FAQs and User Manual – GSTR-9C Offline Utility

Goods and Services Tax Network

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FAQs of GSTR-9C Offline Utility

General

1. What is Form GSTR-9C?

Form GSTR-9C is a reconciliation statement, duly verified and digitally signed by Chartered Accountant/ Cost Accountant. This form is required to be furnished along with filing of annual return in Form GSTR-9, by the taxpayer whose aggregate turnover is above a specified limit, during a financial year.

2. Who needs to file Form GSTR-9C?

Normal taxpayers (including SEZ unit and developer) with aggregate turnover exceeding ₹2 Crore (or as applicable) during the financial year, are required to get their accounts audited by Chartered Accountant/Cost Accountant (after filing of their annual return in Form GSTR-9), to file their Form GSTR-9C.

This requirement is not applicable to Central Government or a State Government or a local authority, whose books of accounts are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

3. What details are to be filed in Form GSTR-9C?

Details for following Part A & Part B Tables of Form GSTR-9C statement needs to be filled in.
- **Part A:**
  - **PT II —Reconciliation of Turnover Declared in Audited Annual Financial Statement with Turnover Declared in Annual Return (Form GSTR9).**
    Enter details in the following tables of PT II:
    - PT. II(5)- Reconciliation of Gross Turnover
    - PT. II(6)- Reasons for Un-reconciled difference in Annual Gross Turnover
    - PT. II(7)- Reconciliation of Taxable Turnover
    - PT. II(8)- Reasons for Un-Reconciled Difference in Taxable Turnover
  - **PT III —Reconciliation of Tax Paid**
    Enter details in the following tables of PT III:

- PT. III(9)- Reconciliation of Rate-wise Liability and Amount Payable Thereon
- PT. III(10)- Reasons for Un-reconciled Payment of Tax
- PT. III(11)- Additional Amount Payable but Not Paid (due to reasons specified under Tables 6,8 and 10 above)
  - o **PT IV —Reconciliation of Input Tax Credit (ITC)**

  Enter details in the following tables of PT IV:
  - PT. IV(12)- Reconciliation of Net Input Tax Credit (ITC)
  - PT. IV(13)- Reasons for Un-reconciled Difference in ITC
  - PT. IV(14)- Reconciliation of ITC Declared in Annual Return (GSTR9) with ITC Availed on Expenses as per Audited Annual Financial Statement or Books of Account
  - PT. IV(15)- Reasons for un - reconciled difference in ITC
  - PT. IV(16)- Tax Payable on Un-reconciled Difference in ITC (due to reasons specified in 13 and 15 above)

  - o **PT V —** Auditor's Recommendation on Additional Liability Due to Non-reconciliation
- **PART – B: Certification**
  - o Part B (i): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit
  - o Part B (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

4. Will I be allowed to file Form GSTR-9C if I have not filed my annual return?

No, Form GSTR-9C can be filed only after filing the annual return Form GSTR-9.

Filing Form GSTR-9C

5. What are the pre-conditions for filing Form GSTR 9C?

- User should be registered and should have a valid GSTIN.
- User should have valid login credentials i.e., User ID and password
- User has filed Form GSTR-9 for the relevant financial year.
- The aggregate turnover of such registered person during the financial year exceeds two crore rupees.
- He should have got his accounts audited as prescribed.

6. By when do I need to file Form GSTR-9C?

The due date for filing Form GSTR-9C for a particular financial year is 31st December of subsequent financial year or as extended by Government through notification.

7. When does GST Portal enable filing of Form GSTR 9C?

GST Portal enables GSTR-9C tile for filing only after successful filing of Form GSTR-9 for the financial year.

Note: Form GSTR-9C will be made available to all taxpayers who are required to file Form GSTR-9 during the financial year. GST Portal will not validate whether the turnover of taxpayer exceeds ₹2 Crore or not.

8. What are the steps of filing Form GSTR-9C?

Following are the steps of filing Form GSTR-9C:

1. **Taxpayer** performs the following steps:
   A. **ON GST Portal:** Login to the GST Portal to take following actions.
      a. Download Filed Form GSTR-9
      b. Download Form GSTR-9C Tables Derived from Form GSTR-9 and send to the Auditor
   B. **OFF GST Portal:** Sends the downloaded files to the Auditor, along with audited financial statements and other relevant documents
2. **Auditor** performs the following steps:
   A. **ON GST Portal:**
      a. Download latest version of GSTR-9C Offline Tool from the GST portal
      b. Install emSigner
   B. **OFF GST Portal:** Prepare GSTR-9C statement offline using GSTR-9C Offline Tool by taking following actions.
      a. Open the GSTR-9C Offline Utility Excel Worksheet
      b. Add table-wise details in the Worksheet
      c. Generate Preview PDF file to view Draft Form GSTR-9C
      d. Generate JSON File and affix his/her digital signature (DSC)
      e. Send the signed JSON File to the Taxpayer
3. **Taxpayer** performs the following steps:
   A. **ON GST Portal:** Upload the generated JSON File received form Auditor on GST Portal after logging in
      Note:

- In case of Error during upload: Downloads Error Report and sends it to the Auditor for corrections. Auditor would make corrections, sign and resend the updated JSON for upload.
- Before filing, in case Auditor wants to add or edit data in the file that has been successfully processed without error: Downloads Processed GSTR-9C JSON File from GST Portal and sends it to the Auditor for corrections. Auditor would make corrections, sign and resend the updated JSON for upload.

B. **ON GST Portal:** File Form GSTR-9C and view/download the filed form for reference.

Downloading GSTR-9C Offline Tool

9. From where can I download and use the GSTR-9C Offline Utility in my system?

To download and open the GSTR-9C Offline Utility in your system from the GST Portal, perform following steps:

1. Access the GST Portal: www.gst.gov.in.
2. Go to **Downloads > Offline Tools > GSTR-9C Offline Tool** option and click on it.
3. Unzip the downloaded Zip file which contain GSTR_9c_Offline_Utility.xls excel sheet.
4. Open the GSTR_9c_Offline_Utility.xls excel sheet by double clicking on it.
5. Read the 'Read Me' instructions on excel sheet and then fill the worksheet accordingly.

10. Do I need to login to GST Portal to download the GSTR-9C Offline Utility?

No. You can download the GSTR-9C Offline Utility under 'Downloads' section without logging in to the GST Portal.

11. What are the basic system requirements/configurations required to use GSTR-9C Offline Tool?

The offline functions work best on Windows 7 and above and MS EXCEL 2007 and above.

12. Is Offline utility mobile compatible?

As of now GSTR-9C Offline utility cannot be used on mobile. It can only be used on desktop/laptops.

Downloading Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9

13. How can I download filed Form GSTR-9 for preparing Form GSTR-9C?

To download filed Form GSTR-9, perform following steps:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services** > **Returns** > **Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.
4. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the return from the drop-down list.
5. Click the **SEARCH** button.
6. Annual Return Tiles are displayed. In the GSTR-9 tile, click the **DOWNLOAD GSTR-9** button.
7. "Offline Download for GSTR-9" page gets displayed containing three buttons. Download Form GSTR-9 data using the buttons on this page.

14. How can I download Form GSTR-9C Tables Derived from Form GSTR-9?

To download Form GSTR-9C Tables Derived from Form GSTR-9, perform following steps:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services** > **Returns** > **Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.
4. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the return from the drop-down list.
5. Click the **SEARCH** button.
6. Annual Return Tiles are displayed. In the GSTR-9C tile, click the INITIATE FILING button.
7. The GSTR-9C page is displayed. Click the **DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)** button.
8. System-generated PDF gets downloaded into your machine.

15. What fields would be present/pre-filled in in Form GSTR-9C Tables Derived from Form GSTR-9?

Form GSTR-9C Tables Derived from Form GSTR-9 will contain following pre-filled in fields:
- Turnover as declared in Annual return (Form GSTR-9)

- Taxable turnover as per liability declared in Annual Return (Form GSTR-9)
- Total amount of tax paid as declared in Annual Return (Form GSTR- 9)
- ITC claimed in Annual Return (Form GSTR-9)

16.   Can I send the system-generated PDFs (Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9) to the Auditor from the GST Portal?

No, you cannot send the system-generated PDFs to the Auditor from the GST Portal. You can email or send them offline via USB/storage device or by printing and sending the hard copy or by any other means suitable.

Preparing Form GSTR-9C Statement Using Offline Tool

17.   What buttons are available in Home tab and what is their function?

Following buttons are present in **Home** tab of the offline utility:

1. **Open GSTR-9C JSON file downloaded from GST Portal:** To import JSON file (downloaded from "GENERATE JSON FILE TO DOWNLOAD" button in the "Download" section and containing Form GSTR-9C details that have been successfully uploaded on the GST Portal earlier) into the Offline Tool. Upon successful import of file, the details get populated to respective tables of Excel workbook.
2. **Open GSTR-9C JSON Error File Downloaded from GST Portal:** To import JSON file (downloaded from the 'Processed with error' link generated in "Upload" section and containing Form GSTR-9C details that have not been successfully uploaded on the GST Portal earlier) into the Offline Tool. Upon successful import of the file details 'processed with error' records get populated to respective tables of Excel workbook. The GST portal errors are marked as red and can be seen by hovering over the red marked fields.
3. **Generate JSON File to Upload GSTR-9C details on GST Portal:** To generate JSON file to be uploaded on GST portal and containing Form GSTR-9C details prepared offline.
4. **Generate Preview PDF file to view Draft GSTR-9C form:** To preview in PDF format, Form GSTR-9C details that have been prepared offline.
5. "**Proceed to fill Part-A**" button will take you to **PT II (5)** tab**.**
6. "**Proceed to fill Part-B**" button will take you to **Part B (i)** tab if you had selected "Yes" in the **"Is the person making reconciliation statement (FORM GSTR-9C) is same**

person who had conducted the audit of mentioned GSTIN" field and otherwise if you had selected "No", it will take you to **Part B (ii)** tab.

18. Do I need to login to GST Portal to upload the generated JSON file using GSTR-9C Offline Utility?

Yes. Taxpayer must login in to the GST Portal to upload the generated JSON file using GSTR-9C Offline Utility.

Log in to GST portal → Annual return → Select Financial year and click on Search → Click on 'Prepare Offline' option in GSTR-9C tile → Go to 'upload' tab.

19. How would Form GSTR 9C be verified and signed by Chartered Accountant/ Cost Accountant?

Once the Chartered Accountant/Cost Accountant fills up, validates and previews the required details in the GSTR-9C Offline Utility and clicks the **Generate JSON File to Upload GSTR-9C details on GST Portal** button, popup window appears to save the generated JSON file. When he/she selects the desired location to save the file and clicks "Save", emSigner window automatically opens in a separate Internet Explorer browser window—if he/she has installed emSigner in the machine—using which he/she can sign the file by affixing his/her digital signature on it.

Note: Make sure, in PT V tab of the Worksheet, you have entered the same PAN with which you had registered your DSC. Otherwise, you won't be able to e-sign using your DSC while generating JSON file.

20. Do I need to send the signed JSON File to the Taxpayer via GST Portal?

No, you cannot send the signed JSON File to the Taxpayer via GST Portal. You can email or send them offline via USB/storage device or by printing and sending the hard copy or by any other means suitable.

Uploading Signed GSTR-9C JSON File

21. Auditor has sent me the signed JSON File for upload. Can I review it and make changes to it?

No, you should not make any changes in the JSON file generated by the Auditor. During upload, GST System validates that no changes have been made by taxpayer in JSON signed by auditor. If you make any changes, the System will process your data with error and generate an error file. On importing this error report in the utility, a popup will be displayed asking you to get this JSON file re-signed by the Auditor as the Auditor's sign is invalid.

Thus, it is recommended that one should not tamper with the signed JSON File that has been sent for upload. Instead you can ask the Auditor to send you the Preview PDF File generated from the Offline Tool so that you can review it and look at the details entered by the Auditor in Form GSTR-9C. In case of any discrepancy, ask the Auditor to make corrections, sign and resend the updated JSON file to you for upload.

22.   What can I do in case of any error shown by system on uploading the Signed JSON File?

Download the JSON error file and send it to the Auditor offline for corrections. Auditor would make corrections, sign and resend the updated JSON for upload.

23.   I (as Auditor) have received JSON Error File from the Taxpayer. What do I do now?

Open the JSON Error File, received by the taxpayer, in the offline tool by clicking on "**Open GSTR-9C JSON Error File Downloaded from GST Portal** button". Correct errors as per details mentioned in "GST Portal Validation errors", validate, sign and resend the updated JSON to the taxpayer for upload.

24.   I have uploaded the Signed JSON File sent by the Auditor and it was processed successfully without error. Now, Auditor needs to edit or add more details in the successfully processed data. Can this be done?

Yes, you can make changes to the process data as long as you have not filed Form GSTR-9C. Once filed, Form GSTR-9C cannot be revised.

Thus, before filing, in case Auditor wants to add or edit data in the file that has been successfully processed without error, you need to download Processed GSTR-9C JSON File from GST Portal and send it to the Auditor offline for corrections. Auditor would make corrections, sign and resend the updated JSON for upload to you.

25. I am uploading a revised GSTR-9C JSON File sent by the Auditor. What will happen to details of the previous upload?

If some details exist from previous upload, it will be updated with latest uploaded details. All new entries will be added as new entries.

Initiate Filing of Form GSTR-9C

26. How can I File Form GSTR 9C?

Chartered Accountant/ Cost Accountant after verification and signing will pass on the signed JSON file to taxpayer for uploading on the GST Portal. It is to be uploaded on the GST portal by the taxpayer, after verification, along with a copy of the documents like Balance Sheet, Income and Expenditure Account/ Profit and Loss Account and any other documents.

27. What can I do if Auditor has made recommendation on additional liability to be discharged by me?

On the **GSTR-9C** page, you are given an option to navigate to Form DRC-03 for making payment towards additional liability.

Or, from the **Dashboard** page, you can use the following navigation to access Form DRC-03: **Services** > **User Services** > **My Applications** > **Application Type - Intimation of Voluntary Payment - DRC – 03** > **NEW APPLICATION**

28. What is the Upload format to be used for documents to be uploaded during filing of Form GSTR 9C?

Upload format allowed for documents—Balance Sheet, Profit and Loss Account/ Income and Expenditure Account, etc.— to be uploaded during filing of Form GSTR 9C is PDF only.

29. Is there any limit on the size of documents required to be uploaded?

Limit of upload for following documents under each section shall be 2 files and each file size should not exceed 5 MB:
- Balance Sheet
- Profit and Loss Account/Income and Expenditure Account
- Other document 1, if any

- Other document 2, if any

30. Do I need to click on 'SAVE' button in 'Upload Relevant Documents' section after every upload?

Yes. You need to click on 'SAVE' button after the status is 'Processed'. 'SAVE' button will be enabled only after successful upload of mandatory documents (Balance sheet and Profit & loss statement/Income & expenditure statement etc.).

31. What will happen if I click on 'PROCEED TO FILE' without clicking on 'SAVE' button.

Error message will be displayed if you click on 'PROCEED TO FILE' button without clicking on 'SAVE' button.

32. When proceed to file button will be enabled?

'PROCEED TO FILE' button will be enabled only after successful upload of following:
1. Signed JSON file
2. Balance sheet in PDF/JPEG format
3. Profit & Loss statement/ Income & Expenditure statement in PDF/JPEG format

33. Can I add/delete the uploaded PDF/JPEG file after clicking on 'PROCEED TO FILE' or 'FILE GSTR-9C' button?

Yes. You can add/delete PDF/JPEG file till successful filing of Form GSTR-9C. If you have deleted/added any documents, then you have to click on SAVE and proceed to file the Form.

34. Can I preview Form GSTR 9C details before filing?

Yes, you can preview Form GSTR 9C details before filing using the **PREVIEW DRAFT GSTR-9C(PDF)** button.

35. When 'FILE GSTR-9C' button will be enabled?

'FILE GSTR-9C' button will be enabled after Ready to file message is displayed on the top of the GSTR-9C page as a result of clicking the 'PROCEED TO FILE' button. You will be able to click the 'FILE GSTR-9C' after you have entered details in the "Verification" section.

Viewing and Tracking Status of Form GSTR-9C

36. Can taxpayers track the status of Form GSTR-9C?

Yes, taxpayers can track the status of Form GSTR-9C after logging on to the GST Portal with their valid credentials.

- **Before filing:** Navigate to **Services > Returns > Track return status** option.
- **After filing:** Navigate to **Services > Returns > View e-filed returns** option.

37. Can Auditors track the status of Form GSTR-9C filed by the Taxpayer on the GST Portal?

No, Auditors cannot track the status of Form GSTR-9C filed by the Taxpayer on the GST Portal.

38. Can I save and download the filed Form GSTR 9C?

Yes, you can save/ download the filed form for future reference. ARN and Date of ARN will also be shown on summary downloaded after filing the form.

39. Can I revise Form GSTR-9C or make any changes in it after filing?

Form GSTR-9C once filed cannot be revised. However, changes can be made till filing of return.

40. Can I download the reconciliation statement in excel format before/after filing of GSTR-9C?

Yes. You can download the reconciliation statement details in excel format.

41. Can I download the uploaded PDF/JPEG (Balance sheet, profit & loss statement etc.) and JSON file after successful filing?

Yes. You can download the GSTR-9C JSON/PDF/Excel files by clicking on 'DOWNLOAD GSTR-9C' button in GSTR-9C tile on the "Annual Returns" page. To download PDF/JPEG uploaded by taxpayer on the "GSTR-9C page", click 'View GSTR-9C' button in GSTR-9C tile.

Common Issues Faced and Resolutions

S.NO.	Issue Faced While Using GSTR-9C Offline Utility	Suggested Action To Be Taken For Issue Resolution
1	If you receive message "Compile Error" while submitting GSTR-9C.	You are advised to use Microsoft excel version higher than 2007 while preparing Form GSTR 9C.
2	Error message "File generation is in progress" is being received while using GSTR 9 C Offline utility. Users are trying to download the JSON which they import in offline utility to get auto populated GSTR9 data.	To download the extract, please follow the below steps: 1)Please click on 'Initiate-Filling' button on GSTR-9C tile. 2) The GSTR-9C page is displayed. 3) Click the 'Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)' button. Auditor needs to enter the values manually in GSTR9C offline utility, generate a JSON file and forward it to the taxpayer with his signatures through an email.
3	Users are trying to download GSTR 9 data in JSON file from Portal for auto-populating GSTR 9 data in GSTR 9C offline Tool. In such a case error message "File generation is in progress" is being received while using GSTR 9 C Offline utility.	GSTR 9C offline Tool is not designed to be auto-populated. The data can only be entered manually in the Tool. To prepare GSTR 9C, follow the below steps: 1) Please click on `Initiate-Filling` button on GSTR-9C tile. 2) The GSTR-9C page is displayed. 3) Click the `Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)` button. This PDF file is to be sent to the Auditor. The Auditor needs to enter the values manually in GSTR9C offline utility.

4	User is getting the error "Auditors sign is invalid ".	To avoid the error user must ensure the following:
		
		I. DSC related:
		
		a) Signature must be in format PKCS7.
		b) Signature should not be corrupted.
		c) DSC should be valid.
		
		II. Internet explorer settings and may tempered with wsweb.html file.
		
		Please do below settings:
		1) Close all the application on the system
		2) Open Internet Explorer
		3) Go to Tool-->Internet Option-->Security-->Custom level,
		4) You find two option
		  a) "Automatic prompting for Activex control" please click on Enable
		  b) "Download unsigned Activex Control" click on Prompt then click on OK.
		5)Now download the Notepad++ from google and follow the following process.
		  a) Install the Notepad++,
		  b) Go to the utility folder right click on "wsweb.html"---> click on "Edit with Notepad++"
		  c) Click after "<html>" tag, give a space after "<html>"

		tag and then press the backspace. 6) Save the file using "ctrl+S" key and close the file and stop the Emsigner Service if started. 7) Now start Emsigner again 8) Open the utility and try to generate the JSON file again 9) Internet explorer pop-up will come, inside that one more pop-up will ask for "Allow Blocked content", 10) After that "Initiate signing" and "Open Emsigner" button will work.

Notes:

1. **Following are the pre-requisites for filing FORM GSTR-9C** :-
   a. Prior filing of Annual Return Form GSTR-9 is mandatory.
   b. Form GSTR-9C has to be prepared by the Auditor by filling up data in the Offline Tool available on the GST portal.
   Note: Any observations/ comments must be entered in excel tool **directly** and **must not be copy/pasted** from anywhere else.

2. **Following steps must be taken to file Form GSTR-9C** :-

Steps for Filing Form GSTR 9C	Actions to be done on GST Portal/Offline or through email communication with Auditor
i. Taxpayer should compile details & Data and send the same to Auditor.	
A. The Form GSTR-9 that has already been filed on GST portal (gst.gov.in) should be downloaded (in PDF format).	ON GST Portal
B. Taxpayer should download GSTR-9C Tables by clicking on "initiate filing" available under the tab of GSTR 9C. The tables (derived from Form GSTR-9) contain following pre-filled fields (as filed in Annual return): i. Turnover ii. Taxable turnover iii. Total amount of tax paid iv. ITC	ON GST Portal
C. The above mentioned PDF files of GSTR 9 and tables of GSTR 9C should be sent to the Auditor for Preparing GSTR-9C Statement.	Through email/offline
ii. Auditor Prepares GSTR-9C Statement Using GSTR-9C Offline Utility.	

D. **Download GSTR-9C Offline Utility** from GST portal in "Downloads".	ON GST Portal
E. Install emSigner after downloading the latest version from GST Portal.	ON GST Portal
F. Open the GSTR-9C Offline Utility Excel Worksheet.	Offline
G. Add table-wise details in the Worksheet.	Offline
H. Generate Preview PDF file to view Draft Form GSTR-9C	Offline
I. Generate JSON File and	Offline
J. **Auditor needs to affix his/her DSC.**	Offline
K. Auditor needs to send the Signed JSON File to the Taxpayer.	Can use email or offline storage devices such as USB etc. to exchange files with each other.
iii. Taxpayer Uploads GSTR-9C Statement (prepared by Auditor)	
L. Click "initiate filing" and upload other relevant documents and by clicking on "prepare offline" Upload the Signed JSON File on GST Portal and Save form.	ON GST Portal
M. Sign the Form and complete filing of Form GSTR-9C.	ON GST Portal

3. **Important points to note, on the GST Portal, with regard to filing FORM GSTR-9C** :-
   a. The **Initiate-Filing** tab is to be used first to **Download relevant GSTR 9C Tables (PDF) derived from GSTR 9** and then taxpayer is required to send the PDF file to Auditor (for reference for preparing Form GSTR 9C).
   b. For preparing Form GSTR-9C by the auditor, JSON file is **not required** to be downloaded from the portal by the taxpayer. Please do not try to download JSON file, **if you have not uploaded** such file prepared by your Auditor.
   c. After receipt of JSON file (Reconciliation statement as prepared & signed by Auditor) :

   - **Prepare Offline** tab is to be used to upload 'JSON File' (Reconciliation statement as prepared & signed by Auditor) on GST Portal. This tab is to be used to download error JSON file, if any.
   - The **Initiate-Filing** tab is to be used to upload Balance Sheet, P & L Account etc. in PDF/JPEG format.
   - **PROCEED TO FILE** tab will be enabled **only** after successful uploading of Reconciliation statement (Signed JSON file) & audited annual accounts.

Manual of GSTR-9C Offline Utility

GSTR-9C Offline Utility Overview

GSTR-9C Offline utility is an Excel-based tool to facilitate the creation of reconciliation statement, duly verified and signed by Chartered Accountant/Cost Accountant, required to be furnished by normal taxpayer having turnover above ₹2 Crore in Form GSTR 9C, along with annual return in Form GSTR-9.

Chartered Accountant/Cost Accountant will use the GSTR-9C Offline utility to fill up details. Once GSTR-9C return is prepared using offline tool, it is to be uploaded on the GST portal by the taxpayer along with a copy of Balance Sheet, Income and Expenditure Account/ Profit and Loss Account and any other related document.

- The taxpayer can file Form GSTR-9C after filing his/her annual return in Form GSTR-9. In case he/she has not filed Form GSTR-9, GST Portal won't allow the taxpayer to file Form GSTR-9C.
- Filing of Form GSTR-9C is not applicable to Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Once return is prepared using offline utility, it is to be uploaded and filed on GST Portal.

To Prepare Annual Return in Form GSTR-9C, perform following steps:

Steps	Step To be Performed By	Mode of Performing Steps
Taxpayer Collects Data to Send to Auditor		
A. Download Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9	**Taxpayer**	**ON GST Portal**
B. Send Files to the Auditor for Preparing GSTR-9C Statement	**Taxpayer**	**OFF GST Portal**
Auditor Prepares GSTR-9C Statement Using GSTR-9C Offline Utility		
C. Download GSTR-9C Offline Utility	**Auditor**	**ON GST Portal**
D. Install emSigner	**Auditor**	
E. Open the GSTR-9C Offline Utility Excel Worksheet	**Auditor**	**OFF GST Portal**
F. Add table-wise details in the Worksheet		
G. Generate Preview PDF file to view Draft Form GSTR-9C		
H. Generate JSON File and Affix DSC		
I. Send the Signed JSON File to the Taxpayer for Upload on GST Portal		
Taxpayer Uploads GSTR-9C Statement Prepared by Auditor		
J. Upload the Signed JSON File on GST Portal	**Taxpayer**	**ON GST Portal**
In Case of Error During Upload of Signed JSON File		
K. Download Zipped Error Report	**Taxpayer**	**ON GST Portal**
L. Send Zipped Error Report to the Auditor	**Taxpayer**	**OFF GST Portal**
M. Open Zipped Error GSTR-9C JSON File(s), Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer	**Auditor**	**OFF GST Portal**
In Case Auditor Wants to Edit/Add Data in the GST Portal's Successfully Processed JSON File		
N. Download Processed GSTR-9C JSON File(s) from GST Portal	**Taxpayer**	**ON GST Portal**
O. Send Zipped Processed GSTR-9C JSON File to the Auditor	**Taxpayer**	**OFF GST Portal**

P. Open Zipped Processed GSTR-9C JSON File, Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer	**Auditor**	**OFF GST Portal**
Taxpayer Initiates Filing of Form GSTR-9C		
Q. Initiate Filing of Form GSTR-9C	**Taxpayer**	**ON GST Portal**
R. Access Saved Draft of Form GSTR-9C	**Taxpayer**	
S. Download Filed Data from "File Annual Returns" Page	**Taxpayer**	
Taxpayer Tracks Return Status After Filing Form GSTR-9C		
T. View e-Filed Returns	**Taxpayer**	**ON GST Portal**
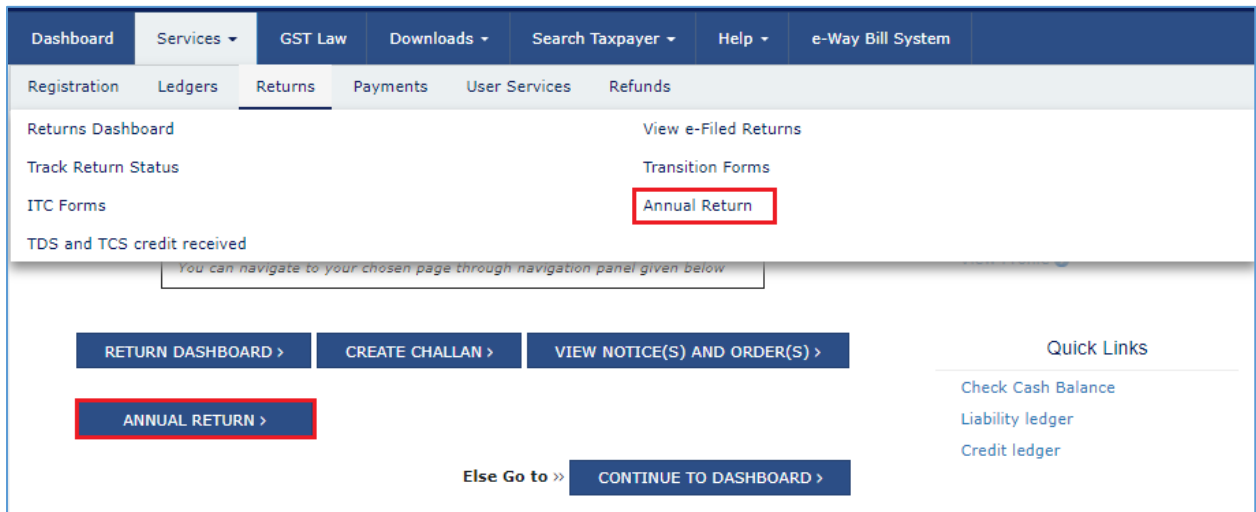
Click each hyperlink above to know more.

