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:
 - <u>PT II Reconciliation of Turnover Declared in Audited Annual Financial</u> <u>Statement with Turnover Declared in Annual Return (Form GSTR9).</u>

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)

• 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
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 - 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
 - Part B (i): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit
 - 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. **<u>Taxpayer</u>** 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. <u>Auditor</u> 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. <u>Taxpayer</u> 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.
- <u>Before filing, in case Auditor wants to add or edit data in the file that has been</u> <u>successfully processed without error:</u> 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: <u>www.gst.gov.in</u>.
- 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 <u>www.gst.gov.in</u> 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 <u>www.gst.gov.in</u> URL. The GST Home page is displayed.
- 2. Login to the portal with valid credentials.
- 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:

- 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 \rightarrow Annual return \rightarrow Select Financial year and click on Search \rightarrow Click on 'Prepare Offline' option in GSTR-9C tile \rightarrow 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>"</html></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	ON GST Portal
downloaded (in PDF format).	
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):	ON GST Portal
i. Turnover	
ii. Taxable turnover	
iii. Total amount of tax paid	
iv. ITC	
C. The above mentioned PDF files of GSTR 9	
and tables of GSTR 9C should be sent to the	Through email/offline
Auditor for Preparing GSTR-9C Statement.	
ii. Auditor Prepares GSTR-9C Stater	nent 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 <u>not required to be downloaded</u> <u>from the portal</u> 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	Mode of Performing	
_		Performed By	Steps	
	yer Collects Data to Send to Auditor			
A.	Download Filed Form GSTR-9 and Form	-		
	GSTR-9C Tables Derived from Form	Taxpayer	ON GST Portal	
	<u>GSTR-9</u>			
В.	Send Files to the Auditor for Preparing	Taxpayer	OFF GST Portal	
Assettes	GSTR-9C Statement		1	
	or Prepares GSTR-9C Statement Using GS		ity	
	Download GSTR-9C Offline Utility	Auditor	ON GST Portal	
	Install emSigner	Auditor		
E.	Open the GSTR-9C Offline Utility Excel			
_	<u>Worksheet</u>			
	Add table-wise details in the Worksheet			
G.	Generate Preview PDF file to view Draft	Auditor	OFF GST Portal	
	Form GSTR-9C	Additor		
Н.	Generate JSON File and Affix DSC			
Ι.	Send the Signed JSON File to the Taxpayer			
	for Upload on GST Portal			
-	yer Uploads GSTR-9C Statement Prepared	l by Auditor		
J.	Upload the Signed JSON File on GST	Taxpayer	ON GST Portal	
	Portal			
	se of Error During Upload of Signed JSON			
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 &	Auditor	OFF GST Portal	
	Signed JSON to Taxpayer			
In Cas	e Auditor Wants to Edit/Add Data in the G	ST Portal's Succe	essfully Processed	
JSON	File			
N.	Download Processed GSTR-9C JSON	Taxpayer	ON GST Portal	
	File(s) from GST Portal	ιανμαλει		
Ο.	Send Zipped Processed GSTR-9C JSON	Taxpayer	OFF GST Portal	
	File to the Auditor	талраует		



P. <u>Open Zipped Processed GSTR-9C JSON</u> <u>File, Correct, Sign and Re-send the</u> <u>Updated & Signed JSON to Taxpayer</u>	Auditor	OFF GST Portal			
Taxpayer Initiates Filing of Form GSTR-9C					
Q. Initiate Filing of Form GSTR-9C	Taxpayer				
R. Access Saved Draft of Form GSTR-9C	Taxpayer	ON GST Portal			
S. Download Filed Data from "File Annual	_				
<u>Returns" Page</u>	Taxpayer				
Taxpayer Tracks Return Status After Filing Form GSTR-9C					
T. <u>View e-Filed Returns</u>	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 <u>www.gst.gov.in</u> 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.



Dashboard	Services 🗸	GST Law	Downloads -	Search Taxpayer 👻	Help -	e-Way Bill System	
Registration	Ledgers	Returns	Payments User S	Services Refunds			
Returns Dashb	oard			View e	-Filed Return	าร	
Track Return S	tatus			Transit	ion Forms		
ITC Forms				Annua	Return		
TDS and TCS o	redit received	ł					
	You can i	navigate to yo	ur chosen page through	i navigation panel given b	elow		
RETU	JRN DASHBO	ARD >	CREATE CHALLAN >	VIEW NOTICE(S)	AND ORDER((S) >	Quick Links
							Check Cash Balance
A	NNUAL RETUR	N >				I	Liability ledger
			Else G	io to » CONTINUE T	O DASHBOA		Credit ledger

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

Dashboard	Services -	GST Law	Downloads +	Search Taxpayer 👻	Help +	e-Way Bill System	
Dashboard> An	nual Return						🛛 English
File Annual	Returns						• Indicates Mandatory Fields
Financial Year 2017-18	•		V SEAR	сн			

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



ashboard > Annual Return	🔾 Engl
File Annual Returns	
	 Indicates Mandatory Fields
Financial Year•	
2017-18	* SEARCH
	Help
"NIL" GSTR-9 RETURN can be filed, if you have	
Not made any outward supply (commonly kit)	
 Not received any inward supplies (commonly Not liability of any high AND) 	/ known as purchase) of goods/services; AND
 No liability of any kind; AND Not claimed any Credit during the Financial ¹ 	Year: AND
 Not received any order creating demand; AN 	
 Not claimed any refund. 	
during the Financial Year	
	red on Offline Tool and then uploaded on the Portal and filed.
	filed by every taxpayer registered as normal taxpayer during the relevant financial year.
	returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.
In case you are required to file GSTR-9C (Recon	ciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.
GSTR9	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, whet 	than you wish to file NTL Appual ratures
	rated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
	or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
 If number of records/lines are less than or 	iels en VCenenute Liebilitieels and
 If number of records/lines are less than o Fill in the details in different tables and cl 	
 If number of records/lines are less than o Fill in the details in different tables and cl Click on 'Proceed to file' and 'File GSTR-9' 	' with DSC/EVC.
 If number of records/lines are less than o Fill in the details in different tables and cl Click on 'Proceed to file' and 'File GSTR-9' 	' with DSC/EVC. return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said
 If number of records/lines are less than of Fill in the details in different tables and cl Click on 'Proceed to file' and 'File GSTR-9' Additional liability, if any declared in this if form. Such liability can be paid only through the properties of the second secon	' with DSC/EVC. return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said ugh cash.
 If number of records/lines are less than of Fill in the details in different tables and cl Click on 'Proceed to file' and 'File GSTR-9' Additional liability, if any declared in this if form. Such liability can be paid only throut Prepare Offline:- If number of records/lines either in Table- 	' with DSC/EVC. return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said ugh cash. -17 or Table-18 are more than 500 records per table, then you can prepare your return by using
 If number of records/lines are less than of Fill in the details in different tables and cl Click on 'Proceed to file' and 'File GSTR-9' Additional liability, if any declared in this form. Such liability can be paid only throut Prepare Offline:- If number of records/lines either in Tablet the offline utility only and the same can be 	' with DSC/EVC. return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said ugh cash.
 If number of records/lines are less than of Fill in the details in different tables and cl Click on 'Proceed to file' and 'File GSTR-9' Additional liability, if any declared in this form. Such liability can be paid only throut Prepare Offline:- If number of records/lines either in Tablet the offline utility only and the same can be 	' with DSC/EVC. return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said ugh cash. -17 or Table-18 are more than 500 records per table, then you can prepare your return by using e subsequently uploaded on Common Portal.
 If number of records/lines are less than of Fill in the details in different tables and cl Click on 'Proceed to file' and 'File GSTR-9' Additional liability, if any declared in this is form. Such liability can be paid only through the form. Such liability can be paid only through the file offline:- If number of records/lines either in Tablethe offline utility only and the same can be You can download the GSTR-9 offline tool from Click on 'Prepare Offline'; Click on 'Download' to download auto-draget of the tool of tool of the tool of the tool of the tool of the tool of tool of	' with DSC/EVC. return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said ugh cash. -17 or Table-18 are more than 500 records per table, then you can prepare your return by using e subsequently uploaded on Common Portal. the 'Downloads' section in the pre-login page on the portal and installed it on your computer. afted GSTR-9 details, if any;
 If number of records/lines are less than of Fill in the details in different tables and cl Click on 'Proceed to file' and 'File GSTR-9' Additional liability, if any declared in this if form. Such liability can be paid only through the successful of the offline:- If number of records/lines either in Tablet the offline utility only and the same can be you can download the GSTR-9 offline tool from Click on 'Prepare Offline'; Click on 'Download' to download auto-dra Follow instructions in 'GSTR-9 offline tool' 	' with DSC/EVC. return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said ugh cash. -17 or Table-18 are more than 500 records per table, then you can prepare your return by using e subsequently uploaded on Common Portal. the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

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.



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

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): <u>Download Filed Data from "File Annual Returns" Page</u>

Dashboard > Annual Return > GSTR-9		English
Offline Download for Gstr-9		C2
	Download filed GSTR-9 data	
	GENERATE JSON FILE TO DOWNLOAD	
	DOWNLOAD GSTR-9 DETAILS (EXCEL)	
	DOWNLOAD GSTR-9 DETAILS (PDF)	
		BACK

- 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.





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



Dashboard > Annual Return > GSTR-9C				Senglish						
Dashboard / Alinual Keturi / GSTK-9C										
GSTIN - 07AEFPA4963B1ZY FY - 2017-18	Legal Name - Ranu Ahuja Status - Not Filed		Trade Name - Ranu ahuja Due Date - 31/03/2018							
	Steps to file your GSTR-9C R	eturn Online								
 Neither amendment nor revision of GSTR-9C can be made after filing the same. 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. 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'. 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. 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. Follow instructions in 'GSTR-9C offline tool' to add details and generate JSON file for upload; 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. Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page). Upload the supporting documents like Balance sheet, Profit and loss account and any other document. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C. Porceed to File' button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts. Click on 'Proceed to File' and Cl										
		DOWNLOAD	GSTR-9C TABLES DERIVE	D FROM GSTR-9(PDF)						
Make Payment for additional Liability a	s recommended by auditor v	ia GST DRC-03		Help 🕄						
Upload Relevant Documents				Help ?						
Grile with PDF or JPEG format is only allowed			• Inc	licates Mandatory Fields						
OMaximum 2 files and 5 MB for each file allowed										
Balance sheet •	Choo	se File No file choser	1							
Profit & loss statement/income & Expenditu	re Statement • Choo	se File No file choser	1							
Other Document 1, if any	Choo	se File No file choser	1							
Other Document 2, if any	Choo	se File No file choser	1							
				SAVE						
Verification I hereby solemnly affirm and declare that I the nothing has been tempered or altered by me profit and loss account and balance sheet etc										
	BACK	TO FILE RETURNS	PROCEED TO FILE	FILE GSTR-9C						
	L		PRFVIEW DPA	.FT 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 Det	tails						
Financ	al Year	2017-18							
GSTIN		07AEFPA4963B1ZY							
Legal N	lame	Ranu Ahuja							
Trade N	Name (if any)	Ranu ahuja							
PT. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		Amou	nt (₹)					
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)	C	00						
Q	Turnover as declared in Annual return (GSTR9)		89,43,0	89.82					
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		Amou	nt (₹)					
9	Reconciliation of rate wise liability and amount payable thereon	Central tax	State / UT tax	Integrated tax	Cess, if applica				
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				
PT IV	Reconciliation of Input Tax Credit (ITC)		Amou	nt (₹)					
12	Reconciliation of Net Input Tax Credit (ITC)	Central tax	State / UT tax	Integrated tax	Cess, if applica				
	21								
E	ITC claimed in Annual Return (GSTR9)	5,08,641.00	5,08,641.00	21,27,665.69	34,268				
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 applica				
		5.08.641.00	5.08.641.00	21.27.665.69	34.268				

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 systemgenerated 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 <u>www.gst.gov.in</u> URL. The GST Home page is displayed.
- 2. Click the **Downloads > Offline Tools > GSTR-9C Offline Tool** option.

