



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಐಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೭, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೬, ಶಕ ವರ್ಷ ೧೯೪೦) | ನಂ. ೧೩೪೬ |
| Part-IVA | Bengaluru, Monday, September 17, 2018 (Bhadrapada 26, Shaka Varsha 1940) | No. 1346 |

FINANCE SECRETARIAT

NOTIFICATION (4-S/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 17/09/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Ninth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 22.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 22, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20.**”

3. Amendment of rule 36.- In rule 36 of the said rules, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.”

4. Amendment of rule 55.- In rule 55 of the said rules, in sub-rule (5), after the words “completely knocked down condition”, the words “or in batches or lots” shall be inserted.

5. Amendment of rule 89.- In rule 89 of the said rules, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-

(E) “Adjusted Total Turnover” means the sum total of the value of-

- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
- (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services.

excluding-

- (i) the value of exempt supplies other than zero-rated supplies; and
- (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any,

during the relevant period.'

6. Amendment of rule 96.- In rule 96 of the said rules, for sub-rule (10), the following sub-rule shall be substituted with effect from the 23rd October 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

- (a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or
- (b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017.”

7. Amendment of rule 117.- In rule 117 of the said rules,-

- (i) after sub-rule (1), the following shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”

- (ii) in sub-rule (4), in clause (b), after sub-clause (iii), the following proviso shall be inserted, namely:-

"Provided that, the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April 2019."

8. Amendment of rule 138A.- In rule 138A of the said rules, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A of FORM GST EWB-01**.”;

9. Amendment of rule 142.- In rule 142 of the said rules, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 125" shall be inserted.

10. Substitution of FORM GST REG-20.- For **FORM GST REG-20** of the said rules, the following **FORM** shall be substituted, namely:-

“FORM GST REG-20*[See rule 22(4)]*

Reference No. -

Date -

To

Name
Address
GSTIN/UID

Show Cause Notice No.

Date-

Order for dropping the proceedings for cancellation of registration

This has reference to your reply filed vide ARN ----- dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature
< Name of the Officer >Designation
Jurisdiction

Place:

Date:

”

11. Substitution of FORM GST ITC-04.- For **FORM GST ITC-04** of the said rules, the following FORM shall be substituted, namely:-

“FORM GST ITC-04*[See rule 45(3)]***Details of goods/capital goods sent to job worker and received back**

1. GSTIN -
2. (a) Legal name -
(b) Trade name, if any -
3. Period: Quarter - Year -

3. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

Instructions:

- Multiple entry of items for single challan may be filled.
- Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
- Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. Verification

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

Place
Date

Signature
Name of Authorised Signatory ...
Designation / Status.....”;

12. Insertion of new Forms GSTR-9, GSTR-9A and GSTR-9C.- after **FORM GSTR-8** of the said rules, the following new FORMS GSTR-9, GSTR-9A and GSTR-9C shall be inserted, namely:-

| “FORM GSTR-9 (See rule 80)(1) Annual Return | | | | | | |
|---|--|-----------------------------|-------------|--------------------|----------------|------|
| Pt. I Basic Details | | | | | | |
| 1 | Financial Year | | | | | |
| 2 | GSTIN | | | | | |
| 3A | Legal Name | | | | | |
| 3B | Trade Name (if any) | | | | | |
| Pt. II Details of Outward and inward supplies declared during the financial year | | | | | | |
| | | (Amount in ₹ in all tables) | | | | |
| Nature of Supplies | | Taxable Value | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| 1 | | 2 | 3 | 4 | 5 | 6 |
| 4 | Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year | | | | | |
| A | Supplies made to un-registered persons (B2C) | | | | | |
| B | Supplies made to registered persons (B2B) | | | | | |
| C | Zero rated supply (Export) on payment of tax (except supplies to SEZs) | | | | | |
| D | Supply to SEZs on payment of tax | | | | | |
| E | Deemed Exports | | | | | |
| F | Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above) | | | | | |
| G | Inward supplies on which tax is to be paid on reverse charge basis | | | | | |
| H | Sub-total (A to G above) | | | | | |

