

GST Annual Return and Audit

**Insight on Retrieving
information from GST
Portal/Other Software**



Key aspects for Annual Return and GST Audit

- › **Consolidated GST workings from Financial Statements**
- › **Information available on GST portal/Software**
- › **Relevance of such information**
- › **Reporting requirements in Annual Return and Audit**



**Consolidated GST
workings based on
Financial Statements**

Key registers to be incorporated

- › **Outward Supply Register incorporating the following:**
 - › **Invoice No**
 - › **Invoice date**
 - › **Name of Party**
 - › **GSTIN**
 - › **Taxable Value**
 - › **Tax – CGST/SGST/IGST**
 - › **Rate of Tax**
 - › **HSN Code**
 - › **Name of Ledger (Income)**
-

Key registers to be incorporated

- › **Inward Supply Register incorporating the following:**
 - › Invoice No
 - › Invoice date
 - › Name of Party
 - › GSTIN
 - › Taxable Value
 - › Tax – CGST/SGST/IGST
 - › HSN Code
 - › Categorization of Nature – Input/Input Services/Capital Goods
 - › Name of Ledger (Purchase/Expenses/Asset)
-

Key registers to be incorporated

- › **Register for liability under Reverse Charge Mechanism**
 - › Invoice No
 - › Invoice date
 - › Name of Party
 - › Taxable Value
 - › Tax – CGST/SGST/IGST

- › **Note: URD RCM was applicable till 13.10.2017**

**Information available on
GST Portal**

Comparison Statements

Details of outward supplies of goods or services

GSTR1

Due Date - **31/07/2019**

PREPARE ONLINE

PREPARE OFFLINE

Auto Drafted details (For view only)

GSTR2A

VIEW

DOWNLOAD

Monthly Return

GSTR3B

Status- **Filed**

VIEW GSTR3B

DOWNLOAD

Comparison of liability declared and ITC claimed

VIEW

Comparison Statements

LIABILITY OTHER THAN EXPORT/REVERSE CHARGE

LIABILITY DUE TO REVERSE CHARGE

LIABILITY DUE TO EXPORT AND SEZ SUPPLIES

ITC CREDIT CLAIMED AND DUE

Credit and Liability Statement

Tax Period	Tax liability as per GSTR-1 and as per GSTR-3B		ITC claimed in GSTR-3B and accrued as per GSTR-2A	
	As per GSTR-1 (₹)	As per GSTR-3B (₹)	ITC Claimed in GSTR-3B (₹)	ITC as per GSTR-2A (₹)
July-17	0.00	0.00	3,81,556.00	29,29,238.30

Comparison Statements – Outward Liability

Liability (other than zero rated (Exports and SEZ Supplies) and reverse charge supply)

Tax Period	Liability declared in GSTR-3B during the month[as per table 3.1(a)]				Liability declared in GSTR-1 (other than reverse charge supply) during the month(as per table 4A,5, 6C,7, 9A, 9B, 9C,10,11)				Shortfall (-)/ Excess (+) in liability (GSTR3B – GSTR1)			
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)
1	2	3	4	5	6	7	8	9	10	11	12	13
July-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Comparison Statements – RCM liability

Liability due to receipt of reverse charge supplies

Tax Period	Liability declared in GSTR-3B during the month [as per table 3.1(d)]				Amount auto-populated in GSTR-2A[as per Part-A]				Shortfall (-)/ Excess (+) in liability (GSTR3B - GSTR2A)			
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)
1	2	3	4	5	6	7	8	9	10	11	12	13
July-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Comparison Statements – Zero Rated supplies with payment

Liability (Export and supplies to SEZ)

Tax Period	Liability declared in GSTR-3B during the month [as per table 3.1(b)]				Liability declared in GSTR-1 (Zero rated supplies) [as per table 6A, 6B, 9A, 9B, 9C]				Shortfall (-)/ Excess (+) in liability (GSTR3B – GSTR1)			
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)
1	2	3	4	5	6	7	8	9	10	11	12	13
July-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Comparison Statements – Input Tax Credit