Home	Services 🕶	GST Law	Downloads 🗸	Search Taxpayer 👻	Help 👻	e-Way Bill System					
Offline Tools	Proposed Ret	urn document	s								
Returns Offline	e Tool			Tran-1	Tran-1 Offline Tools						
Tran-2 Offline	Tools			GSTR3	GSTR3B Offline Utility						
ITC01 Offline T	Tool			ITC03	ITC03 Offline Tool						
ITC04 Offline T	īool			GST AF	GST ARA 01 - Application for Advance Ruling						
GSTR 4 Offline	Tool			GSTR 6	6 Offline Tool	With Amendments					
GSTR 11 Offlin	e Tool			Refund	Refunds Offline Tools						
GSTR7 Offline	Utility			GSTR8	GSTR8 Offline Tool						
GSTR10 Offline	e Tool			GSTR-9	GSTR-9 Offline Tool						
GSTR-9A Offlin	ie Tool			GSTR-9	GSTR-9C Offline Tool						



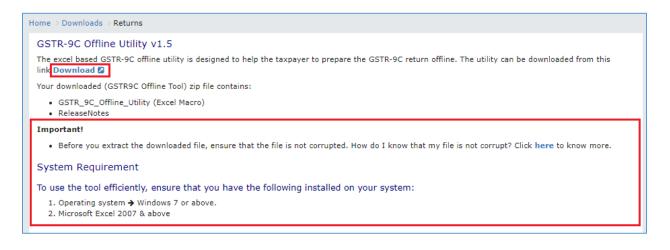


You can download the GSTR-9C Offline Utility from the Portal without logging in to the GST Portal with Username and Password.

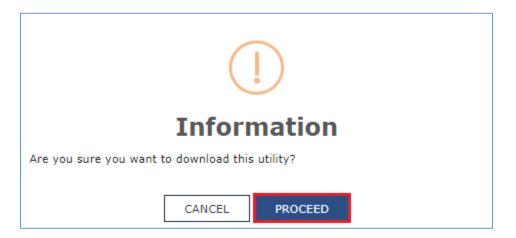
3. GSTR-9C Offline Utility page is displayed. Click the Download hyperlink.



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



4. An Information popup opens. Click PROCEED.



5. Zipped GSTR-9C Offline Utility folder gets downloaded.



	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 2
	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:
	 Operating system → Windows 7 or above. Microsoft Excel 2007 & above
GSTR_9C_Offline_Uzip	

Go back to the Main Menu

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: <u>Manual ></u> <u>Install emSigner</u>

Go back to the Main Menu

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.



	日	ۍ <i>د</i> ب	÷						GSTR 9C_Off	iine_Utility.xlsm [I	Protected V	iew] - Exce	1					A -	- ć) >	ĸ
		Home	Insert	Page Layout	Formulas	Data	Review	View	♀ Tell me w	hat you want to d								Khushboo Ja	ain05,	Q₁ Share	
		ROTECTED VI	EW Beca	reful—files from tl	he Internet can	contain vii	uses. Unless	you need to	o edit, it's safer	to stay in Protecte	d View.	Enable	Editing								×
	012	Ŧ	: ×	√ f _x																	~
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4			STR-9C JS aded froi	ON File n GST Portal	\$	+			C JSON (.json) dd details .) file downloade	d from GS	· .		JSON file to TR-9C details rtal	1			To generate a upload GSTR- offine tool or	9C deta	ils adde	1
				ON Error File m GST Portal	\$	+			OC JSON (.json I to view/edit,) error file dowr /add details .	loaded		Generate Draft GST	Preview PDF 1 R-9C form	ile to view			To generate GSTR-9C dra details adde	ft form	based o	
5	- 4																				
7 8 9 1(GSTIN" Financial Ye	ar*	PART -	-A - Reco	ncilia	tion St	ateme	ent					Pro	ceed to fi	II PART	-A				
11 12 13	2		, if you a	re liable to audi										Pro	ceed to fi	ill part	Г-В				
12	1	GSTR-9C) is a mentioned of	same per SSTIN	reconciliation s son who had co PT II (5) PT I	nducted the a	udit of	F II (8)	PT III (9)	PT III (10)	PT III (11)	PT IV (12	:) PT I	V(13) F	PT IV (14)	PT IV (15) P	T IV (16)	PT V	(+) : [•	•	

3. Click Enable Content.

GSTR 9C_Offline_Utility.xtsm - Excel	m –	o ×
File Home Insert Page Layout Formulas Data Review View Q Tell me what you want to do	Khushboo Jain05	₽ Share
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	Sort & Find & Filter * Select *	^
Composition of a content has been disabled. Click for more details. Enable Content	uting	×
D12 \checkmark : $\times \checkmark f_{r}$		۲
		K A
Goods and Services Tax - Form GSTR-9C Offline Tool (V1.0)		
4 Open 6STR-9C /LONK File To open 6STR-9C /LONK File<		
Downloaded from GST Portal Control of the control o		
5		
PART - A - Reconciliation Statement Proceed to fill PART - A G GSTIN GSTIN Financial Year	Pe	ortal validation
11 Legal Name 22 Track Name (If any) Proceed to fill PART -B		
13 any Act.		
Is the person making reconciliation statement (FORM GSTR-9C) is same person 4 who had conducted the audit of mentioned 5		•
• Image: Home PT II (5) PT II (7) PT II (8) PT III (10) PT III (11) PT IV (12) PT IV (13) PT IV (14) PT IV (15) PT IV (16) PT V	🕂 🗄 📢	Þ
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4. Click the \triangleleft symbol on the below-left side of the excel sheet to go to the **Read Me** tab.



File Home Insert Page Layout Formulas Data Review View Q Tell me what you want to do Khushboo JainOS Q, Share			
Calibri 11 A = = Wrap Test Parte B I I Image: A Image: B Image:	E Sr∂r∓	GSTR 9C_Offline_Utility.xlsm - Excel	
Parte ST R C ZON File Developed GSTR RC ZON File Develop	File Home Insert Page Layout Formulas Data Review	View Q Tell me what you want to do	Khushboo Jain05 🛛 🎗 Share
D12 · : X · A B C D E F G H I J K C Goods and Services Tax - Form GSTR-9C Offline Tool (V1.0) C generate a 50N (jon) file Downbaded from GSTR AC JON (jon) file downloaded from GST C generate a 50N (jon) file D gene GSTR AC JON File D C GENERAL SOUR (jon) file downloaded from GST C generate a 50N (jon) file D generate a 50N (jon) file C generate a 50N (jon) file to view C generate a	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	ge & Center - \$ • % • Conditional Format as Cell Format in Styles - • • • • • • • • • • • • • • • • • •	at Fill - Z Y Y Y Y Y T T T T T T T T T T T T T T
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7 PART - A - Reconciliation Statement Proceed to fill PART - A	8	Proceed to fill PART -A	Sheet validation error Portal validation
0 Financial Year 1 Legal Name 2 Track Name (If any) 3 any Act. 1 Stape person making reconciliation statement (FDRM GSTR-SC) is same person 14 who had conducted the audit of mentioned	0 Financial Vear 11 Legal Name 22 Trade Name (If any) 13 any Act 15 the person making reconciliation statement (FORM CSTR-SC) is same person 4 who had conducted the audit of mentioned	Proceed to fill PART -B	
16 Please Hote: Fields marked with * (red asteriak) are mandatory fields and need to be filled up	16 Piease Nate; Fields marked with	* (red asterisk) are mandatory lields and need to be lilled up	
◆ 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 ⊕ : ◆		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 🕂 : 4



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.



		GSTR 9C_Offline_Utility.xlsm - Excel	
e Home Insert	Page Layout Formulas Data Review View	${\mathbb Q}$ Tell me what you want to do	Khushboo Jain05 🤱 Share
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- : ×	✓ f _x 1. Please ensure you download the latest vertex.	ersion of GSTR-9C Offline Tool from the GST portal. https://www.gst.gov.in/download/r	eturns
В	C D	E F G	I J
2. Details for following Pt. II- Reconciliation Pt. II(5)- Reconciliation	n of Gross Turnover. Un - Reconciled difference in Annual Gross Turnover.		
Pt. II(7)- Reconciliati Pt. II(8)- Reasons fo Pt. III- Reconciliati Pt. III(9)- Reconciliati	Un - Reconciled difference in taxable turnover.		

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.

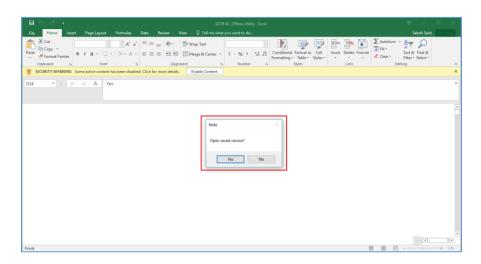


D14	▼ : × ✓ ƒ _x Yes							
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1 2	Goods	s and Services Tax - Form	GSTR-9C Offi	ine Tool (V1.0))			
3 4	Open GSTR-9C ISON File Downloaded from GST Portal	To open GSTR-9C JSON (.json) file downloaded from G portal to edit/add details .	Generate JSON file upload GSTR-9C det on GST Portal		To generate a J to upload GSTR added in offine Portal	-9C details		
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5								
7 8	PART -A - Reconcilia	ation Statement	Р	roceed to fill PART	-A		Sheet validation error	Portal validati
	GSTIN	07AEFPA4963B1ZY						
	Financial Year Legal Name	2017-18 Banu Ahuja				\		
	Trade Name (If any)	M/S Ranu & associates	E E	Proceed to fill PAR	Т-В	-		
	any Act.	Income Tax						
	s the person making reconciliation							
	statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned	Yes						
15								
16		<u>Please Note</u> ; Fields marked with * (red asteris	sk) are mandatory fields and need	to be filled up				-
4	• Home PT II (5) PT II (6)) PT II (7) PT II (8) PT III (9)	PT III (10) PT III (1	11) PT IV (12)	PT IV(13) PT	IV (14) PT IV	(15) PT IV (16) PT ' 🕂 :	4

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.

- <u>Part A:</u>
 - <u>PT II Reconciliation of Turnover Declared in Audited Annual</u> <u>Financial Statement with Turnover Declared in Annual Return (Form</u> <u>GSTR9).</u>

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

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

• 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). <u>PT. IV(14)- Reconciliation of ITC Declared in Annual Return (GSTR9) with</u> <u>ITC Availed on Expenses as per Audited Annual Financial Statement or Books of</u> <u>Account</u>

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

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

 F(13). PT V — <u>Auditor's Recommendation on Additional Liability Due to</u> <u>Non-reconciliation</u>

• PART – B: Certification

- 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
- 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.

	Goods and Services Tax - GSTR 9C Offline tool HELP HOME		
	Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in <i>J</i> (GSTR9) <u>Please Note</u> : Fields marked with * (red asterisk) are mandatory fields and need to be filled up		
5	Reconciliation of Gross Turnover		
S.No	Description	Amount (₹)	Sheet validation error
A	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)*	108,432,734.79	
В	Unbilled revenue at the beginning of the Financial Year	6,559,400.00	
С	Unadjusted advances at the end of the Financial Year	2,568,900.00	
D	Deemed Supply under Schedule I	1,245,300.00	
Е	Credit Notes issued after the end of the financial year but reflected in the annual return	996,240.00	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	563,724.00	
G	Turnover from April 2017 to June 2017 *		
н	Unbilled revenue as at the end of the Financial Year	7,215,340.00	
I	Unadjusted Advances as at the beginning of the Financial Year	2,825,790.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,860.00	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	0.00	
L	Turnover for the period under composition scheme	0.00	
Μ	Adjustments in turnover under section 15 and rules thereunder	1,765,000.00	
Ν	Adjustments in Turnover due to foreign exchange fluctuation	-3,971,250.00	
0	Adjustment in Turnover due to reasons not listed above	1,765,000.00	
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *	109,349,298.79	
()	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 (🕂 : 🔳 🕨



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



5C. Unadjusted advances at the end	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. Value of all advances for which GST has been paid but the
of the Financial Year	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 pogetive
	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)
50. 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.

	Goods and Services Tax - GSTR 9C Offline tool	PREVIOUS	
	Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in . (GSTR9) Please Note: Fields marked with * (red asterisk) are mandstory fields and need to be filled up	Annual Return Validate	
5	Reconciliation of Gross Turnover		Sheet validation error
S.No	Description	Amount (₹)	Sheet validation error
	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)*	108,432,734.79	
В	Unbilled revenue at the beginning of the Financial Year	6,559,400.00	
С	Unadjusted advances at the end of the Financial Year	2,568,900.00	
D	Deemed Supply under Schedule I	1,245,300.00	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	996,240.00	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	563,724.00	
G	Turnover from April 2017 to June 2017 *		
H	Unbilled revenue as at the end of the Financial Year	7,215,340.00	
Ι	Unadjusted Advances as at the beginning of the Financial Year	2,825,790.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,860.00	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	0.00	
L	Turnover for the period under composition scheme	0.00	
М	Adjustments in turnover under section 15 and rules thereunder	1,765,000.00	
	Adjustments in Turnover due to foreign exchange fluctuation	-3,971,250.00	
	Adjustment in Turnover due to reasons not listed above	1,765,000.00	
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *	109,349,298.79	
- • •	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 (🕂 : 4 🕨

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**.