| | | | | | | |
|----------|---|----------------|-------------|--------------------|----------------|--------|
| I | Credit Notes issued in respect of transactions specified in (B) to (E) above (-) | | | | | |
| J | Debit Notes issued in respect of transactions specified in (B) to (E) above (+) | | | | | |
| K | Supplies / tax declared through Amendments (+) | | | | | |
| L | Supplies / tax reduced through Amendments (-) | | | | | |
| M | Sub-total (I to L above) | | | | | |
| N | Supplies and advances on which tax is to be paid (H + M) above | | | | | |
| 5 | Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year | | | | | |
| A | Zero rated supply (Export) without payment of tax | | | | | |
| B | Supply to SEZs without payment of tax | | | | | |
| C | Supplies on which tax is to be paid by the recipient on reverse charge basis | | | | | |
| D | Exempted | | | | | |
| E | Nil Rated | | | | | |
| F | Non-GST supply | | | | | |
| G | Sub-total (A to F above) | | | | | |
| H | Credit Notes issued in respect of transactions specified in A to F above (-) | | | | | |
| I | Debit Notes issued in respect of transactions specified in A to F above (+) | | | | | |
| J | Supplies declared through Amendments (+) | | | | | |
| K | Supplies reduced through Amendments (-) | | | | | |
| L | Sub-Total (H to K above) | | | | | |
| M | Turnover on which tax is not to be paid (G + L above) | | | | | |
| N | Total Turnover (including advances) (4N + 5M - 4G above) | | | | | |
| Pt. III | Details of ITC as declared in returns filed during the financial year | | | | | |
| | Description | Type | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 6 | Details of ITC availed as declared in returns filed during the financial year | | | | | |
| A | Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B) | | <Auto> | <Auto> | <Auto> | <Auto> |
| B | Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) | Inputs | | | | |
| | | Capital Goods | | | | |
| | | Input Services | | | | |
| C | Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed | Inputs | | | | |
| | | Capital Goods | | | | |
| | | Input Services | | | | |

| | | | | | | |
|----------|---|----------------|--------|--------|--------|---|
| D | Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed | Inputs | | | | |
| | | Capital Goods | | | | |
| | | Input Services | | | | |
| E | Import of goods (including supplies from SEZs) | Inputs | | | | |
| | | Capital Goods | | | | |
| F | Import of services (excluding inward supplies from SEZs) | | | | | |
| G | Input Tax credit received from ISD | | | | | |
| H | Amount of ITC reclaimed (other than B above) under the provisions of the Act | | | | | |
| I | Sub-total (B to H above) | | | | | |
| J | Difference (I - A above) | | | | | |
| K | Transition Credit through TRAN-I (including revisions if any) | | | | | |
| L | Transition Credit through TRAN-II | | | | | |
| M | Any other ITC availed but not specified above | | | | | |
| N | Sub-total (K to M above) | | | | | |
| O | Total ITC availed (I + N above) | | | | | |
| 7 | Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year | | | | | |
| A | As per Rule 37 | | | | | |
| B | As per Rule 39 | | | | | |
| C | As per Rule 42 | | | | | |
| D | As per Rule 43 | | | | | |
| E | As per section 17(5) | | | | | |
| F | Reversal of TRAN-I credit | | | | | |
| G | Reversal of TRAN-II credit | | | | | |
| H | Other reversals (pl. specify) | | | | | |
| I | Total ITC Reversed (A to H above) | | | | | |
| J | Net ITC Available for Utilization (6O - 7I) | | | | | |
| 8 | Other ITC related information | | | | | |
| A | ITC as per GSTR-2A(Table 3 & 5 thereof) | <Auto> | <Auto> | <Auto> | <Auto> | > |
| B | ITC as per sum total of 6(B) and 6(H) above | <Auto> | | | | > |
| C | ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018 | | | | | |
| D | Difference [A-(B+C)] | | | | | |
| E | ITC available but not availed (out of D) | | | | | |
| F | ITC available but ineligible (out of D) | | | | | |
| G | IGST paid on import of goods (including supplies from SEZ) | | | | | |
| H | IGST credit availed on import of goods (as per 6(E) above) | <Auto> | | | | > |
| I | Difference (G-H) | | | | | |
| J | ITC available but not availed on import of goods (Equal to I) | | | | | |

