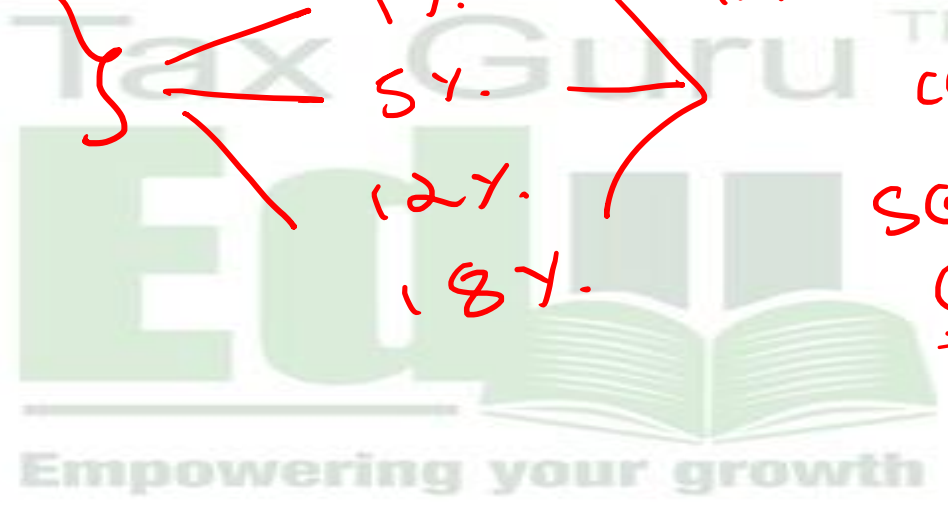
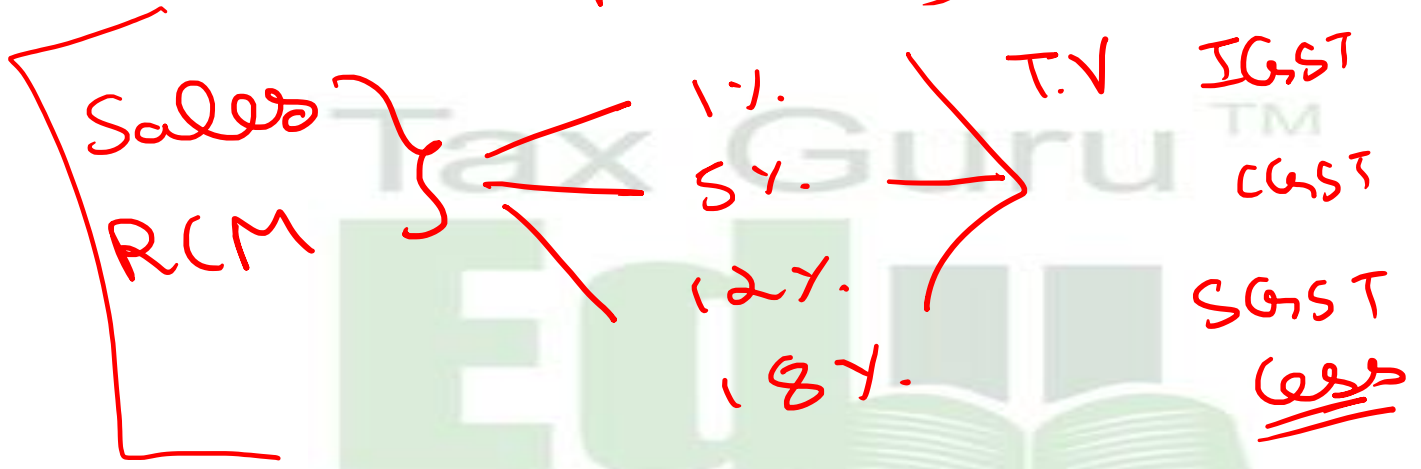


Good Morning  
to all of  
you 😊

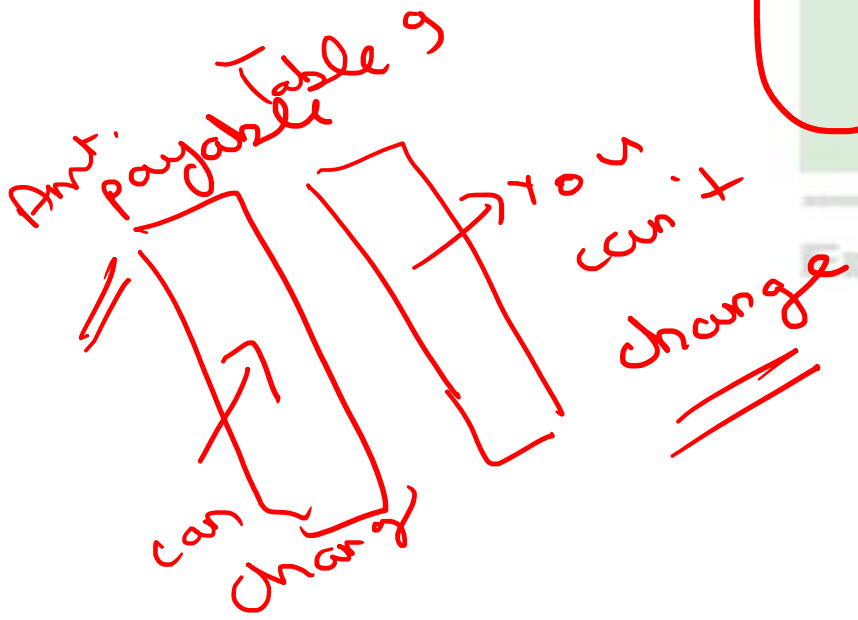


GSTR-9C  
Pt III (g)