	Goods and Services Tax - GSTR 9C Of	VIOUS			
	Pt. II. Reconciliation of turnover declared in au	dited Annual Financial Statement with turnover declared in (GSTR9)	Annual Retu	The Validate Sheet	
	<u>Please Note</u> : Fields marked w	Microsoft Excel	×		
5	Re				Sheet validation error
S.No	Description	There are Validation error(s) in the sheet.Correct them to pro	cond	Amount (₹)	Sneet Validation error
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For my the Audited Annual Financial Statements)*	There are validation enorgy in the sheet.conect them to pro	Jeeu.	108,432,734.79	
В	Unbilled revenue at the beginning of the Financial Year		6,559,400.00		
С	Unadjusted advances at the end of the Financial Year		ОК	2,568,900.00	
D	Deemed Supply under Schedule I			1,245,300.00	
E	Credit Notes issued after the end of the financial year but reflected in the annual return			996,240.00	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permis	ible under GST		563,724.00	
G	Turnover from April 2017 to June 2017 *				Mandatory field cannot be left blank.
H	Unbilled revenue as at the end of the Financial Year			7,215,340.00	
I	Unadjusted Advances as at the beginning of the Financial Year			2,825,790.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible	onder GST		1,457,860.00	
K	Adjustments on account of supply of goods by SEZ units to DTA Units			0.00	
L	Turnover for the period under composition scheme			0.00	
M	Adjustments in turnover under section 15 and rules thereunder			1,765,000.00	
N	Adjustments in Turnover due to foreign exchange fluctuation			-3,971,250.00	
0	Adjustment in Turnover due to reasons not listed above			1,765,000.00	
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *			109,349,298.79	<u> </u>
	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 ((+) : ◀ ▶

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



	Goods and Services Tax - GSTR 9C Offline tool HELP HOME	PREVIOUS	
	Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in . (GSTR9) <u>Please Note</u> : Fields marked with * (red asterisk) are mandatory fields and need to be filled up	Annual Return Validate	
5	Reconciliation of Gross Turnover		
S.No	Description	Amount (₹)	Sheet validation error
	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)*	108,432,734.79	
В	Unbilled revenue at the beginning of the Financial Year	6,559,400.00	
С	Unadjusted advances at the end of the Financial Year	2,568,900.00	
D	Deemed Supply under Schedule I	1,245,300.00	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	996,240.00	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	563.724.00	
G	Turnover from April 2017 to June 2017 *	37,338,900.00	Mandatory field cannot be left blank.
H	Unbilled revenue as at the end of the Financial Year	/,213,340.00	
Ι	Unadjusted Advances as at the beginning of the Financial Year	2,825,790.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,860.00	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	0.00	
L	Turnover for the period under composition scheme	0.00	
Μ	Adjustments in turnover under section 15 and rules thereunder	1,765,000.00	
	Adjustments in Turnover due to foreign exchange fluctuation	-3,971,250.00	
	Adjustment in Turnover due to reasons not listed above	1,765,000.00	
Р	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *	72,010,398.79	
• •		/(13) PT IV (14) PT IV (15) P	T IV (16) PT V 🕂 : 4

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.

	Goods and Services Tax - GSTR 9C Offline tool	HELP HOM	E	PREVIOUS	
	Pt. II. Reconciliation of turnover declared in audited Annual Final (GSTR9)		d in	Annual Return Validate Sheet	
	Please Note : Fields marked with * (red asterisk)	Microsoft Excel			9
5	Reconciliation of Gro				
S.No	Description	Sheet Successfully validated.		Amount (₹)	Sheet validation error
	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under the Audited Annual Financial Statements)*		om	108,432,734.	79
В	Unbilled revenue at the beginning of the Financial Year			6,559,400.	00
С	Unadjusted advances at the end of the Financial Year	ОК		2,568,900.	00
D	Deemed Supply under Schedule I			1,245,300.	00
E	Credit Notes issued after the end of the financial year but reflected in the annual return			996,240.	
	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST			563,724.	
	Turnover from April 2017 to June 2017 *			37,338,900.	
H	Unbilled revenue as at the end of the Financial Year			7,215,340.	
	Unadjusted Advances as at the beginning of the Financial Year			2,825,790.	
	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST			1,457,860.	
	Adjustments on account of supply of goods by SEZ units to DTA Units			0.	
	Turnover for the period under composition scheme			0.	
M	Adjustments in turnover under section 15 and rules thereunder			1,765,000.	
	Adjustments in Turnover due to foreign exchange fluctuation			-3,971,250.	
	Adjustment in Turnover due to reasons not listed above			1,765,000.	
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *			72,010,398.	79
د ا	· Home PT II (5) PT II (6) PT II (7) PT II (8) PT III (9) PT III (1	0) PT III (11) PT IV (12)	PTI	V(13) PT IV (14) PT IV (15)	PT IV (16) PT V (+) : (-)

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.

<u>۾</u> G	oods and Ser		R 9C Offline too	Annual Financial St										
		Please Note	Fields marked with * (red ast		ids and need to be	filled up	Sheet							
6		Reaso	ns for Un - Reconciled diffe						\$	Sheet validation error		F	Portal validation error	
A	Reason Number 1	Deemed Supply Under Sohedul	el											Add
•														
						1			1	1				
↓ →	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	🕂 🕴 [4

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

PL II. Reconciliation of Junover deslared in audited Annual Financial Statement with tunover deslared in Annual Financial Statement with tunover deslared in											
6			s for Un - Reconciled differer				She	t validation error		Portal validation erro	(
A	Reason Number 1	Deerned Supply Under Schedule I									Add
		_							I		_
					;						
					<u>.</u>						
					;						

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



G	oods and Se	ervices Tax - GS Pt. II. Reconciliation of	turnover decla	red in audited A Annual Retu	Annual Financia rn (GSTR9)												T
6						Gross Turnover				s	heet validation error			Portal valida	tion error		
A	Reason Number 1	Deemed Supply Under Sched	ule l													Add	
в	Reason Number 2	Valuation Under Section 15															
4 F	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	(+)			Þ

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

🖁 G	oods and Ser	vices Tax - GSTR 9C Offline tool			
		Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTB3) Please Note: "Fields mathedram" in the straining are mathematical with and need to be filed up.			
6		Reasons for Un - Reconciled difference in Annual Gross Turnover	Sheet validation error	Portal validation error	
A	Reason Number 1	Deemed Supply Under Schedule I			Add
в	Reason Number 2	Valuation Under Section 15			
+ +	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	/ 🕂 🗄 🖣	Þ

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



🐮 Go	Goods and Services Tax - GSTR 9C Offline tool									
	HELP HOME	PREVIOUS								
	Pt. II. Reconciliation of turnover declared in audited Annual Final with turnover declared in Annual Return (GSTR9) Please Note : Fields marked with * (red asterisk) are mandatory fields and n	Validate Sheet								
7	Reconciliation of Taxable Turnover*		Sheet validation error	Portal validation error						
S.No	Description	Amount (₹)	Sheet validation error	Portal validation error						
A	Annual Turnover after adjustments [from 5(P) above]*	72,010,398.79								
В	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	5,514,789.28								
с	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								
			-							
• •	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	🕂 : 🖣 🕨						



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	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.
turnover	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.

🧝 Go	Goods and Services Tax - GSTR 9C Offline tool								
Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9) Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up									
7	Reconciliation of Taxable Turnover*		Sheet validation error	Portal validation error					
S.No	Description	Amount (₹)	r onar valuation entr						
А	Annual Turnover after adjustments [from 5(P) above]*	72,010,398.79							
в	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	5,514,789.28							
С	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							
	Taxable turnover as per liability declared in Annual Return (GSTR9)*	56,049,518.11							
G	Unreconciled Taxable Turnover (F-E)*	-3,010,300.00							
< +	Home PT II (5) PT II (6) PT II (7) PT II (8) PT III (9) PT III (10) P	TIII (11) PT IV (12) PT IV(13) PT IV (14) PT IV (15) PT IV (16) PT V	· 🕀 : 🚺 🕨 🕨					

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



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: <u>F(2). PT. II(6)</u>-<u>Reasons for Un-reconciled Difference in Annual Gross Turnover</u>

6	Goods and Services Tax - GSTR 9C Offline tool													
	Pt. II. Reconciliation of tumorer declared in audited Annual Financial Statement vith tumorer declared in Annual Return (GSTR3)													
	8		Reasons for	Un - Reconciled difference	in Taxable Turno	ver				Sheet valida	tion error		Portal validation error	
	A	Reason Number 1	Deerned Supply Under Schedule I											Add
	в	Reason Number 2	Valuation Under Section 15											
]								
		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)	1	(+) : (



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.

9		Reconciliation (of rate wise liability a	nd amount payable t	hereon			
S.No	Description	Taxable ¥alue (₹)		T	az pagable (₹)		Sheet Validation Error	Portal validation
			Central Tax	State Tax/IIT Tax	Integrated Tax	Cess if annlicable		
	5%	10,916,779.00	87,519.00	87,519.00	370,801.00			
	5%(RC)	1,240,000.00	13,500.00	13,500.00	35,000.00			
	12%	7,850,336.00			942,040.32			
D	12% (RC)							7
E	18%	24,856,117.00	591,025.00	591,025.00	2,023,958.00			7
F	18% (RC)	9,750,153.56			1,755,027.64			1
	28%	12,426,286.11			3,479,360.11			
	28% (RC)	4,311,485.57	603,607.98	603,607.98				
	3%	l l						
	0.25%							
к	0.10%							
L	Interest		245,780.00	245,780.00	378,600.00			
	Late Fee		11,500.00	11,500.00				
	Penalty Others							+
	Uthers Total amount to be paid as per							+
Р	tables above (A to O)*		1,552,931.98	1,552,931.98	8,984,787.07	0.00		
Q	Total amount paid as declared in		1,293,651.98	1,293,651.98	8,571,187.07	45,690.00		
В	Annual Return (GSTR 9)" On-reconcined payment (Q-		-259,280.00	-259,280,00	-413,600.00	45,690.00		



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
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.



9		Reconciliation of	f rate wise liability a	nd amount payable ti	hereon			
S.No	Description Taxable Yalue (?)			т	ax payable (?)		Sheet Validation Error	Portal validati
		· · · · ·	Central Taz	State Tax/UT Tax	Integrated Tax	Cess, if applicable		
	5%	10,916,779.00	87,519.00	87,519.00	370,801.00			
	5% (RC)	1,240,000.00	13,500.00	13,500.00	35,000.00			
	12%	7,850,336.00			942,040.32			
D	12% (RC)							1
E	18%	24,856,117.00	591,025.00	591,025.00	2,023,958.00			1
F	18% (RC)	9,750,153.56			1,755,027.64			1
	28%	12,426,286.11			3,479,360.11			1
	28% (RC)	4,311,485.57	603,607.98	603,607.98				
	3%							
	0.25%							
	0.10%							
	Interest		245,780.00	245,780.00	378,600.00			
	Late Fee		11,500.00	11,500.00				
	Penalty							
	Others							
P	Total amount to be paid as per tables above (A to O)*		1,552,931.98	1,552,931.98	8,984,787.07	0.00		
0	Total amount paid as declared in		1000 (5100	1000 05100	8,571,187.07	45,690.00		
	Annual Return (GSTR 9)		1,293,651.98	1,293,651.98				
B	Diffeconciled pagment (Q.		-259,280,00	-259,280,00	-413,600.00	45.690.00		

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



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: <u>F(2). PT. II(6)</u>-<u>Reasons for Un-reconciled Difference in Annual Gross Turnover</u>

Goods and Services Tax - GSTR 9C Offline tool HELP HOME PREVIOUS NEXT P: III. Reconciliation of tax paid. Prease Note: :Fieldsmashedwith: 'Intel assertials and need to be filled up Performation of the Participation															
10			Reaso	ons for Un – B	econciled Pay	ment of Tax		_			Sheet valid	ation error	Portal	alidation	
А	Reason Number 1	Tax on reverse charge payr	nent is missed										enor		Add
в	Reason Number 2	GSTR-3B returns are filed a	after the due date, h	ience interest pay.	able										



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.