| | | | | | | | | |
|--------|---|---------------|--------------------|------------------|--------------------|----------------|---------|-------------------|
| K | Total ITC to be lapsed in current financial year (E + F + J) | | | <Auto> | <Auto> | <Auto> | <Auto> | |
| Pt. IV | Details of tax paid as declared in returns filed during the financial year | | | | | | | |
| 9 | Description | Tax Payable | Paid through cash | Paid through ITC | | | | |
| | | | | Central Tax | State Tax / UT Tax | Integrated Tax | Cess | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| | Integrated Tax | | | | | | | |
| | Central Tax | | | | | | | |
| | State/UT Tax | | | | | | | |
| | Cess | | | | | | | |
| | Interest | | | | | | | |
| | Late fee | | | | | | | |
| | Penalty | | | | | | | |
| | Other | | | | | | | |
| Pt. V | Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier | | | | | | | |
| | Description | Taxable Value | | Central Tax | State Tax / UT Tax | Integrated Tax | Cess | |
| | 1 | 2 | | 3 | 4 | 5 | 6 | |
| 10 | Supplies / tax declared through Amendments (+) (net of debit notes) | | | | | | | |
| 11 | Supplies / tax reduced through Amendments (-) (net of credit notes) | | | | | | | |
| 12 | Reversal of ITC availed during previous financial year | | | | | | | |
| 13 | ITC availed for the previous financial year | | | | | | | |
| 14 | Differential tax paid on account of declaration in 10 & 11 above | | | | | | | |
| | Description | | | Payable | | Paid | | |
| | 1 | | | 2 | | 3 | | |
| | Integrated Tax | | | | | | | |
| | Central Tax | | | | | | | |
| | State/UT Tax | | | | | | | |
| | Cess | | | | | | | |
| | Interest | | | | | | | |
| Pt. VI | Other Information | | | | | | | |
| 15 | Particulars of Demands and Refunds | | | | | | | |
| | Details | Central Tax | State Tax / UT Tax | Integrated Tax | Cess | Interest | Penalty | Late Fee / Others |
| | 1 | 2 | 3 | 4 | 5 | | | |
| A | Total Refund claimed | | | | | | | |
| B | Total Refund sanctioned | | | | | | | |

| | | | | | | | | |
|----------|---|----------------|---------------|---------------|-------------|--------------------|----------------|------|
| C | Total Refund Rejected | | | | | | | |
| D | Total Refund Pending | | | | | | | |
| E | Total demand of taxes | | | | | | | |
| F | Total taxes paid in respect of E above | | | | | | | |
| G | Total demands pending out of E above | | | | | | | |
| 16 | Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis | | | | | | | |
| | Details | | | Taxable Value | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| | 1 | | | 2 | 3 | 4 | 5 | 6 |
| A | Supplies received from Composition taxpayers | | | | | | | |
| B | Deemed supply under Section 143 | | | | | | | |
| C | Goods sent on approval basis but not returned | | | | | | | |
| 17 | HSN Wise Summary of outward supplies | | | | | | | |
| HSN Code | UQC | Total Quantity | Taxable Value | Rate of Tax | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |
| 18 | HSN Wise Summary of Inward supplies | | | | | | | |
| HSN Code | UQC | Total Quantity | Taxable Value | Rate of Tax | Central Tax | State Tax / UT Tax | Integrated Tax | Cess |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |
| 19 | Late fee payable and paid | | | | | | | |
| | Description | | | | Payable | | Paid | |
| | 1 | | | | 2 | | 3 | |
| A | Central Tax | | | | | | | |
| B | State Tax | | | | | | | |

