BACK TO GSTR-9 DASHBOARD](#) [SAVE](#)

[^](#) [Top](#)

Step 9- Click table 5 (i.e, Details of outward supplies made during the FY on which tax is payable

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.

2. Click on tables (Box) selected and fill in the required details;

3. Summary of added details would be available on the relevant box;

4. Click on '**Preview**' button to view summary in PDF or Excel format; and

5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1 SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated tax
₹2,06,373.00	₹22,929.32
Central Tax	State/UT Tax
₹12,004.36	₹12,004.36
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value (₹)
₹0.00

6.Details of ITC availed during the financial year.

Integrated tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC

8. Other ITC related information

9.Details of tax paid as declared in returns

Top

Step 9 cont....- Fill the details

5. Details of Outward supplies made during the financial year on which tax is not payable

[Help](#) 

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	<input type="text" value="₹0.00"/>				
(B) Supply to SEZ without payment of tax	<input type="text" value="₹0.00"/>				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	<input type="text" value="₹0.00"/>				
(D) Exempted	<input type="text" value="₹0.00"/>				
(E) Nil Rated	<input type="text" value="₹0.00"/>				
(F) Non-GST supply (includes 'no supply')	<input type="text" value="₹0.00"/>				
(G) Sub total (A to F above)	<input type="text" value="₹0.00"/>				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	<input type="text" value="₹0.00"/>				
(I) Debit Notes issued in respect of transactions	<input type="text"/>				

Top

Step 9 cont.... 'Save the details' > 'Back to GSTR-9 dashboard'

	₹0.00				
(G) Sub total (A to F above)	₹0.00				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹0.00				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹2,06,373.00	₹22,929.32	₹12,004.36	₹12,004.36	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)[SAVE](#)

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[Top](#)

Step 10- Click on table 6 (i.e,Details of ITC availed during the financial year)

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on **'Preview'** button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1 SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated tax
₹2,06,373.00	₹22,929.32
Central Tax	State/UT Tax
₹12,004.36	₹12,004.36
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value (₹)
₹0.00

6.Details of ITC availed during the financial year.

Integrated tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated tax Central Tax

8. Other ITC related information

Integrated tax Central Tax

9.Details of tax paid as declared in returns filed during the financial year

Tax payable Paid through Cash

^
Top

Step 11- Fill the details

6.Details of ITC availed during the financial year

Help ? ↺

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹4,425.99	₹19,272.47	₹19,272.47	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from	Inputs	₹0.00	₹0.00	₹0.00	₹0.00

↑
Top

Step 11 cont.....

(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00			₹0.00
	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00			₹0.00
(G) Input Tax credit received from ICD		₹0.00	₹0.00	₹0.00	₹0.00

Step 11 cont..... 'save' > 'Back to GSTR-9 dashboard'

supplies from SEZ)	₹0.00			₹0.00
(G) Input Tax credit received from ISD	₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act	₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Difference (I - A above)	-₹4,425.99	-₹19,272.47	-₹19,272.47	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)		₹0.00	₹0.00	
(L) Transition Credit through TRAN-II		₹0.00	₹0.00	
(M) Any other ITC availed but not specified above	₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)	₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)	₹0.00	₹0.00	₹0.00	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)[SAVE](#)

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Top

Step 12- click on table 7 (i.e, Details of ITC and ineligible ITC for the financial year

<table><tr><td>Taxable value</td><td>Integrated tax</td></tr><tr><td>₹2,06,373.00</td><td>₹22,929.32</td></tr><tr><td>Central Tax</td><td>State/UT Tax</td></tr><tr><td>₹12,004.36</td><td>₹12,004.36</td></tr><tr><td>CESS</td><td></td></tr><tr><td>₹0.00</td><td></td></tr></table>	Taxable value	Integrated tax	₹2,06,373.00	₹22,929.32	Central Tax	State/UT Tax	₹12,004.36	₹12,004.36	CESS		₹0.00		<table><tr><td>Value (₹)</td></tr><tr><td>₹0.00</td></tr></table>	Value (₹)	₹0.00	<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00		
Taxable value	Integrated tax																									
₹2,06,373.00	₹22,929.32																									
Central Tax	State/UT Tax																									
₹12,004.36	₹12,004.36																									
CESS																										
₹0.00																										
Value (₹)																										
₹0.00																										
Integrated tax	Central Tax																									
₹0.00	₹0.00																									
State/UT Tax	CESS																									
₹0.00	₹0.00																									
Click here to enter/view reconcile the ITC availed for the financial year.																										
7.Details of ITC Reversed and Ineligible ITC for the financial year	8. Other ITC related information	9.Details of tax paid as declared in returns filed during the financial year																								
<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹4,515.99</td><td>₹18,142.83</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹18,142.83</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹4,515.99	₹18,142.83	State/UT Tax	CESS	₹18,142.83	₹0.00	<table><tr><td>Tax payable</td><td>Paid through Cash</td></tr><tr><td>₹46,989.00</td><td>₹9,661.00</td></tr><tr><td>Paid through ITC</td><td></td></tr><tr><td>₹37,328.00</td><td></td></tr></table>	Tax payable	Paid through Cash	₹46,989.00	₹9,661.00	Paid through ITC		₹37,328.00	
Integrated tax	Central Tax																									
₹0.00	₹0.00																									
State/UT Tax	CESS																									
₹0.00	₹0.00																									
Integrated tax	Central Tax																									
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State/UT Tax	CESS																									
₹18,142.83	₹0.00																									
Tax payable	Paid through Cash																									
₹46,989.00	₹9,661.00																									
Paid through ITC																										
₹37,328.00																										
10,11,12 and 13 Particulars of the transactions for the financial year declared in returns of the next financial year (in the specified period)	14. Differential tax paid as account of rectification in table no. 13 & 14	15. Particulars of Deposits and Withdrawals																								

Step 12- Fill the details.

7.Details of ITC Reversed and Ineligible ITC for the financial year

Help ⓘ ↺

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C)As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D)As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00

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Top

Step 12- Fill the details and save the data, then back to GSTR-9 dashboard

(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C) As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D) As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Net ITC Available for Utilization (60 - 71)	₹0.00	₹0.00	₹0.00	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)[SAVE](#)

Step 13- Click on table 8 (i.e, Other ITC information)

<table><tr><td>Taxable value</td><td>Integrated tax</td></tr><tr><td>₹2,06,373.00</td><td>₹22,929.32</td></tr><tr><td>Central Tax</td><td>State/UT Tax</td></tr><tr><td>₹12,004.36</td><td>₹12,004.36</td></tr><tr><td>CESS</td><td></td></tr><tr><td>₹0.00</td><td></td></tr></table>	Taxable value	Integrated tax	₹2,06,373.00	₹22,929.32	Central Tax	State/UT Tax	₹12,004.36	₹12,004.36	CESS		₹0.00		<table><tr><td>Value (₹)</td></tr><tr><td>₹0.00</td></tr></table>	Value (₹)	₹0.00	<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00		
Taxable value	Integrated tax																									
₹2,06,373.00	₹22,929.32																									
Central Tax	State/UT Tax																									
₹12,004.36	₹12,004.36																									
CESS																										
₹0.00																										
Value (₹)																										
₹0.00																										
Integrated tax	Central Tax																									
₹0.00	₹0.00																									
State/UT Tax	CESS																									
₹0.00	₹0.00																									
Click here to enter/view reconcile the ITC available for the financial year.																										
7.Details of ITC Reversed and Ineligible ITC for the financial year	8. Other ITC related information	9.Details of tax paid as declared in returns filed during the financial year																								
<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹4,515.99</td><td>₹18,142.83</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹18,142.83</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹4,515.99	₹18,142.83	State/UT Tax	CESS	₹18,142.83	₹0.00	<table><tr><td>Tax payable</td><td>Paid through Cash</td></tr><tr><td>₹46,989.00</td><td>₹9,661.00</td></tr><tr><td>Paid through ITC</td><td></td></tr><tr><td>₹37,328.00</td><td></td></tr></table>	Tax payable	Paid through Cash	₹46,989.00	₹9,661.00	Paid through ITC		₹37,328.00	
Integrated tax	Central Tax																									
₹0.00	₹0.00																									
State/UT Tax	CESS																									
₹0.00	₹0.00																									
Integrated tax	Central Tax																									
₹4,515.99	₹18,142.83																									
State/UT Tax	CESS																									
₹18,142.83	₹0.00																									
Tax payable	Paid through Cash																									
₹46,989.00	₹9,661.00																									
Paid through ITC																										
₹37,328.00																										
10, 11, 12 & 13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period	14. Differential tax paid on account of transactions in table no- 10 & 11	15. Particulars of common bond/advance																								

Step 14- Fill the details and save the data, then back to GSTR-9 dashboard

8. Other ITC related Information

Help ?

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹4,515.99	₹18,142.83	₹18,142.83	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹0.00	₹0.00	₹0.00	₹0.00
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹4,515.99	₹18,142.83	₹18,142.83	₹0.00
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00

Top

Step 15- Click on table 9 (i.e, Detail of tax paid as declared in returns filed during the F.Y.)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated tax
₹2,06,373.00	₹22,929.32
Central Tax	State/UT Tax
₹12,004.36	₹12,004.36
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value (₹)
₹0.00

6.Details of ITC availed during the financial year.

Integrated tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

Click here to enter/view the tax (including Interest, late fee, Penalty & others) paid during the financial year.

