सीए. नवीन एन. डी. गुप्ता अध्यक्ष

CA. Naveen N.D. Gupta President



दी इन्स्टीट्यूट ऑफ चार्टर्ड एकाउन्टैन्ट्स ऑफ इन्डिया (संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (Set up by an Act of Parliament)

May 29, 2018

# IDTC/Letter/2018-19/13

Ministry of Finance, Ministry of Finance, Government of India, North Block New Delhi – 110001 Hon'ble Sir Hon'ble Union Minister of Finance, Railways, Coal

# Sub: GST Audit Report and Statement of Particulars

R&I Bra Greetings!

In continuation to the letter no. IDTC/Letter/2018-19/09 dated 9th May, 2018, we are pleased to enclose the GST Audit Report (Form 9C) and Statement of Particulars (Form GSTR 9D) to be furnished alongwith the Report. These forms have been drafted keeping in mind the aspects of being simple, transparent, easy to comply, to bring awareness among the tax payers and at the same time protect the revenue for the Government. Further, we are submitting two versions of the Statement of Particulars, one is for the tax payer having turnover upto 10 crores; and other is for tax payer having turnover 10 crores and above.

The Institute has developed the aforesaid "GST Audit Formats" for the period ended on 31st March, 2018. We will provide a more comprehensive Form with additional compliances by the Assessee having turnover beyond Rs. 10 crores for the financial year 2018-19.

Sir, the draft Forms captures the information pertaining to the nature of transactions, turnovers and taxes which will provide the Government with an insight into the business practices adopted by the trade and industry. The said audit report read together with the annual return filed by the trade and industry should reflect a true and correct state of affairs of the business entities thus meeting the motto of ease of doing business and ease to comply with the GST provisions. It will not be out of place to mention, that several members of the profession have populated live data into these Forms and feedback has been received that Draft formats are not complex, considering the details that are required to be maintained / furnished under the GST Laws.

Considering this as first year of Audit, it is requested that the Audit Report may be finalised and published at the earliest providing the taxpayers and professionals adequate time for understanding the Audit Format and compliance of the same.

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CA. Naveen N.D. Gupta President



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**I HE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA** (Set up by an Act of Parliament)

We would also like to inform your goodself that recently, ICAI has also drafted the Certificates to be issued by Professionals as well as the Annual Return Form 9/9A/9B for the Goods and Services Tax Network (GSTN).

We shall be glad to provide any further inputs as may be required and your office in case of any information may reach us at <u>idtc@icai.in</u> or 0120-3045954.

With warm regards,

Receipt No.

Yours sincerely,

(CA. Naveen N.D. Gupta)

Copy to:

1, Sh. Sushil Modi, Deputy Chief Minister & Hon'ble Finance Minister, Bihar

- 2. Dr. Hasmukh Adhia, Finance Secretary(R), Department of Revenue, Ministry of Finance, Government of India, North Block New Delhi - 110001
- **3.** Ms. Vanaja N. Sarna, Chairperson, CBIT, Department of Revenue, Government of India, North Block, New Delhi 110001
- 4. Shri Prakash Kumar, Chief Executive Officer, Goods & Services Tax Network, World mark 1, 4<sup>th</sup> Floor, Tower-B, Aero City, East wing, New Delhi – 110037
- 5. Sh. Arun Goyal, Additional Secretary, Office of the Goods & Services Tax Council, Tower-II, 5th Floor, Jeevan Bharti Building, New Delhi -110001
- **6. CA. Upender Gupta,** Commissioner, GST, Department of Revenue, Government of India, North Block, New Delhi – 110001
- 7. Sh. Manish Sinha, Commissioner, GST, CBIT, Department of Revenue, Government of India, North Block, New Delhi – 110001

#### Form GSTR 9C

#### **GST Audit Report**

[See Section 35(5) and 44(2) of the CGST Act, 2017 and Rule 80 (3) of the CGST Rules 2017 read with corresponding provisions relevant State GST, UTGST and IGST Laws]

- 2. Maintenance of the books of account, records under the GST laws and the financial statements are the responsibility of the registered person. My / Our responsibility is to express a view on the correctness, completeness and accuracy of the returns filed by the registered person based on my / our audit conducted in accordance with the provisions of Section 35 (5) and Section 44 (2) of the Central / State (*Name the State or Union Territory*) Goods and Services Tax Act, 2017.
- 3. I / We have conducted our audit in accordance with the Standards on Auditing (SA) generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the said accounts, records and statements are free of material misstatement. The audit includes examining, on a test check basis, evidence supporting the amounts and disclosures in this audit report. I/ We believe that my / our audit provides a reasonable basis for my / our opinion.
- 4. The financial statements of the registered person for the period ended ...... have been audited by M/s..... (*Name / Firm name of the Auditors*), Chartered Accountants, which have been relied upon by me/us for the purposes of my/our audit.
- 5. The following comments are subject to my / our observations and comments about non-compliance, short comings and deficiencies in the returns filed by the registered person, as given in the attached Form GSTR-9D read together with the relevant annexures and appendices of even date:
  - (a) I / we have obtained all the information and explanations, which to the best of my / our knowledge and belief, are necessary for the purposes of audit, including computation of tax liability under the GST Laws.