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

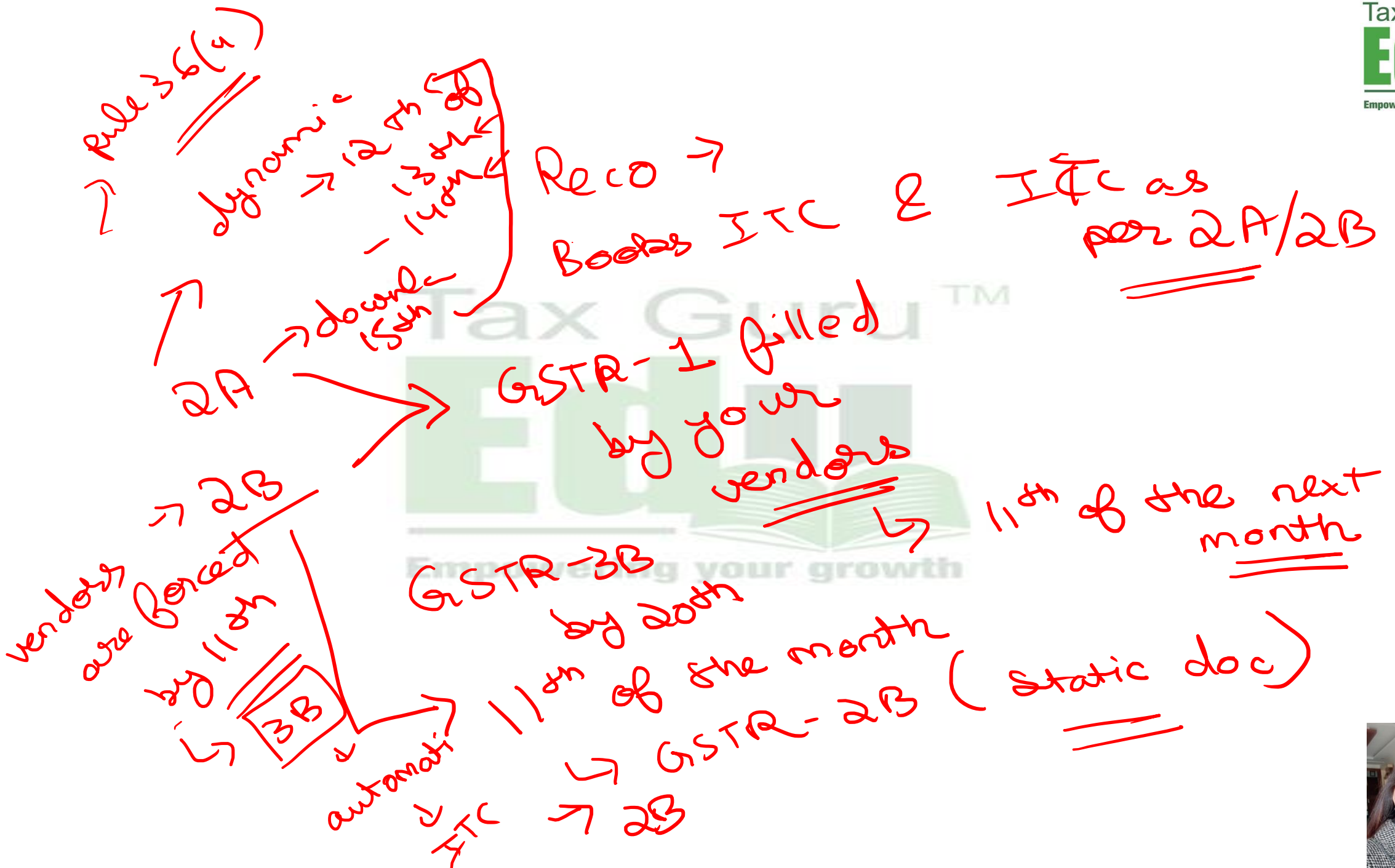
(-) ITC for FY 20-21  
taken in FY 21-22

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ITC as per 3B → Table

7J





Rule 36(u)  
 ↳ 51.

IITC as per Books = Totals = 200,000

IITC 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

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g: 35  
↳ bada.



# Refunds

↳ ITC more than OL.

↳ Invested duty <sup>STC</sup>

↳ Exports w/ payment

↳ excess tax paid.

↳ Calculation mistake

↳