7.Details of ITC Reversed and Ineligible ITC for the financial year

Integrated tax	Central Tax
₹0.00	₹0.00
State/UT Tax	CESS
₹0.00	₹0.00

8. Other ITC related information

Integrated tax	Central Tax
₹4,515.99	₹18,142.83
State/UT Tax	CESS
₹18,142.83	₹0.00

9.Details of tax paid as declared in returns filed during the financial year

Tax payable	Paid through Cash
₹46,989.00	₹9,661.00
Paid through ITC	
₹37,328.00	

Step 16- Fill the details and save the data, then click back to GSTR-9 dashboard

9. Details of tax paid as declared in returns filed during the financial year

Help ⓘ ↺

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹22,929.00	₹570.00	₹2,710.00	₹10,197.00	₹9,452.00	
Central Tax	₹12,005.00	₹5,342.00	₹783.00	₹5,880.00		
State/UT Tax	₹12,005.00	₹3,699.00	₹630.00		₹7,676.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹50.00	₹50.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

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Top

Step 17- Click on table 10,11,12 &13 (i.e,Particulars for transactions for the financial year declared in returns of the next F.Y. till the specified period)

<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹4,515.99</td><td>₹18,142.83</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹18,142.83</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹4,515.99	₹18,142.83	State/UT Tax	CESS	₹18,142.83	₹0.00	<table><tr><td>Tax payable</td><td>Paid through Cash</td></tr><tr><td>₹46,989.00</td><td>₹9,661.00</td></tr><tr><td>Paid through ITC</td><td></td></tr><tr><td>₹37,328.00</td><td></td></tr></table>	Tax payable	Paid through Cash	₹46,989.00	₹9,661.00	Paid through ITC		₹37,328.00					
Integrated tax	Central Tax																													
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₹37,328.00																														
10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period	14. Differential tax paid on account of declaration in table no. 10 & 11	15. Particulars of Demands and Refunds																												
<table><tr><td>Taxable value</td><td>Integrated tax</td></tr><tr><td>₹-</td><td>₹-</td></tr><tr><td>Central Tax</td><td>State/UT Tax</td></tr><tr><td>₹-</td><td>₹-</td></tr><tr><td>CESS</td><td></td></tr><tr><td>₹-</td><td></td></tr></table>	Taxable value	Integrated tax	₹-	₹-	Central Tax	State/UT Tax	₹-	₹-	CESS		₹-		<table><tr><td>Taxable value</td><td>Tax Paid</td></tr><tr><td>₹-</td><td>₹-</td></tr></table>	Taxable value	Tax Paid	₹-	₹-	<table><tr><td>Refund claimed</td><td>Refund sectioned</td></tr><tr><td>₹-</td><td>₹-</td></tr><tr><td>Refund pending</td><td>Demand of taxes</td></tr><tr><td>₹-</td><td>₹-</td></tr><tr><td>Taxes paid</td><td>Demands pending</td></tr><tr><td>₹-</td><td>₹-</td></tr></table>	Refund claimed	Refund sectioned	₹-	₹-	Refund pending	Demand of taxes	₹-	₹-	Taxes paid	Demands pending	₹-	₹-
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16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis	17. HSN wise summary of Outward Supplies	18. HSN wise summary of Inward Supplies																												
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-	-																													
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-	-																													
Taxable value	Integrated tax																													
-	-																													

Step 18- Fill the details and save the data, then click back to GSTR-9 dashboard

10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Help ? ↺

Description	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(5N + 10 - 11)	₹2,06,373.00	₹22,929.32	₹12,004.36	₹12,004.36	₹0.00

BACK TO GSTR-9 DASHBOARD

SAVE

↑
Top

Step 19- Click on table 14(i.e, Differential tax paid on account of declaration in table no. 10&11)

7.Details of ITC Reversed and Ineligible ITC for the financial year	8. Other ITC related information	9.Details of tax paid as declared in returns filed during the financial year
Integrated tax ₹0.00	Central Tax ₹0.00	Tax payable ₹46,989.00
State/UT Tax ₹0.00	CESS ₹0.00	Paid through Cash ₹9,661.00
		Paid through ITC ₹37,328.00

Click here to enter/view the total tax paid on transactions reported in next financial year.

10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period	14. Differential tax paid on account of declaration in table no. 10 & 11	15. Particulars of Demands and Refunds
Taxable value ₹0.00	Taxable value ₹-	Refund claimed ₹-
Central Tax ₹0.00	Tax Paid ₹-	Refund pending ₹-
CESS ₹0.00		Taxes paid ₹-
		Refund sectioned ₹-
		Demand of taxes ₹-
		Demands pending ₹-

16. HSN wise summary of Inward Supplies	17. HSN wise summary of Outward Supplies	18. HSN wise summary of Inward Supplies
--	---	--

Step 20- Fill the details and save the data, then click back to GSTR-9 dashboard

14. Differential tax paid on account of declaration in table no. 10 & 11

Help ⓘ ↻

Description	Payable (₹)	Paid (₹)
Integrated Tax	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Central Tax	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
State/UT Tax	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Cess	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
Interest	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

BACK TO GSTR-9 DASHBOARD

SAVE

Step 21- Click on table 15(i.e, Particulars of demand and refund)

<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹0.00</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹0.00	₹0.00	State/UT Tax	CESS	₹0.00	₹0.00	<table><tr><td>Integrated tax</td><td>Central Tax</td></tr><tr><td>₹4,515.99</td><td>₹18,142.83</td></tr><tr><td>State/UT Tax</td><td>CESS</td></tr><tr><td>₹18,142.83</td><td>₹0.00</td></tr></table>	Integrated tax	Central Tax	₹4,515.99	₹18,142.83	State/UT Tax	CESS	₹18,142.83	₹0.00	<table><tr><td>Tax payable</td><td>Paid through Cash</td></tr><tr><td>₹46,989.00</td><td>₹9,661.00</td></tr><tr><td>Paid through ITC</td><td></td></tr><tr><td>₹37,328.00</td><td></td></tr></table>	Tax payable	Paid through Cash	₹46,989.00	₹9,661.00	Paid through ITC		₹37,328.00					
Integrated tax	Central Tax																													
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₹37,328.00																														
Click here to enter/view particulars of Demands and Refunds during the financial year.																														
10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period	14. Differential tax paid on account of declaration in table no. 10 & 11	15. Particulars of Demands and Refunds																												
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Taxable value	Integrated tax																													
-	-																													

Step 22- Fill the details and save the data, then click back to GSTR-9 dashboard

15. Particulars of Demands and Refunds

Help ? ↺

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			
(B) Total Refund sanctioned	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			
(C) Total Refund Rejected	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			
(D) Total Refund Pending	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			
(E) Total demand of taxes	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(F) Total taxes paid in respect of E above	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(G) Total demands pending out of E above	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

BACK TO GSTR-9 DASHBOARD

SAVE

Step 23- Click on table 16(i.e, Supplies received from composition taxpayers, deemed supply by job worker and goods sent on approval basis)

10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Taxable value	Integrated tax
₹0.00	₹0.00
Central Tax	State/UT Tax
₹0.00	₹0.00
CESS	
₹0.00	

14. Differential tax paid on account of declaration in table no. 10 & 11

Taxable value	Tax Paid
₹0.00	₹0.00

15. Particulars of Demands and Refunds

Refund claimed	Refund sectioned
₹0.00	₹0.00
Refund pending	Demand of taxes
₹0.00	₹0.00
Taxes paid	Demands pending
₹0.00	₹0.00

[Click here to enter/view summary of supplies received from Composition taxpayers, Deemed supply and Goods and sent on approval.](#)

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

17. HSN wise summary of Outward Supplies

No. of Records-

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

18. HSN wise summary of Inward Supplies

No. of Records-

Taxable value	Integrated tax
₹-	₹-
Central Tax	State/UT Tax
₹-	₹-
CESS	
₹-	

19. Input tax credit available and paid

<https://return.gst.gov.in/returns2/auth/gstr9/supcompuser>

Top

Step 24- Fill the details and save the data, then click back to GSTR-9 dashboard

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

[Help](#) ? ⓘ

Details	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	<input type="text" value="₹0.00"/>				
(B) Deemed supply under section 143	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(C) Goods sent on approval basis but not returned	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

[BACK TO GSTR-9 DASHBOARD](#)

[SAVE](#)

Step 25- Click on table 17(i.e,HSN wise summary of outward supply)- OPTIONAL

₹0.00 CESS ₹0.00	₹0.00		₹0.00 Taxes paid ₹0.00	₹0.00 Demands pending ₹0.00	
16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis		17. HSN wise summary of Outward Supplies		18. HSN wise summary of Inward Supplies	
No. of Records-		No. of Records-		No. of Records-	
Taxable value ₹0.00 Central Tax ₹0.00 CESS ₹0.00		Integrated tax ₹0.00 State/UT Tax ₹0.00		Taxable value ₹- Central Tax ₹- CESS ₹-	
Late fee payable and paid					
Late fee payable ₹-		Late fee paid ₹-			

Step 26- Click on table 17(i.e, HSN wise summary of Inward supply)- OPTIONAL

₹0.00 CESS ₹0.00	₹0.00		₹0.00 Taxes paid ₹0.00	₹0.00 Demands pending ₹0.00	
16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis		17. HSN wise summary of Outward Supplies		18. HSN wise summary of Inward Supplies	
No. of Records-		No. of Records-		No. of Records-	
Taxable value ₹0.00 Central Tax ₹0.00 CESS ₹0.00		Integrated tax ₹0.00 State/UT Tax ₹0.00		Taxable value ₹- Central Tax ₹- CESS ₹-	
Late fee payable and paid					
Late fee payable ₹-		Late fee paid ₹-			

Step 27- Click on compute liability -to compute late fees (if any)

The screenshot displays the GSTN portal interface. At the top, a blue header bar contains the text "Steps to file your GSTR-9 return". Below this, a white box lists six steps for filing the return. Step 1, "Click on 'Compute Liabilities'; for computation of Late fee, if any;", is highlighted with a yellow circle. Below the list, a row of buttons is shown: "BACK TO QUESTIONNAIRE", "COMPUTE LIABILITIES", and "PROCEED TO FILE". The "COMPUTE LIABILITIES" button is highlighted with a yellow circle, and a callout box points to it with the text "Click here to compute Late fee, if any.". Below this row are two more buttons: "PREVIEW DRAFT GSTR-9(PDF)" and "PREVIEW DRAFT GSTR-9 (EXCEL)". The footer of the page contains copyright information, site update status, and design credits.

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

Click here to compute Late fee, if any.

BACK TO QUESTIONNAIRE COMPUTE LIABILITIES PROCEED TO FILE

PREVIEW DRAFT GSTR-9(PDF) PREVIEW DRAFT GSTR-9 (EXCEL)

© 2018-19 Goods and Services Tax Network Site Last Updated on Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

Step 28- Click on preview GSTR-9 Draft (PDF/Excel)- it will help in GSTR-9C

Steps to file your GSTR-9 return

1. Click on 'Compute Liabilities'; for computation of Late fee, if any;
2. 'Proceed to File' button would be enabled once late fee is calculated by system;
3. Click on "Proceed to File" to pay liabilities and file the return ;
4. Additional details can be added even after clicking on 'Compute Liabilities' or 'Proceed to file' button. However, in that case, you would be required to follow steps 1 to 3 again to file the return ;
5. Click on '**Download Filed GSTR-9 (pdf)**' button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

[BACK TO QUESTIONNAIRE](#) [COMPUTE LIABILITIES](#) [PROCEED TO FILE](#)

Click here to download the summary of details added, in PDF format. Please ensure correctness of the same before filing return.