- (b) For the purposes of this audit, I / we have verified the relevant returns and statements under the GST Laws;
- (c) the books of account and other related records and registers maintained by the registered person are sufficient for the verification of the correctness, completeness and accuracy of the returns filed for the year;
- (d) the annual return filed by the registered person reflects a true and correct state of affairs of all the transactions effected during the year that need to be reported;
- (e) the aggregate of outward supplies declared in the returns for the year include all the outward supplies effected during the year;
- (f) the aggregate of inward supplies declared in the returns for the year include all the inwards supplies effected during the year;
- (g) the transactions included / excluded from the value of supply are in accordance with the provisions of the law;
- (h) the adjustments to the outward supplies and taxes are based on the entries made in the books of account maintained for the year;
- (i) the adjustments to the inward supplies and taxes are based on the entries made in the books of account maintained for the year;
- (j) the exemptions and abatements claimed in the annual return are in conformity with the provisions of the law;
- (k) the amount of credits determined as ineligible in accordance with the provisions of the law have been dealt appropriately in the return during the year;
- the classification of outward supplies, rate of tax applicable and computation of output tax (including that of inward supplies liable to tax on reverse charge basis) re in conformity with the GST;
- (m) the amount of input tax paid on inward supplies and deductions of input tax credit claimed are in conformity with the provisions of law;
- (n) other information given in the relevant Form 9D and annexures there to are correct and complete.
- 6. Summary of the additional tax liability or additional payment as determined by the auditor for the year are as follows:

Sl. No.	Particulars	Amount as per annual return (in Rs.)	Correct amount determined in audit as per accounts (in Rs.)	Difference (in Rs.)	Annexures
(1)	(2)	(3)	(4)	(5)	(6)
1	Net outward supplies of goods and services after considering the return of such supplies in respect of which output tax is payable (specify separately Zero rated supplies and exports on which IGST is paid)				А
2	Output tax payable (specify separately interest, fee, penalty and other levies) on the above mentioned outward supplies under the GST Acts- (a) CGST Act				В
	<ul><li>(b) SGST/ UTGST Act</li><li>(c) IGST Act</li><li>(d) GST Compensation Cess Act</li></ul>				
3	Net inward supplies of goods and services on which input tax credit has been taken after considering the return of such supplies (including reverse charge inward supplies)				С
4	Input tax credits (including tax paid on reverse charge inward supplies as per the GST Acts				D
	<ul> <li>(a) CGST Act</li> <li>(b) SGST/ UTGST Act</li> <li>(c) IGST Act</li> <li>(d) GST Compensation Cess Act</li> </ul>				
5	Net Input Tax Credit claimed on all the above mentioned inward supplies (including reverse charge inward supplies) under the GST Acts after considering all the reversals, reductions and reclamations of input tax credit -				Е
	<ul><li>(a) CGST Act</li><li>(b) SGST/ UTGST Act</li><li>(c) IGST Act</li></ul>				

	(d) GST Compensation Cess Act		
6	Refund claimed under the GST Acts- (a) CGST Act (b) SGST/ UTGST Act (c) IGST Act (d) GST Compensation Cess Act		F
7	Other net outward supplies of goods and services on which no output tax is payable after considering the return of the said supplies (exempt, nil rated, non- taxable, outward reverse charge supplies, etc.)		G
8	Other net inward supplies (including reverse charge inward supplies) of goods and services on which no input tax credit has been taken after considering the return of the said supplies (supplies on which input tax credit is ineligible, exempt, nil rated, non-taxable supplies etc.)		Н
9	Any other item (specify)		

7. The registered person has been advised to\*

- (i) Pay differential tax liability of Rs...... with interest of Rs..... and penalty of Rs.....
- (ii) Reverse Input Tax Credit of Rs..... in the return(s) of.....
- (iii) Claim refund of Rs.....