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Date

Signature
Name of Authorised Signatory
Designation / Status

Instructions: –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code
2. The details for the period between July 2017 to March 2018 are to be provided in this return.
3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. The instructions to fill Part II are as follows:

| Table No. | Instructions |
|-----------|---|
| 4A | Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details. |
| 4B | Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details. |
| 4C | Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details. |
| 4D | Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details. |
| 4E | Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details. |
| 4F | Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details. |
| 4G | Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details. |
| 4I | Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. |
| 4J | Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. |
| 4K & 4L | Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details. |

| | |
|--------------|--|
| 5A | Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details. |
| 5B | Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details. |
| 5C | Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details. |
| 5D,5E and 5F | Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall also be declared here. |
| 5H | Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. |
| 5I | Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. |
| 5J & 5K | Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details. |
| 5N | Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. |

4. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

| Table No. | Instructions |
|-----------|---|
| 6A | Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here. |
| 6B | Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below. |
| 6C | Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details. |
| 6D | Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details. |
| 6E | Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details. |

| | |
|-----------------------------------|---|
| 6F | Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details. |
| 6G | Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details. |
| 6H | Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here. |
| 6J | The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero. |
| 6K | Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here. |
| 6L | Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here. |
| 6M | Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here. |
| 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H | Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. |
| 8A | The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I. |
| 8B | The input tax credit as declared in Table 6B and 6H shall be auto-populated here. |
| 8C | Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. |
| 8E & 8F | Aggregate value of the input tax credit which was available in FORM GSTR-2A(table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D. |
| 8G | Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here. |
| 8H | The input tax credit as declared in Table 6E shall be auto-populated here. |
| 8K | The total input tax credit which shall lapse for the current financial year shall be computed in this row. |

5. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
6. Part V consists of particulars of transactions for the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

| Table No. | Instructions |
|-----------|--|
| 10 & 11 | Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here. |
| 12 | Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. |
| 13 | Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. |

7. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

| Table No. | Instructions |
|-----------------------|---|
| 15A, 15B, 15C and 15D | Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. |
| 15E, 15F and 15G | Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here. |
| 16A | Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details. |
| 16B | Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here. |
| 16C | Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here. |
| 17 & 18 | Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17. |
| 19 | Late fee will be payable if annual return is filed after the due date. |

FORM GSTR-9A
(See proviso to sub-rule (1) of rule 80)
Annual Return (For Composition Taxpayer)

| Pt. I | | Basic Details | | | | | | |
|-----------------------------|--|--|---------------|-------------|--------------------|----------------|----------------|------|
| 1 | Financial Year | | | | | | | |
| 2 | GSTIN | | | | | | | |
| 3A | Legal Name | <Auto> | | | | | | |
| 3B | Trade Name (if any) | <Auto> | | | | | | |
| 4 | Period of composition scheme during the year (From ---- To ----) | | | | | | | |
| 5 | Aggregate Turnover of Previous Financial Year | | | | | | | |
| (Amount in ₹ in all tables) | | | | | | | | |
| Pt. II | | Details of outward and inward supplies declared in returns filed during the financial year | | | | | | |
| | | Description | Turnover | Rate of Tax | Central Tax | State / UT Tax | Integrated tax | Cess |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 6 | Details of Outward supplies on which tax is payable as declared in returns filed during the financial year | | | | | | | |
| A | Taxable | | | | | | | |
| B | Exempted, Nil-rated | | | | | | | |
| C | Total | | | | | | | |
| 7 | Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year | | | | | | | |
| | | Description | Taxable Value | Central Tax | State Tax / UT Tax | Integrated Tax | Cess | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | |
| A | Inward supplies liable to reverse charge received from registered persons | | | | | | | |
| B | Inward supplies liable to reverse charge received from unregistered persons | | | | | | | |
| C | Import of services | | | | | | | |
| D | Net Tax Payable on (A), (B) and (C) above | | | | | | | |
| 8 | Details of other inward supplies as declared in returns filed during the financial year | | | | | | | |
| A | Inward supplies from registered persons (other than 7A above) | | | | | | | |
| B | Import of Goods | | | | | | | |
| Pt. III | | Details of tax paid as declared in returns filed during the financial year | | | | | | |
| 9 | Description | Total tax payable | Paid | | | | | |
| | | 1 | 2 | 3 | | | | |
| | | Integrated Tax | | | | | | |
| | | Central Tax | | | | | | |
| | | State/UT Tax | | | | | | |
| | | Cess | | | | | | |
| | | Interest | | | | | | |
| | | Late fee | | | | | | |
| | | Penalty | | | | | | |