[PREVIEW DRAFT GSTR-9\(PDF\)](#) [PREVIEW DRAFT GSTR-9 \(EXCEL\)](#)

Step 29- Click on Proceed to file

GSTR-9C (Reconciliation Statement and Certification)

- The GSTR9C is an audit form that was introduced on September 13, 2018. It must be filed annually by taxpayers with a turnover above 5 crores. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayer's audited annual financial statements. The form will contain the taxpayer's gross and taxable turnover according to their accounting books, reconciled with the corresponding figures after consolidating all of their GST returns for the financial year, and any difference revealed by the reconciliation. The difference, and the reason for it, should be mentioned explicitly. A GSTR-9C must be issued for every GSTIN.

How to file GSTR-9C?

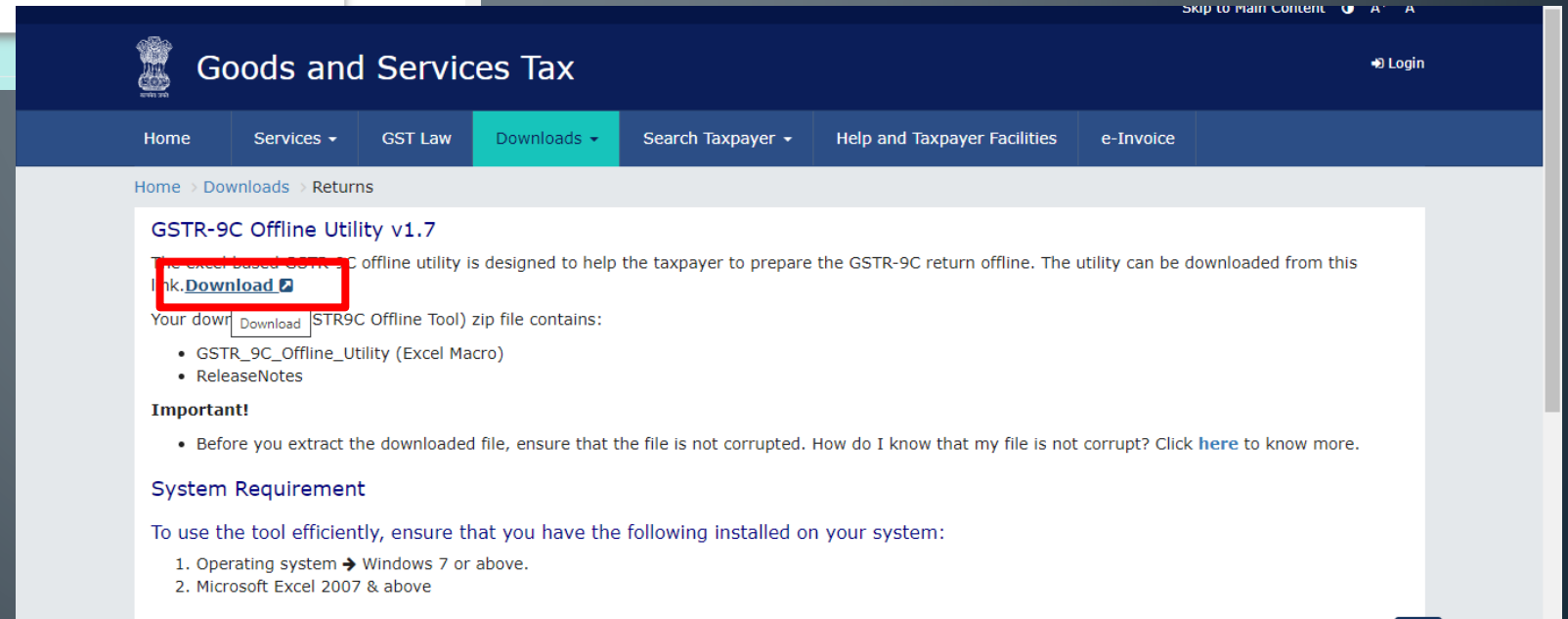
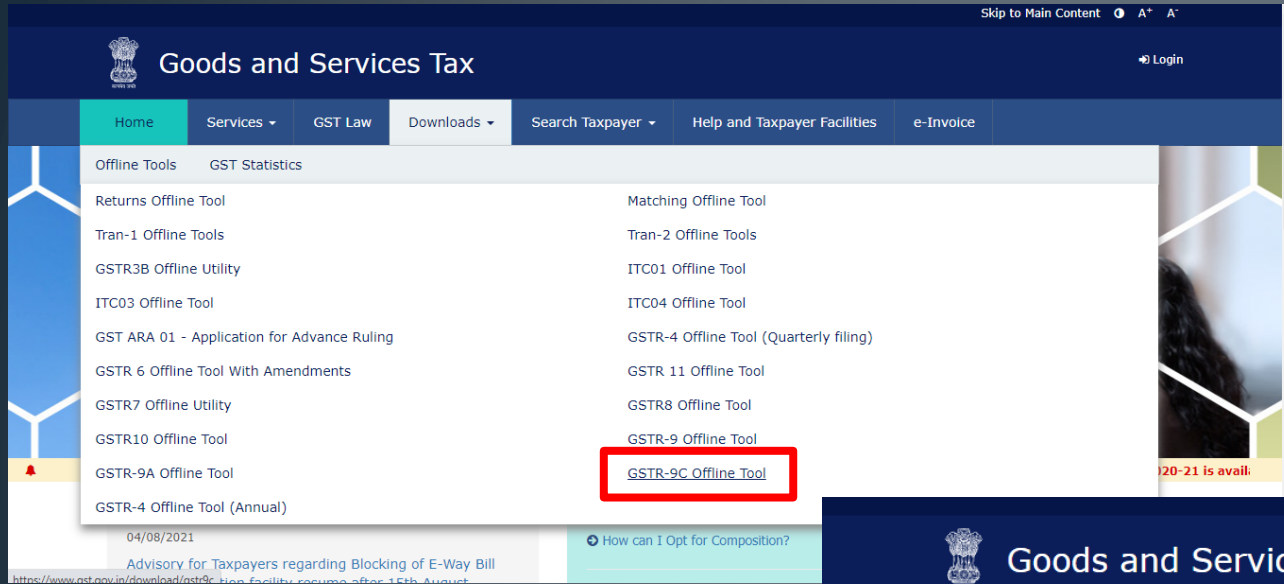
- The GSTR9C is split into two sections. Part A collects tax information; Part B is a certification that must be completed by a chartered accountant earlier as per new notification, its not mandatory.
- Part A, the reconciliation statement, contains sections for basic details, reconciliation of Annual Financial Statement turnover with GSTR-9 turnover, reconciliation of tax paid, reconciliation of Input Tax Credit (ITC), and auditor's recommendation on additional liability due to non-reconciliation.



Step 1: Visit the GST portal.

Step 2: Navigate to Downloads > Offline Tools > GSTR-9C Offline Tool.

Step 3: Click the download link on the GSTR-9C offline utility page.



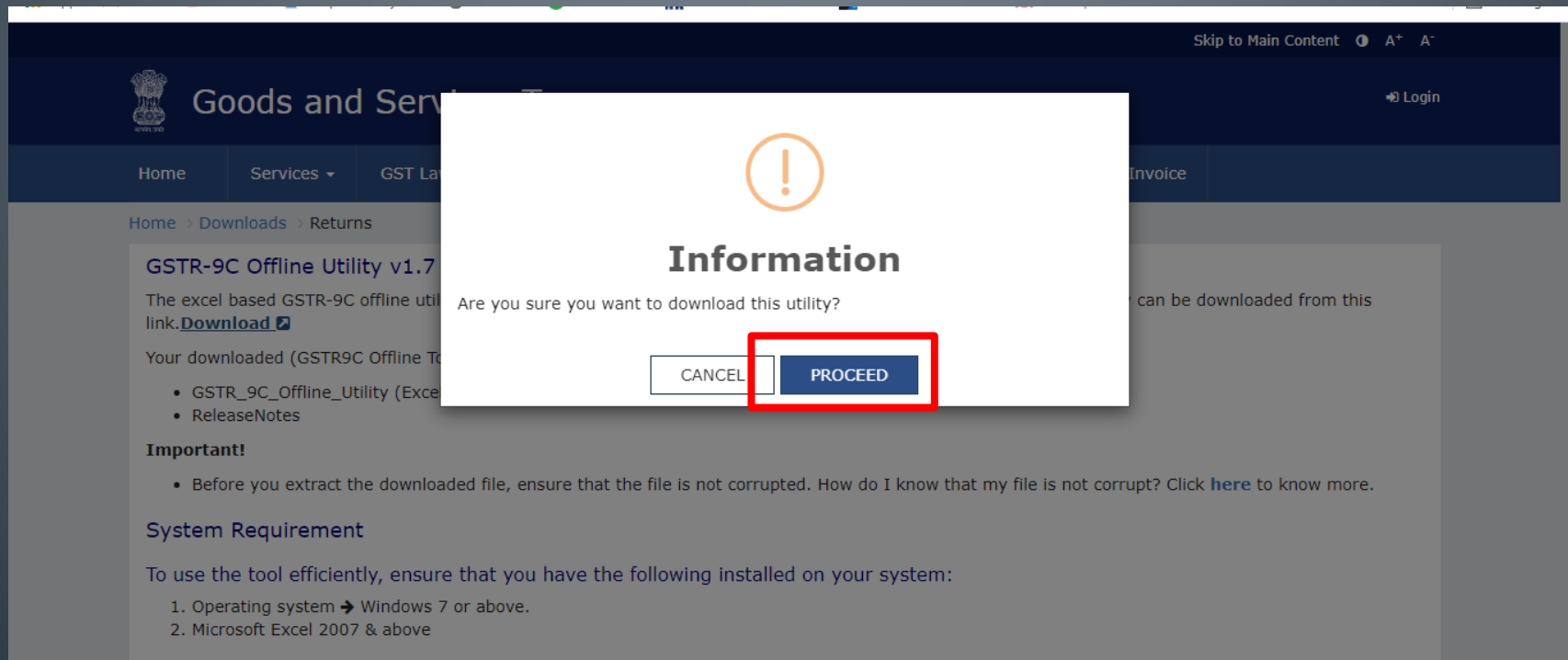
Step 4: A confirmation message will pop-up. Click on 'Proceed'.

Step 5: The GSTR-9C offline utility will be downloaded in a zip file. Extract the files from the zipped folder to get GSTR_9c_Offline_Utility in excel. Right-click and then click open.

Along with the utility, there will be following files as well:

- **Readme:** It has installation instructions and prerequisites before installation. Read these instructions before installation.
- **Wswb HTML file:** The offline utility and this HTML file should be in the same folder to generate JSON.