\* (Note: Strike out whichever is not applicable)

for xxxxxxxxx Chartered / Cost Accountants Firm registration number:

**xxxxxxxxx** Partner

Place: xxxxxx Date : xx / xx / 20xx

Membership No. xxxxx

### **Reconciliation**

### Annexure A

Net outward supplies after considering the return of supplies on which output tax is payable

Sl. No.	Particulars	Total
110.	Revenue from operations	
	Other Income	
	Amount as per financials	
Less	Revenue/Other Income pertaining to other registered/distinct persons	
Less	Revenue items on which output GST is not payable	
	Zero rated without payment of tax - Export and supplies to SEZ	
	Deemed exports	
	Liable to tax under reverse charge mechanism	
	Wholly Exempt Supplies	
	Partly Exempt Supplies (exempt portion)	
	Non-GST supplies	
	Not a supply as per Schedule III or the definition of supply	
	Amount as per financials (in the State)	
Add:	Sale of capital assets	
	Unearned revenue (advances)	
	Section 15	
	Taxes, duties, cess etc levied under other laws charged by supplier	
	Amount incurred by recipient but liable to be paid by supplier	
	Interest, late fee or penalty for delayed payment of consideration	
	Incidental expenses charged by the supplier	

	Schedule I	
	Write off and disposal of business assets without consideration, if GST credit was availed	
	Supply of goods / services by < <gstin>&gt; to related persons / distinct persons:</gstin>	
	(i) To employees (excluding gifts per employee upto Rs.50,000)	
	(ii) To distinct persons having same PAN	
	(iii) To other related persons	
	Goods dispatched by GSTIN to agents to the extent sale is not made / recognised	
	Any other (please specify)	
Less:	Unbilled revenue (Considering the provisions of Section 13(2) of the CGST Act, 2017)	
	Revenue by way of supplies made through agents where tax paid in PY upon initial dispatch	
	Revenue omitted to be declared in the Annual Return	
	Revenue against which Time of Supply has occurred in the previous year	
	Any other (please specify)	
	Amount as per Annual Return (in a State)	

### Annexure B

# **Reconciliation**

# Output tax payable including interest, fee, penalty and other levies

Particulars	Total
Output tax	
CGST	
Total output tax payable determined under audit	
Total output tax payable under annual returns	
Difference	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
SGST	
IGST	
Compensation cess	

### Annexure C

### **Reconciliation**

Net inward supplies on which input tax credit has been taken

Sl.	Particulars	Total
No.		
	Operational Expenses	
	Other expenses	
Less	Expenses pertaining to other registered persons/distinct persons	
Less	Expenses on which input tax credit is not available due to the following:	
	Not a supply as per Schedule III or the definition of supply	
	Inward supplies received from composition suppliers	
	Exempt inward supplies	
	Wholly Exempt Inward Supplies	
	Partly Exempt Inward Supplies (exempt portion)	
	Non-GST Inward supplies	
	Goods / services are not used in the course or furtherance of business	
	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies	
	(excluding exports)	
	Credit ineligible u/s 17(5)(a) : On motor vehicles and other conveyances	
	Credit ineligible u/s 17(5)(b)(i) : On food and beverages, outdoor catering, beauty treatment, health	
	services, cosmetic and plastic surgery	
	Credit ineligible u/s 17(5)(b)(ii) : On membership of a club, health and fitness centre	
	Credit ineligible u/s 17(5)(b)(iii) : On rent-a-cab, life insurance and health insurance	
	Credit ineligible u/s 17(5)(b)(iv) : On travel benefits extended to employees on vacation	
	Credit ineligible u/s 17(5)(c) : On works contract services when supplied for construction of an	
	immovable property	
	Credit ineligible u/s 17(5)(d) : On goods / services received for construction of an immovable	
	property on own account	
	Credit ineligible u/s 17(5)(g) : On goods or services or both used for personal consumption;	
	Credit ineligible u/s 17(5)(h) : On goods lost, stolen, destroyed;	
	Credit ineligible u/s 17(5)(h) : On goods written off;	

	Credit ineligible u/s 17(5)(h) : On goods disposed of by way of gift;	
	Credit ineligible u/s 17(5)(h) : On goods disposed of by way of free samples;	
	Credit ineligible u/s 17(5)(i) : In respect of tax paid in accordance with the provisions of sections 74, 129 and 130;	
	Credit not taken as the recipient's GSTIN was not mentioned / mentioned incorrectly	
	Credit reversed u/s 17 (4) for a banking company / financial institution / non banking financial company	
	Credit not taken as the place of supply is outside the State	
	Amount as per financials (in the State)	
Add:	Purchase of capital assets	
	Prepaid expenses	
	Expenses of previous year on which input tax credit has been taken this year	
	Section 15	
	Taxes, duties, cess etc levied under other laws charged by supplier	
	Amount incurred by recipient but liable to be paid by supplier	
	Interest, late fee or penalty for delayed payment of consideration	
	Incidental expenses charged by the supplier	
	Any other (please specify)	
Less:	Prepaid expenses of previous year	
	Expenses omitted to be declared in the Annual Return	
	Expenses on which input tax credit will be taken in the subsequent year	
	Any other (please specify)	
	Amount as per Annual Return (in a State)	

