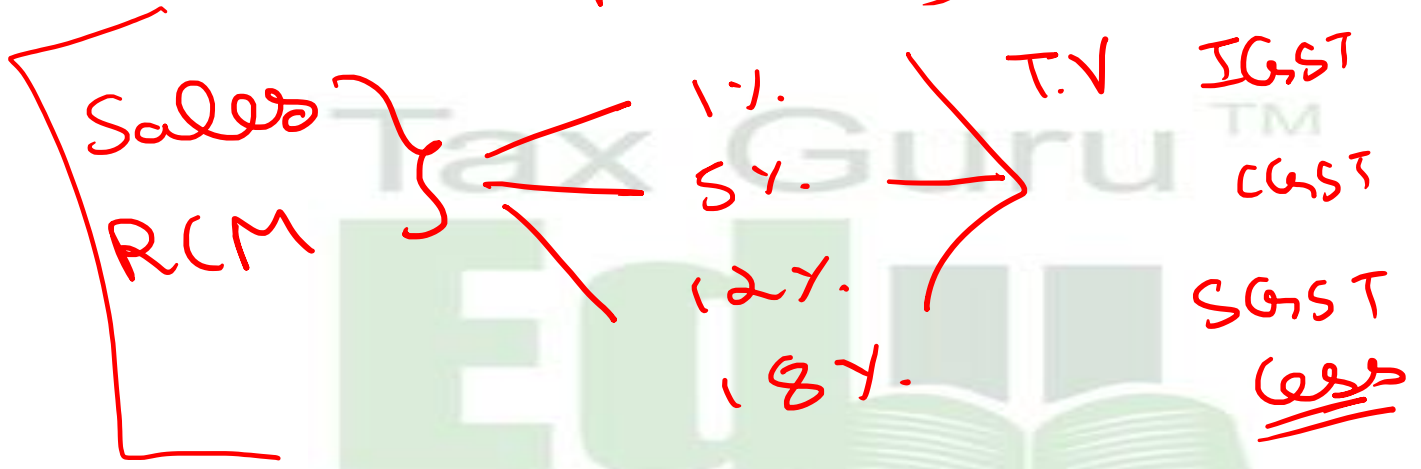


Good Morning
to all of
you 😊

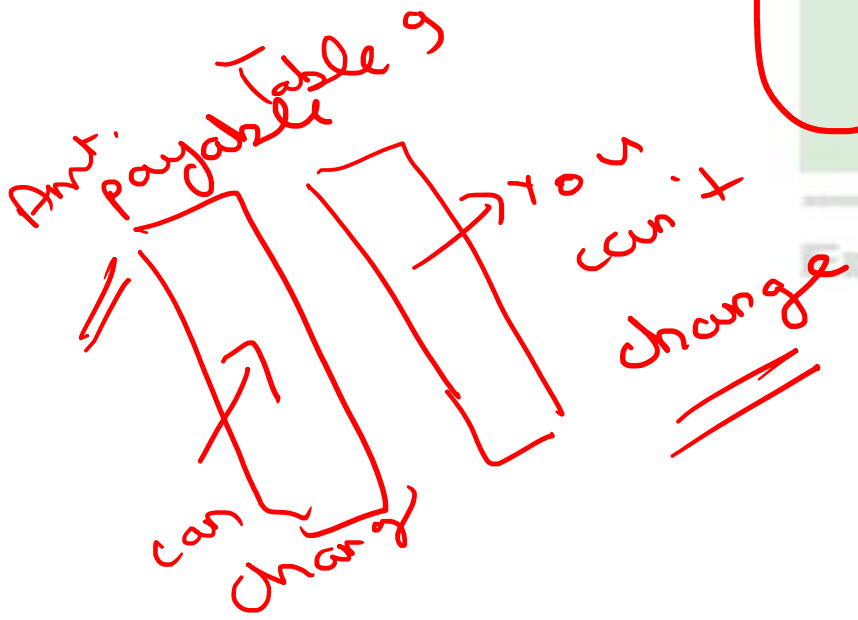


GSTR-9C
Pt III (g)