A. Download Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9

Taxpayer need to send to Auditor data related to filed Form GSTR-9 and also system-generated Form GSTR-9C Tables Derived from Form GSTR-9 for preparation of Form GSTR 9C.
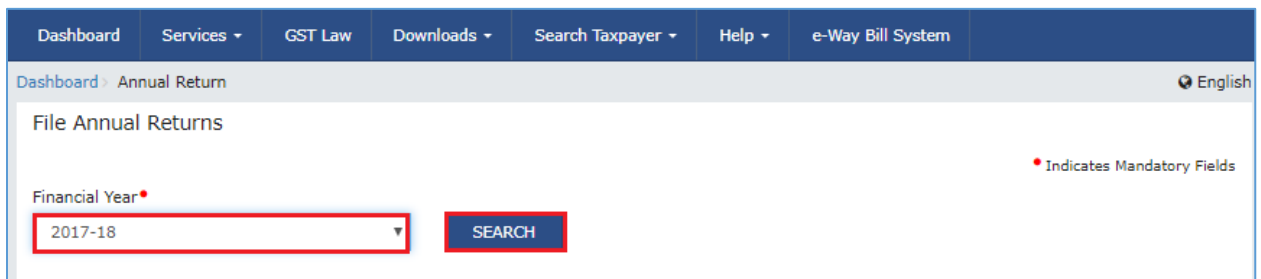
To download this data from the GST Portal, Taxpayer needs to perform following steps:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services** > **Returns** > **Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.

4. The **File Annual Returns** page is displayed. Select the **Financial Year** from the drop-down list.
5. Click the **SEARCH** button.

6. The Tiles related to Annual Returns get displayed, with Help and Message boxes below the SEARCH fields.

Dashboard › Annual Return   ⊕ English

File Annual Returns

● Indicates Mandatory Fields

Financial Year ●

| 2017-18 ▼ | [SEARCH]

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

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.

Annual Return GSTR9	**Reconciliation Statement GSTR 9C**
Status - Filed	Due Date - 31/03/2018
[VIEW GSTR-9] [DOWNLOAD GSTR-9]	[INITIATE-FILING] [PREPARE OFFLINE]

Important Message

Prepare Online:-

Steps to be taken:
- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

Prepare Offline:-

If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.
- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

7. To download data related to filed Form GSTR-9, follow the steps mentioned below:

   7a. Click the **DOWNLOAD GSTR-9** button in the GSTR9 tile.
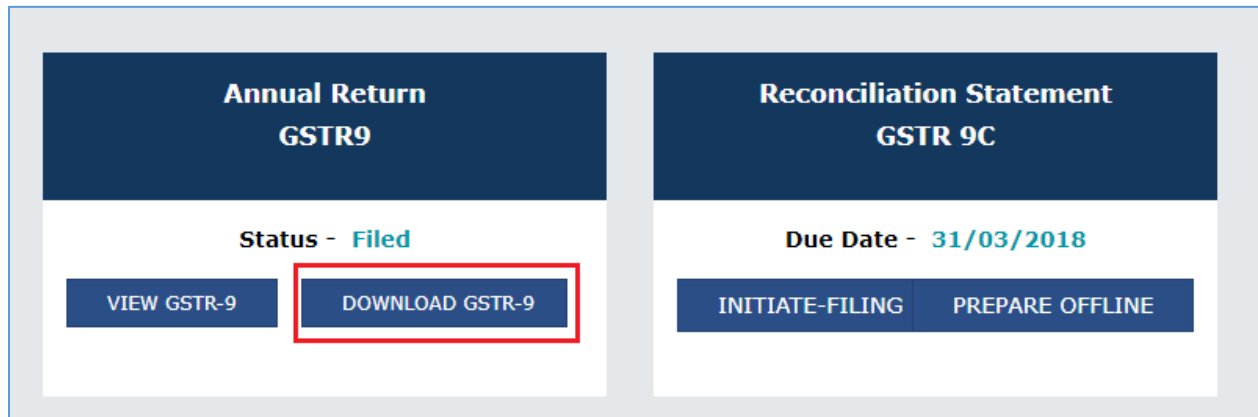
7b. "Offline Download for GSTR-9" page gets displayed containing three buttons. Follow the steps mentioned in the following link to download filed GSTR-9 data using the displayed buttons (as explained in Step 7b): Download Filed Data from "File Annual Returns" Page
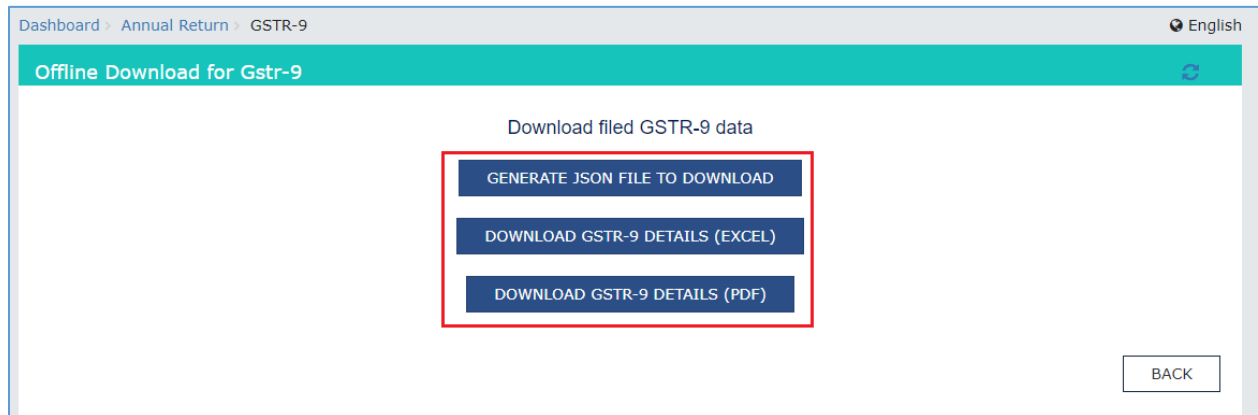
8. To download data related to filed Form GSTR-9C, follow the steps mentioned below:

8a. Click the **INITIATE FILING** button in the GSTR-9C tile.

Annual Return GSTR9	Reconciliation Statement GSTR 9C
Status - Filed	Due Date - 31/03/2018
VIEW GSTR-9 DOWNLOAD GSTR-9	INITIATE-FILING PREPARE OFFLINE

8b. The GSTR-9C page is displayed. Click the **Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)** button.

Dashboard › Annual Return › GSTR-9C   ⊕ English

GSTIN - 07AEFPA4963B1ZY   Legal Name - Ranu Ahuja   Trade Name - Ranu ahuja
FY - 2017-18   Status - Not Filed   Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
3. GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on **'Prepare Offline'**.
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on **'Initiate Filing'** button along with reconciliation statement (JSON file) on the portal.
5. Click on **"DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)"** to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
6. Follow instructions in **'GSTR-9C offline tool'** to add details and generate JSON file for upload;
7. Click on **'Prepare Offline'** to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on **'Upload'** tab to upload JSON file with the help of instruction available there.
8. Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
11. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
12. **'Proceed to File'** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
13. Click on **'Proceed to File'** and Click on **'File GSTR-9C'** with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

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 •   [Choose File] No file chosen

Profit & loss statement/income & Expenditure Statement •   [Choose File] No file chosen

Other Document 1, if any   [Choose File] No file chosen

Other Document 2, if any   [Choose File] No file chosen

SAVE

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 tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

[BACK TO FILE RETURNS] [PROCEED TO FILE] [FILE GSTR-9C]

[PREVIEW DRAFT GSTR-9C (PDF)]

8c. System-generated PDF gets downloaded into your machine. Here's a sample:

FORM GSTR-9C ('Extract')
[See rule 80(3)]
Reconciliation Statement
System generated summary based on GSTR-9

PT. I	Basic Details				
Financial Year	2017-18				
GSTIN	07AEFPA4963B1ZY				
Legal Name	Ranu Ahuja				
Trade Name (if any)	Ranu ahuja				
PT. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	Amount (₹)			
5	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)				
Q	Turnover as declared in Annual return (GSTR9)	89,43,089.82			
7	Reconciliation of Taxable Turnover				
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	89,43,089.82			
PT. III	Reconciliation of tax paid	Amount (₹)			
9	Reconciliation of rate wise liability and amount payable thereon	Central tax	State / UT tax	Integrated tax	Cess, if applicable
Q	Total amount paid as declared in Annual Return (GSTR 9)	12,93,651.98	12,93,651.98	85,71,187.07	45,690.00
PT IV	Reconciliation of Input Tax Credit (ITC)	Amount (₹)			
12	Reconciliation of Net Input Tax Credit (ITC)	Central tax	State / UT tax	Integrated tax	Cess, if applicable

E	ITC claimed in Annual Return (GSTR9)	5,08,641.00	5,08,641.00	21,27,665.69	34,268.00
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	Central tax	State / UT tax	Integrated tax	Cess, if applicable
S	ITC claimed in Annual Return (GSTR9)	5,08,641.00	5,08,641.00	21,27,665.69	34,268.00

[Go back to the Main Menu](#)

B. Send Files to the Auditor for Preparing GSTR-9C Statement

Taxpayer need to send to the Auditor downloaded data of Filed Form GSTR-9 and system-generated Form GSTR-9C Tables Derived from Form GSTR-9, along with audited financial statements and other relevant documents for preparation of Form GSTR 9C.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, or by printing and sending the hard copy or any other means., etc. to exchange files between them.

Go back to the Main Menu

C. Download GSTR-9C Offline Utility
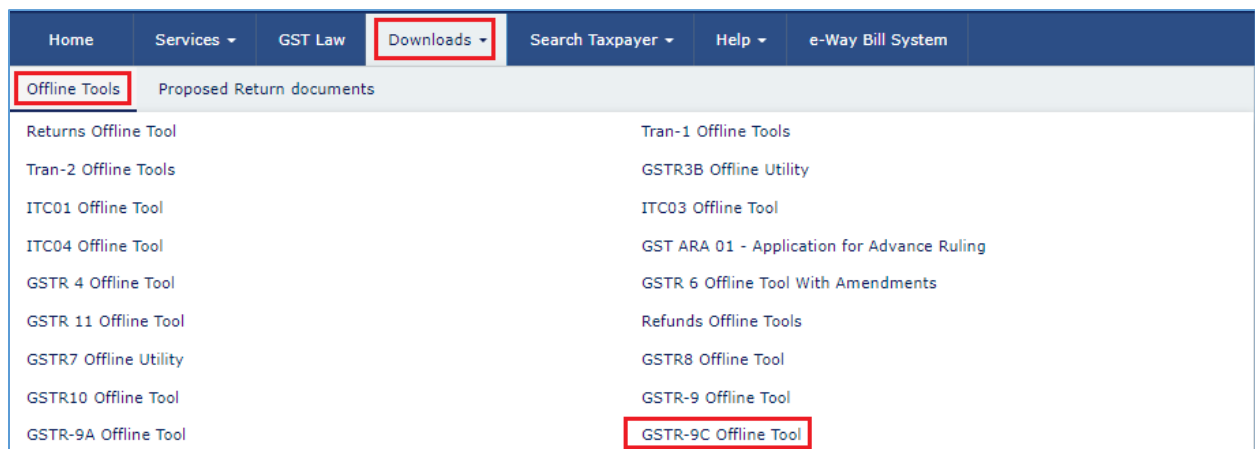
Auditor need to use GSTR-9C Offline utility to fill up details. This Offline Utility can be easily downloaded from the GST Portal with or without logging in with Username/Password credentials.

To download the GSTR-9C Offline Utility, Auditor needs to perform following steps:

> Downloading the GSTR-9C Offline utility is a one-time activity. However, the utility may get updated in future. So, always use the latest version available on the GST Portal.

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.

2. Click the **Downloads > Offline Tools > GSTR-9C Offline Tool** option.

You can download the GSTR-9C Offline Utility from the Portal without logging in to the GST Portal with Username and Password.

3. **GSTR-9C Offline Utility** page is displayed. Click the **Download** hyperlink.

Make sure you carefully read the important message and System Requirement details displayed on the page.

Home > Downloads > Returns

GSTR-9C Offline Utility v1.5

The excel based GSTR-9C offline utility is designed to help the taxpayer to prepare the GSTR-9C return offline. The utility can be downloaded from this link **Download** ▣

Your downloaded (GSTR9C Offline Tool) zip file contains:

- GSTR_9C_Offline_Utility (Excel Macro)
- ReleaseNotes

Important!
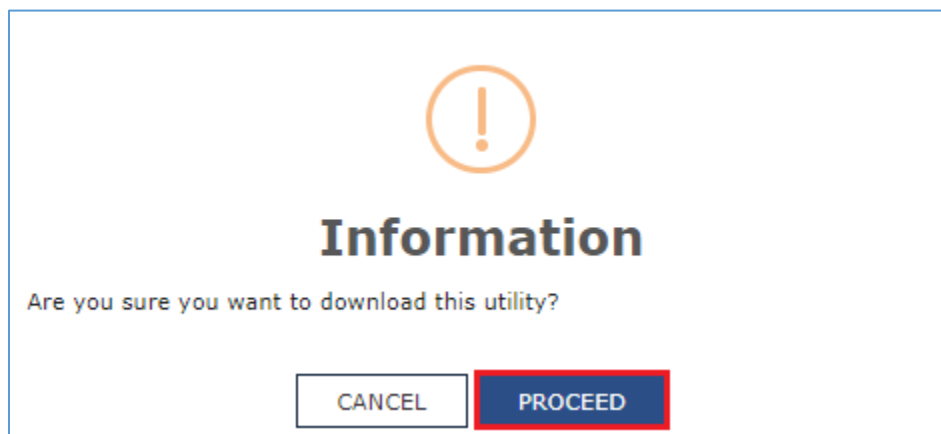
- Before you extract the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click **here** to know more.

System Requirement

To use the tool efficiently, ensure that you have the following installed on your system:

1. Operating system ➔ Windows 7 or above.
2. Microsoft Excel 2007 & above

4. An Information popup opens. Click **PROCEED**.

(!)

Information

Are you sure you want to download this utility?

CANCEL   PROCEED

5. Zipped **GSTR-9C Offline Utility** folder gets downloaded.
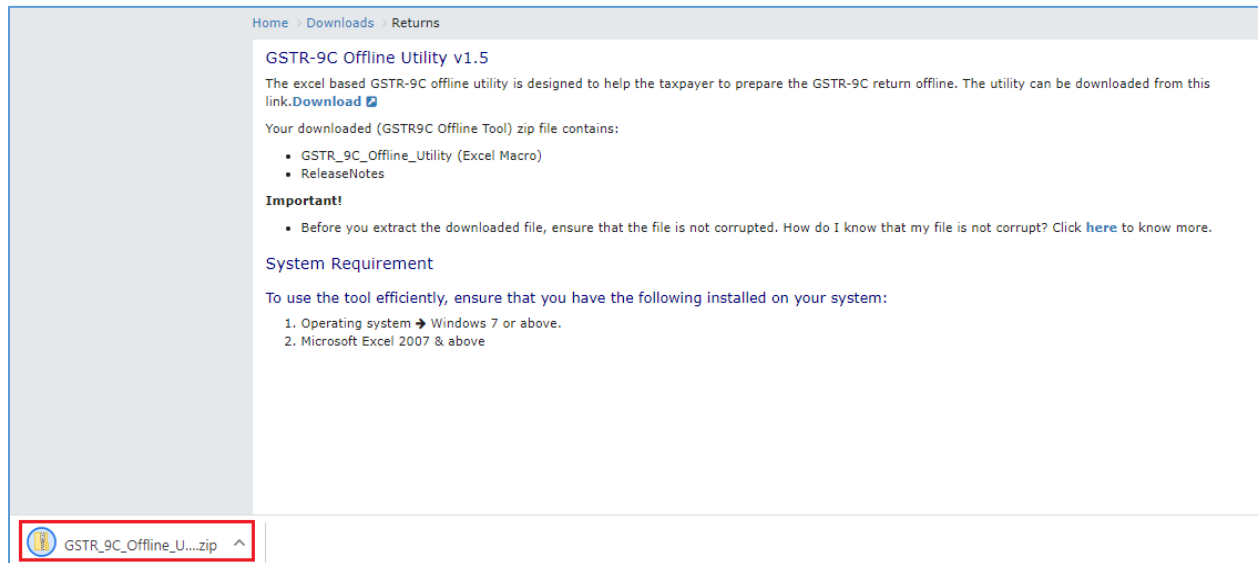
D. Install emSigner

Auditor need to install emSigner from GST Portal, which will be used once he/she fills all details in the GSTR-9C Offline utility and is going to generate JSON File to be sent to the Taxpayer.

To install emSigner, Auditor needs to perform steps mentioned in the following link: Manual > Install emSigner

E. Open the GSTR-9C Offline Utility Excel Worksheet

Once the Auditor downloads GSTR-9C Offline Utility from GST Portal, he/she can start filling data in it offline.

To open the downloaded GSTR-9C Offline Utility Excel Worksheet, Auditor needs to perform following steps:

1. Extract the files from the downloaded zipped folder GSTR_9c_Offline_Utility.zip and you will see **GSTR_9c_Offline_Utility** excel file in the unzipped folder. Right-click and click **Open**.
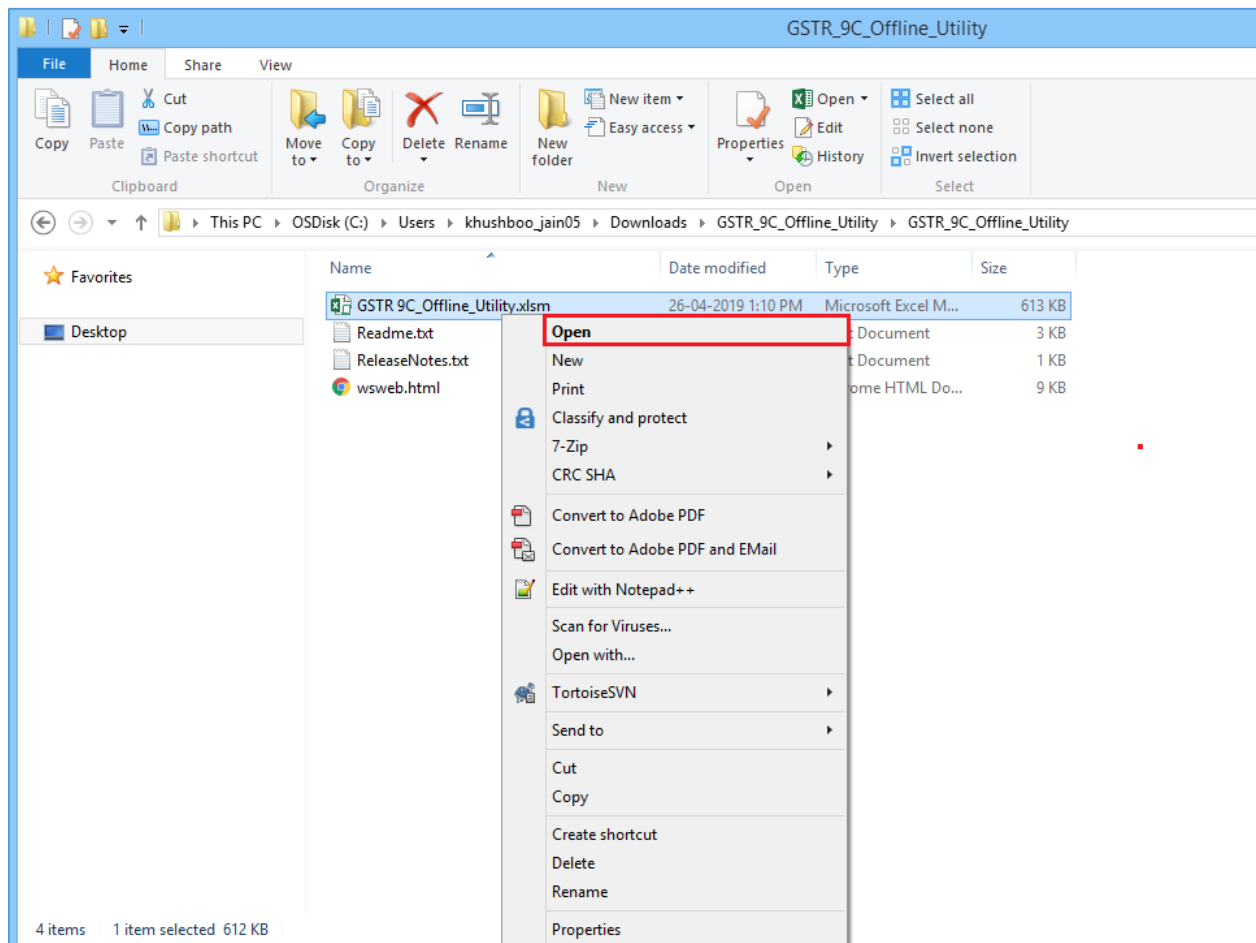
Along with the **GSTR_9c_Offline_Utility** excel file, there will be following files also:

- **Readme** Notepad: Open it to read about pre-requisites before Installation of the Offline Tool, installation instructions and key functionalities.
- **'wsweb'** HTML File: Please ensure HTML file name 'wsweb' and 'GSTR_9C_Offline_Utility' should be in same folder to generate the JSON."

2. Click **Enable Editing**.
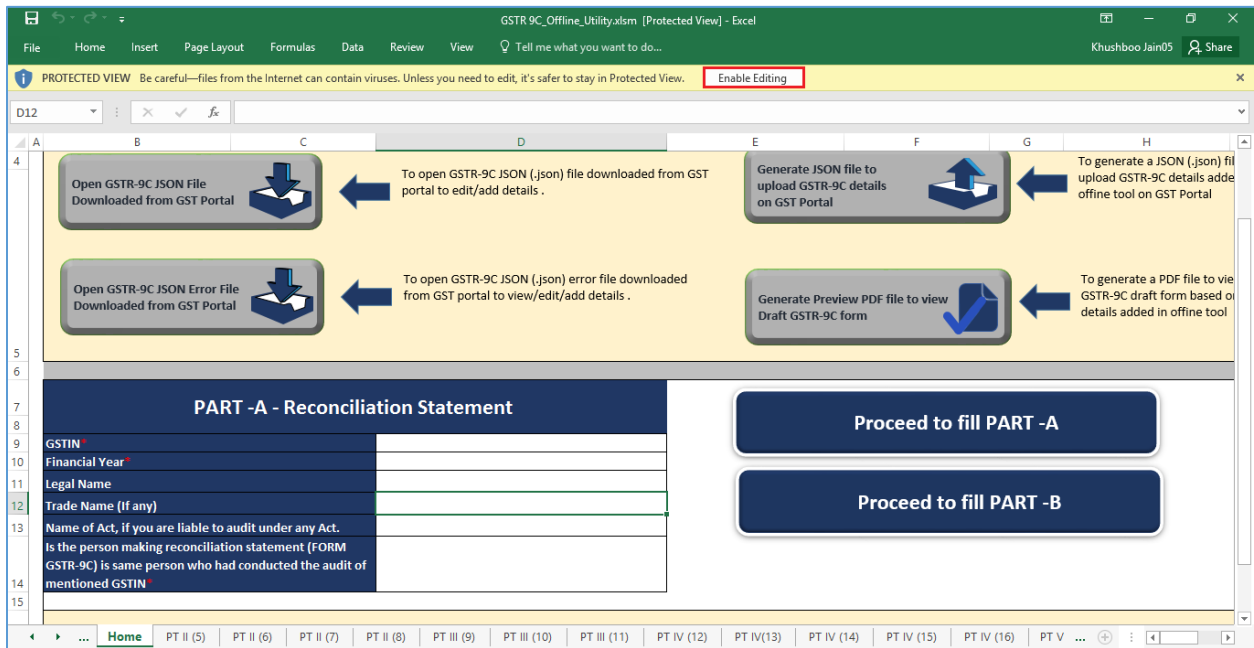
3. Click **Enable Content**.
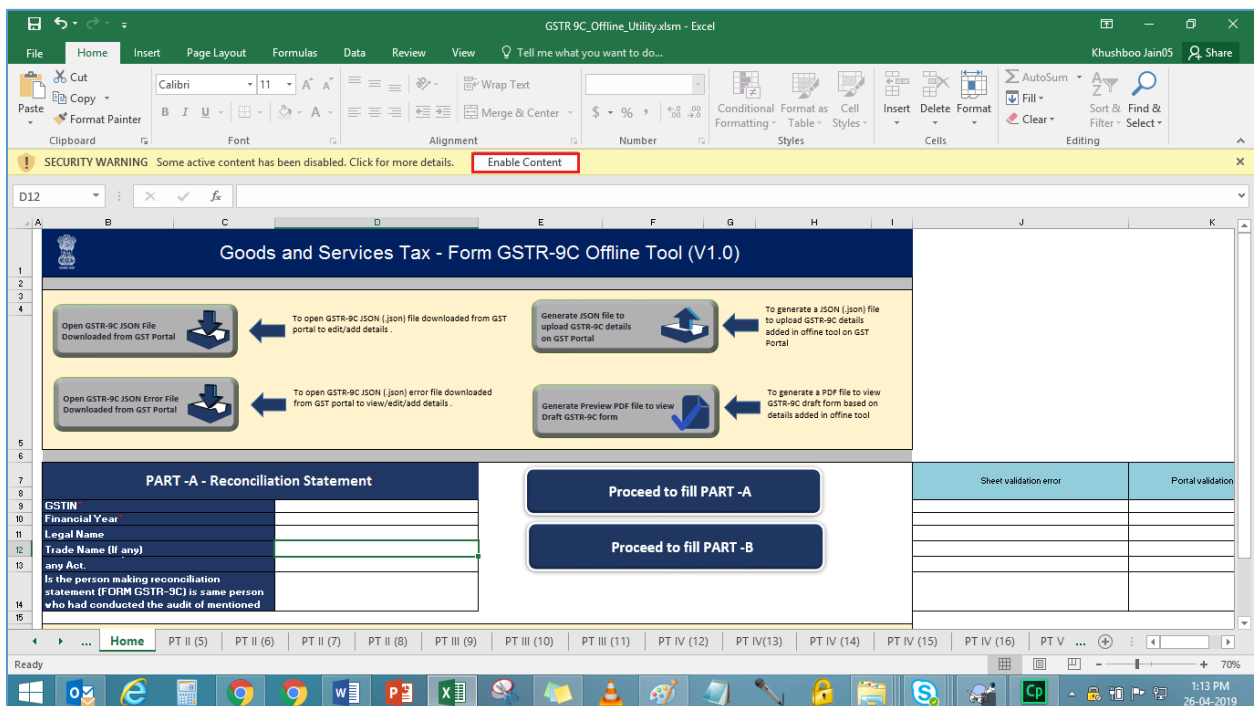
4. Click the ◀ symbol on the below-left side of the excel sheet to go to the **Read Me** tab.
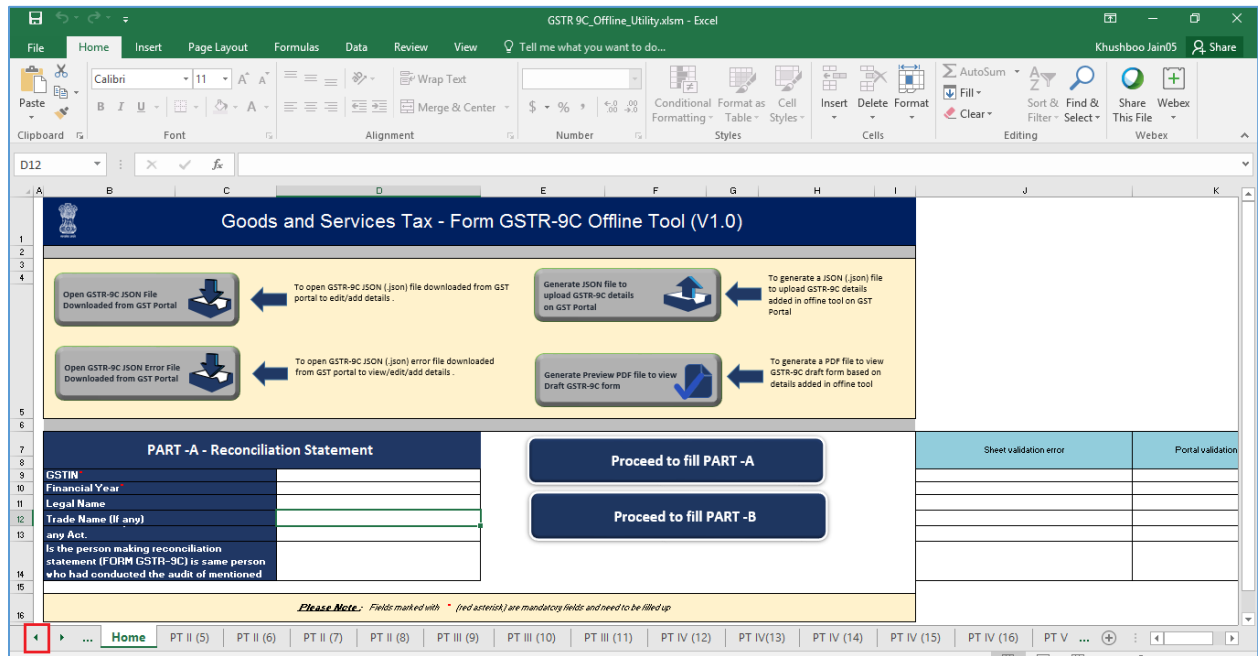
The Worksheet comprises 17 tabs—**Read Me**, **Home**, **PT II (5)**, **PT II (6), PT II (7), PT II (8), PT III (9), PT III (10), PT III (11), PT IV (12), PT IV (13), PT IV (14), PT IV (15), PT IV (16), PT V**, **Part B (i) and Part B (ii)**