# **Reconciliation**

Tax payable (including interest, fee, penalty and other levies) on reverse charge inward supplies

Particulars	Total
CGST	
Total tax payable on reverse charge inward supplies determined under audit	
Total tax payable on reverse charge inward supplies as per annual return	
Difference	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
SGST	
IGST	
Compensation cess	

# **Reconciliation**

Net input tax credit claimed on inward supplies considering all the reversals, reductions and reclamations of input tax credit

Particulars	Total
CCCT.	
CGST	
Net input tax credit on all inward supplies determined under audit	
Net input tax credit on all inward supplies as per the annual return	
Difference	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
SGST	
IGST	
Compensation cess	

# Annexure F

# <u>Reconciliation</u> Refund claimed

Particulars	Total
CGST	
Refund claimed as determined under audit	
Refund claimed as per the annual return	
Difference	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
SGST	
IGST	
Compensation cess	

# <u>Reconciliation</u> Net outward supplies on which no output tax is payable

Particulars	Total
Net outward supplies on which no output tax is payable as determined under audit	
Net outward supplies on which no output tax is payable as per annual return	
Difference	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	

# Annexure H

# **Reconciliation**

Net inward supplies (including reverse charge inward supplies) on which no input tax credit has been taken

Particulars	Total
Net inward supplies on which input tax credit has been taken as determined under audit	
Net inward supplies on which input tax credit has been taken as per annual return	
Difference	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	
Н	
Reasons for difference: to be quantified	
Reasons for difference: to be quantified	

### **GST FORM GSTR – 9D** [See rule 80]

### Statement of particulars required to be furnished for the year ended March 31, 20.. under section 35(5) and 44(2) of the CGST Act, 2017 read with corresponding provisions under the relevant State GST, UTGST and IGST Laws

		PART - A				
	Backgr	ound of the registered person:				
	1	GSTIN of the registered person	*			
	2	Legal name of Business	*			
	3	<ul> <li>3 Trade name of Business</li> <li>4 e-mail address &amp; Contact No. of the registered person</li> </ul>				
	4					
	5	PAN	*			
	6	IEC Number	*			
	7	CIN (if Company), LLIP (if LLP) or Firm Registration No. (with	*			
		registrar of Firms, if registered); any other - viz. Trust, AOP, etc.				
	8	List the registrations under other Indirect Tax Laws – Central	*			
		Excise, Service Tax, Value Added Tax and other State				
		Commercial Tax laws				
[	GST P					
	1	*				
	2	Date of Registration	*			
	3	Whether the registered person has obtained a new registration	*			
		under the GST laws or migrated from the earlier laws				
	4	Constitution of Business – Proprietor, Partnership Firm, LLP,	*			
		Company etc.				
	5	Category of the registered person – Regular / SEZ	*			
	6	Nature of Business – Works Contractor, Trader, Manufacturer,	*			
		Job-worker etc.				
	7	Top 10 goods / services supplied (if lower than 10, state all) – To	*			
		be provided along with classification including HSN details				
	8	Name, e-mail address & contact no. of the Primary Authorised	*			
		Signatory/s				
I	Registr	ration and Place of Business (under the same PAN):				
	1	Principal Place of Business	*			

		GST FORM GSTR – 9D	
	2	Details of any addition/deletion in the additional place of business	*
		within the State which have not been made in the registration	
		certificate?	
	3	Whether any registration as casual taxable person has been taken?	
		If yes provide details thereof	
	4	GSTIN, Name and Principal Place of Business of:	
	a	Business verticals, if any (including SEZ)	
	b	ISD registration, if any	
	5	Place of Business (outside India)	
	6	Date of cancellation of registration (if any)	*
IV	General	Information:	
	1	Name and version of accounting software used (if electronic	
		records are being maintained, based on Management information)	
	2	List of books of accounts / registers maintained	
	3	List of books of accounts / registers examined	
	4	Method of accounting employed for the year under audit.	
	5	Method of valuation of closing stock	
	6	Whether tax audit under Section 44AB of the Income Tax Act,	
		1961 is applicable to the registered person? If yes, whether the	
		relevant report / returns are filed?	
	7	Is the registered person a supplier / e-commerce operator covered	
		under Section 9(5) of the CGST Act, 2017?	
	8	Whether cost audit report under Section 148 of the Companies	
		Act, 2013 is applicable to the registered person? If yes, whether	
		the effect of such report has been considered?	
V	Change	s during the year (if any)	
	1	Details of change in the nature of business during the year	
	2	Details of change in the constitution of the registration person	
		during the year – LLP to Company, Proprietor to Partnership, etc.	
	3	Changes in the business structure on account of sale, merger,	
		demerger, amalgamation, lease or transfer of the business	
	4	Change in the partners, members, etc. of the registered person	
	5	Changes in the scheme of payment and their effective dates	
		(Composition to Normal and Vice versa)	