| Pt. IV | Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier | | | | | | | |
|-----------|---|-------------|--------------------|--------------------|----------------|----------|---------|-------------------|
| | Description | Turnover | Central Tax | State Tax / UT Tax | Integrated Tax | Cess | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | | |
| 10 | Supplies / tax (outward) declared through Amendments (+) (net of debit notes) | | | | | | | |
| 11 | Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes) | | | | | | | |
| 12 | Supplies / tax (outward) reduced through Amendments (-) (net of credit notes) | | | | | | | |
| 13 | Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes) | | | | | | | |
| 14 | Differential tax paid on account of declaration made in 10, 11, 12 & 13 above | | | | | | | |
| | Description | Payable | | | Paid | | | |
| | 1 | 2 | | | 3 | | | |
| | Integrated Tax | | | | | | | |
| | Central Tax | | | | | | | |
| | State/UT Tax | | | | | | | |
| | Cess | | | | | | | |
| | Interest | | | | | | | |
| Pt. V | Other Information | | | | | | | |
| 15 | Particulars of Demands and Refunds | | | | | | | |
| | Description | Central Tax | State Tax / UT Tax | Integrated Tax | Cess | Interest | Penalty | Late Fee / Others |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| A | Total Refund claimed | | | | | | | |
| B | Total Refund sanctioned | | | | | | | |
| C | Total Refund Rejected | | | | | | | |
| D | Total Refund Pending | | | | | | | |
| E | Total demand of taxes | | | | | | | |

| | | | | | | | | |
|----|--|-------------|--------------------|----------------|------|--|--|--|
| F | Total taxes paid in respect of E above | | | | | | | |
| G | Total demands pending out of E above | | | | | | | |
| 16 | Details of credit reversed or availed | | | | | | | |
| | Description | Central Tax | State Tax / UT Tax | Integrated Tax | Cess | | | |
| | 1 | 2 | 3 | 4 | 5 | | | |
| A | Credit reversed on opting in the composition scheme (-) | | | | | | | |
| B | Credit availed on opting out of the composition scheme (+) | | | | | | | |
| 17 | Late fee payable and paid | | | | | | | |
| | Description | Payable | | Paid | | | | |
| | 1 | 2 | | 3 | | | | |
| A | Central Tax | | | | | | | |
| B | State Tax | | | | | | | |

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature
Name of Authorised Signatory

Date

Designation / Status

Instructions: -

- The details for the period between July 2017 to March 2018 shall be provided in this return.
- Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

| Table No. | Instructions |
|-----------|--|
| 5 | Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN. |

- Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

| Table No. | Instructions |
|-----------|---|
| 6A | Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details. |
| 6B | Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. |

| | |
|----|---|
| 7A | Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details. |
| 7B | Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details. |
| 7C | Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details. |
| 8A | Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details. |
| 8B | Aggregate value of all goods imported during the financial year shall be declared here. |

4. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

| Table No. | Instructions |
|--------------------|--|
| 10,11,12,13 and 14 | Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here. |

5. Part V consists of details of other information. The instruction to fill Part V are as follows:

| Table No. | Instructions |
|-----------------------|---|
| 15A, 15B, 15C and 15D | Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. |
| 15E, 15F and 15G | Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here. |
| 16A | Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details. |
| 16B | Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details. |
| 17 | Late fee will be payable if annual return is filed after the due date.” |

“FORM GSTR-9C
(See sub-rule (3) of rule 80)
PART – A - Reconciliation Statement

| Pt. I | | Basic Details | |
|---|--|-----------------------------|--------------------|
| 1 | Financial Year | | |
| 2 | GSTIN | | |
| 3A | Legal Name | < Auto> | |
| 3B | Trade Name (if any) | <Auto> | |
| 4 | Are you liable to audit under any Act? | | <<Please specify>> |
| | | (Amount in ₹ in all tables) | |
| Pt. II Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9) | | | |
| 5 Reconciliation of Gross Turnover | | | |
| A | Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement) | | |
| B | Unbilled revenue at the beginning of Financial Year | (+) | |
| C | Unadjusted advances at the end of the Financial Year | (+) | |
| D | Deemed Supply under Schedule I | (+) | |
| E | Credit Notes issued after the end of the financial year but reflected in the annual return | (+) | |
| F | Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST | (+) | |
| G | Turnover from April 2017 to June 2017 | (-) | |
| H | Unbilled revenue at the end of Financial Year | (-) | |
| I | Unadjusted Advances at the beginning of the Financial Year | (-) | |
| J | Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST | (-) | |
| K | Adjustments on account of supply of goods by SEZ units to DTA Units | (-) | |
| L | Turnover for the period under composition scheme | (-) | |
| M | Adjustments in turnover under section 15 and rules thereunder | (+/-) | |
| N | Adjustments in turnover due to foreign exchange fluctuations | (+/-) | |
| O | Adjustments in turnover due to reasons not listed above | (+/-) | |
| P | Annual turnover after adjustments as above | | <Auto> |
| Q | Turnover as declared in Annual Return (GSTR9) | | |
| R | Un-Reconciled turnover (Q - P) | | AT1 |
| 6 Reasons for Un - Reconciled difference in Annual Gross Turnover | | | |
| A | Reason 1 | <<Text>> | |
| B | Reason 2 | <<Text>> | |
| C | Reason 3 | <<Text>> | |
| 7 Reconciliation of Taxable Turnover | | | |
| A | Annual turnover after adjustments (from 5P above) | <Auto> | |
| B | Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover | | |

| | | | | | | |
|---------|--|---------------|-------------|--------------------|----------------|---------------------|
| C | Zero rated supplies without payment of tax | | | | | |
| D | Supplies on which tax is to be paid by the recipient on reverse charge basis | | | | | |
| E | Taxable turnover as per adjustments above (A-B-C-D) | | | | | <Auto> |
| F | Taxable turnover as per liability declared in Annual Return (GSTR9) | | | | | |
| G | Unreconciled taxable turnover (F-E) | | | | | AT 2 |
| 8 | Reasons for Un - Reconciled difference in taxable turnover | | | | | |
| A | Reason 1 | <<Text>> | | | | |
| B | Reason 2 | <<Text>> | | | | |
| C | Reason 3 | <<Text>> | | | | |
| Pt. III | Reconciliation of tax paid | | | | | |
| 9 | Reconciliation of rate wise liability and amount payable thereon | | | | | |
| | Tax payable | | | | | |
| | Description | Taxable Value | Central tax | State tax / UT tax | Integrated Tax | Cess, if applicable |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| A | 5% | | | | | |
| B | 5% (RC) | | | | | |
| C | 12% | | | | | |
| D | 12% (RC) | | | | | |
| E | 18% | | | | | |
| F | 18% (RC) | | | | | |
| G | 28% | | | | | |
| H | 28% (RC) | | | | | |
| I | 3% | | | | | |
| J | 0.25% | | | | | |
| K | 0.10% | | | | | |
| L | Interest | | | | | |
| M | Late Fee | | | | | |
| N | Penalty | | | | | |
| O | Others | | | | | |
| P | Total amount to be paid as per tables above | | <Auto> | <Auto> | <Auto> | <Auto> |
| Q | Total amount paid as declared in Annual Return (GSTR 9) | | | | | |
| R | Un-reconciled payment of amount | | | | PT 1 | |
| 10 | Reasons for un-reconciled payment of amount | | | | | |
| A | Reason 1 | <<Text>> | | | | |
| B | Reason 2 | <<Text>> | | | | |
| C | Reason 3 | <<Text>> | | | | |
| 11 | Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above) | | | | | |
| | To be paid through Cash | | | | | |
| | Description | Taxable Value | Central tax | State tax / UT tax | Integrated tax | Cess, if applicable |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| | 5% | | | | | |
| | 12% | | | | | |
| | 18% | | | | | |
| | 28% | | | | | |
| | 3% | | | | | |

| | | | | | | |
|--------|--|----------|---------------------|--------------------------------|-----|--------------|
| | 0.25% | | | | | |
| | 0.10% | | | | | |
| | Interest | | | | | |
| | Late Fee | | | | | |
| | Penalty | | | | | |
| | Others (please specify) | | | | | |
| Pt. IV | Reconciliation of Input Tax Credit (ITC) | | | | | |
| 12 | Reconciliation of Net Input Tax Credit (ITC) | | | | | |
| A | ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts) | | | | | |
| B | ITC booked in earlier Financial Years claimed in current Financial Year | | | | (+) | |
| C | ITC booked in current Financial Year to be claimed in subsequent Financial Years | | | | (-) | |
| D | ITC availed as per audited financial statements or books of account | | | | | <Auto> |
| E | ITC claimed in Annual Return (GSTR9) | | | | | |
| F | Un-reconciled ITC | | | | | ITC 1 |
| 13 | Reasons for un-reconciled difference in ITC | | | | | |
| A | Reason 1 | <<Text>> | | | | |
| B | Reason 2 | <<Text>> | | | | |
| C | Reason 3 | <<Text>> | | | | |
| 14 | Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account | | | | | |
| | Description | Value | Amount of Total ITC | Amount of eligible ITC availed | | |
| | 1 | 2 | 3 | 4 | | |
| A | Purchases | | | | | |
| B | Freight / Carriage | | | | | |
| C | Power and Fuel | | | | | |
| D | Imported goods (Including received from SEZs) | | | | | |
| E | Rent and Insurance | | | | | |
| F | Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples | | | | | |
| G | Royalties | | | | | |
| H | Employees' Cost (Salaries, wages, Bonus etc.) | | | | | |
| I | Conveyance charges | | | | | |
| J | Bank Charges | | | | | |
| K | Entertainment charges | | | | | |
| L | Stationery Expenses (including postage etc.) | | | | | |
| M | Repair and Maintenance | | | | | |