5. **Read Me** page is displayed. It contains introduction and help instructions. Scroll down to read all the instructions carefully. Once you have completed your reading, you can now proceed to enter other details in the worksheet.
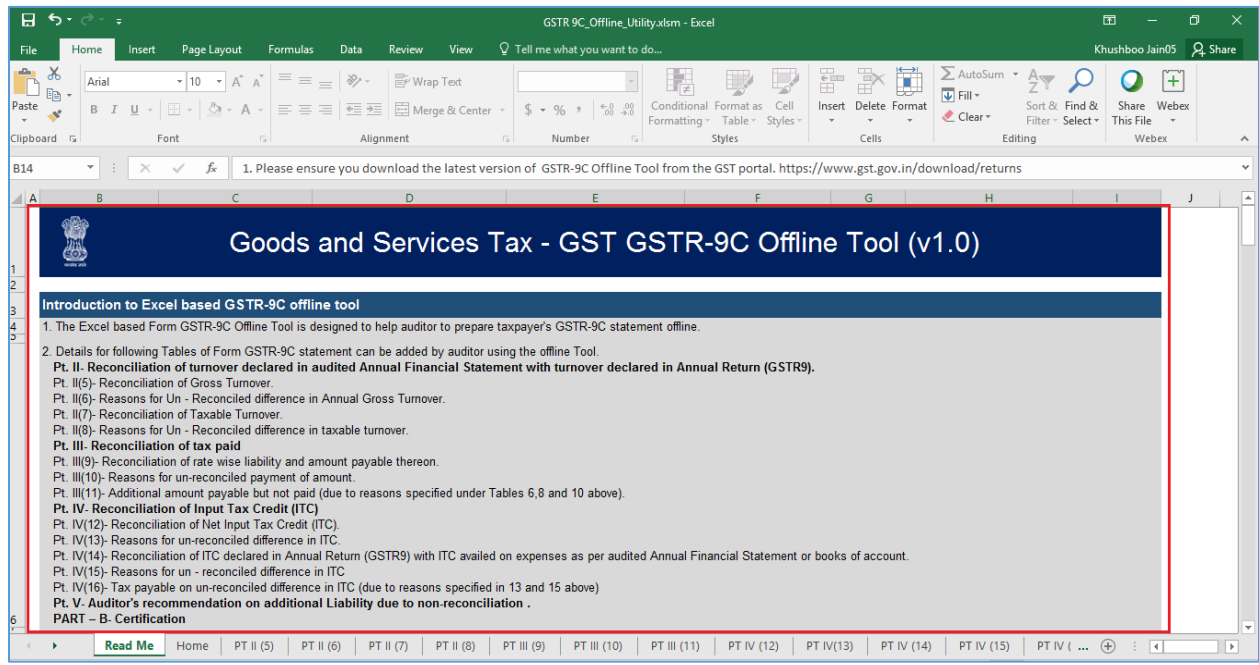
6. Once you have completed your reading of the **Read Me** page, click the **Home** tab and scroll down to fill the basic details under **PART-A-Reconciliation Statement** header.

Make sure you fill the mandatory fields marked with red asterisk "***".

7. Enter **GSTIN**.
8. Select **Financial Year** from the drop-down list.
9. Enter **Legal Name**.
10. Enter **Trade Name** (If any), (Filling of Legal name/trade name is not mandatory)
11. Enter **Name of Act** (if you are liable to audit under any Act).
12. Select "Yes" or "No" from the drop-down list in the following field: **Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN**.

- In case of Yes, **Part B (ii)** tab is removed from the Offline Utility.
- In case of No, **Part B (i)** tab is removed from the Offline Utility.
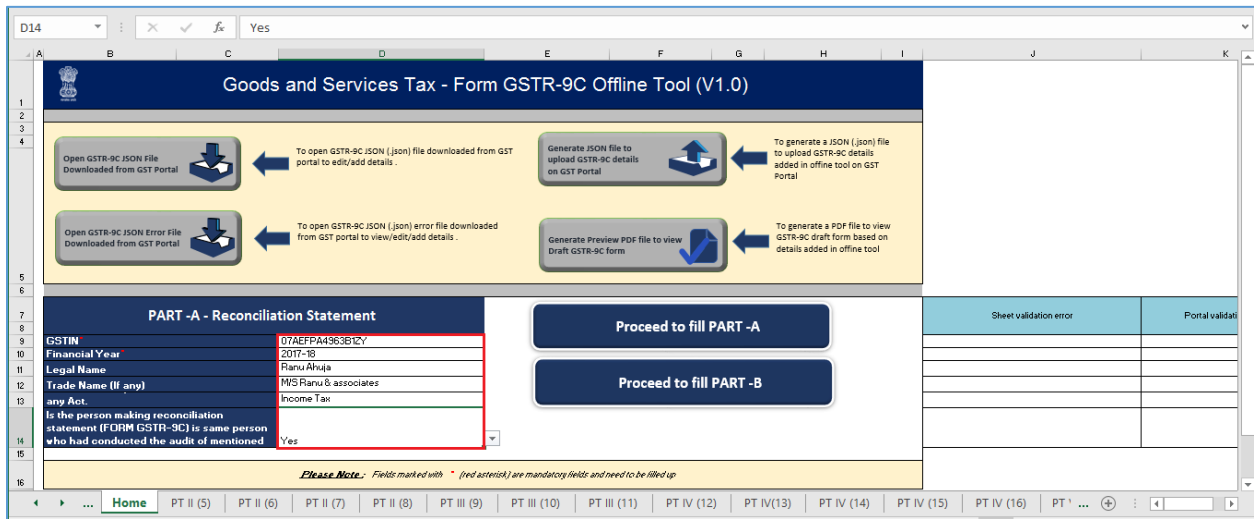
13. Click "**Proceed to fill Part-A**" button or the "**Proceed to fill Part-B**" button to start entering details in the tables of Form GSTR-9C statement.

• "**Proceed to fill Part-A**" button will take you to **PT II (5)** tab**.**

• "**Proceed to fill Part-B**" button will take you to **Part B (i)** tab if you had selected "Yes" in the Step 5F field and otherwise if you had selected "No", it will take you to **Part B (ii)** tab.

• In case you save your entered data and close the Excel Utility, following popup "**Open Saved Version?**" will appear when you open it next time. Click "**No**" to start filling data in the Excel from scratch. Otherwise, select "**Yes**" and your saved data will be available as-is in the respective tables.
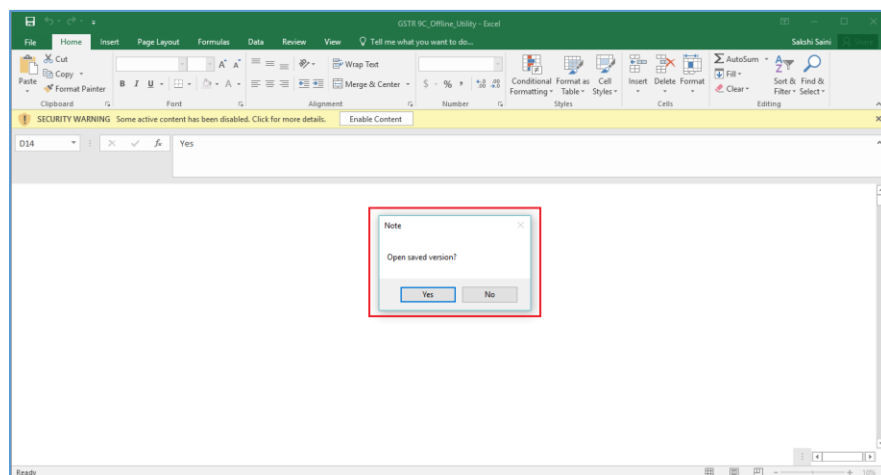
[Go back to the Main Menu](#)

F. Add table-wise details in the Worksheet

Auditor needs to add details for following Part A & Part B Tables of Form GSTR-9C statement using the Offline Tool.

- **Part A:**
  - o **PT II —Reconciliation of Turnover Declared in Audited Annual Financial Statement with Turnover Declared in Annual Return (Form GSTR9).**
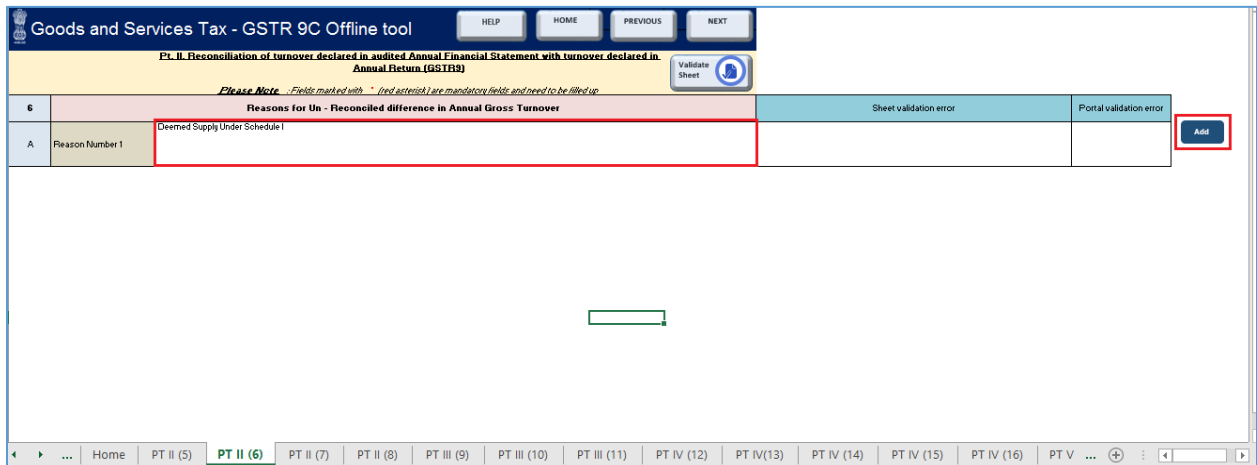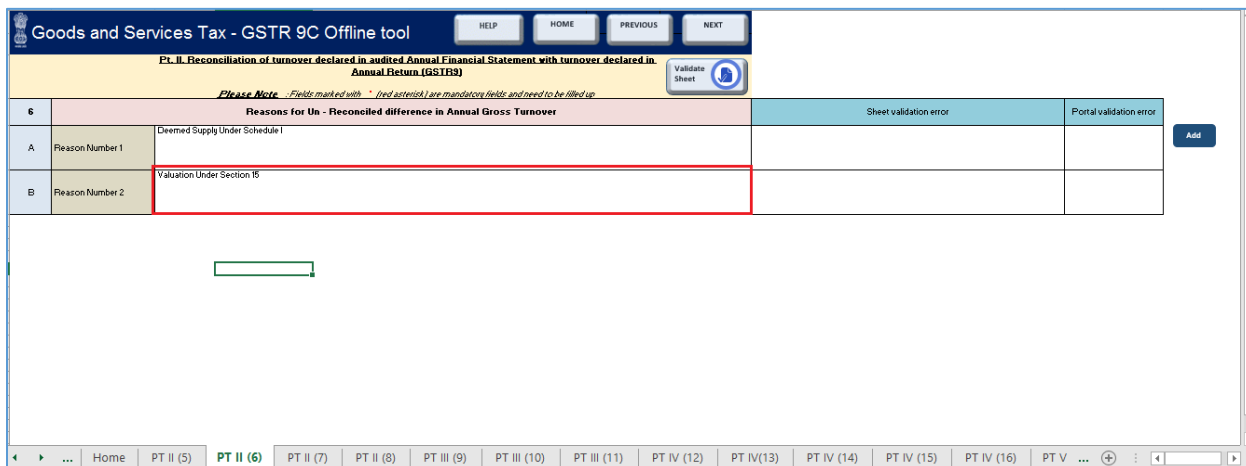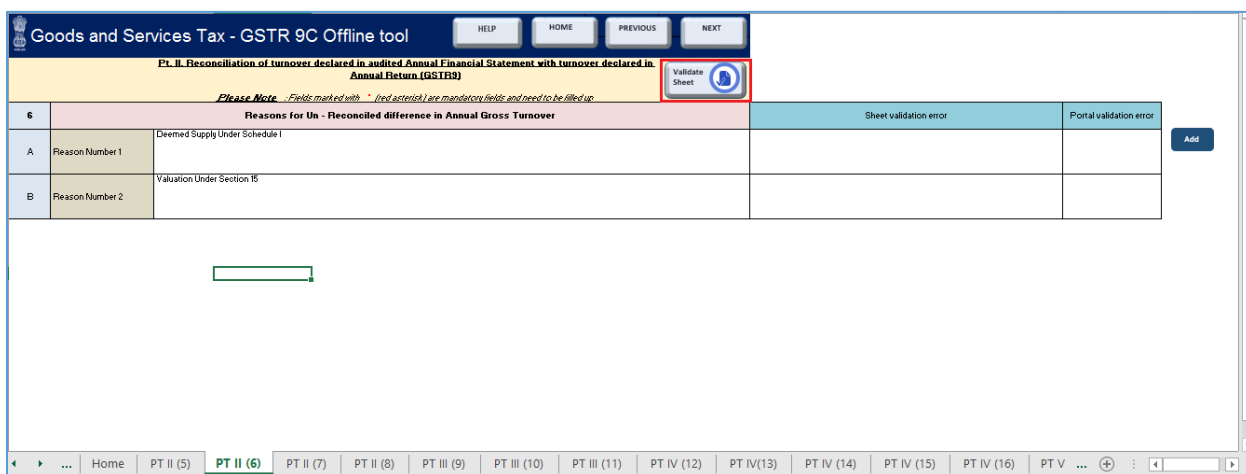
    Enter details in the following tables of PT II:

    F(1). PT. II(5)- Reconciliation of Gross Turnover

    F(2). PT. II(6)- Reasons for Un-reconciled difference in Annual Gross Turnover

    F(3). PT. II(7)- Reconciliation of Taxable Turnover

    F(4). PT. II(8)- Reasons for Un-Reconciled Difference in Taxable Turnover

  - o **PT III —Reconciliation of Tax Paid**

    Enter details in the following tables of PT III:

    F(5). PT. III(9)- Reconciliation of Rate-wise Liability and Amount Payable Thereon

    F(6). PT. III(10)- Reasons for Un-reconciled Payment of Tax

    F(7). PT. III(11)- Additional Amount Payable but Not Paid (due to reasons specified under Tables 6,8 and 10 above)

  - o **PT IV —Reconciliation of Input Tax Credit (ITC)**

    Enter details in the following tables of PT IV:

    F(8). PT. IV(12)- Reconciliation of Net Input Tax Credit (ITC)

    F(9). PT. IV(13)- Reasons for Un-reconciled Difference in ITC

    F(10). PT. IV(14)- Reconciliation of ITC Declared in Annual Return (GSTR9) with ITC Availed on Expenses as per Audited Annual Financial Statement or Books of Account

    F(11). PT. IV(15)- Reasons for un - reconciled difference in ITC

    F(12). PT. IV(16)- Tax Payable on Un-reconciled Difference in ITC (due to reasons specified in 13 and 15 above)

    - o F(13). **PT V —** Auditor's Recommendation on Additional Liability Due to Non-reconciliation

- **PART – B: Certification**
  - o F(14). Part B (i): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit
  - o F(15). Part B (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

Click each hyperlink above to know more.

F(1). PT. II(5)- Reconciliation of Gross Turnover

To add details in the Worksheet related to Reconciliation of Gross Turnover, perform following steps:

You can enter details in this table using data (PDF of Form GSTR-9C Tables Derived from Form GSTR-9) sent to you by the Taxpayer.

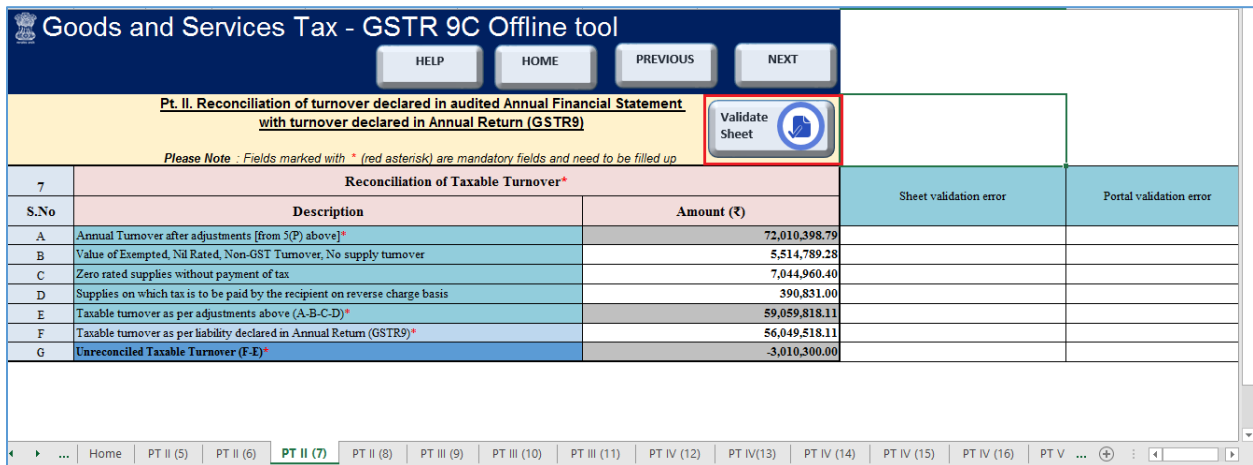1. Go to the **PT II (5)** tab and enter details in the **Amount** column.

For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
5A. 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)	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States. Only positive values are allowed in this field.
5B. Unbilled revenue at the beginning of Financial Year	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was

	recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here). Only positive values are allowed in this field.
5C. Unadjusted advances at the end of the Financial Year	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. Only positive values are allowed in this field.
5D. Deemed Supply under Schedule I	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here. Only positive values are allowed in this field.
5E. Credit Notes issued after the end of the financial year but reflected in the annual return	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here. Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.
5F. Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here. Only positive values are allowed in this field
5G. Turnover from April 2017 to June 2017	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field then it shall be reduced while calculating the turnover as per 5(P). If negative values are entered in this field then it shall be added while calculating the turnover as per 5(P)
5H. Unbilled revenue at the end of Financial Year	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here. Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.
5I. Unadjusted Advances at the beginning of the Financial Year	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative
5J. Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here. Only positive values are allowed in this field

5K. Adjustments on account of supply of goods by SEZ units to DTA Units	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. Only positive values are allowed in this field but while calculating 5(P), this field shall be considered as negative
5L. Turnover for the period under composition scheme	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. Only positive values are allowed in this field but while calculating 5(P), this field shall be considered as negative
5M. Adjustments in turnover under section 15 and rules thereunder	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P). If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P)
5N. Adjustments in turnover due to foreign exchange fluctuations	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P). If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P)
5O. Adjustments in turnover due to reasons not listed above	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P). If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P)
5P. Annual turnover after adjustments as above	This field shall be auto calculated based on the details filled in table no 5A to 5O and the same is non-editable
5Q.Turnover as declared in Annual Return (GSTR9)	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9). Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
5R. Un-Reconciled turnover (Q - P)	This shall be the difference between the table no 5Q and 5P

2. Once the details are entered, click the **Validate Sheet** button.

3. In case of unsuccessful validation, error-intimation popup will appear, the cells with error will be highlighted and the **Sheet Validation error** column will provide description of the error. Close the popup by clicking **OK**.

4. Correct the errors as mentioned in the **Sheet Validation error** column and click the **Validate Sheet** button again.

5. In case of successful validation, red-highlights disappear and a popup Message box appears confirming successful validation. Click **OK** to close the popup and proceed entering details in the other tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(2). PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross Turnover

To add details in the worksheet related to reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (Form GSTR-9), perform following steps:

1. Go to the **PT II (6)** tab and enter reasons for reconciled difference in annual gross turnover in the **Reason Number 1** text field.

2. To add more number of reasons, click the **Add** button.

3. Enter the relevant details in the new added row also.

4. Once the details are entered, click the **Validate Sheet** button.

5. In case of unsuccessful validation, correct the errors as specified in the previous section—
F(1). PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other
tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(3). PT. II(7)- Reconciliation of Taxable Turnover

To add details in the Worksheet related to reconciliation of taxable turnover from the audited
annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9),
perform following steps:

1. Go to the **PT II (7)** tab and enter details in the **Amount** column.

S.No	Description	Amount (₹)
A	Annual Turnover after adjustments [from 5(P) above]*	72,010,398.79
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	5,514,789.28
C	Zero rated supplies without payment of tax	7,044,960.40
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	390,831.00
E	Taxable turnover as per adjustments above (A-B-C-D)*	59,059,818.11
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	56,049,518.11
G	Unreconciled Taxable Turnover (F-E)*	-3,010,300.00

For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
7A. Annual turnover after adjustments (from 5P above)	Annual turnover as derived in Table 5P above would be auto-populated here. This field is non-editable.
7B. Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)
7C. Zero rated supplies without payment of tax	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)
7D. Supplies on which tax is to be paid by the recipient on reverse charge basis	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E) If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)

7E. Taxable turnover as per adjustments above (A-B-C-D)	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above. This field shall be auto calculated and non-editable
7F. Taxable turnover as per liability declared in Annual Return (GSTR9)	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
7G. Unreconciled taxable turnover (F-E)	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here. This field shall be auto calculated and non-editable

2. Once the details are entered, click the **Validate Sheet** button.
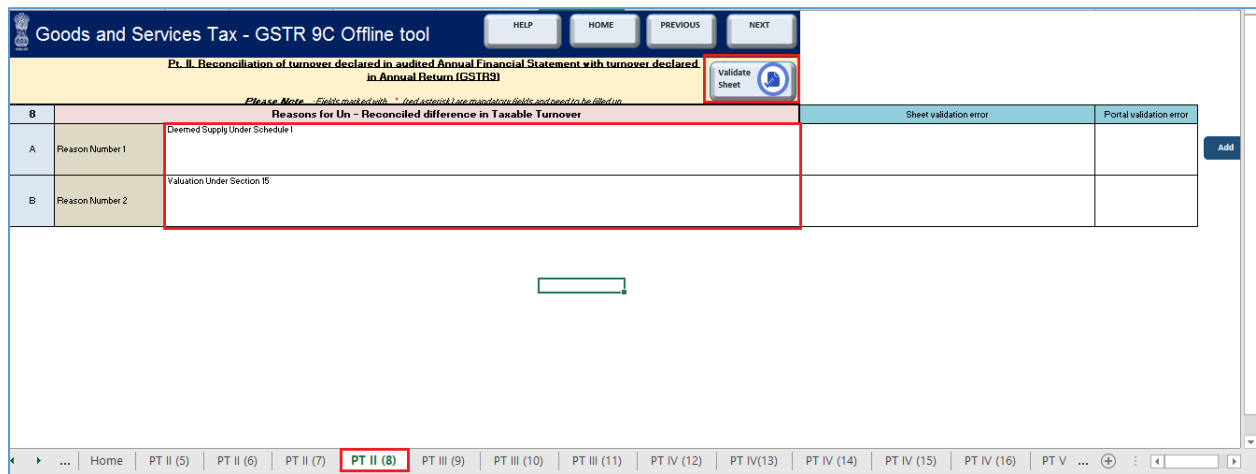
3. In case of unsuccessful validation, correct the errors as specified in the previous section—
F(1). PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(4). PT. II(8)- Reasons for Un-Reconciled Difference in Taxable Turnover

To add details in the worksheet related to reasons for un-reconciled difference in taxable turnover, perform following steps:

1. Go to the **PT II (8)** tab and follow steps as mentioned in the following section: F(2). PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross Turnover

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(5). PT. III(9)- Reconciliation of Rate-wise Liability and Amount Payable thereon

To add details in the worksheet related to reconciliation of rate-wise liability and amount payable thereon, perform following steps:

1. Go to the **PT III (9)** tab and enter details in the **Taxable Value** and **Tax Payable** column.

For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
9A to 9O tax rates, interest, penalty, late fee and others	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled "RC", supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P. Total amount to be paid as per tables above	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here. This field is non-editable.
9Q. Total amount paid as declared in Annual Return (GSTR 9)	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9). Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
9R. Unreconciled payment of amount (PT1)	This shall be the difference between the table no 9Q and 9P

2. Once the details are entered, click the **Validate Sheet** button.

3. In case of unsuccessful validation, correct the errors as specified in the previous section—
F(1). PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other
tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(6). PT. III(10)- Reasons for Un-reconciled Payment of Tax

To add details in the worksheet related to reasons for non-reconciliation between payable/ liability declared in Table 9P above and the amount payable in Table 9Q, perform following steps:

1. Go to the **PT III (10)** tab and follow steps as mentioned in the following section: F(2). PT. II(6)-Reasons for Un-reconciled Difference in Annual Gross Turnover
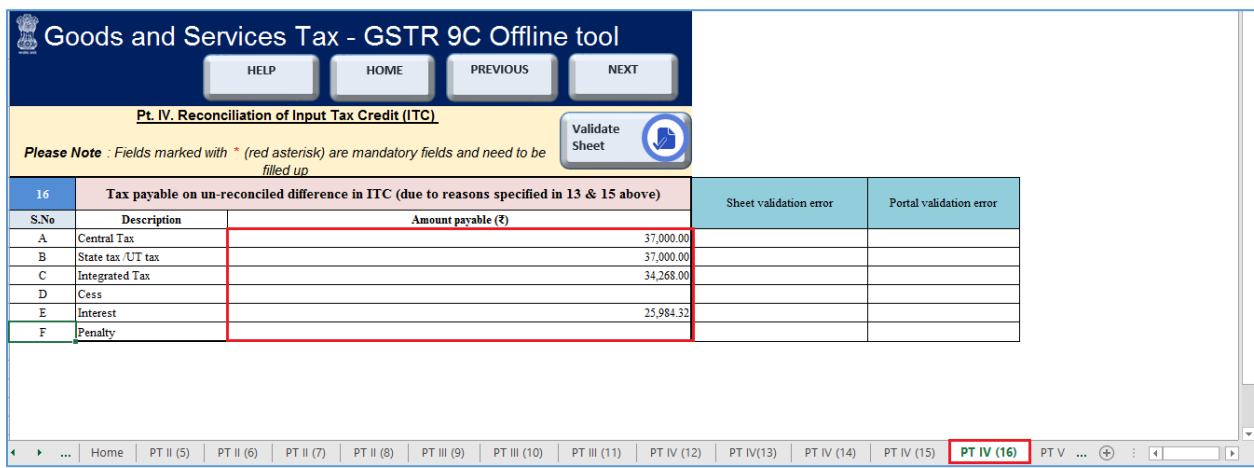

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(7). PT. III(11)- Additional Amount Payable but Not Paid (due to reasons specified under Tables 6,8 and 10 above)
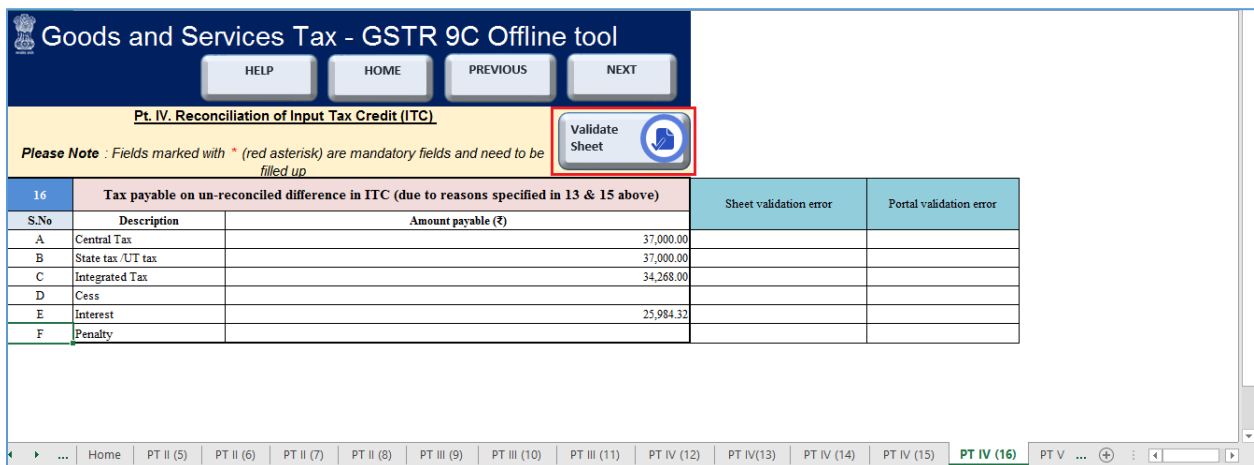
To add details in the Worksheet related to any amount which is payable due to reasons specified under Table 6, 8 and 10 above, perform following steps:

1. Go to the **PT III (11)** tab and enter details in the **Taxable Value** and **Tax to be paid through Cash** column.
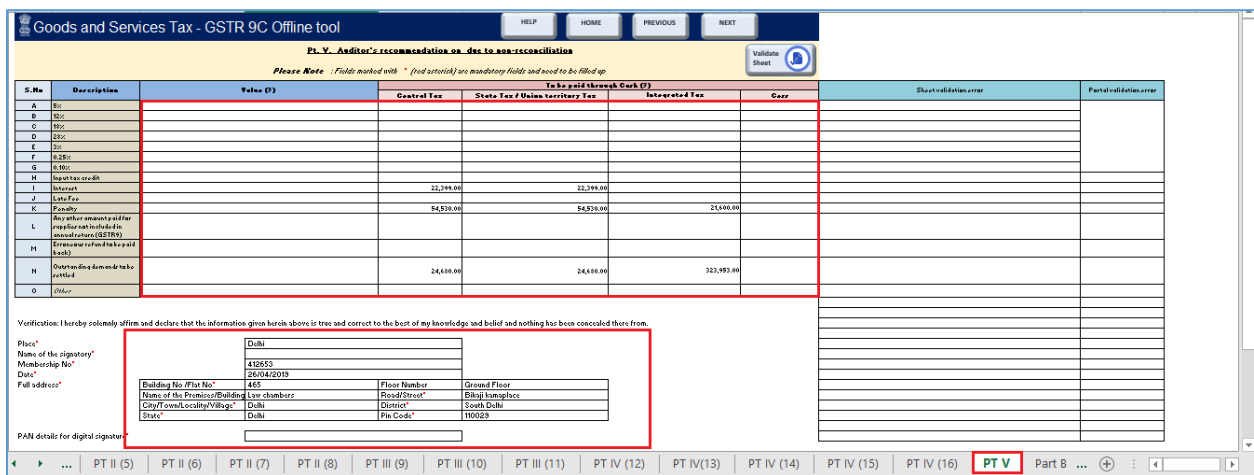2. Once the details are entered, click the **Validate Sheet** button.

3. In case of unsuccessful validation, correct the errors as specified in the previous section—
   F(1). PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

   Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(8). PT. IV(12)- Reconciliation of Net Input Tax Credit (ITC)

To add details in the worksheet related to ITC availed (after reversals) as per the audited Annual Financial Statement, perform following steps:

1. Go to the **PT IV (12)** tab and enter details in the **Amount** column.

For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
12A. 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)	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States. Only positive values are allowed in this field
12B. ITC booked in earlier Financial Years claimed in current Financial Year	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.. Only positive values are allowed in this field
12C. ITC booked in current Financial Year to be claimed in subsequent Financial Years	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. Only positive values are allowed in this field but while calculating 12D, this shall be considered as negative

12D. ITC availed as per audited financial statements or books of account	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here. This field is non-editable
12E. ITC claimed in Annual Return (GSTR9)	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
12F. Un-reconciled ITC	This shall be the difference between table no 12E and 12D. This field is auto filled and non-editable.

2. Once the details are entered, click the **Validate Sheet** button.

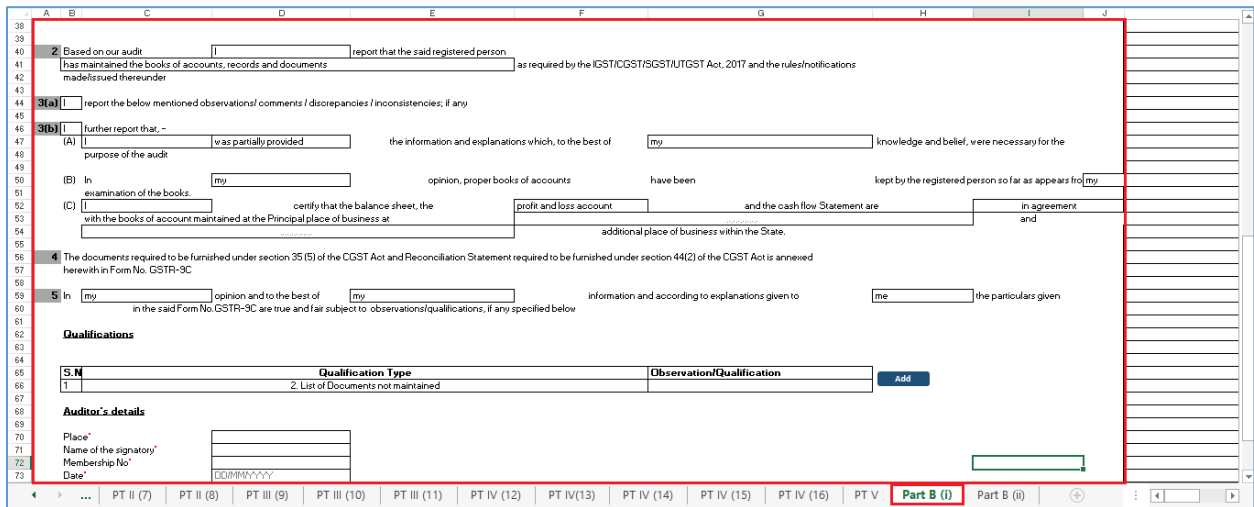3. In case of unsuccessful validation, correct the errors as specified in the previous section—
F(1). PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(9). PT. IV(13)- Reasons for Un-reconciled Difference in ITC

To add details in the Worksheet related to reasons for un-reconciled difference in ITC, perform following steps:

1. Go to the **PT IV (13)** tab and follow steps as mentioned in the following section: F(2). PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross Turnover

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(10). PT. IV(14)- Reconciliation of ITC Declared in Annual Return (GSTR9) with ITC Availed on Expenses as per Audited Annual Financial Statement or Books of Account

To add details in the worksheet related to reconciliation of ITC declared in the Annual Return (GSTR-9) against the expenses booked in the audited Annual Financial Statement or books of account, perform following steps:

1. Go to the **PT IV (14)** tab and enter details in the **Value, Amount of Total ITC** and **Amount of eligible ITC availed** columns. Click the **Add** button to add more rows for providing expense details.

For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
14A to 14Q	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. **Note:** Any other expenses which are not specifically covered under table no 14A to 14Q then you can click on **'Add'** button to add new rows to provide the expense details.
14R. Total amount of eligible ITC availed	Total ITC declared in Table 14A to 14Q above shall be auto populated here and non-editable

14S. ITC claimed in Annual Return (GSTR9)	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
14T. Unreconciled ITC	This shall be difference between 14S and 14R

2. Once the details are entered, click the **Validate Sheet** button.

3. In case of unsuccessful validation, correct the errors as specified in the previous section—
    F(1). PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other
    tabs of the worksheet.

    Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(11). PT. IV(15)- Reasons for Un-reconciled Difference in ITC

To add details in the Worksheet related to reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S, perform following steps:

1. Go to the **PT IV (15)** tab and follow steps as mentioned in the following section: F(2). PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross Turnover
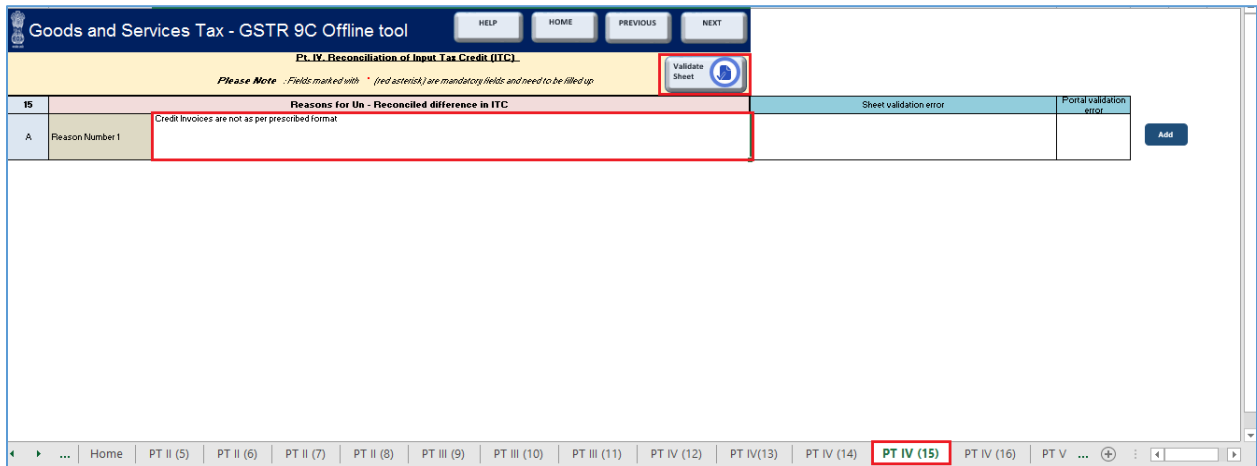
Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(12). PT. IV(16)- Tax Payable on Un-reconciled Difference in ITC (due to reasons specified in 13 and 15 above)

To add details in the Worksheet related to any amount which is payable due to reasons specified in Table 13 and 15, perform following steps:

1. Go to the **PT IV (16)** tab and enter details in the **Amount Payable** column.

2. Once the details are entered, click the **Validate Sheet** button.

3. In case of unsuccessful validation, correct the errors as specified in the previous section—
   F(1). PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

   Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(13). PT. V- Auditor's Recommendation on Additional Liability Due to Non-reconciliation

To add details in the Worksheet related to auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit, perform following steps:

1. Go to the **PT V** tab and enter details in the **Value, Tax to be paid through Cash** columns. Also, enter the verification details.

- • Make sure, in the **PAN details for digital signature*** field, you have entered the same PAN with which you had registered your DSC. Otherwise, you won't be able to e-sign using your DSC while generating JSON file.

- • For detailed instructions on how to enter details in each of these fields, refer to the following table (as available in the **Read Me** page)

Field Name	Help Instruction

Auditor's recommendation on additional Liability due to non-reconciliation	Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table

2. Once the details are entered, click the **Validate Sheet** button.

3. In case of unsuccessful validation, correct the errors as specified in the previous section—F(1). PT. II(5)- Reconciliation of Gross Turnover and proceed entering details in the other tabs of the worksheet.

    Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(14). Part B (i): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit

To add Certification details in the Worksheet in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit, perform following steps:

1. Go to the **Part B (i)** tab and enter certification details. Scroll down and make sure you enter all mandatory fields marked with red asterisk "*****".

2. Once the details are entered, click the **Validate Sheet** button.

3. In case of unsuccessful validation, correct the errors as specified in the previous section—

4. Go to the Home tab to generate preview draft of your GSTR-9C entries in PDF format.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

F(15). Part B (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

To add Certification details in the worksheet in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person other than the person who had conducted the audit, perform following steps:

1. Go to the **Part B (ii)** tab and enter certification details. Scroll down and make sure you enter all mandatory fields marked with red asterisk "*****".
2. Once the details are entered, click the **Validate Sheet** button.

3. In case of unsuccessful validation, correct the errors as specified in the previous section—
F(1). PT. II(5)- Reconciliation of Gross Turnover.

4. Go to the **Home** tab to generate preview draft of your GSTR-9C entries in PDF format.

Go to the Add Table-wise Details Menu or Go back to the Main Menu

G. Generate Preview PDF file to view Draft Form GSTR-9C

Once the Auditor has entered details in all the worksheets of the Offline tool and validated each worksheet, he/she can preview the entered details in PDF format.

To generate Preview PDF file from the GSTR-9C Offline tool and view Draft Form GSTR-9C, after entering and validating details in all the worksheets of the Offline tool, Auditor needs to perform following steps:

1. Go to the **Home** tab. Click the **Generate Preview PDF file to view Draft GSTR-9C form** button.
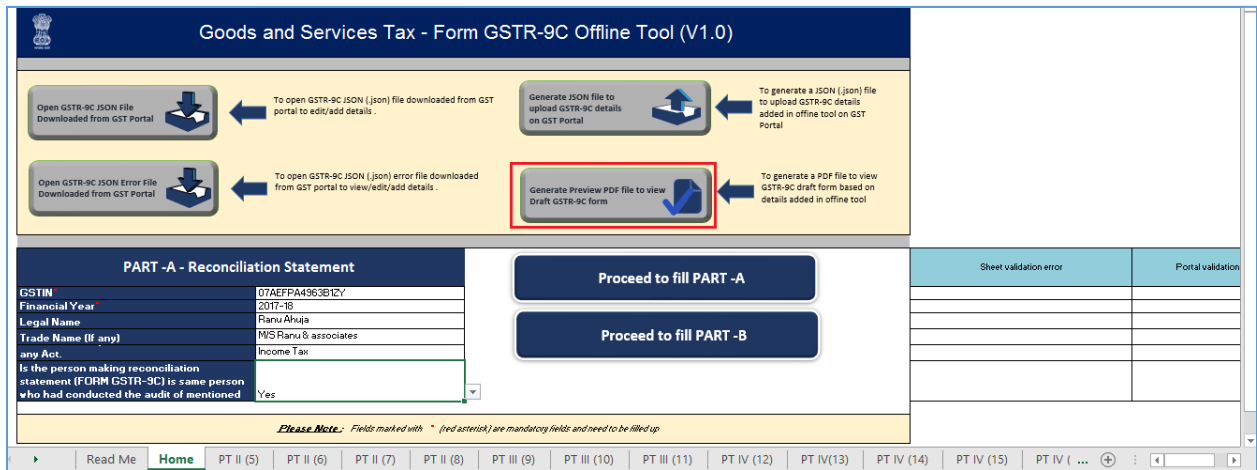
2. "Select Folder and File Name to save" dialog box opens. Click the **SAVE** button.
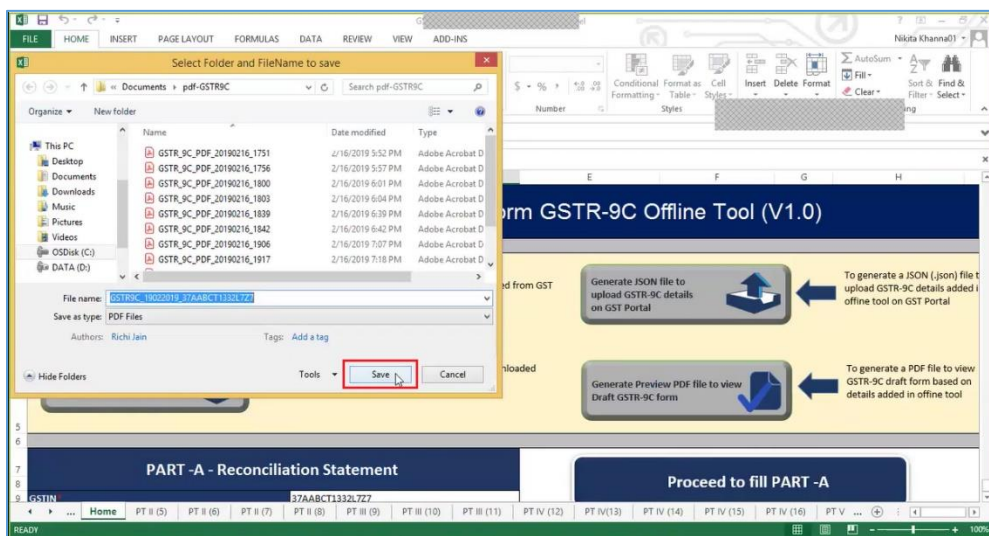
3. Microsoft Excel popup is displayed mentioning that the Preview PDF file is saved in your specified location. Click **OK**.
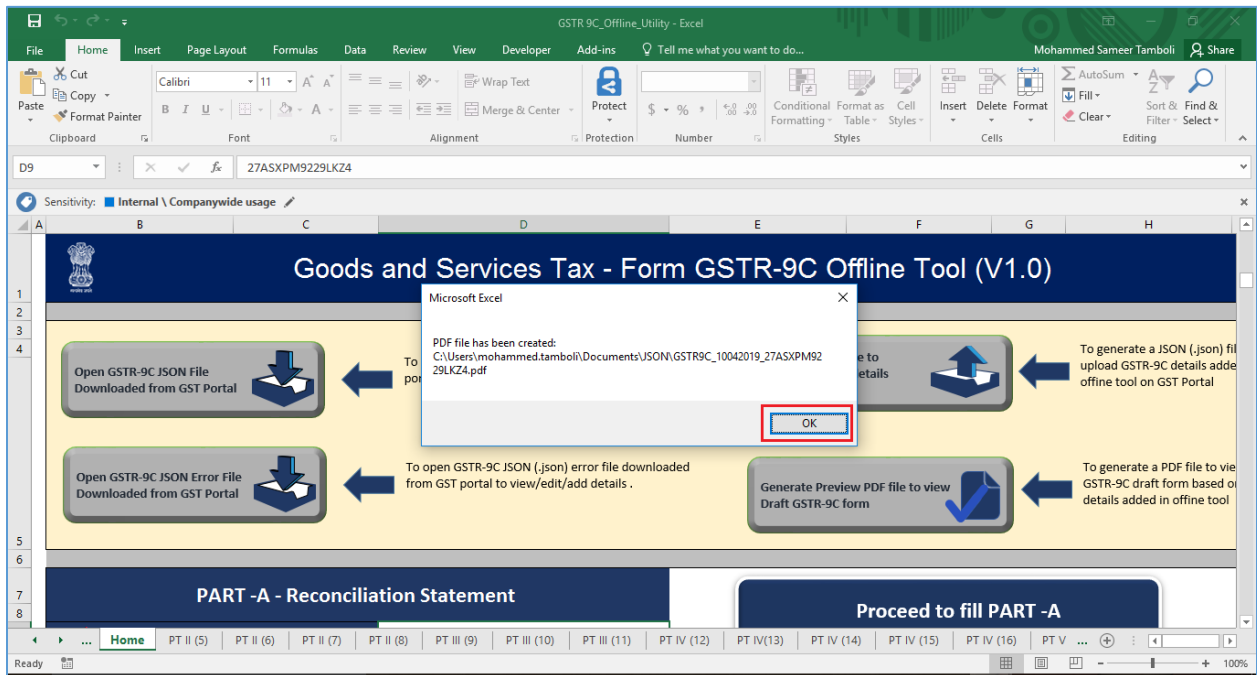
Open the PDF to review your entered details and make changes in the tables present in the Offline Utility, if required. PDF downloaded from Offline utility is only for reference. Here's a first page of a sample of a generated Preview PDF File.

Form GSTR - 9C

[See rule 80(3)]

PART – A - Reconciliation Statement

PT. I		Basic Details	
1	Financial Year	2017-18	
2	GSTIN	09AABCT1332LAZ3	
3(a)	Legal Name		
3(b)	Trade Name (if any)		
3(c)	ARN	-	
3(d)	ARN Date	-	
4	Name of Act. If you are liable to audit under any Act	INFOSYS LIMITED BANGALORE%^&	
4A	Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN	Yes	

(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		
Sr.No.	Description		Amount
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)		5000.65
B	Unbilled revenue at the beginning of Financial Year	(+)	1.00
C	Unadjusted advances at the end of the Financial Year	(+)	2.00
D	Deemed Supply under Schedule I	(+)	23.00
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	34.00
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	6.00
G	Turnover from April 2017 to June 2017	(-)	665.00
H	Unbilled revenue at the end of Financial Year	(-)	6745.00
I	Unadjusted Advances at the beginning of the Financial Year	(-)	6.00
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)	45.00

[Go back to the Main Menu](#)

H. Generate JSON File and Affix DSC

Once the Auditor has entered, validated and previewed details entered in the Offline tool, he/she can proceed to sign it by affixing his/her DSC and generate signed JSON File to be sent to the Taxpayer.

To generate JSON File and affix DSC, Auditor needs to perform following steps:

- Make sure you have installed emSigner in your machine before you perform this step.
- Make sure, in **PT V** tab of the Worksheet, you have entered the same PAN with which you had registered your DSC. Otherwise, you won't be able to e-sign using your DSC while generating JSON file.

1. Go to the **Home** tab. Click the **Generate JSON File to Upload GSTR-9C details on GST Portal** button.
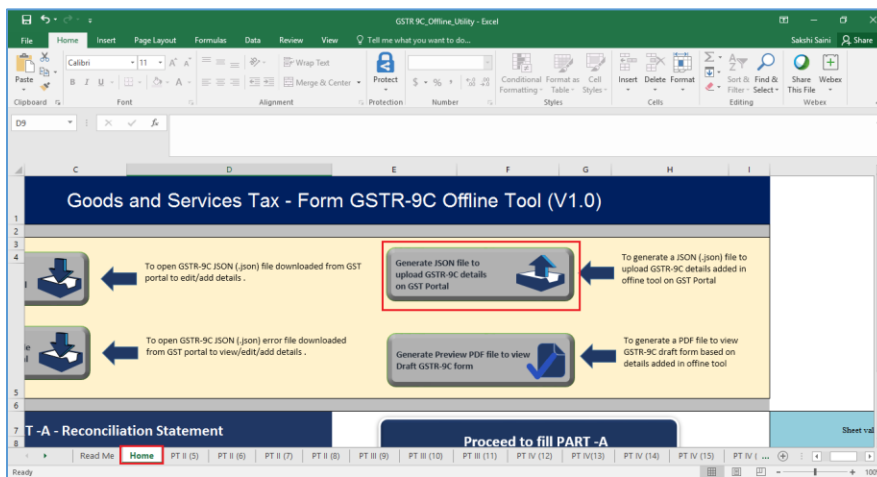
2. "Save As" dialog box opens. Click the **SAVE** button.
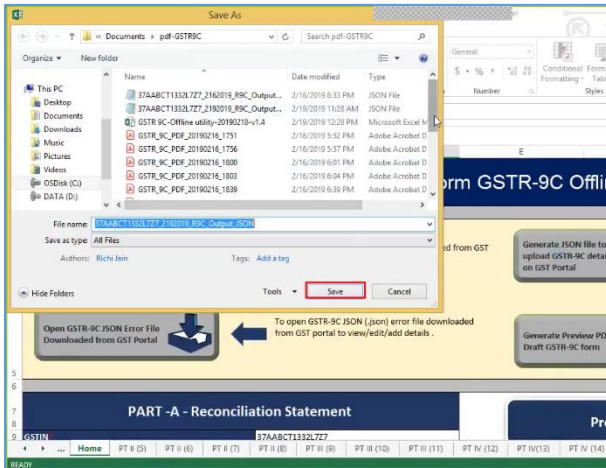
Please ensure HTML file name 'wsweb' and 'GSTR_9C_Offline_Utility' should be in same folder to generate the JSON."