		GST FORM GSTR – 9D PART – B					
Ι	Levy & Collection of tax						
	1	Whether the following supplies effected by the registered person	Annexure 1				
		have been considered in returns (if any)?					
	a	Sale					
	b	Transfer					
	с	Barter					
	d	Exchange					
	e	License					
	f	Rental					
	g	Lease					
	h	Disposal (including disposal of business asset as per Schedule I)					
	i	Other services					
	j	Any other supplies (please specify)					
	2	Whether non-taxable supplies have been reported in the return?	Annexure 2				
	3	Whether the tax liability for composite and mixed supply has been	Annexure 3				
		determined in accordance with Section 8 of the CGST Act, 2017?					
		If no, specify reasons / instances.					
	4	Details of inward supply of notified goods/services liable to tax	Annexure 4				
		under reverse charge mechanism u/s 9(3) of the CGST Act, read					
		with Section 5(3) of the IGST Act, on which tax has not been remitted.					
	5	Details of inward supply of taxable goods/services effected from	Annexure 4				
		unregistered persons liable to tax under reverse charge mechanism					
		u/s 9(4) of the CGST Act, read with Section 5(4) of the IGST Act,					
		on which tax has not been remitted.					
	6	a) Whether any exemption notifications or special orders under	Annexure 5				
		the Act are applicable to the registered person? Provide					
		summary of such supplies					
		b) Specify cases of non-compliance with the attached conditions.					

		GST FORM GSTR – 9Dc) Provide instances where the registered person, despite being	
		eligible to avail the benefit of any exemptions, has failed to	
		claim the same	
		d) Whether classification of outward supplies / inward supplies	
		liable to tax under reverse charge mechanism is in accordance	
		with Schedules / Notifications / Circulars, etc. If not, provide	
		details? Disclose the details where the Supplier has offered the	
		tax instead of the recipient.	
	7	Whether the registered person availing option to supply for export	
		without payment of integrated tax has paid the tax along with	
		interest on failure to:	
		a) Export goods within 3 months (or a further period allowed	
		by the Commissioner) from the date of issue of invoice	
		b) Receive payment in convertible foreign exchange within 1	
		year (or a further period allowed by the Commissioner)	
		from the date of issue of invoice	
		If not, please indicate the amount of tax payable along with the	
		taxable value	
	8	Whether any goods have been subject matter of detention/seizure	
		or confiscation as per Section 129 and 130 of the CGST Act 2017	
		on which any tax, interest or penalty has been determined as	
		payable as per the order of the proper officer? If yes, whether the	
		said liability has been discharged?	
II	Time of	supply (verification of compliance with Section 12, 13 and 14 of	
	the Act)		
	1	Specify instances where tax has not been paid in accordance with	Annexure 6
		Section 12 / 13 read with Section 31 of the CGST Act, 2017	
	2	Whether there was a change in rate of tax on the goods or services	Annexure 7
		or both supplied during the year? Provide details where the effect	
		of the change has not been provided same in all cases.	
	3	Details of supply of services where the supply ceased prior to	Annexure 8
		completion, and no tax has been discharged thereon.	
	4	Details of supply of goods on 'sale on approval basis' exceeding	Annexure 9
		the time limit of 6 months and not offered to tax.	