Goods and Services Tax - GSTR 9C Offline tool HEP HOME PREVIOUS NEXT									
11									
S.No	Description	Taxable ∀alue (₹)		To be pa	aid through Cash (₹)			Sheet Validation Error	Portal validation error
			Central Taz	State Taz/UT Taz	Integrated Ta		Cess, if applicable		
	5%	1,240,000.00	13,500.00	13,500.00		35,000.00			
	12%								_
	18%	1,245,300.00		112,077.00					_
	28%	1,765,000.00				494,200.00			_
E	3%								
	0.25%								-
	0.10% Interest		245,780.00	245,780.00		378,600.00			
	Interest Late Fee		245,780.00	240,780.00		378,600.00			+
	Penalty								
	Others								
•	Home PT I	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	. 🕂 : 🖣

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

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



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.

🖁 Go	ods and Services Tax - GSTR 9C Offline tool	PREVIOUS NEXT				
	Pt. IV. Reconciliation of Input Tax Credit (ITC). Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled	Validate Sheet				
12 Reconciliation of Net Input Tax Credit (ITC) Sheet validation error Portal validation error						
S.No	Description	Amount (₹)				
A	IT Clavaled as per audited Annual Financial Statement for the Stater UT (For multi-ISS Hiv units under same PAIV, this should be derived from books of soosuper)*	3,070,947.69				
	ITC booked in earlier Financial Years claimed in current Financial Year					
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years" ITC availed as per audited financial statements or books of accounts (A + B - C)"	0.00 3,070,947.69				
F	TC claimed in Annual Return (GSTR9)'	3,179,215.69				
F	Un-reconciled ITC (E-D)"	108,268.00				
• •	Home PT II (5) PT II (6) PT II (7) PT II (8) PT III (9) PT III (10) PT III (11) PT IV (1	2) PT IV(13) PT IV (14) PT	IV (15) PT IV (16) PT V	🕂 : 4 🕨 🕨		

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

🖁 G	oods and Services Tax - GSTR 9C Offline tool	PREVIOUS		
	Pt. IV. Reconciliation of Input Tax Credit (ITC). Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up	Validate Sheet		
12	Reconciliation of Net Input Tax Credit (ITC)		Sheet validation error	Portal validation error
S.No	Description	Amount (₹)		
A	TITL availed as per audiced Annual Financial Statement for the Stater UT (For multi-US TITV units under same PAIN, this should be derived from books of Secondal'	3,070,947.69		
В	ITC booked in earlier Financial Years claimed in current Financial Year'			
С	ITC booked in current Financial Year to be claimed in subsequent Financial Years"	0.00		
D	ITC availed as per audited financial statements or books of accounts (A + B - C)" ITC claimed in Annual Return (GSTR9)"	3,070,947.69 3,179,215.69		
E	Un-reconciled ITC (E-D)*	108,268.00		
• •	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	(+) : (+)

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



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: <u>F(2). PT. II(6)</u>-<u>Reasons for Un-reconciled Difference in Annual Gross Turnover</u>

<u>_</u> e	boods and Ser	- vices Tax - GSTF <i>Please Note</i> -		of Input Tax Credit (ITC)		PREVIOUS	Validate Sheet					·	
13			Reasons for Un - Recor	ciled difference in ITC					Sheet valid	ation error		Portal validation error	1
A	Reason Number 1	Credit Invoices are not as per pres	oribed format									enor	Add
								-					
< +	Home P	Г II (5) РТ II (6) РТ	" II (7) PT II (8) P	T 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	+ : •	



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.

		Pt. IV. Beconciliation of I	sk) are mandatory fields and need to be h			
14		in Annual Return (GSTR9) with ITC av			Sheet Validation Error	Portal validation error
S.No	Description	Value (?)	Amount of Total ITC (?)	Amount of eligible ITC availed (?)		
A	Purchases	17,891,401.24	894,570.06			
В	Freight / Carriage	1,789,140.12	322,045.22			
С	Power and Fuel Costs	447,285.03	0.00			
D	imported goods (including received from esca)	1,418,391.11	255,310.40			
E	Bent and Insurance Expense	1,240,000.00	223,200.00	223,200.00		
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	0.00	107,758.00			
G	Royalties	1,205,632.44	217,013.84	217,013.84		
н	Employee's Cost (Salaries, Wages, Bonus etc.)	26,837,101.86	0.00			
1	Conveyance charges	357,828.02	64,409.04			
J	Bank Charges	250,473.62	45,086.33			
К	Entertainment charges	1,446,758.33	260,416.61			
L	stationery Expenses (including postage	200,383.69	10,019.18			
м	Repair and Maintenance	536,742.04	69,776.46			
N	Other Miscellaneous expenses	1,878,903.60	281,835.54			
0	Capital goods	14,313,120.99	1,021,241.60	813,593.60		
Ρ	Any other expense 1					
Q	Any other expense 2 Total amount of eligible ITC availed (A to					
R	6) .			3,070,947.67		
\$	ITC claimed in Annual Return (GSTR3)			3.173.215.63		
т	Un-reconciled ITC (S-R)*			108,268.02		



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. <u>Note:</u> 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.

🖁 Go	oods and Services Tax	- GSTR 9C Offline tool	HELP HO	OME	PREVIOUS	NEXT			
		Pt. IV. Reconsiliation of I ease Note : Fields marked with * (red asteria	sk) are mandatory fields and need to		Ŀ	Validate			
14	Reconciliation of ITC declare	d in Annual Return (GSTR9) with ITC ava	ailed on expenses as per aud	lited Annua	al Financial S	Statement or			
S.No	Description	¥alue (?)	Amount of Total ITC (?)		unt of eligible	ITC availed (?)	Sheet Validation Error	Portal validation error	
۸	Purchases	17,891,401.24	894,5			745,570.06			
В	Freight / Carriage	1,783,140.12	322,0			322,045.22			
С	Power and Fuel Costs imported goods (including received from	447,285.03		0.00		0.00			
D		1,418,331.11		310.40		218,338.40			
	Rent and Insurance Expense	1,240,000.00	223,2	00.00		223,200.00			
	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	0.00	107,1	758.00		0.00			
G	Royalties	1,205,632.44	217,0	013.84		217,013.84			
н	Employee's Cost (Salaries, Wages, Bonus etc.)	26,837,101.86		0.00		0.00			
	Conveyance charges	357,828.02		09.04		64,403.04			
	Bank Charges	250,473.62		186.33		45,086.33			
ĸ	Entertainment charges stationery expenses (including postage	1,446,758.33	260,			0.00			
L		200,383.69		013.18		10,013.18			
	Repair and Maintenance	536,742.04		176.46		63,776.46			
	Other Miscellaneous expenses	1,878,903.60		835.54		281,835.54			
0	Capital goods	14,313,120.99	10213	241.60		873,593.60			
P	Any other expense 1								Ado
Q	Any other expense 2								_
R	Total amount of eligible ITC availed (A to R)*					3,070,947.67			
	ITC claimed in Annual Return (GSTR3)					3,179,215.63			
T	Un-reconciled ITC (S-R)*					108,268.02			1
4 F	Home PT II (5)	PT II (6) PT II (7) PT II (7)	8) PT III (9) PT II	l (10)	PT III (11)	PT IV (1	2) PT IV(13) PT IV (14) PT IV (15) PT IV (16)	PT V 🕂 🗄 🔳	

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



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: <u>F(2). PT. II(6)</u>-<u>Reasons for Un-reconciled Difference in Annual Gross Turnover</u>

g G	oods and Sei	- rvices Tax - GST						VIOUS	σ							7
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15				r Un - Reconci	led difference	in ITC				s	neet validation error		Portal val			
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4 - F	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	÷ :	•	►



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.

🖁 Go	oods and Ser	vices Tax		C Offlin PREVIOUS								
Please I	Pt. IV. Recon	ciliation of Input T h * (red asterisk) a filled up		l need to be	Validate Sheet							
16		reconciled differen	ce in ITC (due to reaso	-	n 13 & 15 ab	ove)	Sheet validat	on error	Portal valida	ation error		
S.No	Description		Amount paya	ıble (₹)								
	Central Tax					37,000.00						
	State tax /UT tax					37,000.00						
	Integrated Tax					34,268.00						
_	Cess											
	Interest					25,984.32						
F	Penalty											
•	Home PT II (5) F	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 (+	

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

wale sik	Pt. IV. Recond	VICES TAX - GSTR 9C Offline tool HELP HOME PREVIOUS NEXT Siliation of Input Tax Credit (ITC) (red asterisk) are mandalory fields and need to be			
16	Tax payable on un-r	filled up reconciled difference in ITC (due to reasons specified in 13 & 15 above)		B . (
S.No	Description	Amount payable (₹)	Sheet validation error	Portal validation error	
A	Central Tax	37,000.00			
В	State tax /UT tax	37,000.00			
с	Integrated Tax	34,268.00			
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E	Interest	25,984.32			
F	Penalty				
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< →	. Home PT II (5) P	T II (6) PT II (7) PT II (8) PT III (9) PT III (10) PT III (11) PT IV (2) PT IV(13) PT IV (14)	PT IV (15) PT IV (16)	PT V 🕀 🗄 🖣

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



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

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.

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				due to non-reconciliation		Validate ()			
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J	Lato Foo								
	Ponalty		54,530.00	54,530.00	21,600.00				
L.	Any other amount paid for rupplier not included in annual return (GSTR9)								
м	Errmonw refund to be paid back)								
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0	Other								
Verificati	on: I hereby solemnly affir	n and declare that the information given herein above is true and correct (o the best of my knowled	ge and belief and nothing has been concealed	l there from.				
Members	the signatory" hip No"	Delhi 412653							
Date [*] Full addre	200'	26/04/2019 Building No /Flat No* Name of the Premises/Building Law chambers City/Town/Locality/Vilkge* Dehi	Road/Street*	Ground Floor Bilaji kamaplace South Delhi					
PAN deta	ils for digital signature	State" Delhi		110023					
•	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	🕀 🗄 🖣	

- - 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.

verification: I nereby solemnly affiri	m and declare that the information g	given herein above is true and	correct to the best of my knowled	dge and belief and nothing has been concealed there fro
Place*		Delhi		
Name of the signatory*		Sujata Sen		
Membership No*		412653		
Date*		26/04/2019		
Full address*	Building No /Flat No*	465	Floor Number	Ground Floor
	Name of the Premises/Building	Law chambers	Road/Street*	Bikaji kamaplace
	City/Town/Locality/Village*	Delhi	District*	South Delhi
	State*	Delhi	Pin Code*	110029
PAN details for digital signature*		ALSPS7434I		

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

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



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 "*".

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i0 (B) In		my	opinion, proper bo	oks of accounts	have been	kept by the registered	person so far as appears fromy	
	amination of the books.	_			_			
52 (C) I			e balance sheet, the	profit and loss account	and the cash flow State	ement are	in agreement	
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54		and a second second		addition	al place of business within the State.			
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		ished under section 35 (5) of the C	GST Act and Reconciliation Statemer	nt required to be furnished unde	r section 44(2) of the CGST Act is annexed			
	in Form No. GSTR-9C							
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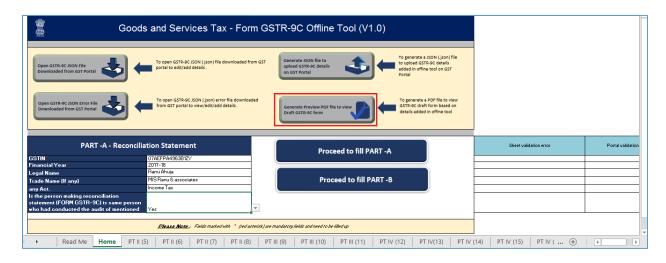
2. Once the details are entered, click the **Validate Sheet** button.

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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.





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

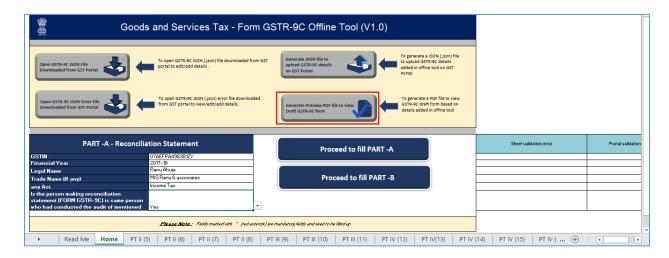
To add Certification details in the worksheet in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person other than the person who had conducted the audit, perform following steps:

- 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.