| | | | | | | |
|-------|---|----------------|-------------------------|--------------------|----------------|---------------------|
| N | Other Miscellaneous expenses | | | | | |
| O | Capital goods | | | | | |
| P | Any other expense 1 | | | | | |
| Q | Any other expense 2 | | | | | |
| R | Total amount of eligible ITC availed | | | <<Auto>> | | |
| S | ITC claimed in Annual Return (GSTR9) | | | | | |
| T | Un-reconciled ITC | | | ITC 2 | | |
| 15 | Reasons for un - reconciled difference in ITC | | | | | |
| A | Reason 1 | <<Text>> | | | | |
| B | Reason 2 | <<Text>> | | | | |
| C | Reason 3 | <<Text>> | | | | |
| 16 | Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above) | | | | | |
| | Description | Amount Payable | | | | |
| | Central Tax | | | | | |
| | State/UT Tax | | | | | |
| | Integrated Tax | | | | | |
| | Cess | | | | | |
| | Interest | | | | | |
| | Penalty | | | | | |
| Pt. V | Auditor's recommendation on additional Liability due to non-reconciliation | | | | | |
| | | | To be paid through Cash | | | |
| | Description | Value | Central tax | State tax / UT tax | Integrated tax | Cess, if applicable |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| | 5% | | | | | |
| | 12% | | | | | |
| | 18% | | | | | |
| | 28% | | | | | |
| | 3% | | | | | |
| | 0.25% | | | | | |
| | 0.10% | | | | | |
| | Input Tax Credit | | | | | |
| | Interest | | | | | |
| | Late Fee | | | | | |
| | Penalty | | | | | |
| | Any other amount paid for supplies not included in Annual Return (GSTR 9) | | | | | |
| | Erroneous refund to be paid back | | | | | |
| | Outstanding demands to be settled | | | | | |
| | Other (Pl. specify) | | | | | |

Verification:

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

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

Place:

Name of the signatory

Membership No.....

Date:

Full address

Instructions: –

1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

2. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.

3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.

4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-

| Table No. | Instructions |
|-----------|--|
| 5A | 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. |
| 5B | Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores shall be declared here) |
| 5C | Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. |
| 5D | 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. |
| 5E | Aggregate value of credit notes which were issued after 31 st 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. |
| 5F | 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. |
| 5G | Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. |

| | |
|----|---|
| 5H | 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. |
| 5I | 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. |
| 5J | 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. |
| 5K | 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. |
| 5L | 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. |
| 5M | 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. |
| 5N | 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. |
| 5O | 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. |
| 5Q | 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). |
| 6 | Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here. |
| 7 | The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9). |
| 7A | Annual turnover as derived in Table 5P above would be auto-populated here. |
| 7B | 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. |
| 7C | 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. |
| 7D | 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. |
| 7E | 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. |
| 7F | Taxable turnover as declared in Table 4N of the Annual Return (GSTR9) shall be declared here. |
| 8 | 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. |

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

| Table No. | Instructions |
|-----------|--|
| 9 | 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 | The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here. |
| 9Q | 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). |
| 10 | Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here. |
| 11 | Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here. |

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

| Table No. | Instructions |
|-----------|--|
| 12A | ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States. |
| 12B | Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18. |
| 12C | Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. |
| 12D | ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here. |
| 12E | Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here. |
| 13 | Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here. |
| 14 | 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. |
| 14R | Total ITC declared in Table 14A to 14Q above shall be auto populated here. |
| 14S | 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. |
| 15 | Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here. |
| 16 | Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here. |

7. 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.
8. Towards, the end of the reconciliation statement taxpayers shall be given an option to pay their taxes as recommended by the auditor.

PART – B- CERTIFICATION

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

* I/we have examined the—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and
- (c) the cash flow statement for the period beginning fromto ending on, —attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

(a)

(b)

(c)

.....

.....

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

Place:

Name of the signatory

Membership No.....

Date:

Full address

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:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,

(c) the cash flow statement for the period beginning fromto ending on, and

(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

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

Place:

Name of the signatory

Membership No.....

Date:

Full address"

13. Amendment of FORM GST EWB-01.- In **FORM GST EWB-01** of the said rules, in the Notes, in serial number 7, in the Table, in the entries against Code 4, for the letters and word “SKD or CKD” the letters and words “SKD or CKD or supply in batches or lots” shall be substituted.

By Order and in the name of the Governor of Karnataka,

NETRAPRABHA M. DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T-1]