		GST FORM GSTR – 9D							
III	Place o	f supply							
	1	Specify instances where the registered person has not determined	Annexure 10						
		the place of supply in terms of Section $10 - 13$ of the IGST Act,							
		2017.							
	2	Basis of identification of location of recipient, in case of supply of							
		services if Place of Supply determined u/s 12(2) or 13(2) of the							
		IGST Act, 2017							
IV	Value	of supply							
	1	a) Details of all transactions of outward supplies (or inward	Annexure 1						
		supplies liable to RCM) where the transaction value is not							
		acceptable under Section 15 and value of supply is incorrectly							
		determined under Rule 27 – 31 of the CGST Rules							
	2	Whether registered person has correctly determined the value of	Annexure 12						
		supply based on inclusions listed u/s 15(2)?							
	3	Provide details of discounts adjusted in contravention of the	Annexure 13						
		provisions of Section 15(3)							
	4	Whether the registered person has reversed any output tax liability							
		on account of bad debts?							
	5	Has the supplier contravened the provisions of pure agent as per	Annexure 14						
		Rule 33 of CGST Rules, 2017?							
V	Input 7	Fax Credit							
	A	General							
	1	Details of ineligible input tax credit in respect of inward supplies	Annexure 15						
		of inputs, input services and capital goods availed during the year							
		(disclose supplies from related persons and distinct persons							
		including business verticals separately)							
	2	Whether the records maintained by the registered person facilitate							
		verification as to whether the goods / services had been received							
		before the end of the month for which credit is availed?							
	3	Whether apportionment of credit has been effected in terms of	Annexure 1						
		section 17(2) of CGST Act, 2017 read with Rule 42/43 of CGST							
		Rules, 2017							

	6	<b>GST FORM GSTR – 9D</b> Whather in case of Panking (Financial/NPEC) and it have been		
	0	Whether in case of Banking / Financial/ NBFC, credit have been		
		availed in contravention of section 17(4) of the Act?		
	7	Whether on 1 <sup>st</sup> July, 2017 transition credits have been availed in		
		contravention of Section 139 to 142 of the Act		
	8	Whether all the certificate(s) required under the section 18, has /		
		have been obtained?		
	B	Job work		
	1	Where registered person is the principal, whether tax has been		Annexure 17
		discharged by him in accordance with Section 143 read with Rule		
		45? Specify instances where the tax has not been paid even though		
		the goods are not received back by the principal/supplied from job		
		worker's premises within the prescribed time limit.		
VI	Returns			
	1	Whether all the applicable returns / forms have been filed within	*	Annexure 18
		the due dates?		
VII	Paymen			
	1	Whether there are any mismatches between the electronic cash		
		ledger and electronic credit ledger viz a vis records /books of		
		accounts?		
	2	Whether any interest is payable on delayed payment of taxes and		Annexure 19
		the same has been remitted?		
	3	List the instances where tax has been collected by the registered		Annexure 20
		persons and has not been deposited with the Government		
	4	Whether the provisions of TDS and TCS are applicable to the		
		registered person during the period covered under audit? If yes,		
		whether these provisions have been adequately complied with?		
VIII	Refunds			
	1	Where the registered person is eligible for refund under Section		
		54 of the Act, specify under which cases refund has been claimed?		
		Whether the registered person has claimed any transition credit as		
		well as refunds under the erstwhile laws.		
IX	Docume	ntation		
	1	Whether the registered person has issued the following documents		
		in accordance with the act and rules framed thereunder:		

		GST FORM GSTR – 9D					
	A	Tax invoice u/s 31 and u/r 46 and Invoice cum bill of supply u/r 46A					
	В	Tax invoice on inward supplies from unregistered persons u/s 31 and u/r 46					
	С	Bill of Supply u/s 31 and u/r 49					
	D	Receipt voucher u/s 31 and u/r 50					
	E	Refund voucher u/s 31 and u/r 51					
	F	Payment voucher u/s 31 and u/r 52					
	G	Revised tax invoice, Credit Note and debit note u/s 34 and u/r 53					
	Н	Delivery challan u/r 55					
X	Ratios: Provide the following ratios for current year and previous year						
	A	Gross Profit to turnover in State					
	В	Net Profit to turnover in State					
	С	Cash payment of Taxes / Total Payment of Taxes					
	D	Related party turnover / Total Turnover					
	F	Output Tax paid to Outward Taxable supplies					
	G	Output tax as per return/Total tax liability as determined under audit					
	Н	Inward supply from unregistered persons to Net Inward Supplies					
XI	Any ot	her issues considered to be relevant for the purpose of Audit to					
	he since	n by way of a separate annexure to this report					

formation furnished in this Form is true and correct.	
As per our report of even date attached.	
for xxxxxxxxx	for and on behalf of
Chartered / Cost Accountants	< <legal name="" of="" the<br="">registered person&gt;&gt;</legal>
Firm registration number:	

XXXXXXXXXX	XXXXXXXXXX
Partner	Partner / Managing
	Director etc.
Membership No. xxxxx	
GST Enrolment Number: xxxxx	
Place: xxxxxxx	Place: xxxxxx
Date: xx / xx / 20xx	Date: xx / xx / 20xx

\* Implies auto-population with an 'edit option' to be provided.