ITC credit claimed and due										
Tax Period	ITC claimed in GSTR-3B during the month [as per table 4A(3)+4A(4)+4A(5)+4D(1)+4D(2)-4B(1)-4B(2)]				ITC auto-populated in GSTR-2A during the month [as per Part-A, PART-B]				Shortfall (-)/ Excess (+)	
	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)	SGST/UT (₹)	CESS (₹)	IGST (₹)	CGST (₹)
1	2	3	4	5	6	7	8	9	10	11
July-17	0.00	1,90,778.00	1,90,778.00	0.00	0.00	14,64,619.15	14,64,619.15	0.00	0.00	-12,73,841.15

Auto-filled reports

GSTR-9 Annual return for Normal taxpayers



GSTIN - 27AAJFR1702L1Z5

Status - Not Filed

Legal Name - RIDDHI SIDDHI CONSTRUCTION

FY - 2017-18

Trade Name - Riddhi Siddhi Construction

Due Date - 30/11/2019

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 \(PDF\)](#)

Table 4

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹5,12,11,915.00	₹0.00	₹46,07,399.00	₹46,07,399.00	₹0.00
(B) Supplies made to registered person (B2B)	₹0.00	₹0.00	₹0.00	₹0.00	₹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	₹63,47,904.00	₹0.00	₹39,088.00	₹39,088.00	₹0.00
(H) Sub total (A to G above)	₹5,75,59,819.00	₹0.00	₹46,46,487.00	₹46,46,487.00	₹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	₹5,75,59,819.00	₹0.00	₹46,46,487.00	₹46,46,487.00	₹0.00

- Basis of Auto-population : GSTR - 1 for Outward Supplies
- Amendments made in 2017-18 also considered in this table
- All figures as editable - Warning issued in case of difference more than 20%

Table 5

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	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹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)	₹5,12,11,915.4	₹0.00	₹46,07,399.00	₹46,07,399.00	₹0.00

- Basis of Auto-population : GSTR - 1 for Outward Supplies
- Amendments made in 2017-18 also considered in this table
- All figures as editable - Warning issued in case of difference more than 20%
- No Supply also included - not a part of GSTR - 1

Table 6

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)		₹1,82,248.00	₹1,71,57,994.00	₹1,71,57,994.00	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹1,01,248.00	₹85,67,283.14	₹85,67,283.14	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹81,000.00	₹84,22,151.50	₹84,22,151.50	₹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	₹39,088.00	₹39,088.00	₹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 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)		₹1,82,248.00	₹1,70,28,522.64	₹1,70,28,522.64	₹0.00

- Basis of Auto-population : GSTR - 3B
- Breakup of Input/Input Service and Capital Goods not available
- Additional Efforts required to match these

Table 6

(K) Transition Credit through TRAN-I (including revisions if any)		₹2,16,47,795.00	₹1,22,80,701.00	
(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	₹2,16,47,795.00	₹1,22,80,701.00	₹0.00

- Transitional Credit auto-populated from TRAN – 1 or TRAN – 2 filed.

Table 7

7.Details of ITC Reversed and Ineligible ITC for the financial year				
Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹1,02,064.00	₹1,02,064.00	₹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) Excess claimed	₹0.00	₹9,835.00	₹9,835.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹1,11,899.00	₹1,11,899.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹1,82,248.00	₹3,85,64,418.64	₹2,91,97,324.64	₹0.00

- Basis of Auto-population should be GSTR – 3B
- But no figures are appearing

Table 8

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)	₹1,18,286.55	₹1,68,30,206.12	₹1,68,30,206.11	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹1,82,248.00	₹1,69,89,434.64	₹1,69,89,434.64	₹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 2017-18 but availed during April, 2018 to March, 2019	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	-₹63,961.45	-₹1,59,228.52	-₹1,59,228.53	₹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
(G) IGST paid on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

Basis of Auto-population : GSTR - 1 filed by corresponding supplier

Press Release dated 03.07.2019

Table 9

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	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
Central Tax	₹46,46,487.00	₹39,088.00	₹0.00	₹46,07,399.00		
State/UT Tax	₹46,46,487.00	₹39,088.00	₹0.00		₹46,07,399.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹15,698.00	₹15,698.00				
Late Fees	₹20,000.00	₹20,000.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