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he documents required to be furnished under section 35 (5) of (f the CGST Act and Reconci	ciliation Statement required to	to be furnished under section 4	4(2) of the CGST Act	is annexed					
erewith in Form No. GSTR-9C		-								
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n the said Form No.GSTR+8C are true and fair subject to obser	ervations/qualifications, if a	any specified below					• •			
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1	State [*]		1	Pin C						



- 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.



Good Good	ods and Services Tax - Form	GSTR-9C Offline Tool (V1.0)		-
Open GSTR-9C JSON File Downloaded from GST Portal	To open GSTR-9C JSON (json) file downloaded from portal to edit/add details .	GST Generate ISON file to upload GSTR-9C details on GST Portal	-	
Open GSTR-9C JSON Error File Downloaded from GST Portal	To open GSTR-9C JSON (json) error file downloaded from GST portal to view/edit/add details .	Generate Preview PDF file to view Draft GSTR-9C draft form based on Getails added in offine tool		
PART -A - Recon	ciliation Statement	Proceed to fill PART -A	Sheet validation error	Portal validation
GSTIN	07AEFPA4963B1ZY			
Financial Year	2017-18			
Legal Name	Banu Ahuja			
Trade Name (If any)	M/S Ranu & associates	Proceed to fill PART -B		
any Act.	Income Tax			
Is the person making reconciliation statement (FORM GSTR-9C) is same pers who had conducted the audit of mentione				
Who had conducted the audit of mentione				
Vho had conducted the audit or mentione	<u>Diease Nate</u>: Fields marked with [*] (red astern	ick) are mandatory fields and need to be filled up		

2. "Select Folder and File Name to save" dialog box opens. Click the **SAVE** button.

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3. Microsoft Excel popup is displayed mentioning that the Preview PDF file is saved in your specified location. Click **OK**.



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7	PART -A - Reconciliation Statement Proceed to fill PART -A
	Proceed to fill PART -A



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	2017-18								
1	Year	2017-10								
2	GSTIN 09AABCT1332LAZ3									
3(a)	Legal Name									
3(b)	Trade Name									
5(0)	(if any)									
3(c)	ARN -									
3(d)	ARN Date -									
4	Name of Act. If y	ou are liable to audit under any Act		INFOSYS LIMITED						
				BANGALORE%^&						
4A	Is the person mak	ing reconcilation statement (FORM		Yes						
		ne person who had conducted the								
	audit of mentioned GSTIN									
				nount in ₹ in all tables)						
PT.		of turnover declared in audited Annual Financial St	atement	t with turnover declared in						
Π	Annual Return (GSTR9)									
5	Reconciliation of Gross Turnover									
Sr.No.										
	Turnover (including exports) as per audited financial statements for the State / 500									
Α	UT (For multi-GSTIN units under									
	same r Alv the turnover shall be derived from the audited Annual Financial									
	Statement)									
В		at the beginning of Financial Year	(+)	1.00						
С		nces at the end of the Financial Year	(+)	2.00						
D	Deemed Supply u		(+)	23.00						
E		ed after the end of the financial year	(+)	34.00						
	but reflected in the annual return									
	out reneeded in a									
F	Trade Discounts	accounted for in the audited Annual Financial	(+)	6.00						
	Trade Discounts Statement but are	accounted for in the audited Annual Financial e not permissible under GST								
G	Trade Discounts Statement but are Turnover from A	accounted for in the audited Annual Financial e not permissible under GST pril 2017 to June 2017	(-)	665.00						
G H	Trade Discounts Statement but are Turnover from A Unbilled revenue	accounted for in the audited Annual Financial e not permissible under GST pril 2017 to June 2017 at the end of Financial Year	(-) (-)	665.00 6745.00						
G	Trade Discounts Statement but are Turnover from A Unbilled revenue	accounted for in the audited Annual Financial e not permissible under GST pril 2017 to June 2017	(-)	665.00						
G H	Trade Discounts Statement but are Turnover from A Unbilled revenue Unadjusted Adva Year	accounted for in the audited Annual Financial e not permissible under GST pril 2017 to June 2017 at the end of Financial Year	(-) (-)	665.00 6745.00						

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 <u>emSigner</u> 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.

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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.

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4. Click the Initiate Signing button.



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5. Ready to Sign Pop-up is displayed. Click the OK button.

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6. Click the **Open Emsigner** button.



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7. Emsigner popup is displayed. Select the Certificate and sign.

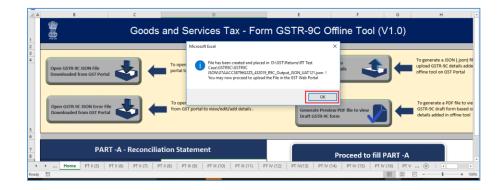
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8. Success message pop-up is displayed mentioning that signing of the JSON File is now complete. Click **OK**.



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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 <u>www.gst.gov.in</u> 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.



Dashboard	Services 👻	GST Law	Downloads -	Search Taxpayer 👻	Help -	e-Way Bill System	
Registration	Ledgers	Returns	Payments User S	Services Refunds			
Returns Dashb	oard			View e	-Filed Return	ıs	
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- 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.

Dashboard	Services +	GST Law	Downloads +	Search Taxpayer 👻	Help +	e-Way Bill System	
Dashboard > An	nual Return						🛛 English
File Annual	Returns						• Indicates Mandatory Fields
Financial Year 2017-18	•		V SEAR	СН			



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.

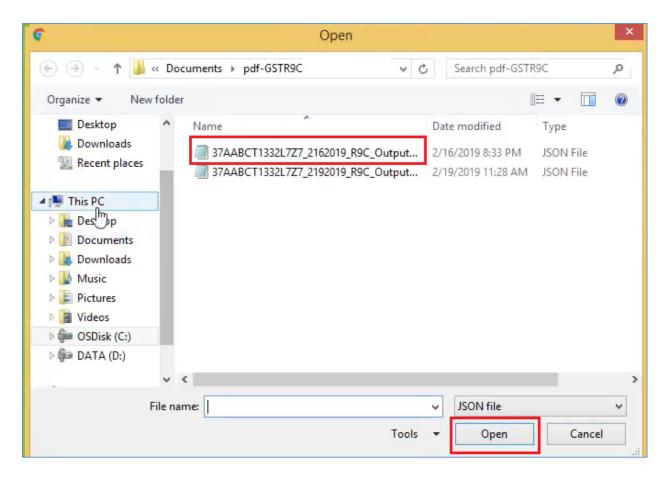
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6. The **Upload** section of the **Offline Upload and Download for GSTR-9C** page is displayed. Click the **Choose File** button.



Dashboard > Annual Return > GSTR-9C	English
Offline Upload and Download for GSTR9C	Help 🕐 😂
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Upload GSTR 9C offline Json Choose File No file chosen	In case
	BACK TO FILE RETURNS

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".



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

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: <u>Download Zipped Error Report</u> and <u>Send Zipped Error Report to the Auditor</u>.

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				BACK TO FILE RETURNS				

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.

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	Offline Upload and Download for GSTR9C Help 🕑 🌫							
ata (invoice data	or other record	I) fails validation, an Error File will be created on the Choose File No file chosen Upload Histo		records which fail. Please download the errc				
Date	Time	Reference id	Status	Error Report				
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2. A confirmation-message is displayed and Columns "Status" and "Error Report" change as shown.



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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.

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4. The error JSON File is downloaded on your machine.



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05/04/2019	11:40:34	d1a10e	ec1-8261-4a95-b2	45-7f663de7769f	Processed	with Error	Download error report
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2018-19 Cood	od Services 042019zip			Site Last Undated on		Designed & Develo	ned by GSTN

5. <u>Send this zipped error JSON File to the Auditor</u>, 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

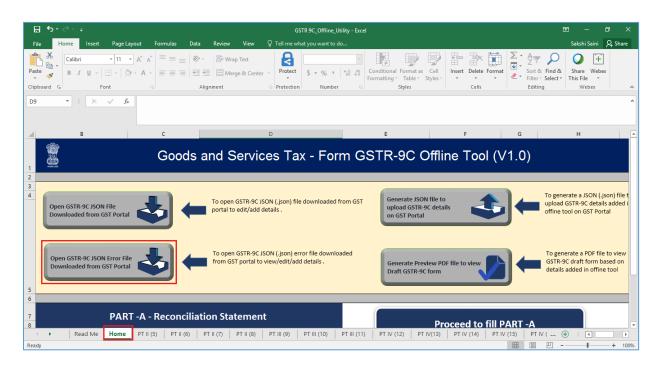
Taxpayer need to send the zipped Error Report, generated after uploading the signed JSON file on the GST Portal and containing entries that failed validation on the GST portal, to Auditor. In



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.



Please select the file.					×	6	- 1	ō X
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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.

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5	Open GSTR-9C JSON Error File Downloaded from GST Portal
7	PART -A - Reconciliation Statement Proceed to fill PART -A
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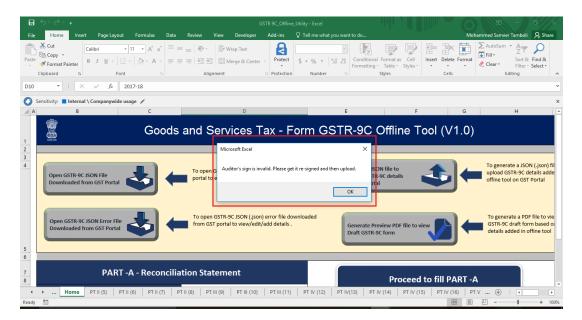


4. Microsoft Excel popup is displayed. Click the **OK** button to close the popup and navigate to individual sheets to view and correct the errors in the respective tables of Excel workbook.

8	5 · c ² · z 65TR 9C, Offine, Utility - Eccel 10 − 6 ×
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6 7 8	PART -A - Reconciliation Statement Proceed to fill PART -A
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- 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.

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		after adjustments as			-I-K-L+M+N+O)*					99.064.346				
	ranka fulliover	and aquatments as			0112111100				<u> </u>	55,004,340				The value of annual turnover
Q	Turnover as decl	ared in Annual returr	(GSTR9)"								1.00			declared(annul_turn_decl) in table does not match the value declared GSTR9. Please rectify and reupload
R Un-Reconciled turnover (Q- P) *								-99,064,345.00					The value of unreconciled turnover(unrec_turnovr) in table 5 is incorrect. Please get it rectified and then upload.	
4	L 10	ne 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) P	T IV (14)	PT IV (15) PT IV (16	5) PT V	(+) : (
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6. After making the corrections, click the Validate Sheet button.

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Pt. II. Reconciliation of turnover. declared in audited Annual Financial Statement viti declared in Annual Return (GSIRB) <u>Please Nete</u> . Fields maked with ⁶ feed acterish,1 are mandatory lields and need to be lifed ag	Sheet			
5 Reconciliation of Gross Turnover		Sheet validation error	Portal validation error	
S.No Description Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall	Amount (?)			
as be derived from the Audited Annual Financial Statement for the State rul (For multi-GS I IV units under same PAV), the turnover shall as be derived from the Audited Annual Financial Statements (*	108,432,734.79			
B Unbilled revenue at the beginning of the Financial Year	6,559,400.00			
C Unadjusted advances at the end of the Financial Year	2,568,900.00			
D Deemed Supply under Schedule I	1,245,300.00			
Credit Notes issued after the end of the financial year but reflected in the annual return Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	996,240.00 563,724.00			
G Turnover from April 2017 to June 2017*	37,338,900.00			
H Unbilled revenue as at the end of the Financial Year	7,215,340.00			
I Unadjusted Advances as at the beginning of the Financial Year	2,825,790.00			
J Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,860.00			1
K Adjustments on account of supply of goods by SEZ units to DTA Units	0.00]
L Turnover for the period under composition scheme	0.00			
Adjustments in turnover under section 15 and rules thereunder Adjustments in Turnover due to foreign exchange fluctuation	1,765,000.00 -3.971,250.00			-
Adjustments in Turnover due to foreign exchange fluctuation Adjustment in Turnover due to reasons not listed above	-3,971,250.00			
P Annual Turnover after adjustments as above(A-BIC+D-E+F-G-H-I+J-K-L+M+N+O)*	72.010.398.79			
Q Turnover as declared in Annual return (GSTR9)"	69,000,098.79		The value of annual turnover declared(annul_turn_decl) in table 5 does not match the value declared in GSTR9. Please rectify and	
R Un-Reconciled turnover (Q- P) *	-3,010,300.00		The value of unreconciled turnover(unrec_turnovr) in table 5 is incorrect. Please get it rectified and then upload.	
	F III (11) PT IV (12) PT	IV(13) PT IV (14) PT IV (15)	PT IV (16) PT V 🕀	