# Supplies effected by the registered person not considered in return

	Amt	Amt	Amt	Amt	Amt	
List of supplies	Taxable Value	CGST	SGST / UTGS T	IGST	Compens ation Cess	Remarks
Sale						
Transfer						
Barter						
Exchange						
License						
Rental						
Lease						
Disposal						
Other services						
Any other supplies (please specify)						

Note: To be furnished based on books and records maintained by the registered person

•

# Value of non-taxable supplies which have not been considered in the return

	Amt	]
Description	Total Value	Remarks
Supply of alcoholic liquor for human consumption		
Supply of petroleum crude		
Supply of high speed diesel		
Supply of natural gas		
Supply of aviation turbine fuel		
Supply of motor spirit (commonly known as petrol)		
High Sea sales		
Any other non taxable supplies (please specify)		

Note: To be furnished based on books and records maintained by the registered person

Details of composite and mixed supplies not determined in accordance with Section 8 of the CGST Act 2017

A. Composite Supplies						Amt	Amt	Amt	Amt	
<b>Components of</b>	HSN / SAC of	HSN of	Rate of tax	Rate of	Value of	Differential	Differentia	Different	Different	Remarks
the composite	all such	Principal	applicable to	tax as	the	CGST	1 SGST	ial IGST	ial Cess	
supply	components	supply	the	charged	supplies	payable	/UTGST	payable	payable	
			Principal	in the			payable			
			supply	returns						

B. Mixed Supplies	6				Amt	Amt	Amt	Amt	Amt	
<b>Components of</b>	HSN / SAC of	HSN of supply	Rate of tax	Rate of	Value of	Differential	Differentia	Different	Different	Remarks
the mixed supply	all such	on which the	applicable to	tax as	the	CGST	1 SGST	ial IGST	ial Cess	
	components	highest rate of	such supply	charged	supplies	payable	/UTGST	payable	payable	
		tax is		in the			payable			
		applicable		returns						

Details of inward supplies on which tax payable under reverse charge mechanism (RCM) has not been remitted

			Amt	Amt	Amt	Amt	Amt	
Description of the goods / services	HSN / SAC	Tax rate	Taxable	CGST	SGST /	IGST	Compens	Remarks
			Value		UTGST		ation	
							Cess	

A Notified inward supplies liable to tax on RCM u/s 9(3)

B Inward supplies liable to tax on RCM on account of supplies made by unregistered persons u/s 9(4)

			Amt	Amt	Amt	Amt	Amt	
Description of the goods / services	HSN / SAC of all such components	Rate of tax applicable to such supply	Taxable Value	CGST	SGST / UTGST	IGST	Compens ation Cess	Remarks

Summary of exempted supplies, non-compliance with condition for exemption, foregone benefit of exemption and incorrect classification

# A. Summary of exempted supplies

Notification	Entry	Description	HSN	Remarks
No.				

### **B** Non compliance with conditions for claiming exemption

_						Amt	Amt	Amt	Amt	Amt	
Γ	Notification	Entry	Description	HSN	Condition	Taxable	CGST	SGST /	IGST	Cess	Remarks
	No.				violated	Value	payable	UTGST	payable	payable	
								payable			

### **C** Foregone benefit of exemption

					Amt	Amt	Amt	Amt	Amt	
Notification	Entry	Description	HSN	Value of	Taxable	CGST	SGST /	IGST	Cess paid	Remarks
No.				exempt	Value	paid	UTGST	paid		
				supplies			paid			

					Amt	Amt	Amt	Amt	Amt	
Description	Applica	Rate of tax	HSN as per	Rate of tax	Taxable	(Excess	(Excess	(Excess	(Excess	Remarks
	ble	applicable	the return	as per the	Value	CGST	SGST	IGST	Cess	
	HSN			return		paid)/	paid)/	paid)/	paid)/	
						CGST	SGST	IGST	Cess	
						payable	payable	payable	payable	

D Incorrect classification of outward supplies/inward supplies liable to reverse charge

Details of transactions where tax has not been paid in accordance with the provisions of time of supply

			Amt	Amt	Amt	Amt	Amt	
Nature of supply	Basis as per law	Basis followed	Value of such supply	CGST Interest	SGST / UTGST Interest	IGST Interest	Cess Interest	Remarks
a) Time of supply of goods								
i) Other than reverse charge								
ii) Reverse charge								
iii) Continuous supply of goods								
iv) Supply of vouchers								
v) Where not possible to determine as per the above								
vi) Delayed payment of consideration								
vii) Any other, please specify								
b) Time of supply of services								
i) Other than reverse charge								
ii) Reverse charge								
iii) Continuous supply of services								
iv) Supply of vouchers								
v) Where not possible to determine as per								
the above								
vi) Delayed payment of consideration								
vii) Any other, please specify								