Basis of Auto-population : GSTR – 3B tax being offset

No amendments or changes are allowed in these payments

**Relevance of
Information and
Reporting of
Information in GSTR 9 &
9C**

GSTR - 9

Final declaration/Last resort before assessment



Stick to your mistakes made while filing GST Returns

Points to ponder

- **Perspective of GST Annual Returns**
 - **Basis to be taken GSTR – 3B or GSTR – 1 or both**
 - **Subsequent period adjustment in only 1 of them?**
 - **Whether Invoice level identification important as on today?**
 - **Annual Downloads Vs Invoice level downloads relevant**
 - **Implications of mismatch in GSTR – 2A and ITC as per GSTR – 3B**
 - **Invoice level matching relevant?**
 - **Whether credit to be reversed if not reflected in 2A**
-

Table 4

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹5,12,11,915.00	₹0.00	₹46,07,399.00	₹46,07,399.00	₹0.00
(B) Supplies made to registered person (B2B)	₹0.00	₹0.00	₹0.00	₹0.00	₹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	₹63,47,904.00	₹0.00	₹39,088.00	₹39,088.00	₹0.00
(H) Sub total (A to G above)	₹5,75,59,819.00	₹0.00	₹46,46,487.00	₹46,46,487.00	₹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	₹5,75,59,819.00	₹0.00	₹46,46,487.00	₹46,46,487.00	₹0.00

- Basis of Preparation: GSTR - 1/ GSTR-3B / Books of Accounts
- What about reporting of Debit Notes/Credit Notes
- What about amendments?

Table 5

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	₹0.00				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹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)	₹5,12,11,915.1	₹0.00	₹46,07,399.00	₹46,07,399.00	₹0.00

- Basis of Preparation: GSTR – 1/ GSTR-3B / Books of Accounts
- What about cases never considered in GSTR – 1/GSTR - 3B. What about implication of 20% warning

Table 6

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)		₹1,82,248.00	₹1,71,57,994.00	₹1,71,57,994.00	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹1,01,248.00	₹85,67,283.14	₹85,67,283.14	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹81,000.00	₹84,22,151.50	₹84,22,151.50	₹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	₹39,088.00	₹39,088.00	₹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 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)		₹1,82,248.00	₹1,70,28,522.64	₹1,70,28,522.64	₹0.00

- Basis of Auto-population : GSTR - 3B/Books of Accounts
- Breakup of Input/Input Service and Capital Goods as reported in GSTR-3B

Table 6

(K) Transition Credit through TRAN-I (including revisions if any)		₹2,16,47,795.00	₹1,22,80,701.00	
(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	₹2,16,47,795.00	₹1,22,80,701.00	₹0.00

- Basis of reporting should be TRAN – 1/TRAN – 2 or actual workings

Table 7

7.Details of ITC Reversed and Ineligible ITC for the financial year				
Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹1,02,064.00	₹1,02,064.00	₹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) Excess claimed	₹0.00	₹9,835.00	₹9,835.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹1,11,899.00	₹1,11,899.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹1,82,248.00	₹3,85,64,418.64	₹2,91,97,324.64	₹0.00

- Basis of reporting should be GSTR - 3B/Books of Accounts
- Depends on GST returns filed

Table 8

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)	₹1,18,286.55	₹1,68,30,206.12	₹1,68,30,206.11	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹1,82,248.00	₹1,69,89,434.64	₹1,69,89,434.64	₹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 2017-18 but availed during April, 2018 to March, 2019	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	-₹63,961.45	-₹1,59,228.52	-₹1,59,228.53	₹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
(G) IGST paid on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

Invoice level comparison Vs Annual level comparison

Table 9

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	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	
Central Tax	₹46,46,487.00	₹39,088.00	₹0.00	₹46,07,399.00		
State/UT Tax	₹46,46,487.00	₹39,088.00	₹0.00		₹46,07,399.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹15,698.00	₹15,698.00				
Late Fees	₹20,000.00	₹20,000.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

Whether paid/payable figures should match?
Difference can be on account of following:
 a) ***Outward liability***
 b) ***Reversal of ITC***

Thank You 😊

CA. Keval Shah