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

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Goods and Services Tax - GSTR 9C Offline tool HEXP Previous Previo										
3 <u>Please Note</u> : Fields marked with * (red asterisk) are mandatory fields and need to be filled up	Microsoft Excel X									
4 5 Reconciliation of Gross Turnover	Sheet validation error	Portal validation error								
S.No Description Tumorer (including exports) as per Audited Financial Statement, for the State / UT (For multi-GSTIN units under same PAN, the tumorer shall as be										
6 derived from the Audited Annual Financial Statements)*	Sheet Successfully validated.									
B Unbilled revenue at the beginning of the Financial Year C Undirected advances at the end of the Financial Year										
C Unadjusted advances at the end of the Financial Year D Deemed Supply under Schedule 1										
10 E Credit Notes issued after the and of the financial year but reflected in the sanual return	ОК									
F Trade Discounts: accounted for in the audited Annual Financial Statement but are not permissible under GST G Turnover from April 2017 to June 2017 *										
12 G Lumorer from April 2017 to June 2017 13 H Unbilled revenue as at the end of the Financial Year	7,215,340,00									
14 1 Undjusted Advances so at the beginning of the Financial Year	2,825,790.00									
15 J Credit notes accounted for in the welited Annual Financial Statement but are not permissible under GST	1,457,860.00									
16 K Adjustments on account of supply of goods by SE2 units to DTA Units	0.00									
IT Tumorer for the period under composition scheme M Adjustments in tumover under section 15 and rules thereunder	1,765,000.00									
13 N Adjustments in Turnover due to foreign exchange fluctuation	-3,371,250.00									
20 O Adjustment in Turnover due to reasons not listed above	1,765,000.00									
21 P Annual Ternover after adjustments as above(A+B+C+D-E+F-G-H+I+J-K-L+M+N+O)*	72,010,338.73									
Q Tunorer so declared in Assessi return (GSTR3)' 22	63,000,038.73	The value of annual turnover declared[annul_turn_deci] in table 5 does not match the value declared in GSTR9. Please rectify and reupload								
R Us-Reconciled tensorer (Q-P) *	-3,010,300.00	The value of unreconciled turnover(unrec, turnov) in table 5 is incorrect. Please get it rectified and then upload.								
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- 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. <u>Generate Preview PDF file to view Draft Form GSTR-9C</u>
 - b. Generate JSON File and Affix DSC
 - c. <u>Send the Signed JSON File to the Taxpayer for Upload on GST Portal</u>

Go back to the Main Menu

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 <u>www.gst.gov.in</u> 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.

Dashboard	Services 👻	GST La	w Download	ds - Sea	arch Taxpayer 👻	Help 👻	e-Way Bill System				
Registration	Ledgers	Returns	Payments	User Servic	es Refunds						
Returns Dasht	Returns Dashboard View e-Filed Returns										
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ITC Forms	ITC Forms Annual Return										
TDS and TCS											
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								Quick Links			
REI	URN DASHBOA	ARD >	CREATE CHALL	AN >	VIEW NOTICE(S)	AND ORDER	(5) >	Check Cash Balance			
A	NNUAL RETURI	N >						Liability ledger			
	Credit ledger										
	Else Go to >> CONTINUE TO DASHBOARD >										

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

Dashboard	Services -	GST Law	Downloads -	Search Taxpayer 👻	Help +	e-Way Bill System	
Dashboard> An	English						
File Annual	Returns						• Indicates Mandatory Fields
Financial Year 2017-18	•		▼ SEAR	сн			

6. The tiles related to the selected FY's Annual Return are displayed. In the GSTR-9C tile, click the **PREPARE OFFLINE** button.



Goods and Services Tage	ax			🛔 Ranu Ahuja ~					
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."NIL" GSTR-9 RETURN can be filed, if you have	<u>Help</u>								
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วระกาแปราชะตกเกมท์าดทากG37หวิชาชายุเขาย์ปาปกษ์ไทยปามกษณะทุ่างสวนชุมชุมชายายได้ระบบการทางการการการการการการการกา 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.									
- An applicable statements in Forms GSTR-1 and F	eturns in Form GSTR 3B of the finance	ial year shall h	ave been filed befo	ore filing GSTR-9.					
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7. The **Upload** section of the **Offline Upload** and **Download** for **GSTR-9C** page is displayed, by default. Click the **Download** section.



Dashboard	Services -	GST Law	Downloads +	Search Taxpayer 🔹	Help 🕶	e-Way Bill System								
Dashboard > Re	Dashboard > Returns > GSTR Q English													
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	Choose File No file chosen													
							BACK TO FILE RETURNS							

8. Click the **GENERATE JSON FILE TO DOWNLOAD** button.

Dashboard > A	nnual Return > GS	rr-9C		English
Offline Up	load and Down	load for GSTR9C		Help 🤋 😂
Upload	Download			
			Download data for GSTR9C	
			GENERATE JSON FILE TO DOWNLOAD	
				BACK TO FILE RETURNS

9. A message is displayed that "Your request for generation has been accepted kindly wait for 20 min".

Dashboard	Services +	GST Law	Downloads +	Search Taxpayer 🛨	Help -	e-Way Bill System								
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8. Once the JSON file is downloaded, click the "Click here to download - File 1" link.



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Dashboard > Annual Return > GSTR-9C @ English													
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Click here to download - File 1													
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9. The generated JSON file is downloaded in a zipped format.

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© 2018-19 Good	ds and Services '	Tax Network	:	Site Last Updated on		Designed & Developed by GSTN				
Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+										
i returns_0	4042019zip	^								

10. <u>Send this zipped JSON File to the Auditor</u>, 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.



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Goods and Services Tax - Form GSTR-9C Offline Tool (V1.0)
1 2 3 4 Open GSTR-9C JSON File Downloaded from GST Portal Open GSTR-9C JSON File Downloaded from GST Portal
Open GSTR-9C JSON Error File To open GSTR-9C JSON (.json) error file downloaded Downloaded from GST Portal Form GST portal to view/edit/add details . Drart GSTR-9C from To generate a PDF file to view Generate Preview PDF file to view Form GSTR-9C draft form based on details added in offine tool
7 PART - A - Reconciliation Statement Proceed to fill PART - A 8 Read Me Home PTII (5) PTII (6) PTII (7) PTII (9) PTIII (10) PTII (11) PTIV (12) PTIV (14) PTIV (15) PTIV (① : : : : : : : : : : : : : : : : :

2. Browse the JSON(.json) file and click the Open button.

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(€) → ↑ ↓ ≪ Documents → pdf-GSTR9C	✓ ♂ Search pdf-GS [*]	م TR9C		Nikita Khanna01 🝷 🔍
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Bownloads Bownloads Bownloads Bownloads Pictures Bit Videos			20	d from GST Generate JSON file to upload GSTR-9C details on GST Portal
▷ ∰ OSDisk (C:) ▷ ∰ DATA (D:)				
File name:	V JSON file Tools V Open	Cancel	`	loaded Generate Preview PDF file to view Draft GSTR-9C form To generate a PDF file to view GSTR-9C draft form based on details added in offine tool
7 PART -A - Reconcilia				Proceed to fill PART -A
9 GSTIN*	37AABCT1332L7Z7			
10 Financial Year*	2017-18			
11 Legal Name	SS			
12 Trade Name (If any)	SS			Proceed to fill PART -B
13 Name of Act, if you are liable to audit under any Act.	ss			
Is the person making reconciliation statement (FORM				· · · · · · · · · · · · · · · · · · ·
	PT II (8) PT III (9) I	PT III (10) PT II	1 (11)	PT IV (12) PT IV (13) PT IV (14) PT IV (15) PT IV (16) PT V ⊕ : ◀ ▶
READY				Ⅲ

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.



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	B C	D	E	F	G	н	
1 2 3 4		open Please note if there are any data in the ex- overwritten. en GSTR-9C JSON (.json) error file dow GST portal to view/edit/add details .	Yes No mloaded Generati	File to details	€) ←	To generate a JSON (.js upload GSTR-9C details offine tool on GST Port To generate a PDF file GSTR-9C draft form ba details added in offine	s adde tal
6 7 8	PART -A - Reconciliation St				o fill PART -A		
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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.

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Paste	
D9	▼ : × ✓ fx 01ALYPD6528P2ZI
0	Sensitivity: 📕 Internal \ Companywide usage 🖌
A	A B C D E F G H
1 2 3 4	Goods and Services Tax - Form GSTR-9C Offline Tool (V1.0)
567	Open GSTR-9C JSON Error File Downloaded from GST Portal To open GSTR-9C JSON (json) error file downloaded from GST portal to view/edit/add details. Generate Preview PDF file to view Draft GSTR-9C form To generate a PDF file to view GSTR-9C draft form based of details added in offine tool
8	Proceed to fill PART -A
•	
Ready	y 🏥 🎚 🗒 🖽 - 🚹 + 100%

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 <u>www.gst.gov.in</u> 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.

Dashboard	Services 🗸	GST La	w Download	ds - Sear	ch Taxpayer 👻	Help -	e-Way Bill System	
Registration	Ledgers	Returns	Payments	User Services	Refunds			
Returns Dasht	ooard				View e	-Filed Return	is	
Track Return S	Status				Transit	ion Forms		
ITC Forms	ITC Forms Annual Return							
TDS and TCS	credit received	I						
	You can r	navigate to y	our chosen page t	through naviga	tion panel given b	elow		
RET	URN DASHBO	ARD >	CREATE CHALL	AN > V	IEW NOTICE(S)	AND ORDER((S) >	Quick Links
								Check Cash Balance
A	NNUAL RETUR	N >					1	iability ledger
				Else Go to »	CONTINUE 1	o dashboa		Credit ledger



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

Dashboard	Services -	GST Law	Downloads +	Search Taxpayer 👻	Help +	e-Way Bill System	
Dashboard> An	nual Return						English
File Annual							• Indicates Mandatory Fields
Financial Year 2017-18	•		▼ SEAF	RCH			