Step 6: Click 'Enable editing' on the GSTR-9C offline utility.



Part 1 Basic Details

In the first part of the GSTR 9C form, you can enter the financial year, GSTIN, legal name, and trade name (if any). You are also asked to specify whether you are liable to audit under any Act or not and Is the person making reconciliation statement (GSTR-9C) is the same person who had conducted the audit of mentioned GSTIN, you can select it through drop down yes or no.

Goods and Services Tax - Form GSTR-9C Offline Tool (V1.7)

Open GSTR-9C JSON File Downloaded from GST Portal (Icon: Download arrow) ← To open GSTR-9CJSON (.json) file downloaded from GST portal to edit/add details.

Generate JSON file to upload GSTR-9C details on GST Portal (Icon: Upload arrow) ← To generate a JSON (.json) file to upload GSTR-9C details added in offline tool on GST Portal

Open GSTR-9C JSON Error File Downloaded from GST Portal (Icon: Download arrow) ← To open GSTR-9CJSON (.json) error file downloaded from GST portal to view/edit/add details.

Generate Preview PDF file to view Draft GSTR-9C form (Icon: Checkmark) ← To generate a PDF file to view GSTR-9C draft form based on details added in offline tool

PART -A - Reconciliation Statement

GSTIN*	
Financial Year*	
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	
Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN*	



Proceed to fill PART -A

Proceed to fill PART -B

Activate Windows
Go to Settings to activate Windows.



Ready | Home | PT II (5) | PT II (6) | PT II (7) | PT II (8) | PT III (9) | PT III (10) | PT III (11) | PT IV (12) | PT IV (13) | PT IV (14) | PT IV (15) | PT IV (16) | PT V | Part B (i) | Part B (ii) | 85%



Part 2 (5) : Reconciliation of turnover declared in audited Annual Financial Statement

	A	B	C	D	E	F	G	H	I	
1	 Goods and Services Tax - GSTR 9C Offline tool					HELP		HOME		
2						PREVIOUS		NEXT		
3	Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)								Validate Sheet 	
4	<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>									
5	Reconciliation of Gross Turnover									
6	S.No	Description							Amount (₹)	
7	A	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)*								
8	B	Unbilled revenue at the beginning of the Financial Year								
9	C	Unadjusted advances at the end of the Financial Year								
10	D	Deemed Supply under Schedule I								
11	E	Credit Notes issued after the end of the financial year but reflected in the annual return								
12	F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST								
13	G	Turnover from April 2017 to June 2017								
14	H	Unbilled revenue as at the end of the Financial Year								
15	I	Unadjusted Advances as at the beginning of the Financial Year								
16	J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST								
17	K	Adjustments on account of supply of goods by SEZ units to DTA Units								
18	L	Turnover for the period under composition scheme								
19	M	Adjustments in turnover under section 15 and rules thereunder								
20	N	Adjustments in Turnover due to foreign exchange fluctuation								
21	O	Adjustment in Turnover due to reasons not listed above								
22	P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *							0.00	
23	Q	Turnover as declared in Annual return (GSTR9)*								
24	R	Un-Reconciled turnover (Q- P) *							0.00	
Home PT II (5) PT II (6) PT II (7) PT II (8) PT III (9) PT III (10) PT III (11) PT IV (12) PT IV (13) PT IV (14) PT IV (15) PT IV (16) PT V										

- ❖ The turnover, inclusive of exports, as declared in the audited financial reports for the State.
- ❖ The unbilled revenue noted at the beginning of the financial year.
- ❖ Any unadjusted advances at the end of the financial year.
- ❖ The deemed supply as listed under Schedule I.
- ❖ All credit notes that were issued after the end of the financial year but reflected in the annual return.
- ❖ Trade discounts that have been accounted for in the audited annual financial statement, but are not allowed under GST.
- ❖ The turnover for the period between April and June, 2017.
- ❖ The unbilled revenue calculated for the end of the financial year.
- ❖ The unadjusted advances at the beginning of the financial year.
- ❖ Credit notes that have been accounted for in the audited annual financial statements, but are not allowed under GST.
- ❖ Any adjustments on account of supply of goods by SEZ units to DTA units.
- ❖ The turnover for the period under the composition scheme.
- ❖ Any adjustments in turnover under Section 15.
- ❖ Any adjustments in turnover due to foreign exchange fluctuations.
- ❖ Any adjustments in turnover due to reasons that have been not listed above.
- ❖ The annual turnover after all the above adjustments have been made. This field is auto-populated.
- ❖ The turnover declared in the annual return, GSTR-9.
- ❖ The un-reconciled turnover, which is calculated as the difference between lines P and Q above. (Q - P)



Part 2 (6) : You can list any possible reasons for un-reconciled differences in the annual gross turnover that may have occurred.

	A	B	C	D	E	F	G	H	I		
1	 Goods and Services Tax - GSTR 9C Offline tool						HELP		HOME	PREVIOUS	NEXT
2	Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)										Validate Sheet 
3	<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>										
4	6	Reasons for Un - Reconciled difference in Annual Gross Turnover									
5	A	Reason Number 1									
6											


	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	 Goods and Services Tax - GSTR 9C Offline tool						HELP		HOME	PREVIOUS	NEXT			
2	Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)										Validate Sheet 			
3	<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>													
4	6	Reasons for Un - Reconciled difference in Annual Gross Turnover								Sheet validation error		Portal validation error		
5	A	Reason Number 1											Add	
6														

Part 2 (7) : In this section, you are required to fill in the following values related to the reconciliation of taxable turnover:

- ❖ The annual turnover after adjustments. This value is auto-populated.
- ❖ The value of the exempted, nil rated, non-GST supplies, and no-supply turnover.
- ❖ The value of supplies which are zero-rated and for which no tax was paid.
- ❖ Value of supplies for which tax is to be paid by the recipient under reverse charge.
- ❖ The taxable turnover as per the adjustments listed in the above lines. (A - B - C - D)
- ❖ The taxable turnover with regard to the liability listed in the annual return (GSTR-9).
- ❖ Value of the un-reconciled taxable turnover. (F - E)

	A	B	C	D	E	F	G	H
1	 Goods and Services Tax - GSTR 9C Offline tool							
2	<div> <div>HELP</div> <div>HOME</div> <div>PREVIOUS</div> <div>NEXT</div> </div>							
3	Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9) <div> <div>Validate Sheet</div>  </div>							
4	Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up							
5	7	Reconciliation of Taxable Turnover*						
6	S.No	Description					Amount (₹)	
7	A	Annual Turnover after adjustments [from 5(P) above]*					0.00	
8	B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover						
9	C	Zero rated supplies without payment of tax						
10	D	Supplies on which tax is to be paid by the recipient on reverse charge basis						
11	E	Taxable turnover as per adjustments above (A-B-C-D)*					0.00	
12	F	Taxable turnover as per liability declared in Annual Return (GSTR9)*						
13	G	Unreconciled Taxable Turnover (F-E)*					0.00	

Part 2 (8) : Section 8 allows you to list reasons for the difference between the taxable turnover declared in the annual return and the taxable turnover derived from line E of Section 7.



Goods and Services Tax - GSTR 9C Offline tool

HELP


HOME

PREVIOUS

NEXT

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet



*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*


8	Reasons for Un - Reconciled difference in Taxable Turnover	
A	Reason Number 1	

Part 3 (9) : Reconciliation of tax paid

Part 3 collects information about the tax you have paid. In **Section 9**, you are to fill in the taxable value, central and state tax, integrated tax, and cess value for each tax rate: 5%, 12%, 18%, 28%, 3%, 0.25%, and 0.10%. For each rate, tax paid by reverse charge is listed in a separate line from tax collected normally.

Goods and Services Tax - GSTR 9C Offline tool								HELP	HOME	PREVIOUS	NEXT
Pt. III. Reconciliation of tax paid								Validate Sheet			
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up											
9 Reconciliation of rate wise liability and amount payable thereon											
S.No	Description	Taxable Value (₹)	Tax payable (₹)								
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable					
A	5%										
B	5% (RC)										
C	12%										
D	12% (RC)										
E	18%										
F	18% (RC)										
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 (A to O)*		0.00	0.00	0.00	0.00					
Q	Total amount paid as declared in Annual Return (GSTR 9)*										
R	On-reconciled payment (Q-P)*		0.00	0.00	0.00	0.00					

Part 3 (10) :Under **Section 10**, you can enter the reasons for the difference between the total amount of tax paid as per the reconciliation statement, and the total amount of tax paid as given in the annual return (GSTR-9).



Goods and Services Tax - GSTR 9C Offline tool

HELP


HOME

PREVIOUS

NEXT

Pt. III. Reconciliation of tax paid

Validate Sheet



*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

10	Reasons for Un - Reconciled Payment of Tax	
A	Reason Number 1	

Part 3 (11) :Section 11 is for details of any tax payable, but not yet paid, because of the reasons specified in Sections 6, 8, and 10.

Pt. III. Reconciliation of tax paid

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

Validate
Sheet



11

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

S.No	Description	Taxable Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
H	Interest					
I	Late Fee					
J	Penalty					
K	Others					

Part 4 (12) : Reconciliation of ITC



Goods and Services Tax - GSTR 9C Offline tool

[HELP](#)[HOME](#)[PREVIOUS](#)[NEXT](#)

Pt. IV. Reconciliation of Input Tax Credit (ITC)

[Validate Sheet](#)


*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

12	Reconciliation of Net Input Tax Credit (ITC)	
S.No	Description	Amount (₹)
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)*	
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 accounts (A + B - C)*	0.00
E	ITC claimed in Annual Return (GSTR9)*	
F	Un-reconciled ITC (E-D)*	0.00

Part 4 contains information for reconciling your ITC. Under Section 12, mention the value of the ITC availed in the following categories:

- ❖ The ITC availed as per the audited annual financial statement for the state or UT. In the event of multiple GSTINs under the same PAN, this value should be derived from the audited accounts.
- ❖ The ITC that has been mentioned in the accounts for earlier financial years, but availed in the current financial year.
- ❖ The ITC that has been mentioned in the accounts of the current financial year, but kept to be availed in the next financial year.
- ❖ The ITC that has been availed as per the audited financial statements or accounts. This field will be auto-populated.
- ❖ The ITC that has been claimed in your annual return (GSTR-9).
- ❖ The un-reconciled ITC.

Part 4 (13) : You can list any reasons for a difference between the ITC claimed according to the annual return filed (GSTR-9) and the ITC claimed as per the audited financial statement.