3. Browser popup will be displayed. Click on **Allow blocked content of ActiveX** pop-up in IE.
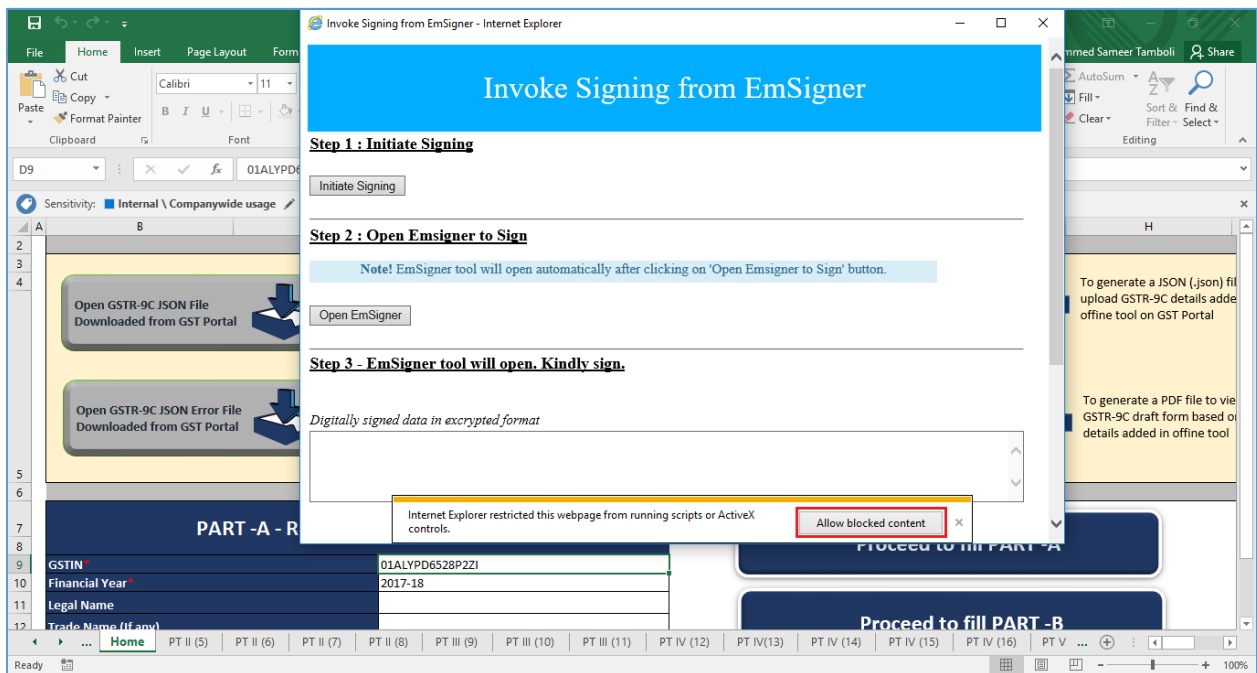
4. Click the **Initiate Signing** button.
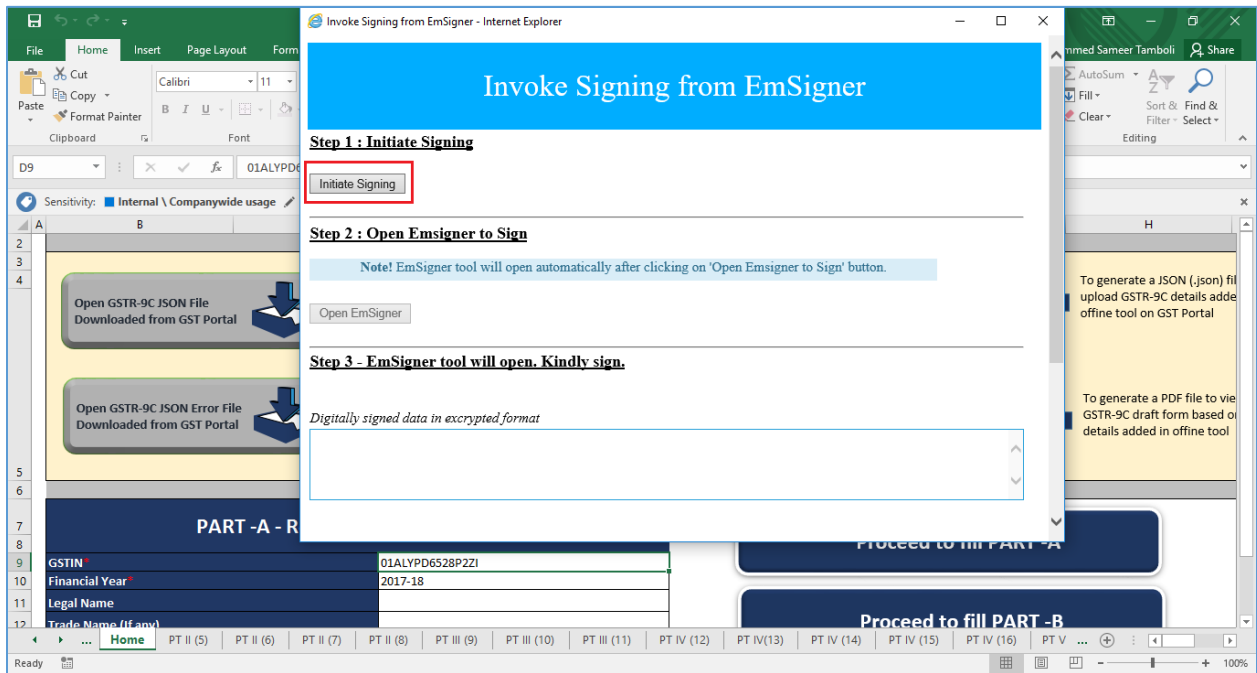
5. **Ready to Sign** Pop-up is displayed. Click the **OK** button.
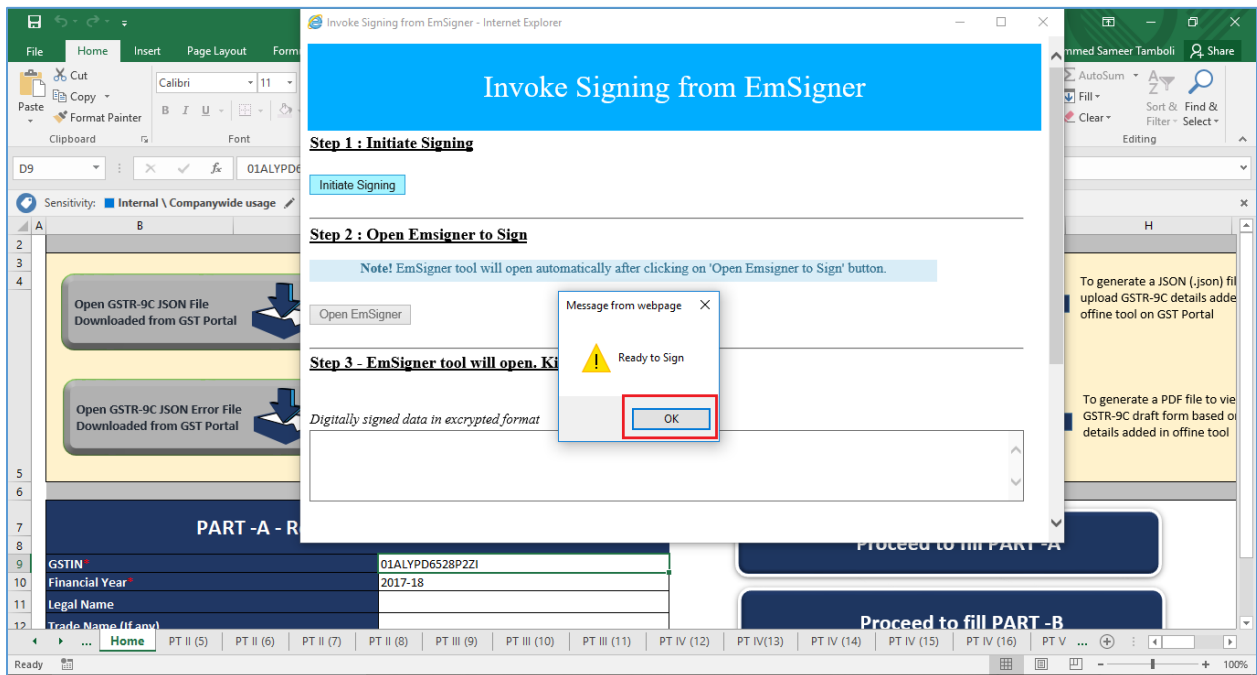
6. Click the **Open Emsigner** button.
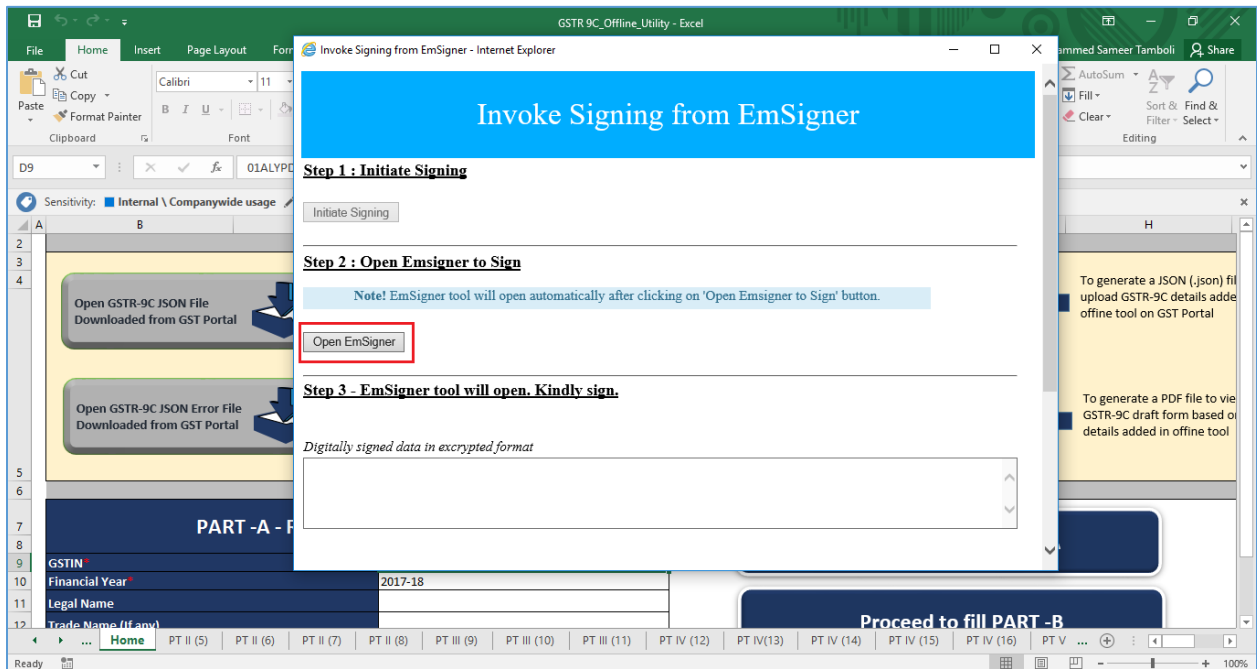
7. **Emsigner** popup is displayed. Select the Certificate and sign.
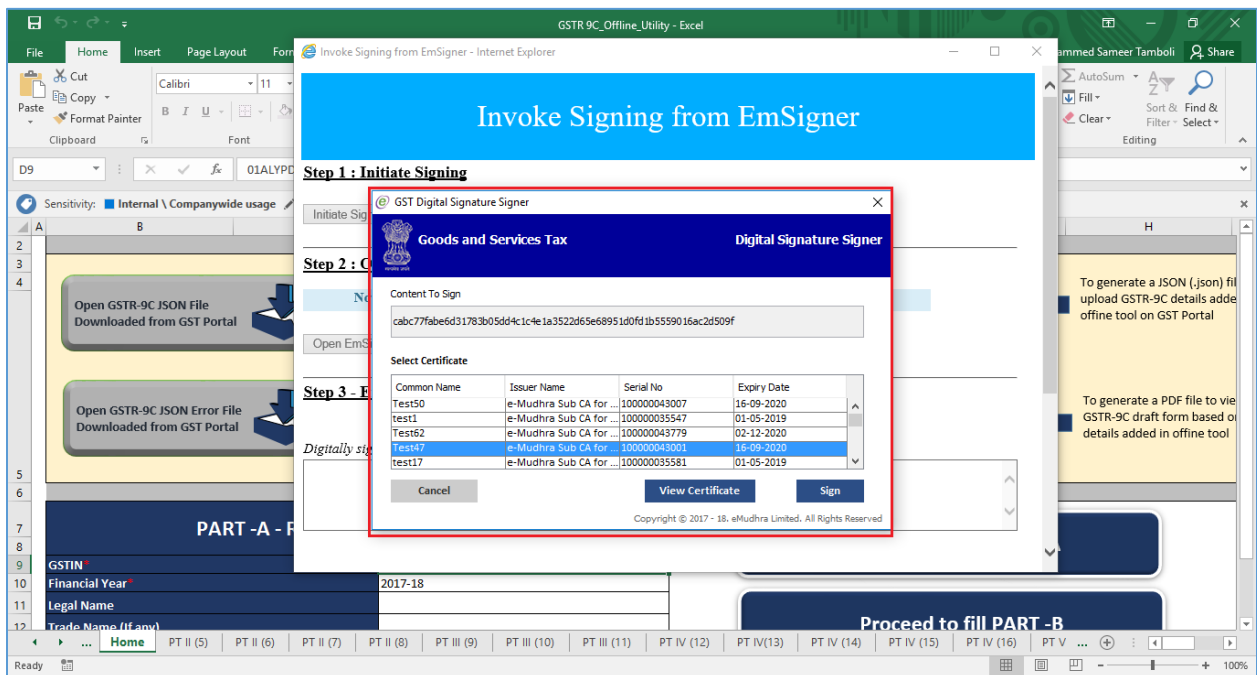
8. Success message pop-up is displayed mentioning that signing of the JSON File is now complete**.** Click **OK**.
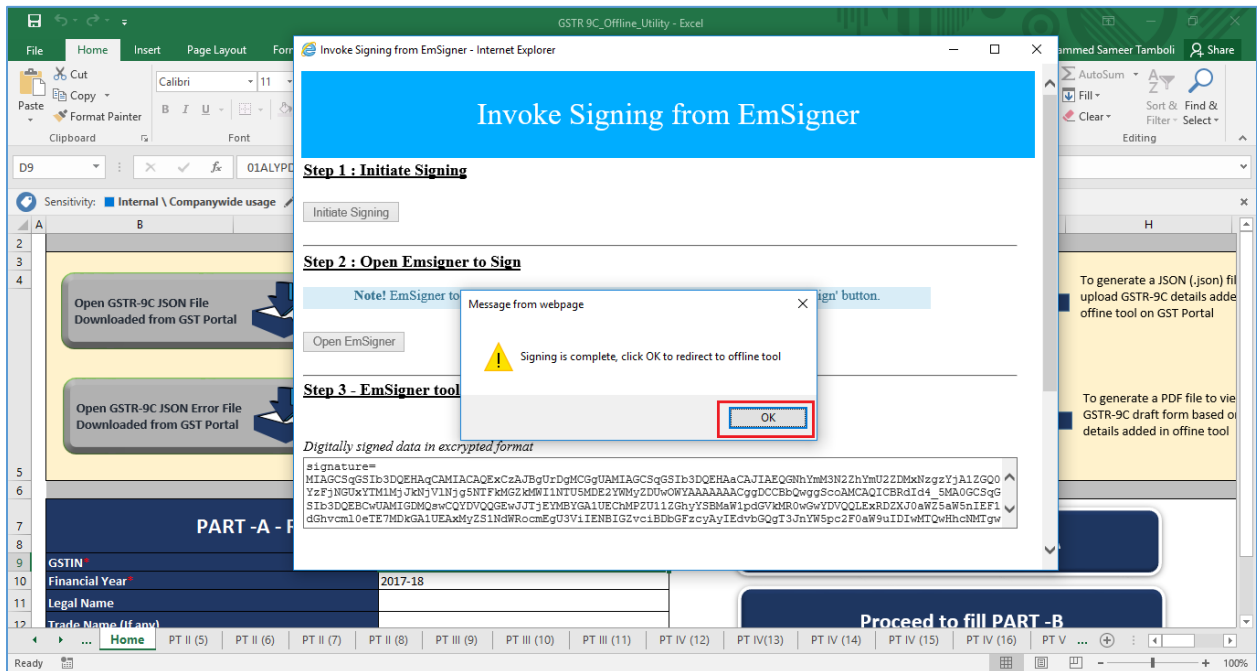
9. A popup message appears mentioning that the signed JSON has been generated, saved at the specified location and is ready for upload. Click the **OK** button to close the popup. Now, you can send this signed JSON file to the Taxpayer for uploading.
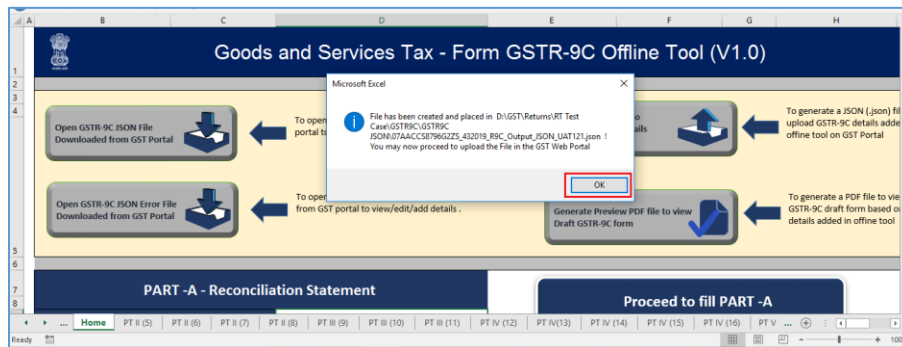
Go back to the Main Menu

I. Send the Signed JSON File to the Taxpayer for Upload on GST Portal

Once the Auditor has signed by affixing his/her DSC and generated the signed JSON File, he/she needs to send it, along with all the relevant documents, to the Taxpayer so that the Taxpayer can upload it on the GST Portal and file the return.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

Go back to the Main Menu

J. Upload the Signed JSON File on GST Portal
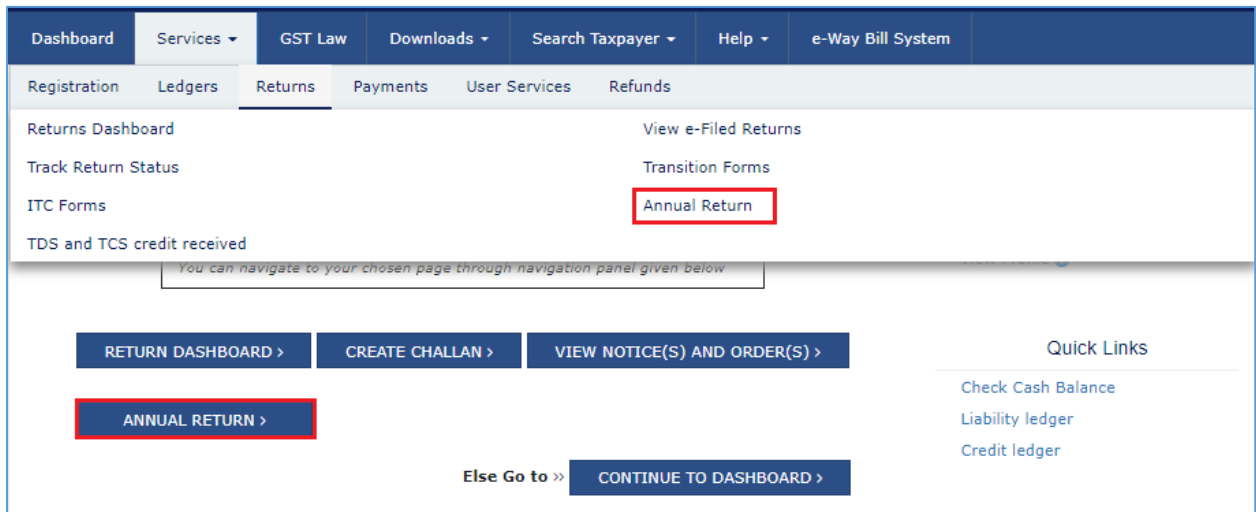
Once the Taxpayer receives signed JSON File from the Auditor, along with any other relevant documents that needs to be uploaded during filing of Form GSTR-9C, the Taxpayer need to first upload the signed JSON File on the GST Portal and after successful upload he/she can proceed to filing the Form GSTR-9C.
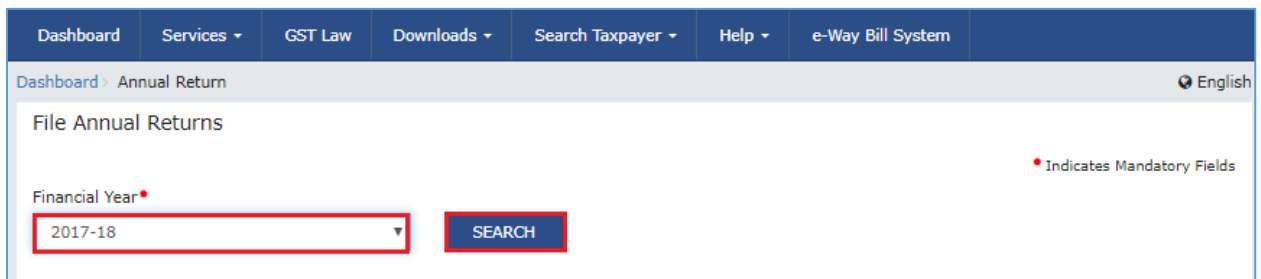
- You must not make any changes in the JSON file signed by the Auditor. During upload, GST System validates that no changes have been made by taxpayer in JSON signed by auditor. If you make any changes, the System will process your data with error and generate an error file. Thus, it is recommended not to tamper with the signed JSON File that has been sent for upload.
- In case you wish to review details entered by the Auditor in your Form GSTR-9C, you can ask the Auditor to send you the Preview PDF File generated from the Offline Tool. It will contain details for you to review and verify. In case of any discrepancy, ask the Auditor to make corrections, sign and resend the updated JSON for upload.

To upload the signed JSON File on the GST Portal, Taxpayer needs to perform following steps:
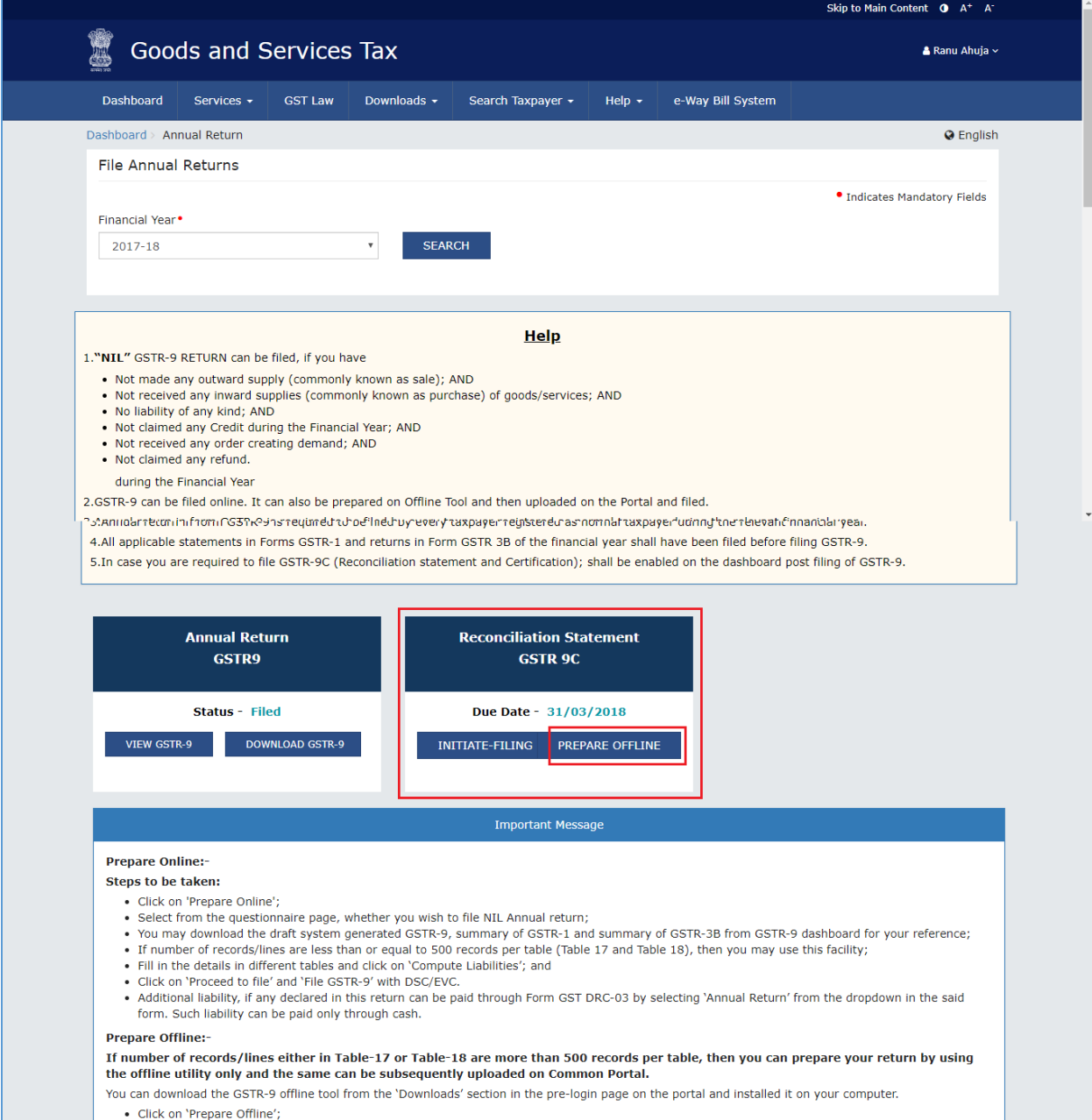
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services** > **Returns** > **Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.

4. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the return from the drop-down list.
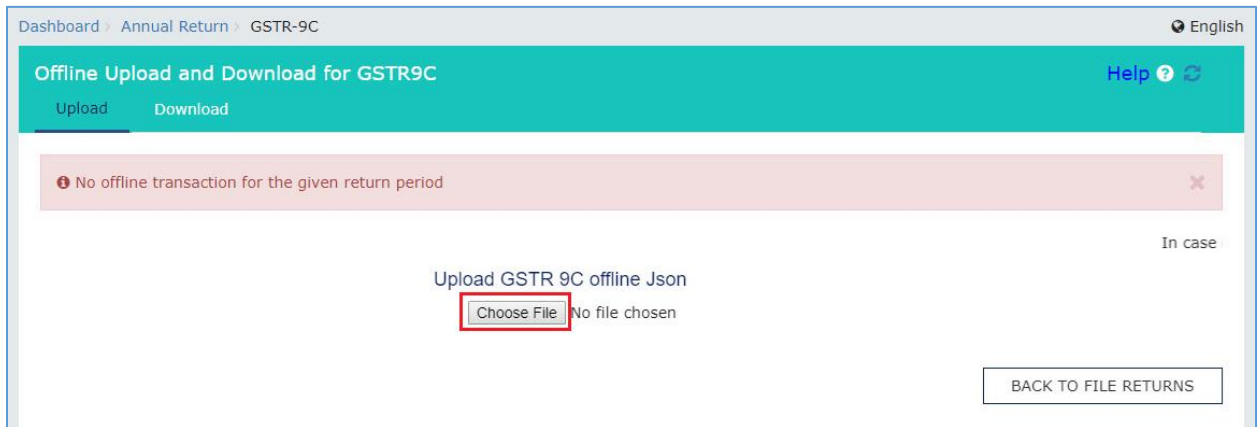5. Click the **SEARCH** button.