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



		T =			
Goods	and Services	lax			🛔 Ranu Ahuj
Dashboard Se	ervices 👻 GST Law	Downloads 🗸	Search Taxpayer 🗸	Help 👻	e-Way Bill System
Dashboard > Annual	Return				🛛 Engl
File Annual Ret	urns				
					 Indicates Mandatory Fields
Financial Year•		• SEAF			
2017-18		SEAF	КСН		
			Help		
"NIL" GSTR-9 RETU	URN can be filed, if you ha	ve			
	utward supply (commonly y inward supplies (commo			es: AND	
 No liability of an 	iy kind; AND		chase) or goods/servic	C3, AND	
	 Credit during the Financia y order creating demand; 				
 Not claimed any 	refund.				
during the Finan GSTR-9 can be filed	ncial Year I online. It can also be prej	nared on Offline T	ool and then unloaded	on the Portal	and filed
					and med. ງertudinny the the vatifinnania Liyea.
					have been filed before filing GSTR-9.
5.In case you are rec	quired to file GSTR-9C (Re	conciliation state	ment and Certification)	; shall be enab	oled on the dashboard post filing of GSTR-9.
			D		
An	nual Return GSTR9		Reconciliation S GSTR 90		
	don o		Gork X	•	
St	atus - Filed		Due Date - 31/0	3/2018	
					-
VIEW GSTR-9	DOWNLOAD GSTR-9	IN	ITIATE-FILING PRE	PARE OFFLINE	
			Important Mes	sage	
Prepare Online:	-				
Steps to be take					
Click on 'Pre					
		enerated GSTR-9	, summary of GSTR-1 a	and summary o	of GSTR-3B from GSTR-9 dashboard for your reference;
	f records/lines are less that stails in different tables an			ole 17 and Tabl	le 18), then you may use this facility;
You may do If number of	ceed to file' and 'File GSTI	R-9' with DSC/EV			
 You may down of the second seco	2 2	his return can be	с.		
You may dow If number of Fill in the de Click on 'Pro Additional lia	ability, if any declared in th		c. paid through Form GS	T DRC-03 by se	electing 'Annual Return' from the dropdown in the said
You may dow If number of Fill in the de Click on 'Pro Additional lia	ability, if any declared in th liability can be paid only th		c. paid through Form GS	T DRC-03 by se	electing 'Annual Return' from the dropdown in the said
You may dow If number of Fill in the de Click on 'Pro Additional lik form. Such I Prepare Offline: If number of rec	ability, if any declared in tl liability can be paid only th c ords/lines either in Tal	nrough cash. ble-17 or Table-	paid through Form GS 18 are more than 50	00 records per	electing 'Annual Return' from the dropdown in the said r table, then you can prepare your return by using
You may dow If number of Fill in the de Click on 'Pro Additional lia form. Such I Prepare Offline: If number of rec the offline utility	ability, if any declared in tl liability can be paid only th cords/lines either in Tal y only and the same car	nrough cash. ble-17 or Table- n be subsequent	paid through Form GS 18 are more than 50 thy uploaded on Com	00 records per mon Portal.	r table, then you can prepare your return by using
You may dow If number of Fill in the de Click on 'Pro Additional lia form. Such I Prepare Offline: If number of rec the offline utility	ability, if any declared in ti liability can be paid only th cords/lines either in Tal y only and the same car i the GSTR-9 offline tool fr	nrough cash. ble-17 or Table- n be subsequent	paid through Form GS 18 are more than 50 thy uploaded on Com	00 records per mon Portal.	
You may dou If number of Fill in the de Click on 'Pro Additional lii form. Such l Prepare Offline: If number of rec the offline utility You can download Click on 'Pro Click on 'Pro Click on 'Pro	ability, if any declared in the ability can be paid only the cords/lines either in Tal y only and the same can I the GSTR-9 offline tool fr spare Offline'; wnload' to download auto-	nrough cash. ble-17 or Table- n be subsequent om the 'Download odrafted GSTR-9 c	paid through Form GS 18 are more than 50 19 uploaded on Com ds' section in the pre-lo letails, if any;	00 records per mon Portal. ogin page on th	r table, then you can prepare your return by using ne portal and installed it on your computer.
You may don If number of Fill in the de Click on 'Pro Additional lik form. Such I Prepare Offline: If number of ree the offline utility You can download Click on 'Pre Click on 'Dro Follow instru	ability, if any declared in the liability can be paid only the cords/lines either in Tal y only and the same can it the GSTR-9 offline tool free pare Offline';	hrough cash. ble-17 or Table- 1 be subsequent om the 'Download drafted GSTR-9 of cool' to add details	paid through Form GS 18 are more than 50 thy uploaded on Com ds' section in the pre-lo letails, if any; s and generate JSON fi	00 records per mon Portal. ogin page on th le for upload; a	r table, then you can prepare your return by using ne portal and installed it on your computer. and
You may don If number of Fill in the de Click on 'Pro Additional lik form. Such I Prepare Offline: If number of ree the offline utility You can download Click on 'Pre Click on 'Dro Follow instru	ability, if any declared in ti liability can be paid only th - coords/lines either in Tal y only and the same car I the GSTR-9 offline tool fr pare Offline'; wnload' to download auto- uctions in 'GSTR-9 offline t	hrough cash. ble-17 or Table- 1 be subsequent om the 'Download drafted GSTR-9 of cool' to add details	paid through Form GS 18 are more than 50 thy uploaded on Com ds' section in the pre-lo letails, if any; s and generate JSON fi	00 records per mon Portal. ogin page on th le for upload; a	r table, then you can prepare your return by using ne portal and installed it on your computer. and
You may don If number of Fill in the de Click on 'Pro Additional lik form. Such I Prepare Offline: If number of ree the offline utility You can download Click on 'Pre Click on 'Dro Follow instru	ability, if any declared in ti liability can be paid only th - coords/lines either in Tal y only and the same car I the GSTR-9 offline tool fr pare Offline'; wnload' to download auto- uctions in 'GSTR-9 offline t	hrough cash. ble-17 or Table- 1 be subsequent om the 'Download drafted GSTR-9 of cool' to add details	paid through Form GS 18 are more than 50 thy uploaded on Com ds' section in the pre-lo letails, if any; s and generate JSON fi	00 records per mon Portal. ogin page on th le for upload; a	r table, then you can prepare your return by using ne portal and installed it on your computer. and
 You may do If number of Fill in the de Click on 'Pro Additional lit form. Such I Prepare Offline: If number of reg the offline utility You can download Click on 'Pre Click on 'Pre Click on 'Pre Click on 'Upi 	ability, if any declared in ti liability can be paid only th - coords/lines either in Tal y only and the same car I the GSTR-9 offline tool fr pare Offline'; wnload' to download auto- uctions in 'GSTR-9 offline t	hrough cash. ble-17 or Table- 1 be subsequent om the 'Download drafted GSTR-9 of cool' to add details	paid through Form GS 18 are more than 50 thy uploaded on Com ds' section in the pre-lo letails, if any; s and generate JSON fi	00 records per mon Portal. ogin page on th le for upload; a	r table, then you can prepare your return by using ne portal and installed it on your computer. and

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			😪 Englisi
			ç
GSTIN - 07AEFPA4963B1ZY FY - 2017-18	Legal Name - Ranu Ahuja Status - Not Filed		Name - Ranu ahuja ate - 31/03/2018
	Steps to file your GSTR-90	Return Online	
 Reconciliation statement in Form GST person whose aggregate turnover of 3. GSTR-9C shall be prepared in Offline then upload the signed JSON file of G 4. Supporting documents like audited file Filling' button along with reconciliatio 5. Click on "DOWNLOAD GSTR-9C TA reference for preparing the Reconcilia 6. Follow instructions in 'GSTR-9C offli 7. Click on 'Prepare Offline' to initiate the help of instruction available there 8. Verify that documents uploaded are of 	STR-9C on the Portal by clicking on 'Prep ancial statements and other required doc n statement (SDN file) on the portal. BLES DERIVED FROM GSTR-9 (PDF)" tion statement (GSTR-9C) by Auditor. ne tool' to add details and generate JSOI upload of Form GSTR-9C (Signed JSON fi uly signed by chartered accountant/cost ny additional liability through GST DRC-0. Balance sheet, Profit and loss account a used to check the details filled up in the ibled only after successful uploading of R	ttant or a cost accountant is re- reses. a chartered accountant or a c are Offline' . uments, if any also needs to t to fill the GSTR-9 related figure if file for upload; e shared by Auditor) and click accountant and are not tampee 3 link. (This is available in 'Ini id any other document. SSTR-9C.	cost accountant. Thereafter, taxpayer shall be uploaded by clicking on 'Initiate re in GSTR-9C offline tool. This is only for c on 'Upload' tab to upload JSON file with red. tiate Filing' page).
		DOWNLOAD GSTR-	9C TABLES DERIVED FROM GSTR-9(PDF)
Make Payment for additional Liab	lity as recommended by auditor	via GST DRC-03	Help 3
Upload Relevant Documents			Help ?
			 Indicates Mandatory Fields
 File with PDF or JPEG format is only allow Maximum 2 files and 5 MB for each file a 			
Balance sheet •	Ch	oose File No file chosen	
Profit & loss statement/income & Exp	enditure Statement* Ch	oose File No file chosen	
Other Document 1, if any	Ch	oose File No file chosen	
Other Document 2, if any	Ch	oose File No file chosen	SAVE
Verification			
I hereby solemnly affirm and declare the nothing has been tempered or altered profit and loss account and balance sheet	by me in the statement.I am also upload		
	BAC	K TO FILE RETURNS	ROCEED 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 <u>here</u>.
- 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.

	 Indicates Ma 	andatory Fields
OFile with PDF or JPEG format is only allowed		
OMaximum 2 files and 5 MB for each file allowed		
Balance sheet •	Choose File No file chosen Status: Process GSTR-9C _04AJIPA1572EX5M.pdf	ed 🇯
Profit & loss statement/income & Expenditure Statement•	Choose File No file chosen Choose File No file chosen Status: Process GSTR-9C_PDF_LessThan5MB.pdf	ed [©]
Other Document 1, if any	Choose File No file chosen	
Other Document 2, if any	Choose File No file chosen	
		SAVE

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:



	F	orm GSTR-9C	
		See rule 80(3)	
	Recor	nciliation 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 Ac	t	
4A	Is the person making reconcilation statement (FOR	M Yes	
	GSTR-9C) is same person who had conducted the audit of mentioned GSTIN		(Amount in ₹ in all table
Reconc	GSTR-9C) is same person who had conducted the audit of mentioned GSTIN liation of turnover declared in audited Annual Finance	cial Statement withturnover declared in An	nual Return (GSTR-9)
	GSTR-9C) is same person who had conducted the audit of mentioned GSTIN liation of turnover declared in audited Annual Finance Reconciliation of turnover declared in audited	cial Statement withturnover declared in An	nual Return (GSTR-9)
PT.II	GSTR-9C) is same person who had conducted the audit of mentioned GSTIN liation of turnover declared in audited Annual Finance Reconciliation of turnover declared in audited	cial Statement withturnover declared in An Annual Financial Statement with turnover Reconciliation of Gross Turnover	nual Return (GSTR-9)
PT.II 5	GSTR-9C) is same person who had conducted the audit of mentioned GSTIN liation of turnover declared in audited Annual Finance Reconciliation of turnover declared in audited	cial Statement withturnover declared in An I Annual Financial Statement with turnover Reconciliation of Gross Turnover n ancialstatements for the State / UT	nual Return (GSTR-9) declared in Annual Return (GSTR-9)
PT.II 5 Sr. No	GSTR-9C) is same person who had conducted the audit of mentioned GSTIN liation of turnover declared in audited Annual Finance Reconciliation of turnover declared in audited Description Turnover (including exports) as per audited fina (For multi-GSTIN units under same PAN, the tu	cial Statement withturnover declared in An I Annual Financial Statement with turnover Reconciliation of Gross Turnover n ancialstatements for the State / UT rnover shall be derived from the	nual Return (GSTR-9) declared in Annual Return (GSTR-9) Amount
PT.II 5 Sr. No A	GSTR-9C) is same person who had conducted the audit of mentioned GSTIN liation of turnover declared in audited Annual Finance Reconciliation of turnover declared in audited Description Turnover (including exports) as per audited fine (For multi-GSTIN units under same PAN, the tur audited Annual Financial Statement)	cial Statement withturnover declared in An I Annual Financial Statement with turnover Reconciliation of Gross Turnover n ancialstatements for the State / UT rnover shall be derived from the Year (+)	nual Return (GSTR-9) declared in Annual Return (GSTR-9) Amount

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



	Statusi moccosca
	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
	SAVE
Verification	
I hereby solemnly affirm and declare that I am uploading the reconci	iliation statement in Form GSTR-9C prepared and duly signed by the Auditor and
	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 reconcilia the nothing has been tempered or altered by me in the statement.I am als profit and loss account and balance sheet etc	ation statement in Form GSTR-9C prepared and duly signed by the Auditor and to uploading other statements, as applicable, including financial statement,
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**.

(
Warning
You are about to file GSTR 9C of GSTIN 07AACCS8796G2ZS. Would you like to proceed? No changes can be made in this return after filing.
NO YES

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



Dashboard > Submit Application		🛛 English
APPLICATION TYPE	Return Period	GSTIN/UIN/Temporary ID
Form GSTR-9C	032018	07AACCS8796G2ZS
Digital signatures are governed by the provisions of Inf electronic records [Section 2(p) of IT Act]. Affixing digit signature/mark on such information/document (Section punishable offence under IT Act (Section 66 C). Before electronic record.	al signature on any document herein is dee 5 of IT Act). Fraudulently/Dishonestly mak	ing use of any other person's digital signature is a
ODSC is compulsory for Companies & LLP		
• Facing problem using DSC? Click here for help		
		FILE WITH DSC FILE WITH EVC

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).

shboard > Returns > File		English
GSTIN - 07AEFPA4963B1ZY FY - 2017-18	Legal Name - Ranu Ahuja Status - Filed	Trade Name - Ranu ahuja Due Date - 31/03/2018
		ully filed. The Acknowledgment Reference Number is ashboard> Returns. This message is sent to your registered
O Note: Filed GSTR-9C return can be dashboard page.	downloaded in PDF format from GSTR-9C dashboar	d page. Click on Back button to go back to GSTR-9C
	BACK TO GSTR-S	9C DASHBOARD 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.