Goods and Services Tax - GSTR 9C Offline tool

HELP


HOME

PREVIOUS

NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet



Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up


13	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	

Part 4 (14) : Under Section 14, specify the value, amount of total ITC, and amount of eligible ITC availed with regard to each category of expenses.

Pt. IV. Reconciliation of Input Tax Credit (ITC)				
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up				
14 Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account				
S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel Costs			
D	Imported goods (Including received from SEZ)			
E	Rent and Insurance Expense			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employee's 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 ITC availed (A to Q)*			
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (S-R)*			



Part 4 (15) : In Section 15, fill in the reasons for any difference between the amount of ITC availed for the different expenses (mentioned in line R of Section 14) and the availed ITC as per the annual return (mentioned in line S).



Goods and Services Tax - GSTR 9C Offline tool


HELP

HOME

PREVIOUS

NEXT


Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet 

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

15	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	

Part 4 (16) : In **Section 16**, fill in the central and state tax, integrated tax, cess value, interest, and penalty payable with regard to the un-reconciled differences described in Sections 13 and 15.




Goods and Services Tax - GSTR 9C Offline tool

HELP
HOME
PREVIOUS
NEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

***Please Note** : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

Validate Sheet


16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	
S.No	Description	Amount payable (₹)
A	Central Tax	
B	State tax /UT tax	
C	Integrated Tax	
D	Cess	
E	Interest	
F	Penalty	

Part 5: Auditor's recommendation on additional liability due to non-reconciliation

Pt. V. Auditor's recommendation on due to non-reconciliation

[Validate Sheet](#)

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

S.No	Description	Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess
A	5%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
H	Input tax credit					
I	Interest					
J	Late Fee					
K	Penalty					
L	Any other amount paid for supplies not included in annual return (GSTR9)					
M	Erroneous refund to be paid back)					
N	Outstanding demands to be settled					
O	Other					

PART – B- CERTIFICATION

I. 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 fromto ending on, and

(c) the cash flow statement for the period beginning fromto ending on, — attached herewith, of M/s (Name), (Address),(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/documents 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 audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(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 books.

(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 agreement with the books of account maintained at the Principal place of business atand **
.....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/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and 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:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (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 copy of their audit report dated.....along with a copy of each of :-

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on.....,

(c) the cash flow statement for the period beginning fromto 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. 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/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *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:

1. After updating all the details, click on the 'Validate sheet' button and correct errors if any.
2. Then go to the home tab and click on the 'Generate preview draft of GSTR-9C in PDF format'.
3. Then Generate JSON file to upload GSTR-9C details on GST Portal.
4. Save JSON file to appropriate file.

 **Goods and Services Tax - Form GSTR-9C Offline Tool (V1.7)**

Open GSTR-9C JSON File Downloaded from GST Portal		To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details .	Generate JSON file to upload GSTR-9C details on GST Portal		To generate a JSON (.json) file upload GSTR-9C details added offline tool on GST Portal
Open GSTR-9C JSON Error File Downloaded from GST Portal		To open GSTR-9C JSON (.json) error file downloaded from GST portal to view/edit/add details .	Generate Preview PDF file to view Draft GSTR-9C form		To generate a PDF file to view GSTR-9C draft form based on details added in offline tool

PART -A - Reconciliation Statement

Proceed to fill PART -A

Home | PT II (5) | PT II (6) | PT II (7) | PT II (8) | PT III (9) | PT III (10) | PT III (11) | PT IV (12) | PT IV (13) | PT IV (14) | PT IV (15) | PT IV (16) | PT V ...

Steps to initiate the filing of form GSTR-9C on the GST portal

Step 1: Login to the GST portal and go to returns dashboard and click on 'Annual Return'.

The screenshot displays the GST portal's Returns Dashboard. The top navigation bar includes links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. The Services dropdown menu is open, showing options like Registration, Ledgers, Returns, Payments, User Services, Refunds, e-Way Bill System, and Track Application Status. The Returns section is further expanded, listing Returns Dashboard, Track Return Status, ITC Forms, TDS and TCS credit received, Opt-in for Quarterly Return, View Filed Returns, Transition Forms, **Annual Return** (highlighted with a red box), and Tax liabilities and ITC comparison.

Below the navigation menu, a table shows the filing status of various returns:

Return Type	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021
GSTR-1/IFF	Filed	Filed	Filed	Filed	Filed
GSTR-3B	Mar - 2021 Filed	Apr - 2021 Filed	May - 2021 Filed	Jun - 2021 Filed	Jul - 2021 To be Filed

A message box states: "You can navigate to your chosen page through navigation panel given below".

At the bottom, there are three buttons: RETURN DASHBOARD >, CREATE CHALLAN >, and VIEW NOTICE(S) AND ORDER(S) >. Below these, the **ANNUAL RETURN >** button is highlighted with a red box.

On the right side, a 'Quick Links' section includes links for Check Cash Balance, Liability ledger, and Credit ledger.

The URL at the bottom of the page is <https://return.gst.gov.in/returns2/auth/annualreturn>.

Select the financial year from the drop-down menu.

Dashboard

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help and Taxpayer Facilities

e-Invoice

Dashboard > Annual Return

English

File Annual Returns

Financial Year •

2019-20 ▾

2019-20

2018-19

2017-18

2020-21

SEARCH

• Indicates Mandatory Fields

Help

1. **NIL** GSTR-9 RETURN can be filed, if you have:

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund.

during the Financial Year

3. Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.

4. All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.

Step 2: Select 'Initiate e-filing' to file GSTR-9C. A pop-up will appear on the screen asking to file GSTR-9 before filing GSTR-9C.

1. Annual return in Form GSTR-9 once filed cannot be revised.

Annual Return GSTR9	Reconciliation Statement GSTR 9C
<p>Due Date - 31/03/2021</p> <p>PREPARE-ONLINE PREPARE OFFLINE</p>	<p>Due Date - 31/03/2021</p> <p>INITIATE-FILING PREPARE OFFLINE</p>

Step 3: Upload JSON file here then click back to file returns

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities

Dashboard > Annual Return > GSTR-9C English

Offline Upload and Download for GSTR9C

Upload Download Help

No offline transaction for the given return period

In case uploaded data (invoice data or other record) fe

Upload GSTR 9C offline Json

Choose File No file chosen

BACK TO FILE RETURNS

Step 4: Click on Initiate-filling then Attach the balance sheet, profit and loss statement or statement of income and expenditure, cash flow statement then click on save.

Step 4: Proceed to file GSTR-9C with EVC or digital signature, as applicable.

Make Payment for additional Liability as recommended by auditor via GST DRC-03 [Help ?](#)

Upload Relevant Documents [Help ?](#)

* Indicates Mandatory Fields

File with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

Balance sheet * No file chosen

Profit & loss statement/income & Expenditure Statement * No file chosen

Other Document 1, if any No file chosen

Other Document 2, if any No file chosen

Verification

☐ 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 statement. I am also uploading other statements, as applicable, including financial statement.

[Top](#)

RECONCILIATION OF BOOKS WITH GSTR-2B

GSTR-2B provides eligible and ineligible Input Tax Credit (ITC) for each month, similar to GSTR-2A but remains constant or unchanged for a period. In other words, whenever a GSTR-2B for a month is accessed on the GST portal, the data in it remains the same without being changed for subsequent changes by their suppliers in later months.

GSTR-2B is available to all normal, SEZ and casual taxpayers. Every recipient can generate it on the basis of the GSTR-1, GSTR-5 and GSTR-6 furnished by their suppliers.

The statement will clearly show document-wise details of ITC eligibility. ITC information will be covered from the filing date of GSTR-1 for the preceding month (M-1) up to the filing date of GSTR-1 for the current month (M).

How to reconcile GSTR-2B with Purchase Register(PR)

Step 1: We have to download GSTR-2B form the GST Portal in the form of JSON

- ✓ Log in to the GST portal. A taxpayer must use his/her credentials to log in.
- ✓ Navigate to the 'Returns Dashboard'.



The screenshot shows the 'Goods and Services Tax' portal interface. The 'Returns Dashboard' is highlighted in the left sidebar. The main content area displays a table with columns for 'Electronic Cash Ledger', 'Electronic Credit Ledger', and 'Annual Aggregate Turnover'. The table shows values for the financial year 0-21. The 'Annual Aggregate Turnover' is listed as 'NA'.

Financial Year	Annual Aggregate Turnover
0-21	NA

- ✓ Select the relevant tax period. Select the month, financial year and quarter then click on search

Skip to Main Content A+ A-

Goods and Services Tax

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help and Taxpayer Facilities e-Invoice

Dashboard > Returns English

File Returns

Nil return for GSTR-1, GSTR-3B and CMP-08 can now be filed through SMS.

Financial Year • Quarter • Period • Indicates Mandatory Fields

2020-21 ▾ Quarter 4 (Jan - Mar) ▾ March ▾ SEARCH

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- ✓ On the 'GSTR-2B' tile, you may either click on 'View' or 'Download', as per the need.