Liability for FY20-21

- ↳ Paid it in FY20-21
- ↳ Paid it in Apr 21 - Sep 21



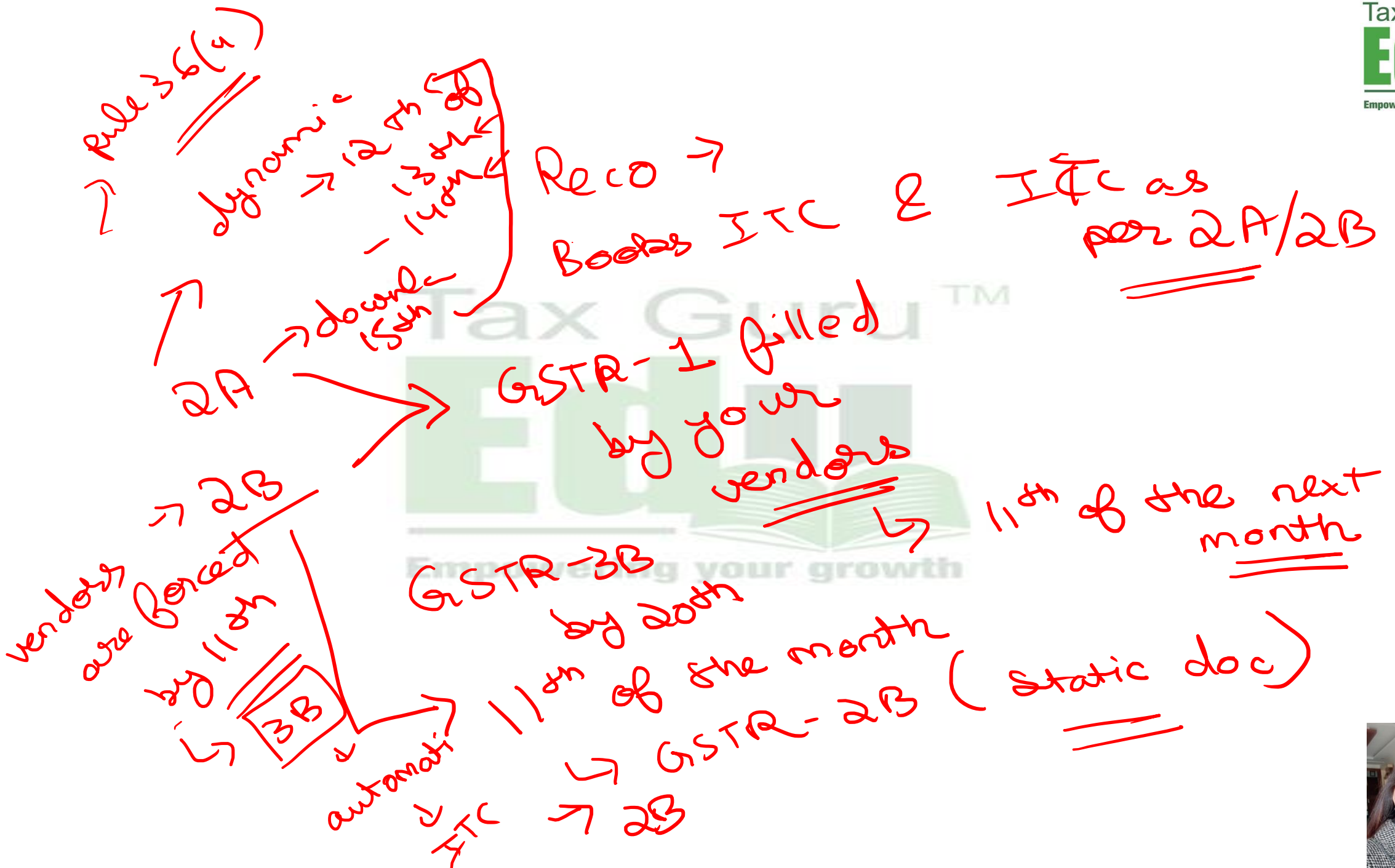
ITC as per books of A/Cs.
+ ITC for FY 19-20
taken in FY 20-21

(-) ITC for FY 20-21
taken in FY 21-22

ITC as per 3B → Table

7J





Rule 36(u)
 → 51.

ITC as per Books = Totals = 200,000

ITC as per 36(u) → 2B → Total = 150,000

(x) 51. the eligible ITC = 7500

Reconciled ITC 157,500

Unreconciled ITC = 200,000 - 157,500 = 42,500



break
g: 21

Tax Guru™
Edu
Empowering your growth

g: 35
↳ bada.



Refunds

↳ ITC more than OL.

↳ Invested duty ^{STC}

↳ Exports w/ payment

↳ excess tax paid.

↳ Calculation mistake

↳