5. The GSTR-9C tile is displayed, with an Important Message box on the bottom. In the GSTR-9C tile, click the **PREPARE OFFLINE** button.
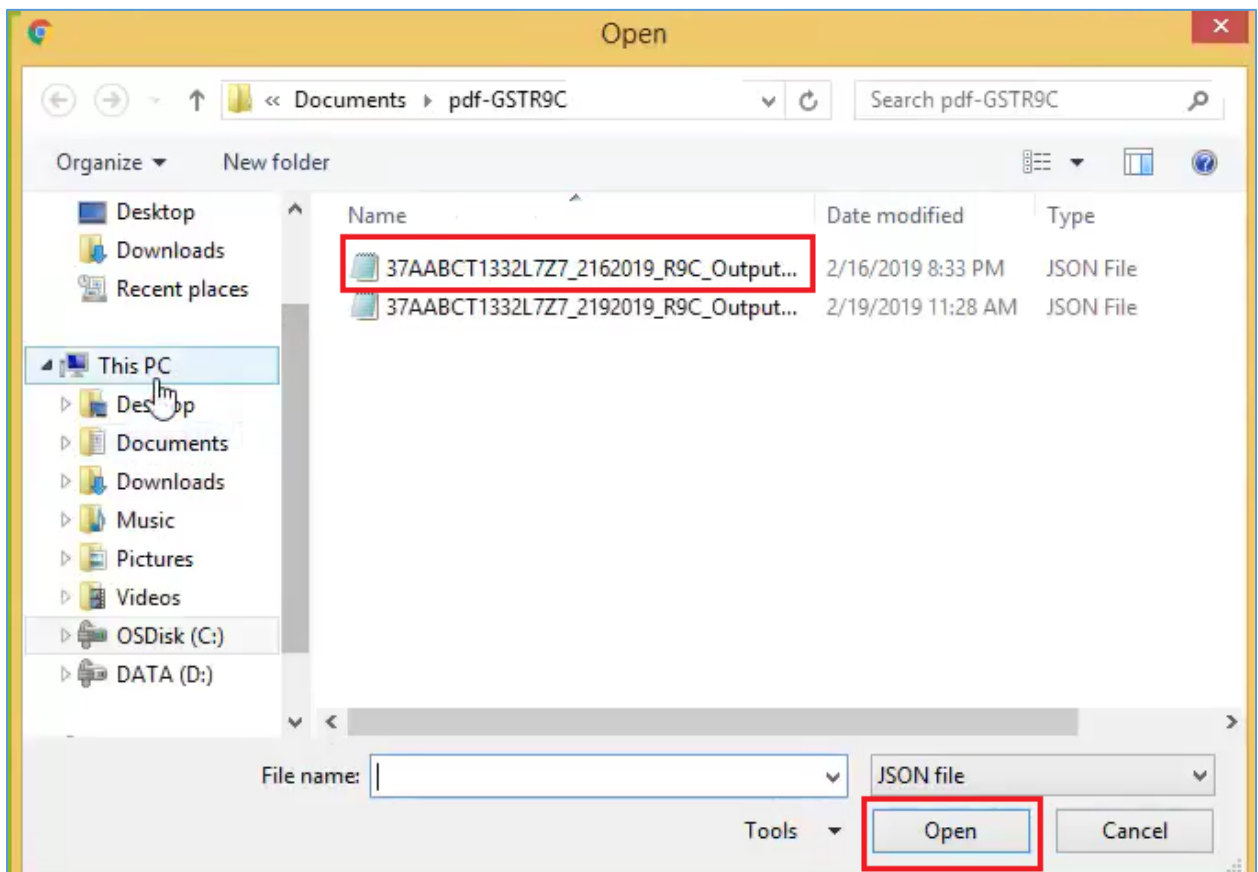

6. The **Upload** section of the **Offline Upload and Download for GSTR-9C** page is displayed. Click the **Choose File** button.

6. Browse and navigate the JSON file to be uploaded from your computer. Click the **Open** button.

7. The Upload section page is displayed. A green message appears confirming successful upload and asking you to wait while the GST Portal validates the uploaded data. And, below the message, is the **Upload History** table showing Status as "Processed".

8. Now, you can proceed to filing Form GSTR-9C on the GST Portal. Follow the steps mentioned in the following link: Initiate Filing of Form GSTR-9C

In case, error was found, then the Upload History table will show the Status as "Processed with Error" and a "Generate error report" link will be displayed to download the error report. Follow steps mentioned in the following hyperlinks: Download Zipped Error Report and Send Zipped Error Report to the Auditor.
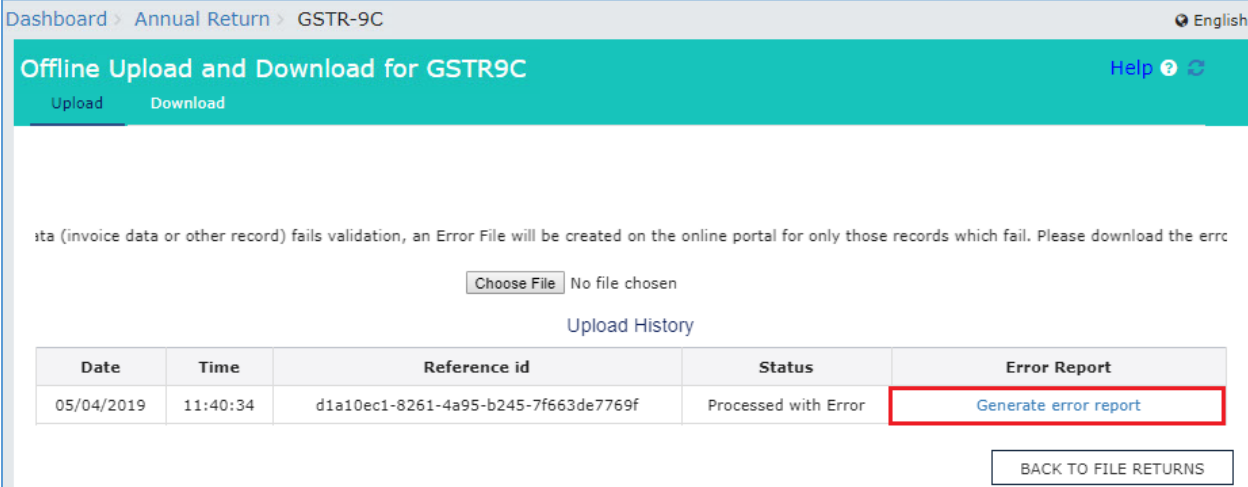
Go back to the Main Menu

K. Download Zipped Error Report

Once the Taxpayer uploads the Auditor's signed JSON File on the GST Portal's "Offline Upload and Download for GSTR-9C" page, he may receive an error message in case entries contained in the JSON failed GST System's validation. In such a case, GST Portal displays the error message as "Processed with Error" in the "Status" column of the "Upload History" table and the Taxpayer need to download the error report and send it to the Auditor for corrections.

To download the zipped Error report generated after uploading the signed GSTR-9C JSON File on the GST Portal, Taxpayer need to perform following steps:

1. In the **Upload History** table, click **Generate error report** hyperlink.

2. A confirmation-message is displayed and Columns "Status" and "Error Report" change as shown.

3. Once the error report is generated, "Download error report" link is displayed in the Column "Error Report". Click the **Download error report** link to download the zipped error report.
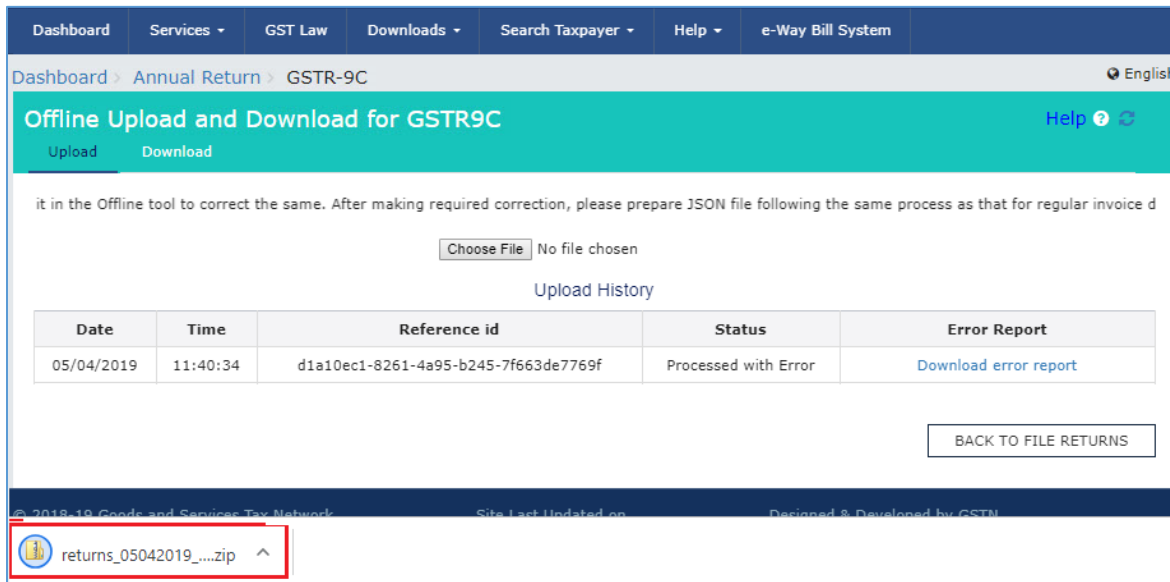
4. The error JSON File is downloaded on your machine.

5. Send this zipped error JSON File to the Auditor, who will make corrections and again generate JSON, sign it and handover to you for uploading.

Go back to the Main Menu

L. Send Zipped Error Report to the Auditor

Once the Taxpayer has downloaded the zipped Error Report, generated after uploading the signed JSON file on the GST Portal, he/she must send the zipped file to the Auditor, who will make corrections and again generate JSON, sign it and handover to the Taxpayer for uploading.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

Go back to the Main Menu

M. Open Zipped Error GSTR-9C JSON File(s), Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer

Taxpayer need to send the zipped Error Report, generated after uploading the signed JSON file on the GST Portal and containing entries that failed validation on the GST portal, to Auditor. In

such a case, the Auditor needs to open the zipped file, view errors, correct, validate and again generate a JSON file duly affixed with his/her DSC.

To open the zipped Error GSTR-9C JSON File for correcting entries that failed validation on the GST portal, Auditor need to perform following steps:
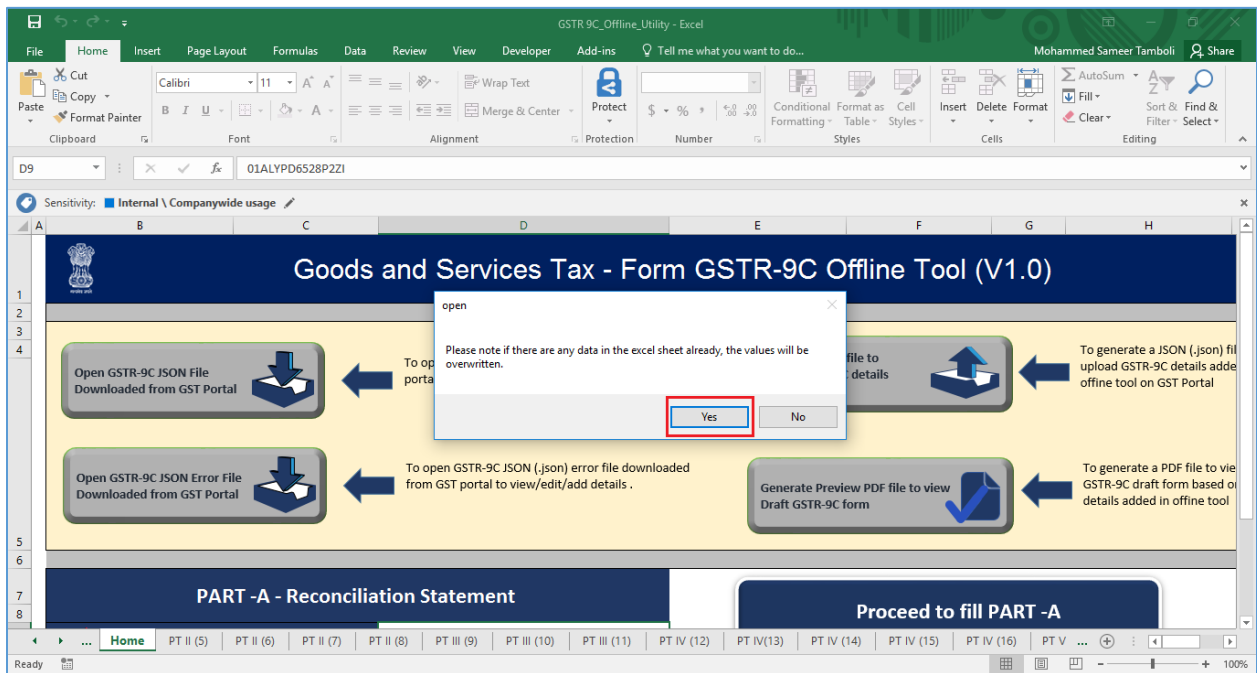
1. Go to the **Home** tab. Click the **Open GSTR-9C JSON Error File Downloaded from GST Portal** button.
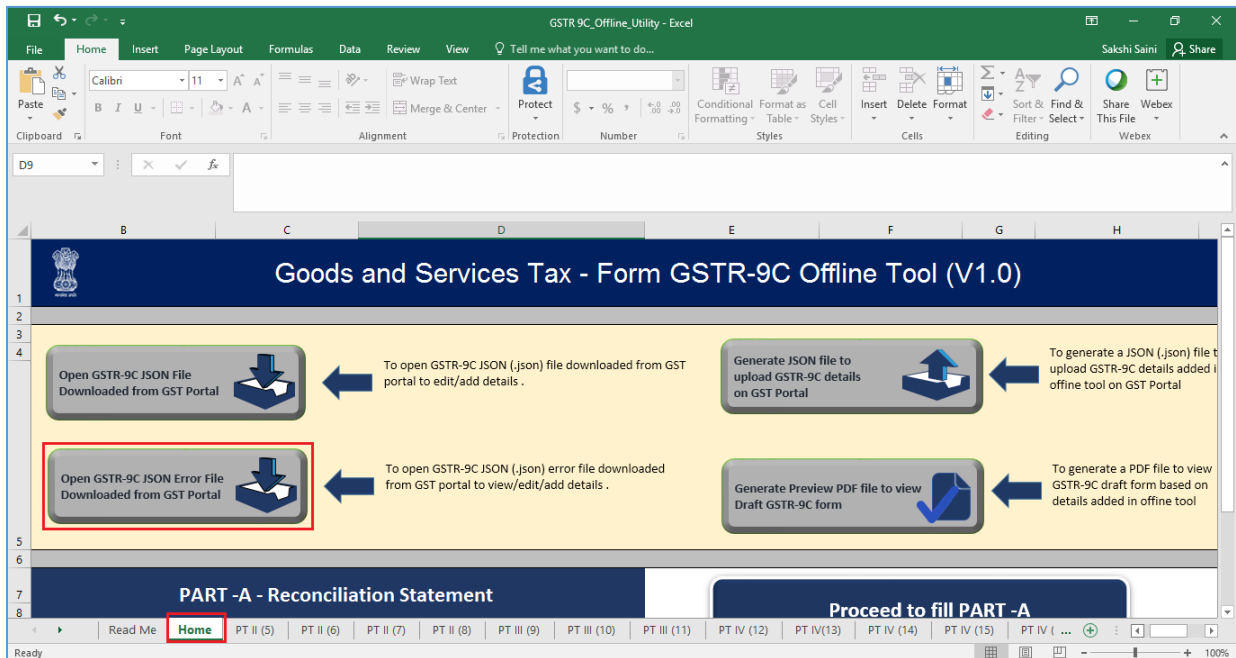

2. Browse the JSON(.json) file of the error report and click the Open button.
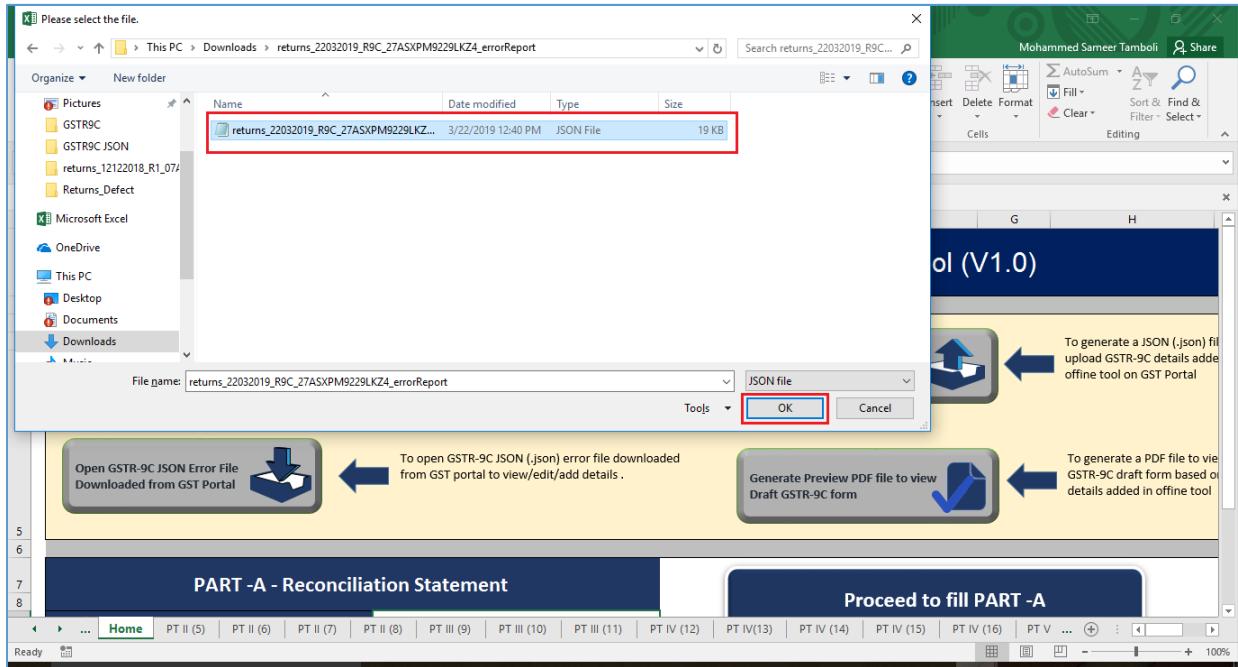
3. An Open popup is displayed informing you that the existing data in the excel utility will be overwritten with the downloaded data. Click the **Yes** button.
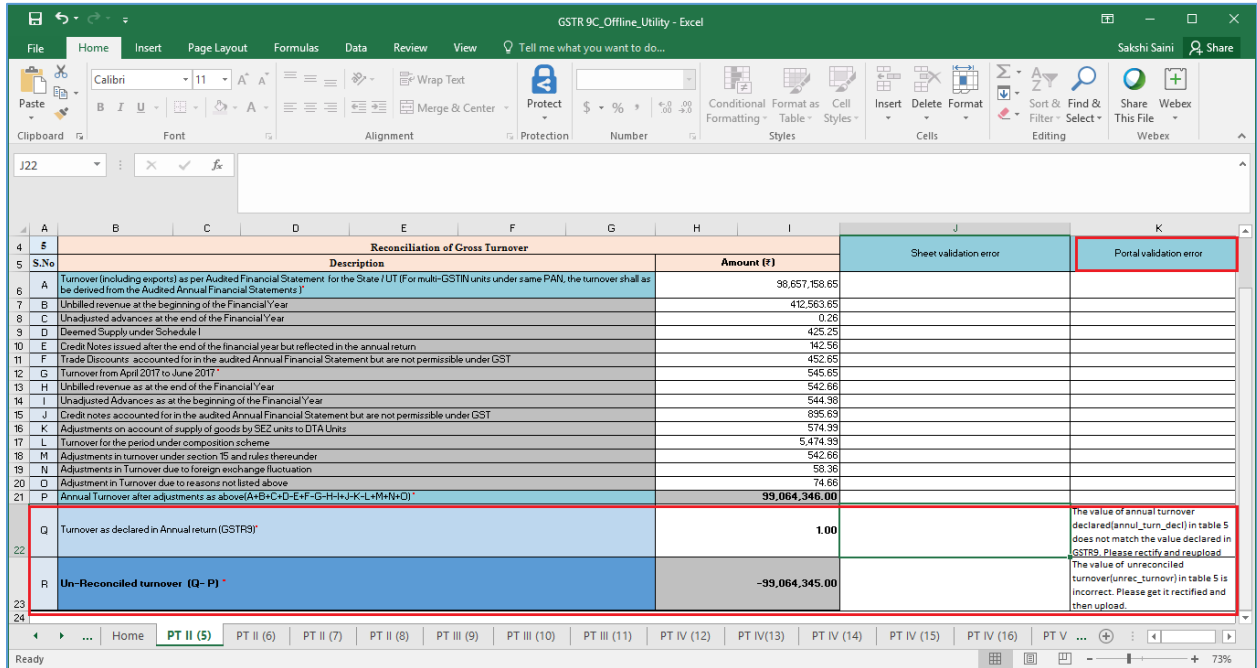
4. Microsoft Excel popup is displayed. Click the **OK** button to close the popup and navigate to individual sheets to view and correct the errors in the respective tables of Excel workbook.
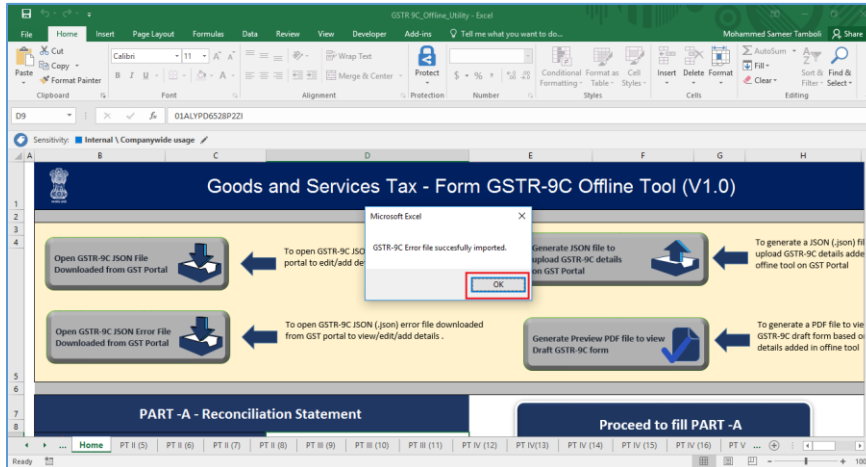
- Error Report contains only those entries that failed validation on the GST portal.
- In case, Taxpayer has tampered with the signed JSON file and then uploaded it, the system-generated error report, after being imported in the utility, will display a popup as shown below. Click **OK** to close the popup and again generate JSON, sign and send to the Taxpayer.
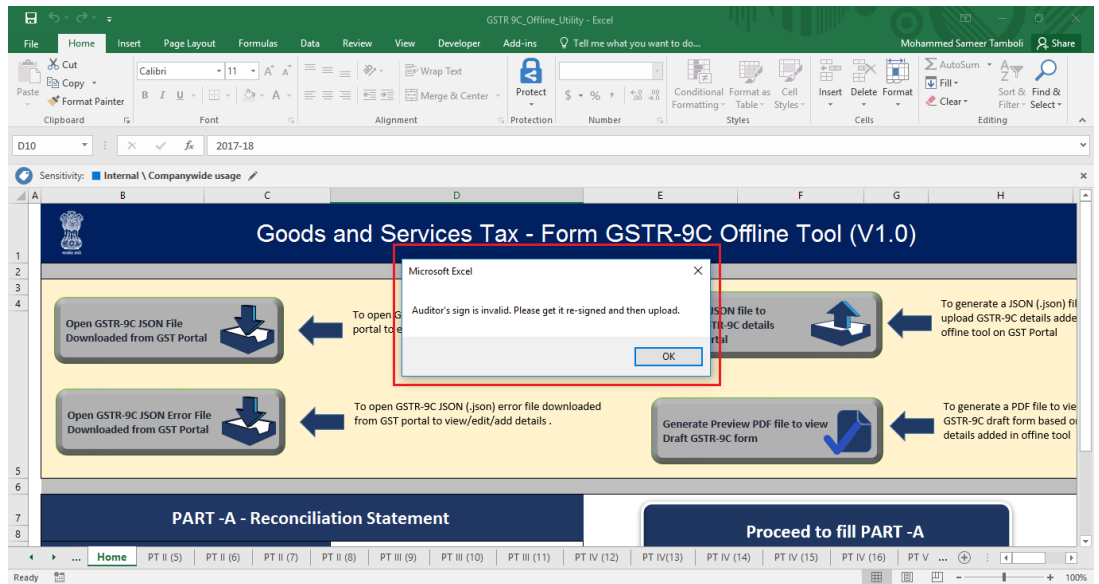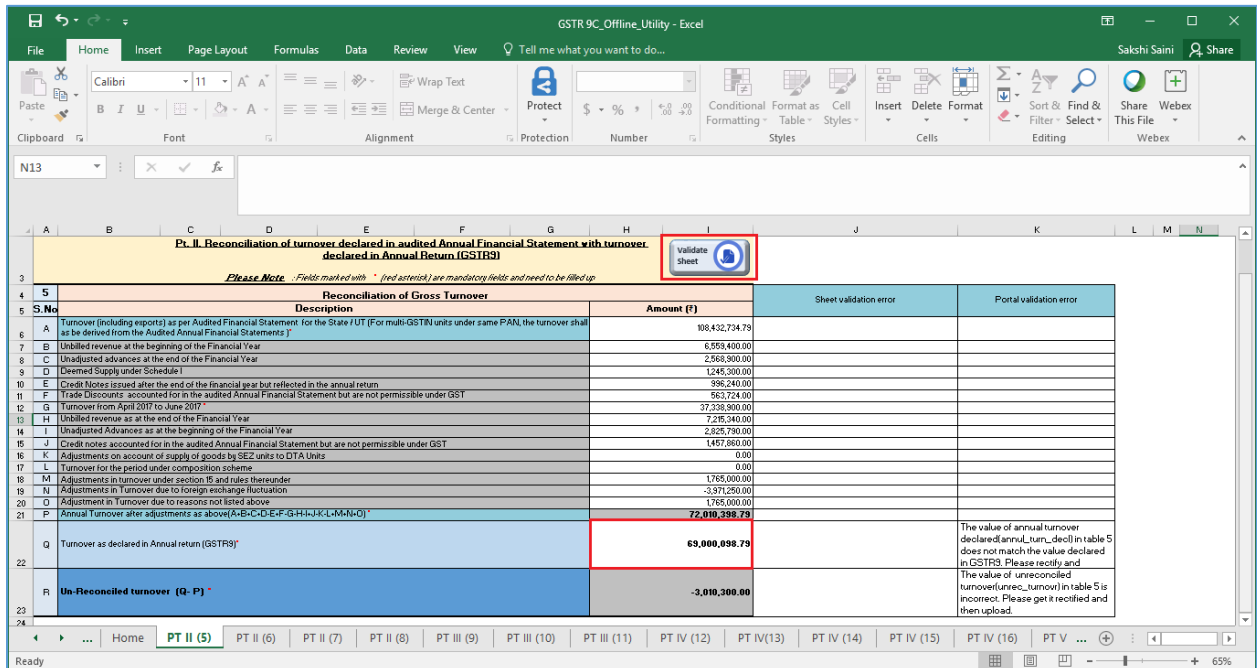
5. Go to **PT II(5)** tab. The "Portal Validation error" column displays the error description against the erroneous rows. Correct the errors, as mentioned in the description.
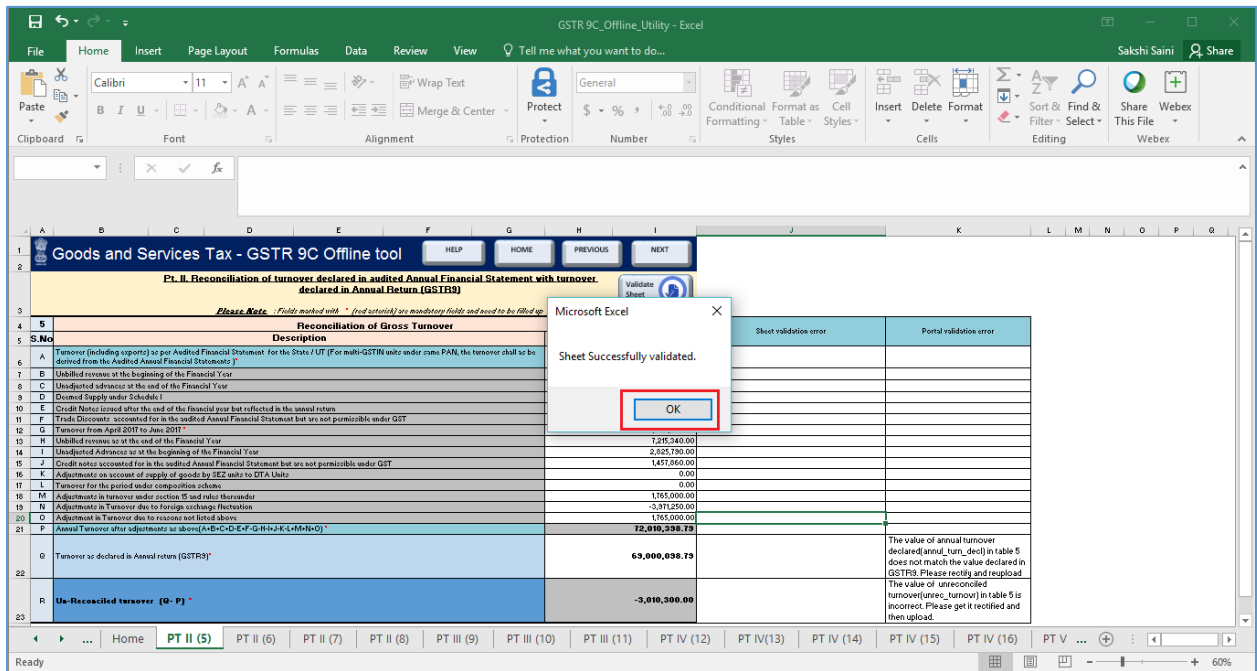

6. After making the corrections, click the **Validate Sheet** button.

7. Microsoft Excel popup is displayed with the success message. Click **OK** to close the popup.

8. Similarly, follow steps 5 to Step 7 to correct details in other tabs of the worksheet. After correcting and validating all errors, follow the steps as mentioned in the following links:
    a. Generate Preview PDF file to view Draft Form GSTR-9C
    b. Generate JSON File and Affix DSC
    c. Send the Signed JSON File to the Taxpayer for Upload on GST Portal

N. Download Processed GSTR-9C JSON File(s) from GST Portal

In case Auditor wants to edit/add data in the GST Portal's successfully processed JSON file, he/she may ask the Taxpayer to download the processed data and send it to him/her for corrections. In such a case, Taxpayer needs to log in to the GST Portal and download the required data.