**Auto - drafted ITC Statement for the
month
GSTR2B**

VIEW

DOWNLOAD

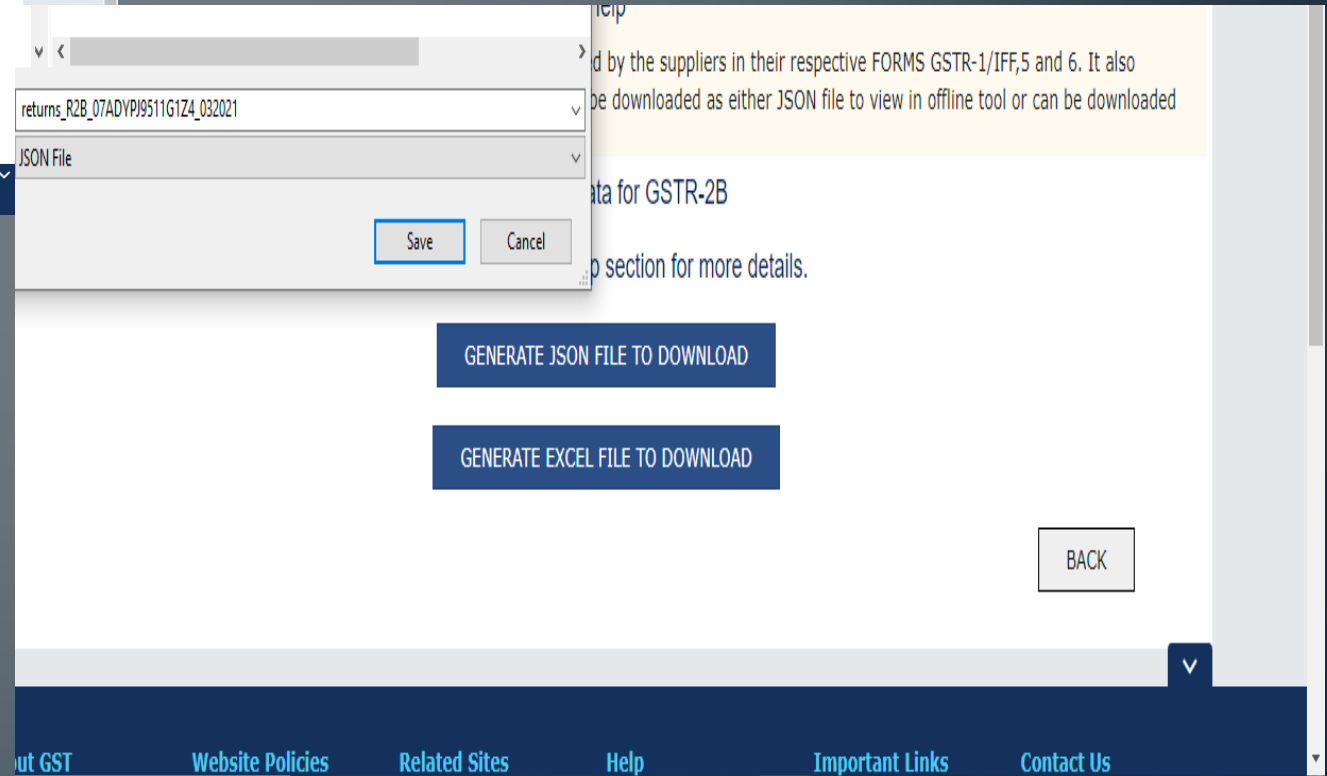
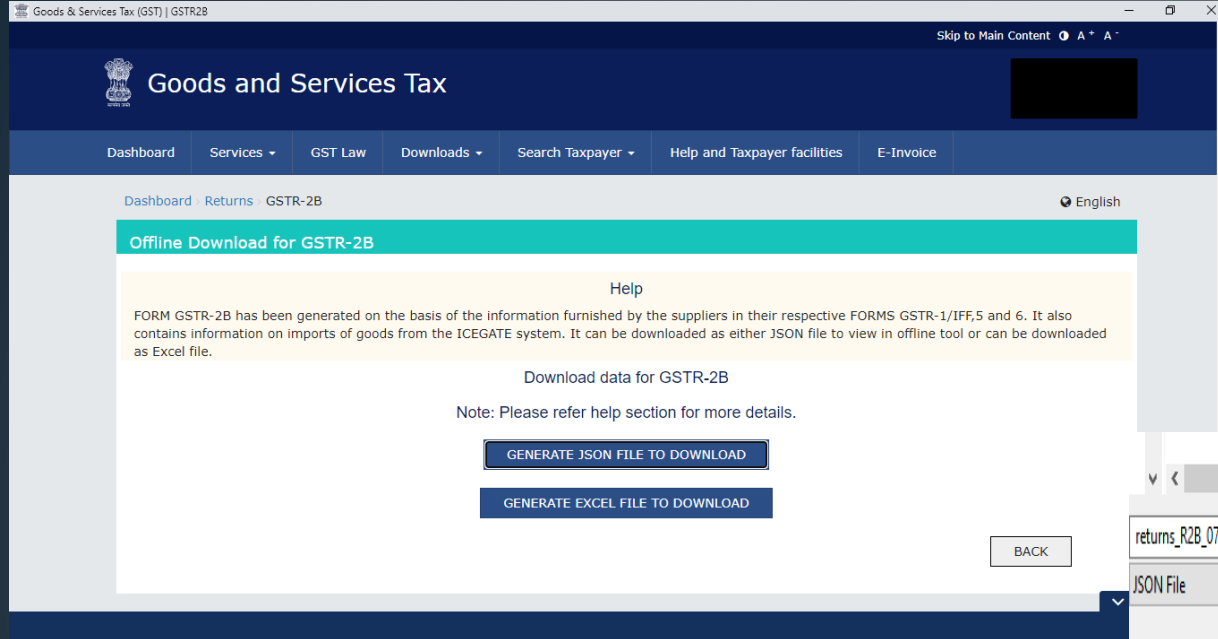
(a) Intend to download:

If the total number of documents in all tables of GSTR-2B exceeds 1,000, you can either use the advanced search option or download the document information in excel/JSON format from the GSTR-2B download page. Click the download button to go to the GSTR-2B download page.

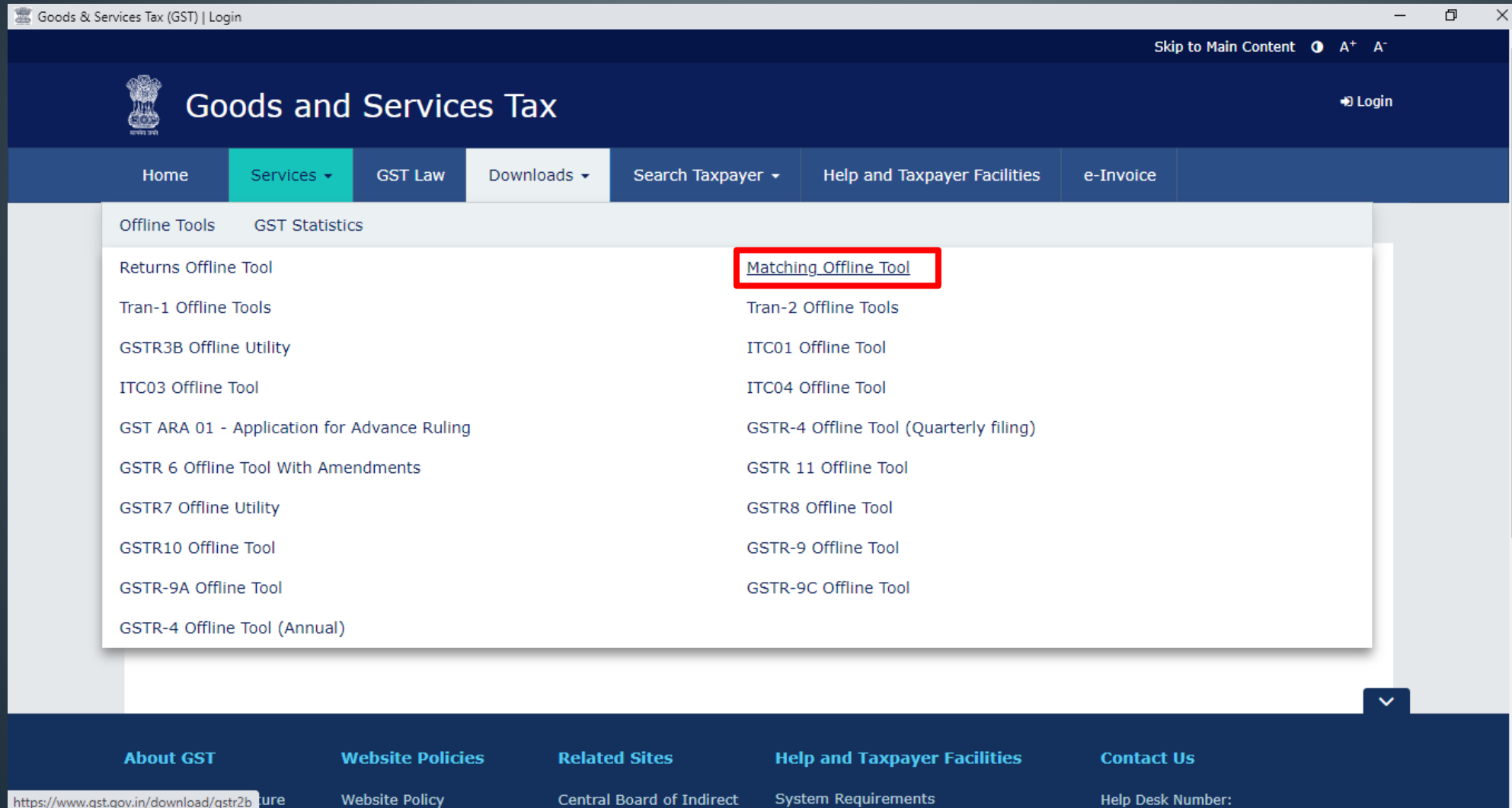
(b) Intend to view:

If the number of line items is less than 1,000, then you may use the 'View' option.

✓ Click on download > Generate JSON File to Download>Save JSON



Step 2 – Download Matching tool and Purchase Register Template from GST Portal



The screenshot shows the GST Portal interface. The top navigation bar includes 'Home', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. The 'Downloads' menu is open, displaying a list of offline tools. The 'Matching Offline Tool' is highlighted with a red box. The footer contains links for 'About GST', 'Website Policies', 'Related Sites', 'Help and Taxpayer Facilities', and 'Contact Us'.

Goods & Services Tax (GST) | Login

Skip to Main Content

Goods and Services Tax

Login

Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Offline Tools GST Statistics

Returns Offline Tool

Tran-1 Offline Tools

GSTR3B Offline Utility

ITC03 Offline Tool

GST ARA 01 - Application for Advance Ruling

GSTR 6 Offline Tool With Amendments

GSTR7 Offline Utility

GSTR10 Offline Tool

GSTR-9A Offline Tool

GSTR-4 Offline Tool (Annual)

Matching Offline Tool

Tran-2 Offline Tools

ITC01 Offline Tool

ITC04 Offline Tool

GSTR-4 Offline Tool (Quarterly filing)

GSTR 11 Offline Tool

GSTR8 Offline Tool

GSTR-9 Offline Tool

GSTR-9C Offline Tool

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<https://www.gst.gov.in/download/gstr2b> Website Policy Central Board of Indirect System Requirements Help Desk Number:

- ✓ Click on download and then proceed
- ✓ Save Matching tool Utility on Desktop
- ✓ Extract matching tool utility

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Home > Downloads > Return

Matching Offline Tool v2.0

The Matching Offline Tool can be used to:

1. View GSTR-2B (Auto-drafted Input tax credit (ITC) statement)
2. Match GSTR-2B with Purchase register

To install the tool, please download, extract the zip file and run the [Download](#) button.

Your downloaded (Matching_Offline_Tool) zip file contains:

- GSTR2B_Matching_Tool_v2.0.exe (Application)
- Purchase Register Excel Template
- Readme
- User Manual
- Change History

Important!