GSTIN - 07AEFPA4963B1ZY FY - 2017-18	Legal Name - Ranu Ah Status - Filed	nuja Trade Name Due Date - 3		
	Steps to file your	GSTR-9C Return Online		
person whose aggregate turnover d 3. GSTR-9C shall be prepared in offlin then upload the signed JSON file of 4. Supporting documents like audited Filing' button along with reconcilial 5. Click on "DOWNLOAD GSTR-9C of reference for preparing the Recond 6. Follow instructions in "GSTR-9C of 7. Click on "Depare offline" to initial the help of instruction available the 8. Verify that documents uploaded are 9. You may make payment if you have 10. Upload the supporting documents if 11. Facility to preview draft (POF) can the	5TR-9C, duly certified by a charter- uring a financial year exceeds two in 3 to and required to be digitally (SSTR-9C on the Portal by clicking financial statements and other req ion statement (ISON file) on the p BLES DERIVED FROM GSTR-9 liation statement (GSTR-9C) by Au BLES OF CONTED FROM GSTR-9 liation statement (GSTR-9C) (Signer et, duly signed by chartered account: any additional liability through GS ek Balance sheet, Profit and loss a le used to check the details filled unabled on yaffer successful uploac	ed accountant or a cost accountant is require correr rupes. signed by a chartered accountant or a cost a on 'Prepare Offline', uired documents, if any also needs to be upl ortal. (PDP)" to lith the GSTR-9 related figure in G ditor. Tate ISON file for upload; d JSON file shared by Auditor) and click on 'U ant/cost accountant and are not tampered. ST ORC-03 Ink. (This is available in 'Initiate i count and any other document. jp in the GSTR-9C.	ccountant. Thereafter, taxpi oaded by clicking on `Initia ISTR-9C offline tool. This is i J pload' tab to upload JSON Filing' page).	ayer sha ate only for I file wit
		DOWNLOAD GSTR-9C TA	BLES DERIVED FROM GSTR	R-9(PDF
Make Payment for additional Lia	bility as recommended by a	auditor via GST DRC-03	He	elp 🕐
Upload Relevant Documents			Help ?	^
 ØFile with PDF or JPEG format is only all ØMaximum 2 files and 5 MB for each file 			 Indicates Mandat 	ory Field
Balance sheet •		GSTR_9C_PDF_20190216_2013.pdf	Status: Processed	ŧ
		GSTR9C_19022019_07AABCT1332LB2	Status: 26_test2.pdf Processed	•
Profit & loss statement/income & Ex	penditure Statement •	GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	•
		GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	0
Other Document 1, if any		GSTR-9C_PDF_LessThan5MB.pdf	Status: Processed	8
		GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	
Other Document 2, if any		GSTR9C_19022019_07AABCT1332LB2	Status: 26_test2.pdf Processed	8
		GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	8
			S	AVE
	ed by me in the statement.I am als	ation statement in Form GSTR-9C prepared a so uploading other statements, as applicable		
		BACK TO FILE RETURNS PROCES	ED TO FILE FILE GST	TR-9C



- 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.

Verification			
I hereby solemnly affirm and declare that I am uploading the nothing has been tempered or altered by me in the statem 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 here to dowr	load Excel - File 1

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: Filed GSTR-9C return can be downloaded in PDF format fro dashboard page.	m GSTR-9C dashboard page. Click on Bac	k button to go back to GSTR-9C
	BACK TO GSTR-9C DASHBOARD	DOWNLOAD FILED GSTR-9C(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: <u>Manual > Track Return Status</u>

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 <u>www.gst.gov.in</u> 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.

Dashboard	Services 👻	GST Law	Downloads -	Search Taxpayer 👻	Help 🝷	e-Way Bill System	
Registration	Ledgers	Returns	Payments User S	ervices Refunds			
Returns Dashb	oard			View e	-Filed Return	ıs	
Track Return S	tatus			Transit	ion Forms		
TC Forms				Annua	Return		
TDS and TCS o	redit received	ł					
	You can r	navigate to yo	ur chosen page through	navigation panel given b	elow		
RETI	JRN DASHBO	ARD >	CREATE CHALLAN >	VIEW NOTICE(S)		(5) >	Quick Links
							Check Cash Balance
A	INUAL RETUR	N >					Liability ledger
							Credit ledger
			Else G	o to » CONTINUE T	O DASHBOA	RD >	

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



Dashboard	Services -	GST Law	Downloads +	Search Taxpayer 👻	Help +	e-Way Bill System	
Dashboard > An	nual Return						🛛 English
File Annual	Returns						• Indicates Mandatory Fields
Financial Year 2017-18	•		▼ SEAR	сн			

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.



	Sendish Sendish
ile Annual Returns	
	 Indicates Mandatory Fields
nancial Year •	
2017-18 *	SEARCH
	Help
VIL" GSTR-9 RETURN can be filed, if you have	
 Not made any outward supply (commonly kno) Not received any inward supplies (commonly k No liability of any kind; AND Not claimed any Credit during the Financial Yes Not received any order creating demand; AND Not claimed any refund. 	mown as purchase) of goods/services; AND ar; AND
during the Financial Year	
	d on Offline Tool and then uploaded on the Portal and filed.
	ed by every taxpayer registered as normal taxpayer during the relevant financial year.
	turns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9. liation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.
Status - Filed VIEW GSTR-9 DOWNLOAD GSTR-9	Status - Filed VIEW GSTR-9C DOWNLOAD GSTR-9C
	Important Message
Prepare Online:-	
Steps to be taken:	
 Click on 'Prepare Online'; Select from the questionnaire page, whethe You may download the draft system general If number of records/lines are less than or of Fill in the details in different tables and click Click on 'Proceed to file' and 'File GSTR-9' w Additional liability, if any declared in this ret 	ted GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference; equal to 500 records per table (Table 17 and Table 18), then you may use this facility; c on 'Compute Liabilities'; and ith DSC/EVC. turn can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said
 Click on 'Prepare Online'; Select from the questionnaire page, whethe You may download the draft system general If number of records/lines are less than or of Fill in the details in different tables and click Click on 'Proceed to file' and 'File GSTR-9' w Additional itability, if any declared in this ret form. Such liability can be paid only through 	ted GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference; equal to 500 records per table (Table 17 and Table 18), then you may use this facility; c on 'Compute Liabilities'; and ith DSC/EVC. turn can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said
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 Click on 'Prepare Online'; Select from the questionnaire page, whethe You may download the draft system general If number of records/lines are less than or of Fill in the details in different tables and click Click on 'Proceed to file' and 'File GSTR-9' w Additional liability, if any declared in this ret form. Such liability can be paid only through Prepare Offline:- f number of records/lines either in Table-1 he offline utility only and the same can be significant of the same can be significant. 	ted GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference; equal to 500 records per table (Table 17 and Table 18), then you may use this facility; c on 'Compute Liabilities'; and vith DSC/EVC. turn can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said h cash. 7 or Table-18 are more than 500 records per table, then you can prepare your return by using

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: <u>Initiate</u> <u>Filing of Form GSTR-9C</u>



shboard > Annual Return > GSTR-9C					Englis
STIN - 07AEFPA4963B1ZY Y - 2017-18	Legal Name - Ranu Ahuja Status - Filed		Trade Name - Ranu ahuja Due Date - 31/03/2018		
	Steps to file your GS	TR-9C Return Online			
 GSTR-9C shall be prepared in Offlini then upload the signed ISON file of 4. Supporting documents like audited if Hiling' button along with recordilat 5. Click on "DOWNLOAD GSTR-9C Jn reference for preparing the Record 6. Follow instructions in "GSTR-9C Off 7. Click on "Prepare Offline" to initiat the help of instruction available ther 8. Verify that documents uploaded are 9. You may make payment if you have 10. Upload the supporting documents lil 11. Facility to preview draft (PDF) can b 2. Vencee of File' button shall be et al. 	TR-9-C, duly certified by a chartered i uring a finandial year exceeds two crr Fool and required to be digitally sig GSTR-9C on the Portal by clicking on inancial statements and other requiring a NaLES DERIVED FROM GSTR-9 (P lation statement (GSTR-9C) by Auditi Inte tool' to add details and generate upload of Form GSTR-9C (Signed JS e, duly signed by chartered accountant, any additonal liability through GST [e Balance sheet, Profit and loss acco used to check the details filled up in abled only after successful uploading	accountant or a cost account per rupes. Therpare Offline'. ad documents, if any also neval. DF)" to fill the GSTR-9 relate or. JSDN file for upload; SON file shared by Auditor) a /cost accountant and are not ORC-03 link. (This is availablu unt and any other document the GSTR-9G.	nt or a cost accountant. Th eds to be uploaded by click ad figure in GSTR-9C offline ind click on 'Upload' tab to tampered. in 'Initiate Filing' page).	ereafter, taxpay ing on 'Initiate e tool. This is or o upload JSON fi	er shall Iy for
13. Click on 'Proceed to File' and Click	on The GSTR-9C With DSC/EVC.	DOWNLOAD	GSTR-9C TABLES DERIVE	D FROM GSTR-9	(PDF)
1ake Payment for additional Lial	pility as recommended by au	ditor via GST DRC-03		Hel	8
Jpload Relevant Documents				Help 😯	^
9 File with PDF or JPEG format is only allo 9 Maximum 2 files and 5 MB for each file			• In	dicates Mandator	/ Fields
Balance sheet*		701			
		GSTR_9C_PDF_20190216		Status: Processed	
		GSTR9C_19022019_07A4	ABCT1332LBZ6_test2.pdf	Status: Processed	
Profit & loss statement/income & Ex	penditure Statement*	GSTR-9C_JPEG_LessThan	SMB.jpg Status:	Processed	٥
		GSTR-9C_JPEG_LessThan	5MB.jpg Status:	Processed	0
Other Document 1, if any		GSTR-9C_PDF_LessThan5		Processed	8
		GSTR-9C_JPEG_LessThan	Status	Processed	8
Other Document 2, if any		GSTR9C_19022019_07AA		Status: Processed	0
		GSTR-9C_JPEG_LessThan		Status: Processed	8
	-			SAV	E
Verification					
I hereby solemnly affirm and declare the nothing has been tempered or altere profit and loss account and balance shee	d by me in the statement.I am also u				
		BACK TO FILE RETURNS	PROCEED TO FILE		90



7b. On clicking the **DOWNLOAD GSTR-9C** button, **Offline Download for GSTR-9C** page is displayed.

Dashboard > Annual Return > GSTR-9C		English
Offline Download for GSTR-9C		Help 🧿 😂
	Download data for GSTR9C	
	GENERATE JSON FILE TO DOWNLOAD	
	DOWNLOAD FILED GSTR-9C(EXCEL)	
	DOWNLOAD FILED GSTR-9C(PDF)	
		BACK TO FILE RETURNS

- 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.

Dashboard > Annual Return > GSTR-9C	🛛 English
Offline Download for GSTR-9C	Help 🕄 😂
You have downloaded the file last on 23/03/2019 at 10:53:48. To view the same file, click on the link available below the button. To latest file, click on the download button again.	generate the $ imes$
Download data for GSTR9C	
GENERATE JSON FILE TO DOWNLOAD	
Click here to download - File 1	
DOWNLOAD FILED GSTR-9C(EXCEL)	
DOWNLOAD FILED GSTR-9C(PDF)	
BACK T	TO FILE RETURNS



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.



Dashboard > Annual Return > GSTR-9C	Q	English
Offline Download for GSTR-9C	Help 🕄 🕯	C
You have downloaded the file last on 25/03/2019 at 19:48:30. To view the same file, click on the link available below the but latest file, click on the download button again.	ton. To generate the	×
Download data for GSTR9C		
GENERATE JSON FILE TO DOWNLOAD		
DOWNLOAD FILED GSTR-9C(EXCEL)		
Click here to download Excel - File 1		
DOWNLOAD FILED GSTR-9C(PDF)		
	BACK TO FILE RETURNS	s

OR

D. Click **DOWNLOAD FILED GSTR-9C(PDF)** button to download the filed Form GSTR-9C in PDF format.

Dashboard > Annual Return > GSTR-9C			🛛 Englis	h
Offline Download for GSTR-9C			Help 🔋 😂	
	Download data for GSTR9C			
	GENERATE JSON FILE TO DOWNLOAD			
	DOWNLOAD FILED GSTR-9C(EXCEL)			
	DOWNLOAD FILED GSTR-9C(PDF)]		
		_		
		BA	CK TO FILE RETURNS	
				^
© 2018-19 Goods and Services Tax Network	Site Last Updated on	Designed & Developed by GS		
Site best viewed at 1024 x 768 resolution in Internet Explorer 10	+, Google Chrome 49+, Firefox 45+ and Safari 6+			
GSTR-9C_27ASXR,p				

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: <u>Manual > View e-filed Returns</u>

Go back to the Main Menu