To download the processed GSTR-9C JSON File from the GST Portal, Taxpayer needs to perform following steps:
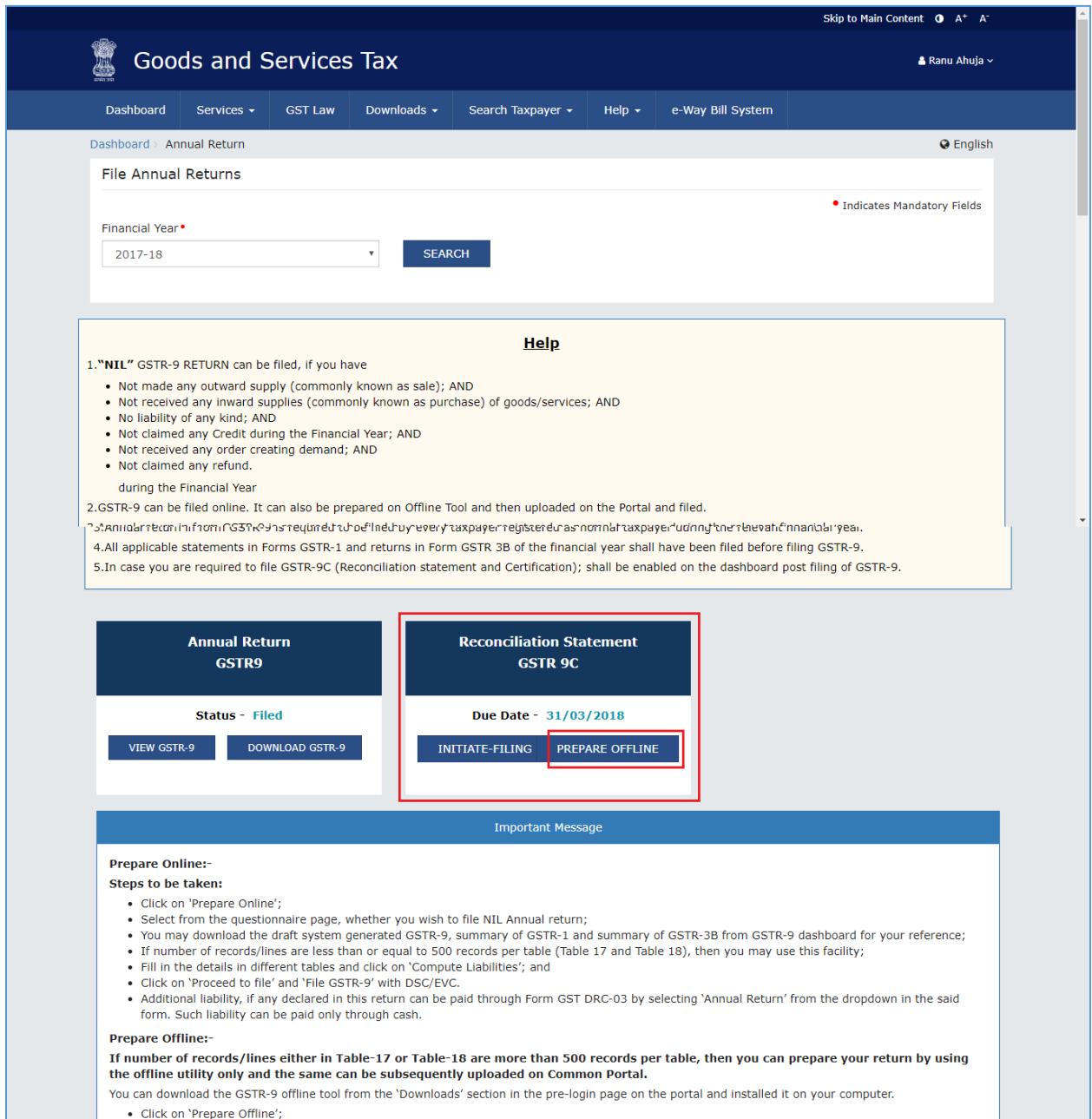
1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services** > **Returns** > **Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard*.*
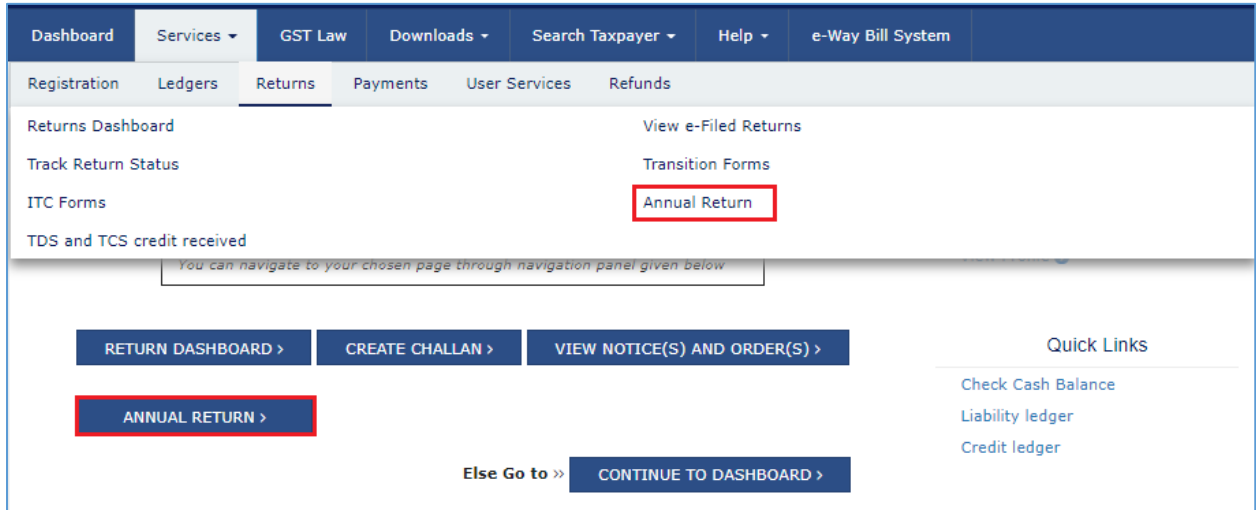
4. The **File Annual Returns** page is displayed. Select the **Financial Year (FY)** from the drop-down list.
5. Click the **SEARCH** button.
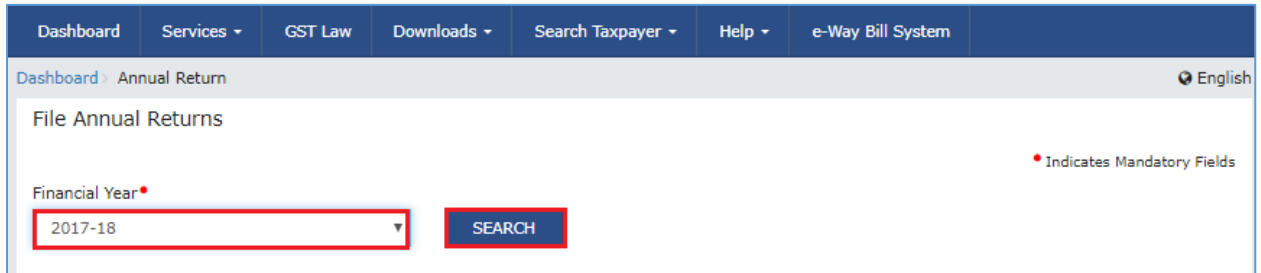
6. The tiles related to the selected FY's Annual Return are displayed. In the GSTR-9C tile, click the **PREPARE OFFLINE** button.

7. The **Upload** section of the **Offline Upload and Download for GSTR-9C** page is displayed, by default. Click the **Download** section.
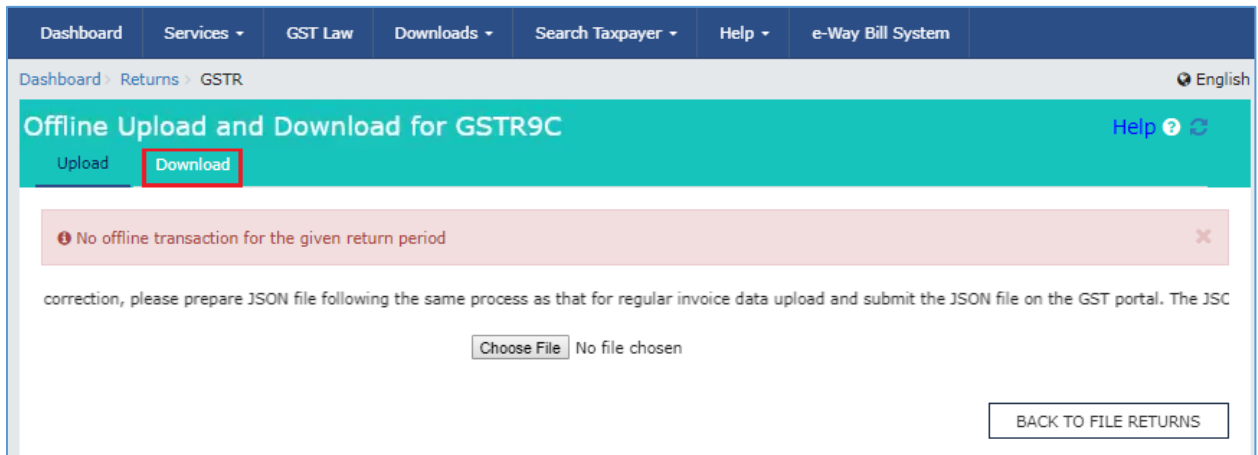
8. Click the **GENERATE JSON FILE TO DOWNLOAD** button.

9. A message is displayed that "Your request for generation has been accepted kindly wait for 20 min".
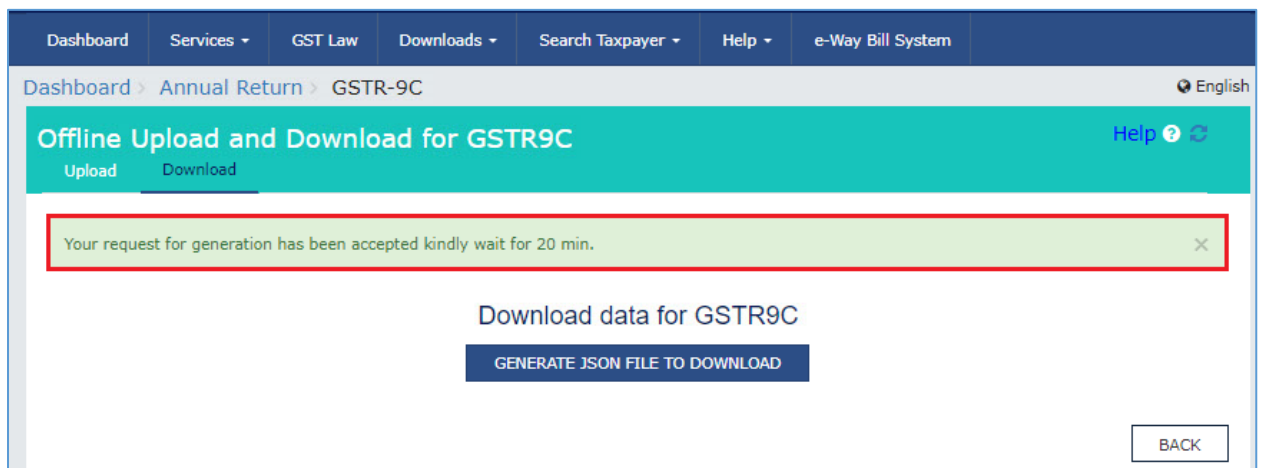
8. Once the JSON file is downloaded, click the "Click here to download – File 1" link.
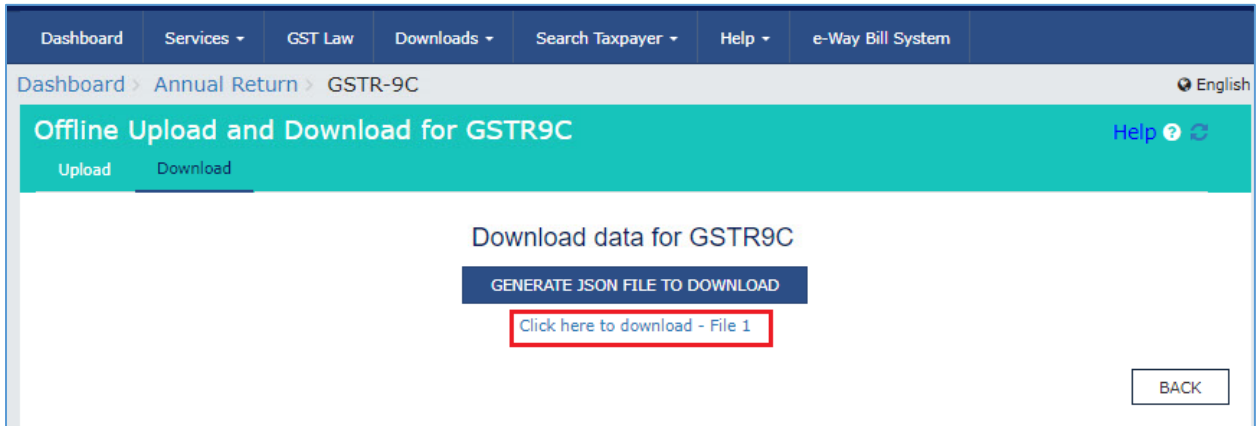
9. The generated JSON file is downloaded in a zipped format.
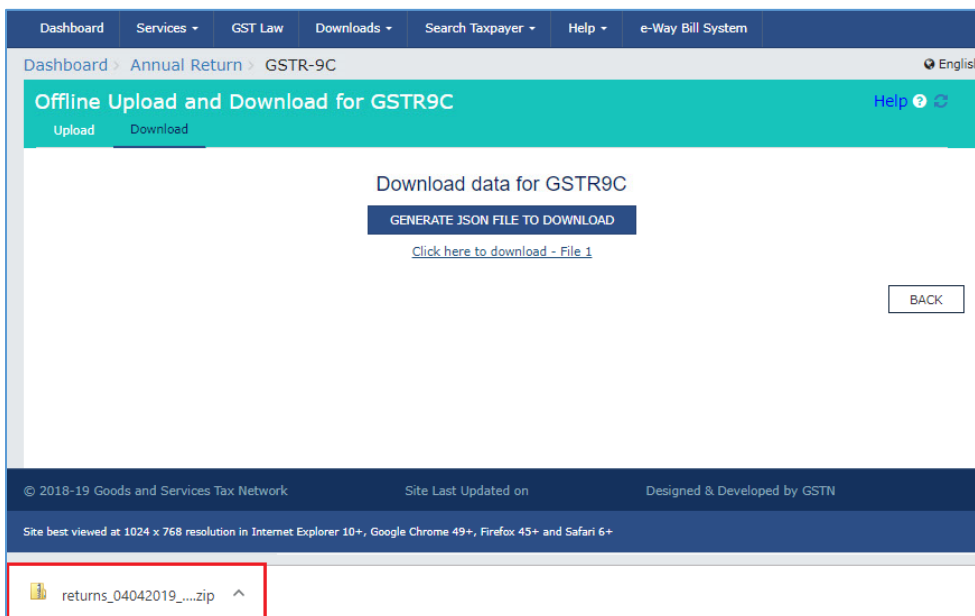
10. Send this zipped JSON File to the Auditor, who will make corrections and again generate JSON, sign it and handover to you for uploading.

Go back to the Main Menu

O. Send Zipped Processed GSTR-9C JSON File to the Auditor

Once the Taxpayer has downloaded the zipped processed GSTR-9C JSON File, generated after successfully uploading the signed JSON file on the GST Portal, he/she must send the zipped file to the Auditor, who may make corrections, if required and then again generate JSON, sign it and handover to the Taxpayer for uploading.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

Go back to the Main Menu

P. Open Zipped Processed GSTR-9C JSON File, Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer

Once the Taxpayer sends zipped processed GSTR-9C JSON File (generated after successfully uploading the signed JSON file on the GST Portal and containing entries that succeeded validation on the GST portal) to the Auditor, Auditor needs to open the zipped file, modify data in the tables, validate each table of the worksheet and again generate a JSON file duly affixed with his/her DSC.

To open the zipped processed GSTR-9C JSON File for modifying successfully-validated entries that have been uploaded on the GST Portal, Auditor needs to perform following steps:

1. Go to the **Home** tab. Click the **Open GSTR-9C JSON file downloaded from GST Portal** button.
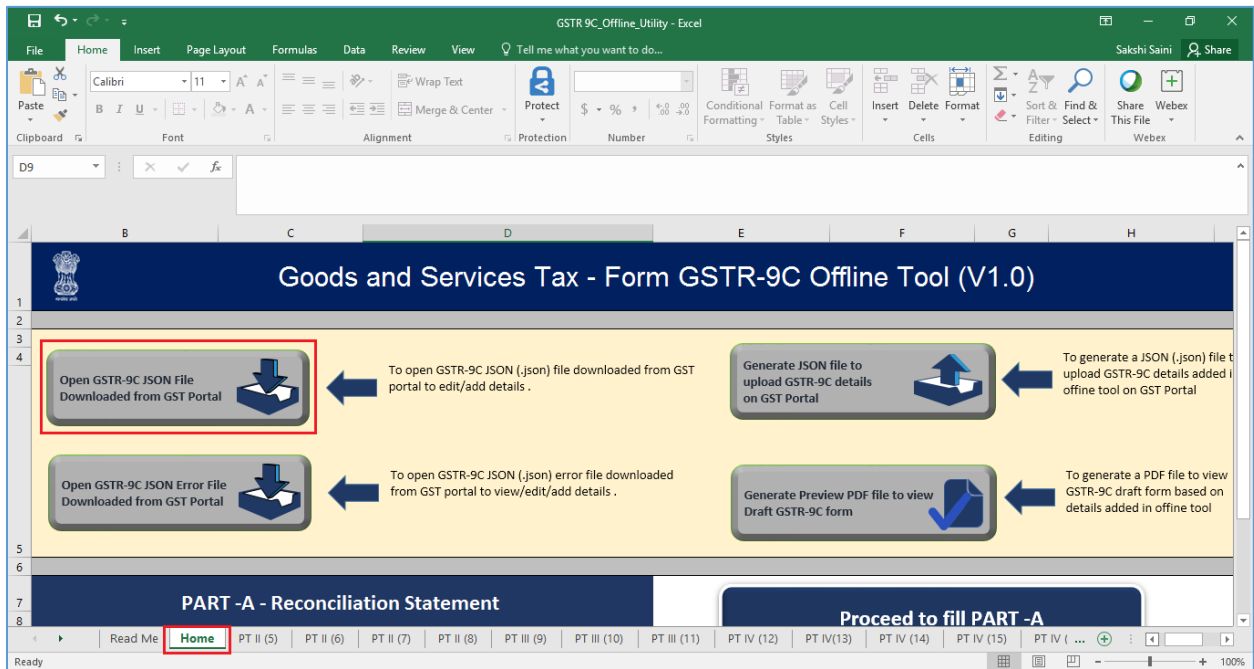
2. Browse the JSON(.json) file and click the Open button.
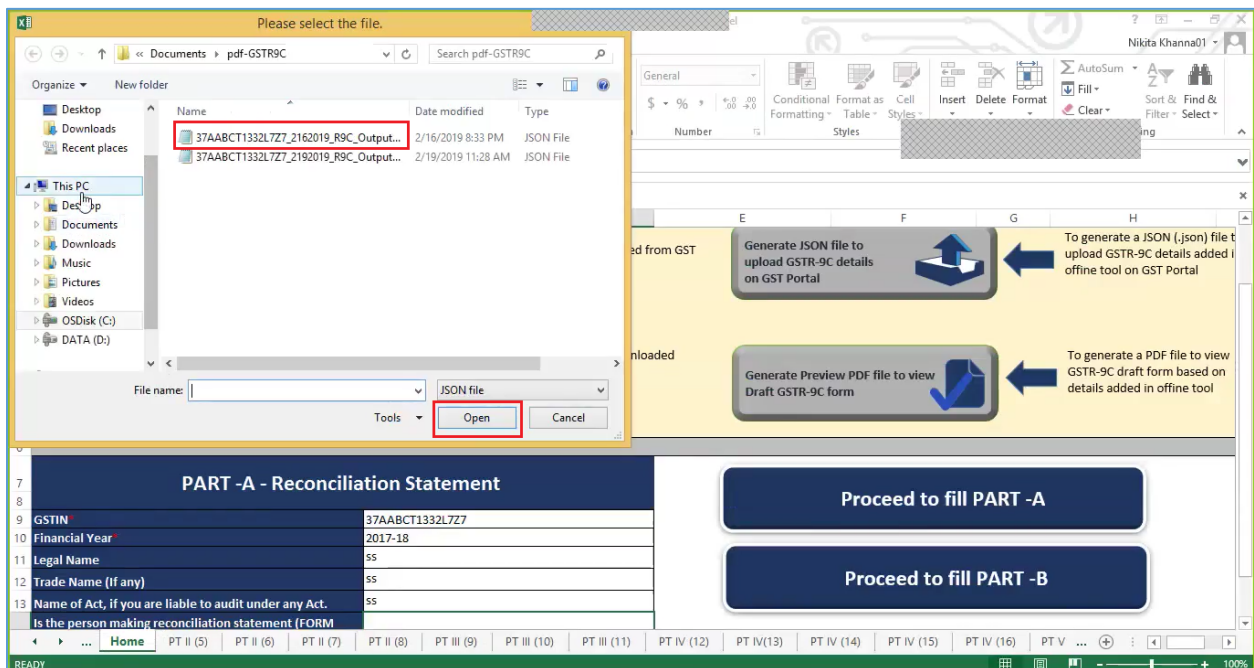
3. An Open popup is displayed informing you that the existing data in the excel utility will be overwritten with the downloaded data. Click the **Yes** button.
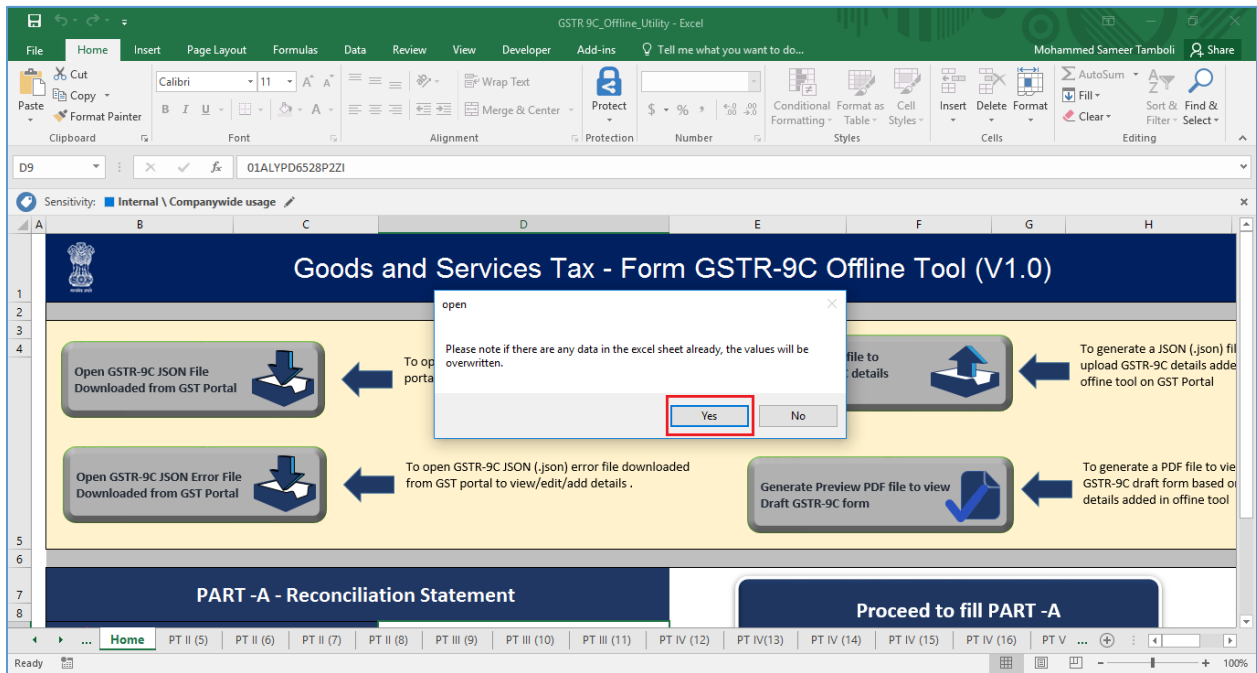
4. Microsoft Excel popup is displayed. Click the **OK** button to close the popup. Now, you can navigate to individual sheets to view and modify entries in the respective tables of Excel workbook.
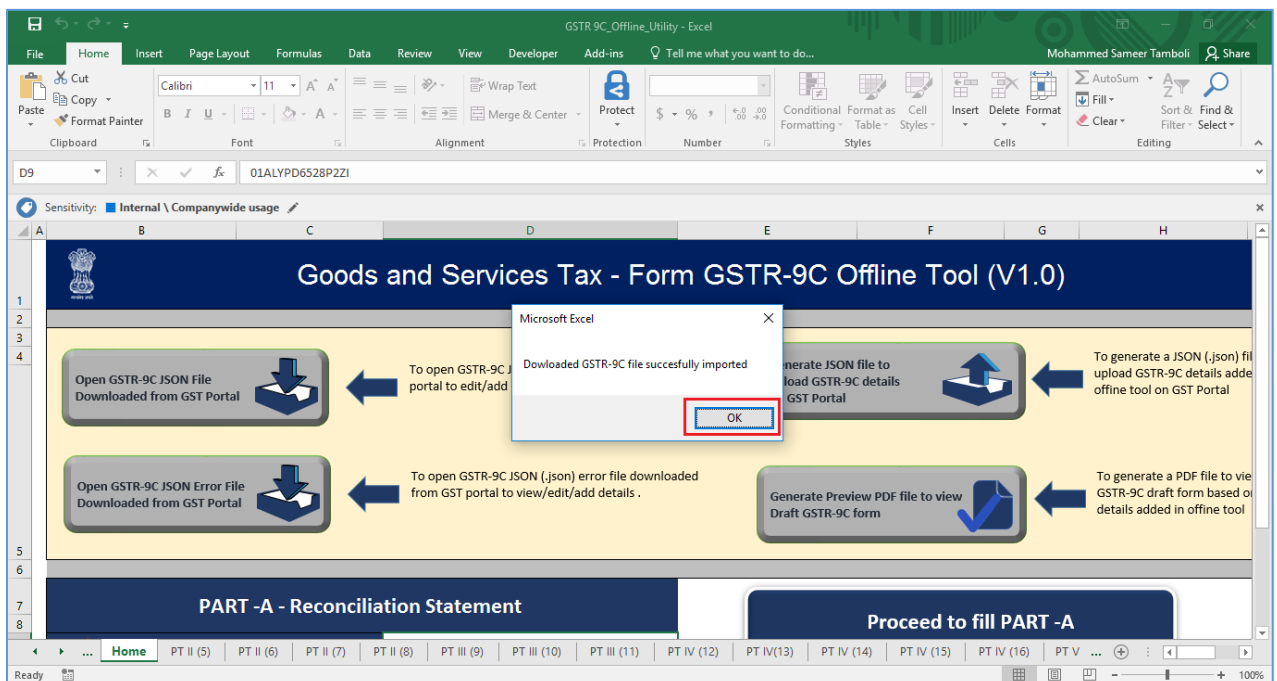
5. After modifying the required entries, follow the steps as mentioned in the following links:

a. Generate Preview PDF file to view Draft Form GSTR-9C
b. Generate JSON File and Affix DSC
c. Send the Signed JSON File to the Taxpayer for Upload on GST Portal