- Before you extract and run the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.
- Go through the **Readme** document before you begin installation.
- Double-click on **GSTR2B_Matching_Tool_v2.0.exe** to install the offline tool.

What's new v2.0(Released on 27/03/2021)

- Feature has been enabled to view Quarterly GSTR-2B in the matching tool and match the same with the purchase register for the quarter.

[System Requirement](#)

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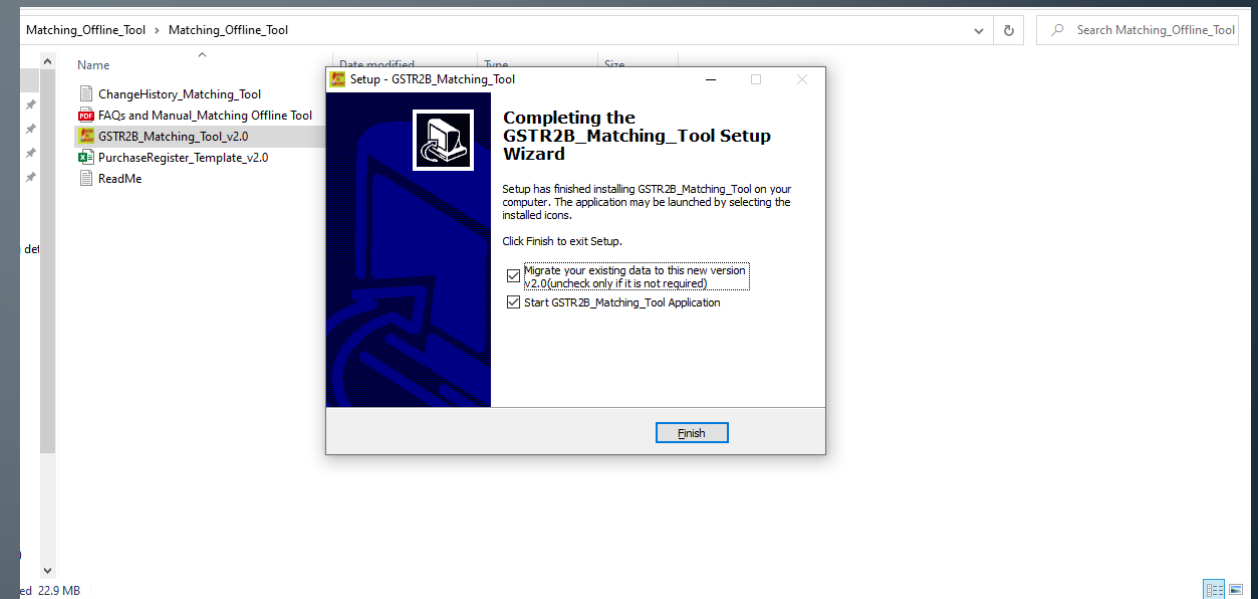
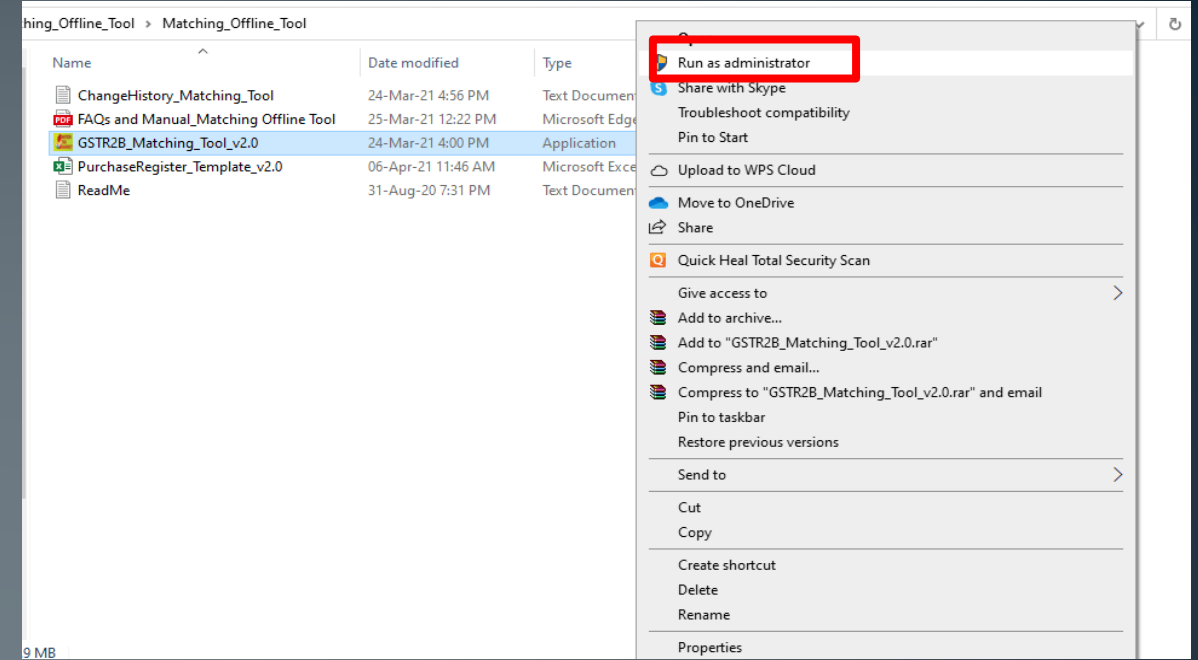
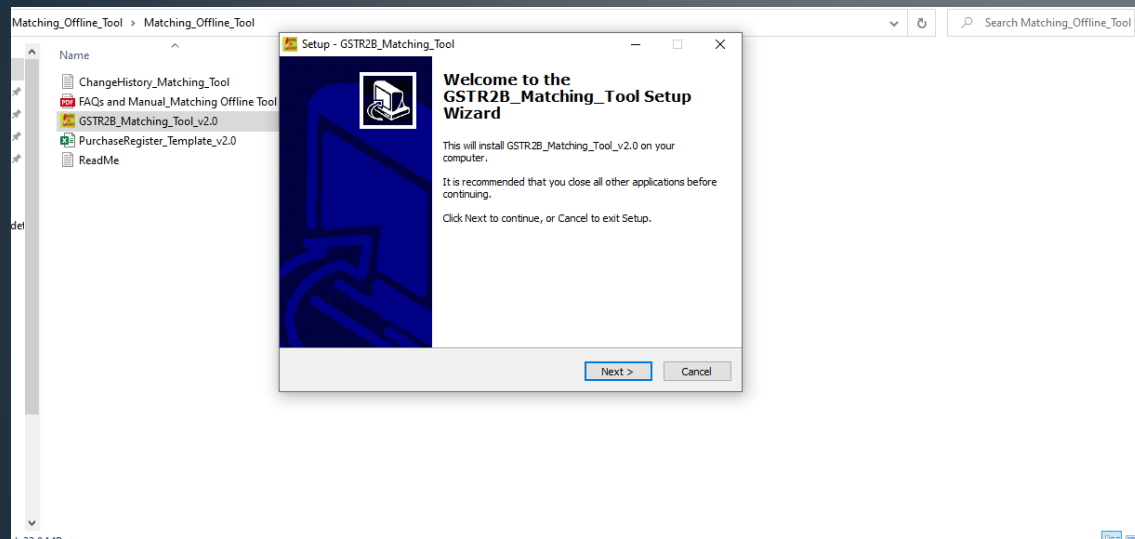
[System Requirement](#)

Information

Are you sure you want to download this utility?

[CANCEL](#) [PROCEED](#)

- ✓ Open the file of Matching tool
- ✓ Open the Application
- ✓ Run as administrator
- ✓ Finish the process
- ✓ Matching tool shortcut icon will be generated on your desktop



- ✓ Open Purchase Register Template
- ✓ Fill up your information i.e GSTIN, F.Y and Tax period
- ✓ Fill up the details as per your purchase invoices

AutoSave Off PurchaseRegister_Template_v2.0 Search DAMODAR AGRAWAL DA Share Comments

File Home Insert Page Layout Formulas Data Review View Help

Clipboard Font Alignment Number Styles Cells Editing Analysis

C1

	A	B	C	D	E	F	G	H	I	J	K	L
1		GSTIN of recipient*		Financial year*	2020-21	Please Note: Fields marked with * (red asterisk) are						
2		Trade/Legal name:		Tax period*	March							
3												
4												
5		GSTIN of supplier *	Trade/Legal name	Type of inward supplies *	Document type *	Document number *	Document date *	Taxable value (₹) *	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)
6		07AACPC8413D1ZA		B2B	Invoice	IMX/2020-21/525	13-03-21	57822.66		5204.04	5204.04	
7		07AAKPJ2182J1ZK		B2B	Invoice	1451	17-03-21	40003.00		3600.27	3600.27	
8		07BEHPK1745Q1Z0		B2B	Invoice	GST/20-21/1013	23-03-21	15420.80		1387.87	1387.87	
9		07AAKPJ2182J1ZK		B2B	Invoice	1457	24-03-21	44590.00		4013.10	4013.10	
10		07AACPC8413D1ZA		B2B	Invoice	IMX/2020-21/557	26-03-21	25047.74		2254.30	2254.30	
11		07AEYPY0699F1Z1		B2B	Invoice	476	03-03-21	18400.00		1656.00	1656.00	
12		07AEYPY0699F1Z1		B2B	Invoice	479	05-03-21	20400.00		1836.00	1836.00	
13		07AAAHM4528F1ZF		B2B	Invoice	1361	01-03-21	21108.20		1899.74	1899.74	
14		07AAAHM4528F1ZF		B2B	Invoice	1394	08-03-21	75267.50		6774.08	6774.08	
15		07AAAHM4528F1ZF		B2B	Invoice	1398	10-03-21	16160.10		1454.41	1454.41	
16		07AAAHM4528F1ZF		B2B	Invoice	1411	13-03-21	76877.50		6918.98	6918.98	
17		07AAAHM4528F1ZF		B2B	Invoice	1410	13-03-21	16344.00		1470.96	1470.96	
18		07AAAHM4528F1ZF		B2B	Invoice	1412	15-03-21	11928.00		1073.52	1073.52	
19		07AAAHM4528F1ZF		B2B	Invoice	1424	19-03-21	36624.00		3296.16	3296.16	
20		07AAAHM4528F1ZF		B2B	Invoice	1433	24-03-21	88950.00		8005.50	8005.50	
21		07AAAHM4528F1ZF		B2B	Invoice	1447	27-03-21	304980.00		27448.20	27448.20	
22												
23												
24												


