

FORM GSTR-9C²⁰

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto >	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?		<<Please specify>>
		(Amount in ₹ in all tables)	
Pt. II		Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	

²⁰ Inserted vide Notf no. 49/2018-CT dt 13.09.2018

C	Reason 3	<<Text>>
7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)	<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	
G	Unreconciled taxable turnover (F-E)	AT 2
8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>
Pt. III	Reconciliation of tax paid	
9	Reconciliation of rate wise liability and amount payable thereon	
		Tax payable
	Description	Taxable Value
	1	2
	Central tax	State tax / UT tax
	Integrated Tax	Cess, if applicable
	3	4
	5	6
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	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)	<Auto>
R	Un-reconciled payment of amount	PT 1
10	Reasons for un-reconciled payment of amount	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)	

		To be paid through Cash			
Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
1	2	3	4	5	6
5%					
12%					
18%					
28%					
3%					
0.25%					
0.10%					
Interest					
Late Fee					
Penalty					
Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)				
12	Reconciliation of Net Input Tax Credit (ITC)				
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)				
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 account				<Auto>
E	ITC claimed in Annual Return (GSTR9)				
F	Un-reconciled ITC				ITC 1
13	Reasons for un-reconciled difference in ITC				
A	Reason 1	<<Text>>			
B	Reason 2	<<Text>>			
C	Reason 3	<<Text>>			
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account				
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed	
	1	2	3	4	
A	Purchases				
B	Freight / Carriage				
C	Power and Fuel				
D	Imported goods (Including received from SEZs)				
E	Rent and Insurance				

F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples					
G	Royalties					
H	Employees' Cost (Salaries, wages, Bonus etc.)					
I	Conveyance charges					
J	Bank Charges					
K	Entertainment charges					
L	Stationery Expenses (including postage etc.)					
M	Repair and Maintenance					
N	Other Miscellaneous expenses					
O	Capital goods					
P	Any other expense 1					
Q	Any other expense 2					
R	Total amount of eligible ITC availed			<<Auto>>		
S	ITC claimed in Annual Return (GSTR9)					
T	Un-reconciled ITC			ITC 2		
15	Reasons for un - reconciled difference in ITC					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					

0.25%					
0.10%					
Input Tax Credit					
Interest					
Late Fee					
Penalty					
Any other amount paid for supplies not included in Annual Return (GSTR 9)					
Erroneous refund to be paid back					
Outstanding demands to be settled					
Other (Pl. specify)					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address