If some entries exist from previous upload on the GST Portal (because these were processed successfully during the previous upload), such entries will be updated with latest uploaded entries when the Taxpayer uploads the latest JSON file that you send. All new entries will be added as new entries.
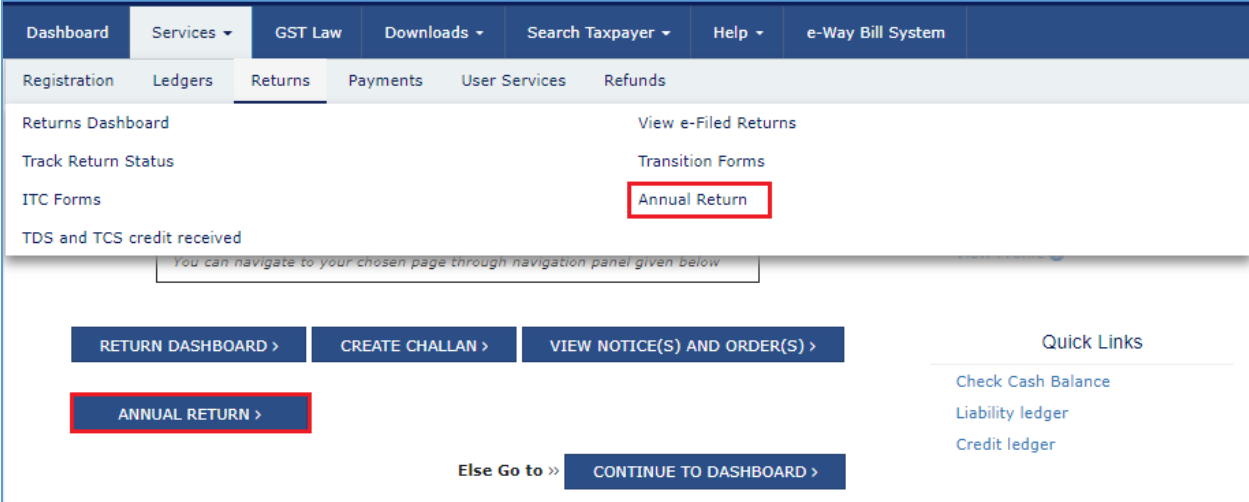
Go back to the Main Menu

Q. Initiate Filing of Form GSTR-9C

Once the Taxpayer has successfully uploaded the JSON File—sent by the Auditor after affixing his/her DSC—on the GST Portal and the taxpayer is satisfied with the uploaded data, Taxpayer can initiate the filing process.
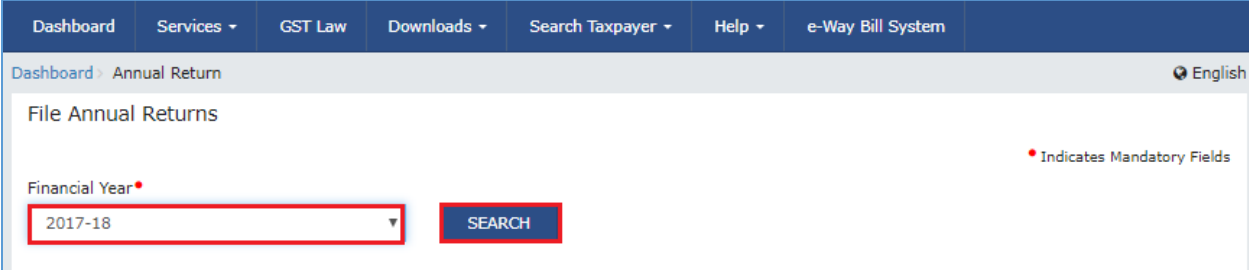
To initiate Filing of Form GSTR-9C, Taxpayer needs to perform following steps:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services** > **Returns** > **Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.

4. The **File Annual Returns** page is displayed. Select the **Financial Year (FY)** from the drop-down list.

5. Click the **SEARCH** button.

6. The tiles related to FY's Annual Returns are displayed. In the GSTR-9C tile, click the **INITIATE FILING** button.

7. The GSTR-9C page is displayed. Click **BACK TO FILE RETURNS** to go back to the previous page or follow steps as mentioned below.

Dashboard > Annual Return > GSTR-9C   ⊕ English

GSTIN - 07AEFPA4963B1ZY   Legal Name - Ranu Ahuja   Trade Name - Ranu ahuja
FY - 2017-18   Status - Not Filed   Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
3. GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on **'Prepare Offline'**.
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on **'Initiate Filing'** button along with reconciliation statement (JSON file) on the portal.
5. Click on **"DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)"** to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
6. Follow instructions in **'GSTR-9C offline tool'** to add details and generate JSON file for upload;
7. Click on **'Prepare Offline'** to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on **'Upload'** tab to upload JSON file with the help of instruction available there.
8. Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
11. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
12. **'Proceed to File'** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
13. Click on **'Proceed to File'** and Click on **'File GSTR-9C'** with DSC/EVC.

[DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)]

Make Payment for additional Liability as recommended by auditor via **GST DRC-03**   Help ❓

| Upload Relevant Documents | Help ❓ ⌃

                                                            ● Indicates Mandatory Fields

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

Balance sheet ●   [Choose File] No file chosen

Profit & loss statement/income & Expenditure Statement ●   [Choose File] No file chosen

Other Document 1, if any   [Choose File] No file chosen

Other Document 2, if any   [Choose File] No file chosen

                                                                    [SAVE]

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 tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

            [BACK TO FILE RETURNS]   [PROCEED TO FILE] [FILE GSTR-9C]

                                        [PREVIEW DRAFT GSTR-9C (PDF)]

7a. Click the **GST DRC-03** hyperlink to make payment, if any, for additional liability as recommended by the auditor. To know how to make payment using Form GST DRC-03, click here.

7b. In the **Upload Relevant Documents** section, click the **Choose File** buttons to upload the Balance Sheet, Profit & Loss Statement/Income of expenditure Statement and Other documents, if any.

Note:
- File with PDF or JPEG format is only allowed.
- Maximum 2 files and 5 MB for each is allowed.

7c. Click the SAVE button. This will enable the **PROCEED to FILE** button.

7d. Click the **PREVIEW DRAFT GSTR-9C(PDF)** button to download the draft Form GSTR-9C in PDF format. It is recommended that you carefully review this draft for any discrepancies before you file this Return. Here's a sample Preview PDF that gets generated on clicking this button:

Form GSTR-9C
See rule 80(3)
Reconciliation Statement
PART – A

PT.I		Basic Details	
1	Financial Year	2017-18	
2	GSTIN	01ALYPD6528P2ZI	
3(a)	Legal Name	Gyanendra Prakash Dwivedi	
3(b)	Trade Name (if any)	Comp Jam Ltd	
3(c)	ARN		
3(d)	ARN Date		
4	Name of Act. If you are liable to audit under any Act		
4A	Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN	Yes	

(Amount in ₹ in all tables)

Reconciliation of turnover declared in audited Annual Financial Statement withturnover declared in Annual Return (GSTR-9)

PT.II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)		
5	Reconciliation of Gross Turnover		
Sr. No	Description		Amount
A	Turnover (including exports) as per audited financialstatements for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement)		16,345.60
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	(+)	

7e. Once you are satisfied with the entries you have made in various tables, click the enabled **PROCEED to FILE** button.

GSTR-9C_PDF_LessThan5MB.pdf
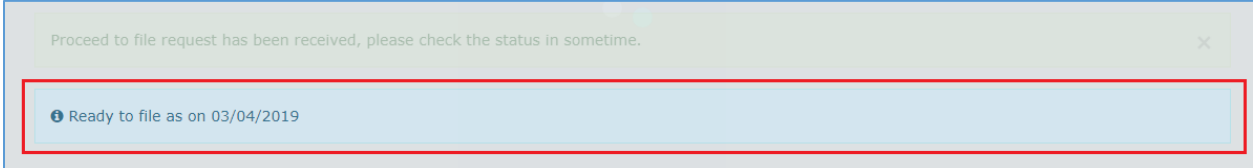
Other Document 1, if any   Choose File No file chosen

Other Document 2, if any   Choose File No file chosen

SAVE

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 tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

BACK TO FILE RETURNS   PROCEED TO FILE   FILE GSTR-9C

PREVIEW DRAFT GSTR-9C (PDF)

7f. Ready to file message is displayed on the top of the page.

Proceed to file request has been received, please check the status in sometime.   ×

ⓘ Ready to file as on 03/04/2019

7g. Scroll down and in the **Verification** section, select the declaration check-box and select Authorized signatory from the drop-down list. Then, click the **FILE GSTR-9C** button.

| Other Document 1, if any | Choose File | No file chosen |
| Other Document 2, if any | Choose File | No file chosen |

SAVE

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 tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

Authorised Signatory •

ANGAD ARORA ▾

BACK TO FILE RETURNS   PROCEED TO FILE   FILE GSTR-9C

PREVIEW DRAFT GSTR-9C (PDF)

7h. A Warning popup is displayed. Click **YES**.
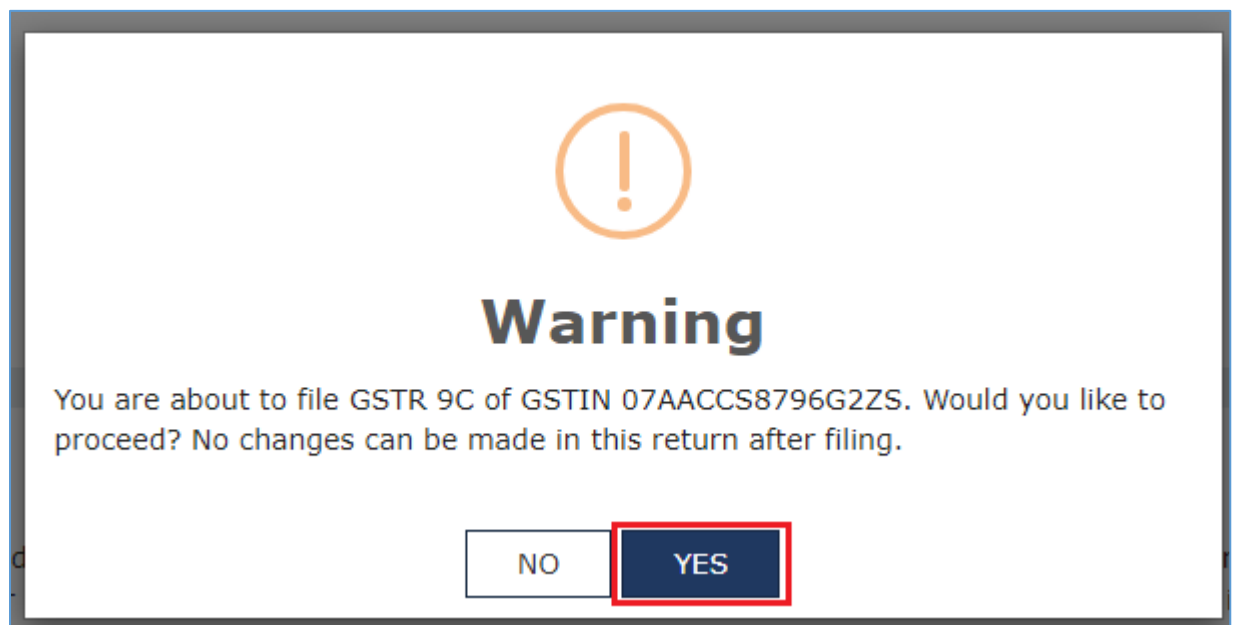
7i. Digital signing page is displayed with a Warning message. Click the **FILE WITH DSC** or **FILE WITH EVC** button.

7j. A green success message is displayed containing the generated ARN. Also, the white band on the top displays the updated status of the Form GSTR-9C return as "Filed". To go back to the GSTR-9C page, click **BACK TO GSTR-9C DASHBOARD**. To download the excel format of the filed Form GSTR-9C, click **DOWNLOAD FILED GSTR-9C(EXCEL)**.

A. To go back to the GSTR-9C page, click **BACK TO GSTR-9C DASHBOARD**. This will display the updated **GSTR-9C** page.

Dashboard › Annual Return › GSTR-9C   ⊕ English

GSTIN - 07AEFPA4963B1ZY	Legal Name - Ranu Ahuja	Trade Name - Ranu ahuja
FY - 2017-18	Status - Filed	Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
3. GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on **'Prepare Offline'**.
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on **'Initiate Filing'** button along with reconciliation statement (JSON file) on the portal.
5. Click on **"DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)"** to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
6. Follow instructions in **'GSTR-9C offline tool'** to add details and generate JSON file for upload;
7. Click on **'Prepare Offline'** to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on **'Upload'** tab to upload JSON file with the help of instruction available there.
8. Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
11. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
12. **'Proceed to File'** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
13. Click on **'Proceed to File'** and Click on **'File GSTR-9C'** with DSC/EVC.

[DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)]

Make Payment for additional Liability as recommended by auditor via **GST DRC-03**   Help ❓

Upload Relevant Documents   Help ❓ ⌃

❶ File with PDF or JPEG format is only allowed

❶ Maximum 2 files and 5 MB for each file allowed

                    * Indicates Mandatory Fields

Balance sheet*

    [PDF] GSTR_9C_PDF_20190216_2013.pdf   Status: Processed 🗑

    [PDF] GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf   Status: Processed 🗑

Profit & loss statement/income & Expenditure Statement*

    [JPG] GSTR-9C_JPEG_LessThan5MB.jpg   Status: Processed 🗑

    [JPG] GSTR-9C_JPEG_LessThan5MB.jpg   Status: Processed 🗑

Other Document 1, if any

    [PDF] GSTR-9C_PDF_LessThan5MB.pdf   Status: Processed 🗑

    [JPG] GSTR-9C_JPEG_LessThan5MB.jpg   Status: Processed 🗑

Other Document 2, if any

    [PDF] GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf   Status: Processed 🗑

   [JPG] GSTR-9C_JPEG_LessThan5MB.jpg   Status: Processed 🗑

[SAVE]

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 tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

[BACK TO FILE RETURNS]   [PROCEED TO FILE]   [FILE GSTR-9C]

[DOWNLOAD FILED GSTR-9C(PDF)]   [DOWNLOAD FILED GSTR-9C(EXCEL)]

- Click the documents in the **Upload Relevant Documents** section to download them, if required.
- Click the **DOWNLOAD FILED GSTR-9C(PDF)** button to download the filed Form GSTR-9C in PDF format.
- Click the **DOWNLOAD FILED GSTR-9C(EXCEL)** button to download the filed Form GSTR-9C in excel format. This will generate a link below the button. Click the link to download the excel.

B. To download the excel format of the filed Form GSTR-9C, click **DOWNLOAD FILED GSTR-9C(EXCEL)**. This will generate a link below the button. Click the link to download the excel.

Note: This same excel is available for download from the GSTR-9C dashboard page as explained in the section **7j. A** above.

[Go back to the Main Menu](#)

R. Access Saved Draft of Form GSTR-9C

In case the Taxpayer has saved draft of Form GSTR-9C on the GST Portal, he/she can access it from the **Services > Returns> Track Return Status** link.

To track draft Form GSTR-9C before filing, Taxpayer may follow steps mentioned in the following link: [Manual > Track Return Status](#)

[Go back to the Main Menu](#)

S. Download Filed Data from the "File Annual Returns" Page
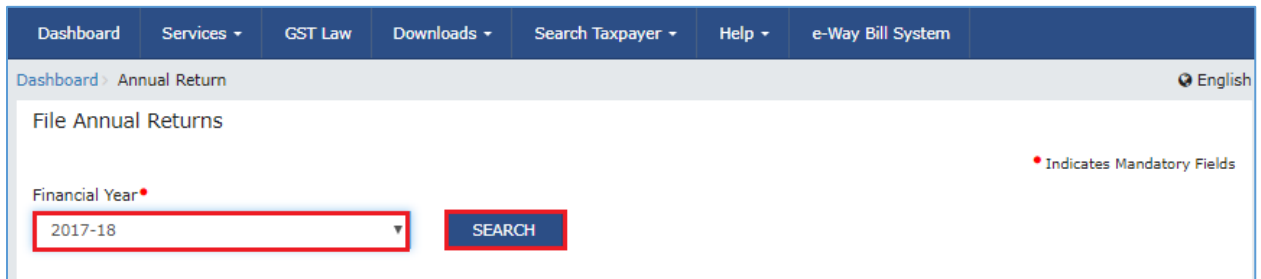
In case the Taxpayer has not downloaded the Filed data from the GST Portal, he/she can do so anytime (after filing) from the "File Annual Returns" page and keep it for his/her reference or send to the Auditor.

To download filed data from the "File Annual Returns" page, Taxpayer needs to perform following steps:

1. Access the **www.gst.gov.in** URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services** > **Returns** > **Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard*.*

4. The **File Annual Returns** page is displayed. Select the **Financial Year (FY)** from the drop-down list.
5. Click the **SEARCH** button.

6. The updated GSTR-9C tile is displayed, with the Status as "Filed". Click the **VIEW GSTR-9C** button or the **DOWNLOAD GSTR-9C** button.

Dashboard > Annual Return   🌐 English

File Annual Returns

• Indicates Mandatory Fields

Financial Year •

| 2017-18 ▼ | SEARCH |

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

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.

Annual Return **GSTR9**	**Reconciliation Statement** **GSTR 9C**
Status - **Filed**	Status - **Filed**
VIEW GSTR-9 DOWNLOAD GSTR-9	VIEW GSTR-9C DOWNLOAD GSTR-9C

Important Message

Prepare Online:-

Steps to be taken:

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

Prepare Offline:-

If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

7a. On clicking the **VIEW GSTR-9C** button, **GSTR-9C** page is displayed. To know what actions to take on this page, please see Step 7j. A of the following section:

Dashboard › Annual Return › GSTR-9C ⊕ English

GSTIN - 07AEFPA4963B1ZY   Legal Name - Ranu Ahuja   Trade Name - Ranu ahuja
FY - 2017-18   Status - Filed   Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
3. GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on **'Prepare Offline'**.
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on **'Initiate Filing'** button along with reconciliation statement (JSON file) on the portal.
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10. Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
11. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
12. **'Proceed to File'** button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
13. Click on **'Proceed to File'** and Click on **'File GSTR-9C'** with DSC/EVC.

[DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)]

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 •

📄 PDF   GSTR_9C_PDF_20190216_2013.pdf   Status: Processed 🗑

📄 PDF   GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf   Status: Processed 🗑

Profit & loss statement/income & Expenditure Statement •

📄 JPEG   GSTR-9C_JPEG_LessThan5MB.jpg   Status: Processed 🗑

📄 JPEG   GSTR-9C_JPEG_LessThan5MB.jpg   Status: Processed 🗑

Other Document 1, if any

📄 PDF   GSTR-9C_PDF_LessThan5MB.pdf   Status: Processed 🗑

📄 JPEG   GSTR-9C_JPEG_LessThan5MB.jpg   Status: Processed 🗑

Other Document 2, if any

📄 PDF   GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf   Status: Processed 🗑

📄 JPEG   GSTR-9C_JPEG_LessThan5MB.jpg   Status: Processed 🗑

[SAVE]

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 tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

[BACK TO FILE RETURNS]   [PROCEED TO FILE]   [FILE GSTR-9C]

[DOWNLOAD FILED GSTR-9C(PDF)]   [DOWNLOAD FILED GSTR-9C(EXCEL)]

7b. On clicking the **DOWNLOAD GSTR-9C** button, **Offline Download for GSTR-9C** page is displayed.
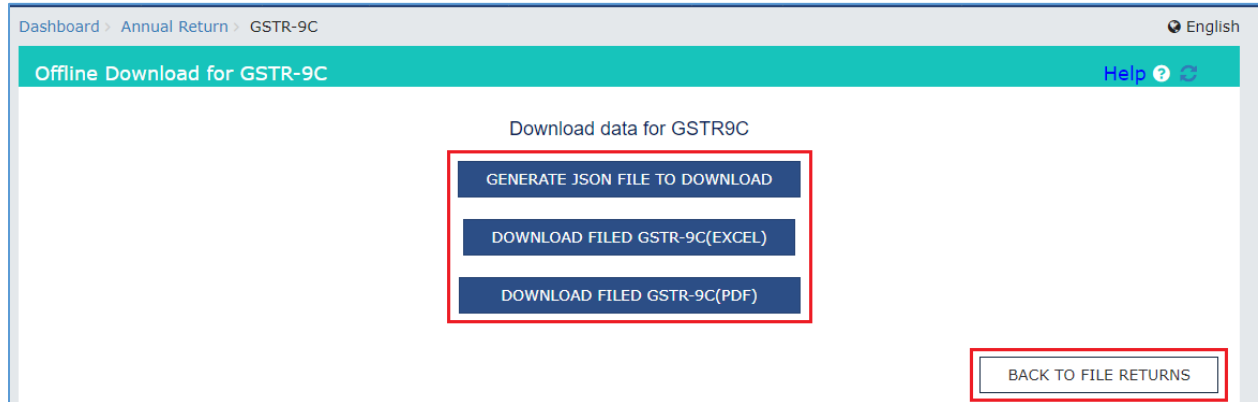
A. Click **BACK TO FILE RETURNS** page to go to the previous page.
OR
B. Click **GENERATE JSON FILE TO DOWNLOAD** button. This will display the following message, with a link below the button. Click the link to download the JSON file.


OR

C. Click **DOWNLOAD FILED GSTR-9C(EXCEL)** button. This will display the following message, with a link below the button. Click the link to download the JSON file. In case you wish to download the latest file, click the button again and wait for 20 minutes to generate the most updated link.
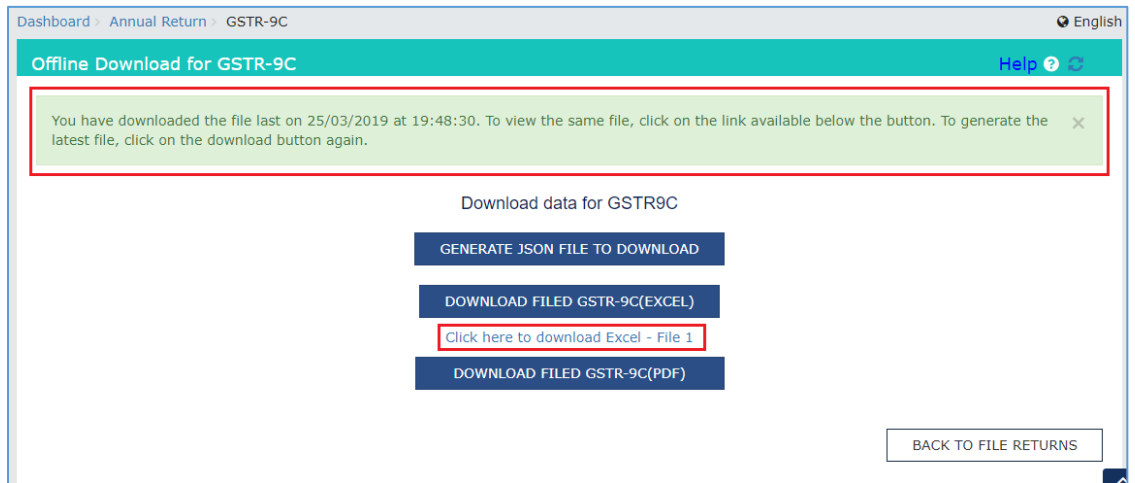
OR

D. Click **DOWNLOAD FILED GSTR-9C(PDF)** button to download the filed Form GSTR-9C in PDF format.
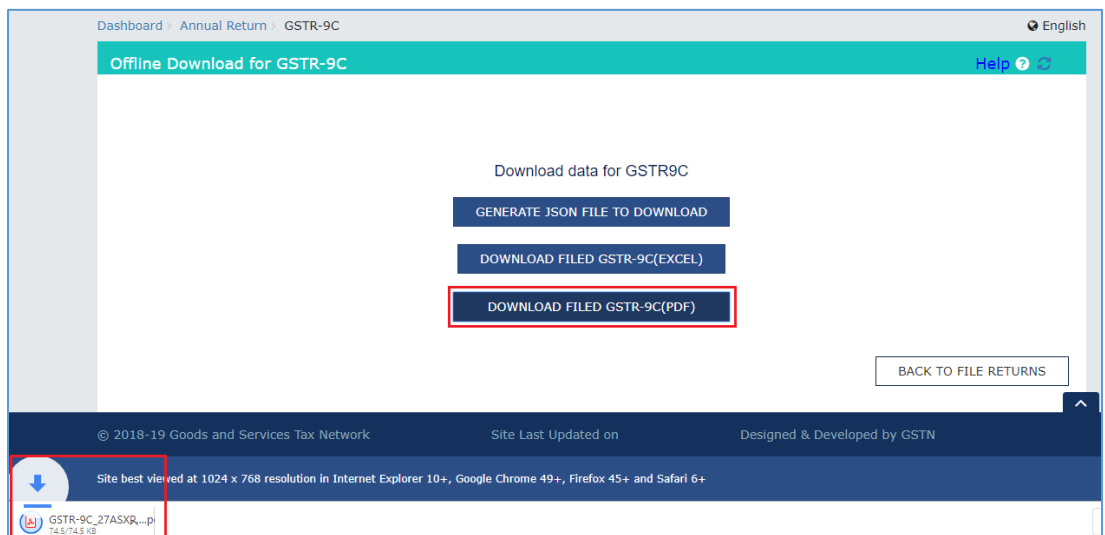
[Go back to the Main Menu](#)

T. View e-Filed Returns

In case the Taxpayer wants to view status of Form GSTR-9C that he/she has filed on the GST Portal, he/she can view Return Status from the **Services > Returns> View e-Files Returns** link.

To track Return Status after filing, Taxpayer may follow steps mentioned in the following link: Manual > View e-filed Returns

Go back to the Main Menu