Read Me **Purchase Register**

- ✓ Open Matching Tool App
- ✓ Click on Manage Profile then Add Profile of the tax payer whose reconciliation is required
- ✓ Fillup the information i.e GSTIN, Trade/Legal Name and SEZ Unit/ Developer then Click on save

Goods and Services Tax

Good and Services Tax Matching Tool (GSTR-2B with purchase register)

HELP

Manage Profile 

Add Profile

Modify Profile

GSTIN *

Trade/Legal name:

Financial Year *

Tax Period *

Proceed

Designed & Developed by GSTN

Goods and Services Tax

Good and Services Tax Matching Tool

HELP

Add Profile

• Indicates mandatory fields

GSTIN of Taxpayer *	Trade/Legal name *	SEZ Unit/Developer *
<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>

BACK SAVE

Designed & Developed by GSTN

- ✓ Select the GSTIN, Trade/Legal Name, Financial Year and Tax period
- ✓ Click on proceed
- ✓ Click on Open downloaded JSON file for select the downloaded JSON from the portal

Goods and Services Tax

Good and Services Tax Matching Tool (GSTR-2B with purchase register)

HELP

MONIKA JAIN 2020-21 Mar

Auto-drafted ITC Statement for the month (GSTR-2B)

Open Downloaded JSON File

View and Match

BACK

Designed & Developed by GSTN

Goods and Services Tax

Good and Services Tax Matching Tool (GSTR-2B with purchase register)

HELP

Manage Profile

Delete File(s)

GSTIN *

Trade/Legal name: MONIKA JAIN

Financial Year *: 2020-21

Tax Period *: March

Proceed

Designed & Developed by GSTN

Goods and Services Tax

Good and Services Tax Matching Tool (GSTR-2B with purchase register)

HELP

returns_R2B_07ADYPJ9511G1Z4_032021.js...

Open

Cancel

Open Downloaded JSON File

View and Match

BACK

Designed & Developed by GSTN

- ✓ Click on ok then you can view the summary of GSTR-2B
- ✓ Click on Matching Tool
- ✓ Click on Import Excel/CSV for import the purchase register template
- ✓ Select the purchase register template where you have saved

Good and Services Tax Matching Tool

MONIKA JAIN 2020-21 Mar HELP

Open Downloaded JSON File MATCHING TOOL EXPORT TO EXCEL

Home / Dashboard / GSTR-2B Dashboard

Select Table for Viewing Select Table for Viewing

VIEW SUMMARY ^

ITC available ITC not available

S.No.	Heading [Expand All v]	GSTR-3B table	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons other than reverse charge v	4(A)(5)0	0.00	26,961.35	26,961.35	0.00
II	Inward Supplies from ISD v	4(A)(4)0	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge v	3.1(d) 4(A)(3)0	0.00	0.00	0.00	0.00
IV	Import of Goods v	4(A)(1)0	0.00			0.00
Part B	ITC Reversal - Credit should be reversed in relevant headings in GSTR-3B					
I	Others v	4(B)(2)0	0.00	0.00	0.00	0.00

Good and Services Tax Matching Tool

MONIKA JAIN 2020-21 Mar HELP

Open Downloaded JSON File EXPORT TO EXCEL

Home / Dashboard / GSTR-2B Dashboard

Select Table for Viewing Select Table for Viewing

VIEW SUMMARY ^

ITC available ITC not available

S.No.	Heading [Expand All v]	GSTR-3B table	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
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II	Inward Supplies from ISD v	4(A)(4)0	0.00	0.00	0.00	0.00
III	Inward Supplies liable for reverse charge v	3.1(d) 4(A)(3)0	0.00	0.00	0.00	0.00
IV	Import of Goods v	4(A)(1)0	0.00			0.00
Part B	ITC Reversal - Credit should be reversed in relevant headings in GSTR-3B					
I	Others v	4(B)(2)0	0.00	0.00	0.00	0.00

Good and Services Tax Matching Tool

MONIKA JAIN 2020-21 Mar HELP

GSTR-2B PURCHASE REGISTER (PR) MATCHING RESULT

Import Purchase Register

IMPORT EXCEL/CSV

Note: Purchase register should be maintained as per the template provided on GST portal and the same can be downloaded therefrom. Purchase register maintained in a format other than the template shall not be imported into the tool.

BACK

Designed & Developed by GSTN

- ✓ Now you can view the summary of Purchase Register
- ✓ You can also remove the purchase register by clicking on “Remove purchase”
- ✓ You can also view the purchase register by clicking on “View Purchase Register”
- ✓ Click on Match
- ✓ Now You can view the “Matching Result”
- ✓ Click on Supplies from registered persons then you can export the excel file

Goods and Services Tax

GSTR-2B PURCHASE REGISTER (PR) MATCHING RESULT

REFINE MATCHING RESULT

Summary of GSTR-2B and Purchase Register (PR)

Matching result	No. of documents		Total taxable value (₹)	Total tax amount (₹)
	GSTR-2B	Purchase register		
Exact match (All 7 parameters match) ⓘ	4	4	1,67,463.40	30,143.42
Partial match ⓘ	1	1	15,420.80	2,775.74
Probable match ⓘ	2	2	38,800.00	6,984.00
Mismatch (Few parameters do not match or record do not exist in GSTR-2B/PR) ⓘ	12	9	7,26,232.52	1,30,702.64
• Unmatched (2 or more parameters not match) ⓘ	0	0	0.00	0.00
• In GSTR-2B not in PR ⓘ	12	0	77,993.22	14,019.54
• In PR not in GSTR-2B ⓘ	0	9	6,48,239.30	1,16,683.10
TOTAL	19	16	9,47,916.72	1,70,605.80

Goods and Services Tax

Good and Services Tax Matching Tool

2020-21 Mar

HELP

GSTR-2B PURCHASE REGISTER (PR) MATCHING RESULT

Import Purchase Register

IMPORT EXCEL/CSV

Note: Purchase register should be maintained as per the template provided on GST portal and the same can be downloaded therefrom. Purchase register maintained in a format other than the template shall not be imported into the tool.

Summary of Purchase Register

Type of inward supply	No. of documents	Total taxable value (₹)	Total tax amount (₹)
Supplies from registered persons (B2B)	16	8,69,923.50	1,56,586.26
TOTAL	16	8,69,923.50	1,56,586.26

Note: Taxable value and tax amount are net of credit and debit notes. Tax amount is total of all major heads i.e. Integrated tax, Central tax, State/UT tax and Cess.

BACK REMOVE PURCHASE REGISTER VIEW PURCHASE REGISTER MATCH

Goods and Services Tax

Details of matching result

Supplies from registered persons (B2B) Export to CSV ⓘ

Matching result	Match type	No. of documents	Taxable value (₹)	Total tax amount (₹)
Match	M1 Exact match	4	1,67,463.40	30,143.42
	M2 Partial match	1	15,420.80	2,775.74
	M3 Probable match	2	38,800.00	6,984.00
	Sub-total	7	2,21,684.20	39,903.16
Mismatch	M4(1) Unmatched	0	0.00	0.00
	M4(2) In GSTR-2B not in PR	12	77,993.22	14,019.54
	M4(3) In PR not in GSTR-2B	9	6,48,239.30	1,16,683.10
	Sub-total	21	7,26,232.52	1,30,702.64
TOTAL		28	9,47,916.72	1,70,605.80

BACK

Different types of Matching Result came out after reconciliation are:-

Exact Match (7 out of 7 parameters match):- The match result is classified into 'Exact' match when all the following 7 parameters matches for the record of GSTR-2B and Purchase register (PR):

- ☐ GSTIN
- ☐ Document type
- ☐ Document number
- ☐ Document date
- ☐ Total taxable value
- ☐ Total tax amount
- ☐ Tax amount head wise

Partial Match (6 out of 7 parameter match):-The match result is classified into Partial match where GSTIN and document type match but there is mismatch in only one parameter among the following listed parameters in GSTR-2B and PR:

- ☐ Document number
- ☐ Document date
- ☐ Total taxable value
- ☐ Total tax amount
- ☐ Tax amount head wise

Probable match (6 out of 7 parameters match):-The match result is classified into Probable match, if there is mismatch in one parameter among the listed parameters at Sr. no. 1 & 2. However, parameters 3 to 7 are matching in GSTR-2B and PR:

- ☐ GSTIN
- ☐ Document type
- ☐ Document number
- ☐ Document date
- ☐ Total taxable value
- ☐ Total tax amount
- ☐ Tax amount head wise

Unmatched (2 or more parameters not match):- The match result is classified into 'Unmatched' with a score of 4/7 or 5/7, if the following parameters match:

- ☐ GSTIN
- ☐ Document type
- ☐ Document number
- ☐ Document date

BUT, there is a mismatch on two or more of following parameters:

- ☐ Total taxable value
- ☐ Total tax amount
- ☐ Tax amount head wise
- ☐ Integrated tax
- ☐ Central tax
- ☐ State/UT tax
- ☐ CESS

In GSTR-2B not in PR:- All documents that exist in GSTR-2B, but could not be found in PR, (i.e. not classified in any of the categories of matching results) will be classified under this category.

In PR not in GSTR-2B:- All documents that exist in PR, but could not be found in GTST-2B, (i.e. not classified in any of the categories of matching results), will be classified in this category.

Goods and Services Tax

Good and Services Tax Matching Tool

2020-21 Mar HELP

✓ GSTR-2B PURCHASE REGISTER (PR) MATCHING RESULT

Matching result - Details

Select Table: Supplies from registered persons (B2B) Matching Result: All Match Type: All

Search: Records Per Page: 10 Select Columns To Display/Hide: +12

[GSTIN]: GSTR-2B records [GSTIN]: Purchase Register(PR) records Export to CSV: Select

GSTIN of supplier	Document type	Document number	Document date	Taxable value (₹)	Total tax (₹)	Integrated tax (₹)	Central tax (₹)	State/ UT tax (₹)	Cess (₹)	Yes	No
07AEYPY0699F1ZI	Invoice	476	03/03/2021	18,400.00	3,312.00	0.00	1,656.00	1,656.00	0.00	Yes	No
07AEYPY0699F1Z1	Invoice	476	03/03/2021	18,400.00	3,312.00	0.00	1,656.00	1,656.00	0.00	No	Yes
07AEYPY0699F1ZI	Invoice	479	05/03/2021	20,400.00	3,672.00	0.00	1,836.00	1,836.00	0.00	Yes	No

Details of Matching result
Details of Purchase register
Details for Communication

✓ Now, you can export the matching result -details(B2B) in CSV format.