### Details of transactions on which the effect of change in rate of tax has not been provided

Descripton of goods and/or services	HSN	Notification No.	Effective date of new rate	Rate before change	Rate after change	Aggregate value of supplies made under the wrong rate	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	Remarks

### Details of outward supply of services where services ceases prior to completion but not taxes discharged

Description of service	HSN	Rate	Reason for cessation	Value upto cessation of service	SGST / UTGST payable	IGST payable	Cess payable	Remarks

#### Details of supply of goods on 'sale on approval basis' exceeding the time limit of 6 months and not offered to tax.

					Months i	n which th	e time per	iod of 6 mo	nths expire					1				
	Amounts	Amounts	Amounts	Amounts							Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	1
Month in which the goods were sent	-	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks
PY																		
Apr																		
May																		
Jun																		L
Jul																		L
Aug																		<b></b>
Sep																		<b></b>
Oct																		<b></b>
Nov																		i
Dec																		<b></b>
Jan																		<b></b>
Feb						ļ												L
Mar																		L
Total																		i

Annexure 9

#### Instances where place of supply has not been determined under Section 10 - 13 of the CGST Act 2017

Section reference under the IGST Act	Situation					Amt	Amt	Amt	Amt	
	an supply of goods imported into, or exported	Basis of place of supply followed by the registered person	Basis of place of supply as per law	Place of supply as per return	Place of supply as per law	Value of such supply	(Excess CGST paid)/ CGST	(Excess SGST paid)/ SGST	(Excess IGST paid)/ IGST	Remarks
Section 10(1)(a)	Supply involves movement of goods, whether by the registered person (as a supplier) or the recipient or by any other person						payable	payable	payable	
Section 10(1)(b)	Goods are delivered by the supplier to a recipient / any other person on the direction of the registered person (whether acting as an agent or otherwise) before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise									
Section 10(1)(c)	Supply does not involve movement of goods, whether by the registered person (as a supplier) or the recipient									
Section 10(1)(d)	Goods are assembled or installed at site									
Section 10(1)(e)	Goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle									
Section 10(2)	Where place of supply of goods cannot be determined as above									
	t and export of goods									
Section 11(1)	Goods imported into India									
Section 11(2)	Goods exported from India									

C. Cases of supply	y of services where the supplier or recipient is	located in India								
	In relation to immovable property									
	Restaurant and personal care									
Section 12(5)	Training and performance appraisal									
Section 12(6)	Admission to events									
Section 12(7)	Organising events									
Section 12(8)	Goods transportation services									
Section 12(9)	Passenger transportation services									
Section 12(10)	Services on board a conveyance									
Section 12(11)	Telecommunication, etc.									
Section 12(12)	Banking and other financial services									
Section 12(13)	Insurance services									
Section 12(14)	Advertisement services to governmental									
	agencies									
Section 12(2)(a)	Where place of supply cannot be determined as									
	above, in case of registered recipients									
Section 12(2)(b)	Where place of supply cannot be determined as									
	above, in case of unregistered recipients									
D. Cases of supply of services where the recipient is located outside India										
	Where goods are required to be made									
	physically available to the supplier			-						
	Services requiring the physical presence of the									
	recipient									
	In relation to immovable property									
	Admission to or organisation of events									
Section 13(8)(a)	Services by banking / financial / NBFCs to account holders									
Section 12(8)(b)	Intermediary services									
Section 15(8)(b)	Intermediary services									
Section 13(8)(c)	Hiring of means of transport									
	ining of means of damsport									
Section 13(9)	Goods transportation services									
	Passenger transportation services									
	Services on board a conveyance									
. ,	OIDAR services									
			I		I	I	I	I		L

### Details of transactions where transaction value is not accepted and value of supply is based on Rule 27 - 31 of CGST Rules 2017

Sl. No.		Transaction Value as per tax invoice / books	Taxable value reported in GST returns	Correct taxable as per CGST Rules	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	Remarks*
Α	Outward supplies								
1	Where price is not the sole consideration (including barter, exchange, etc.)								
2	Permanent transfer or disposal of business asset where there is no consideration, and ITC was availed								
3	Supply to related persons (other than employees) where ITC not fully available to recipient, whether or not for a consideration								
4	Supply to employees whether or not for a consideration								
5	Supply to distinct persons where ITC not fully available to recipient whether or not for a consideration								
6	Supply of goods to agent without any consideration								
7	Supply for consideration to an agent who is a related party								
В	Inward supplies								
1	Inward supplies received from related persons / distinct persons, where ITC can be fully claimed by the GSTIN, attracting tax on RCM basis								
2	Import of services without consideration from a related person / his other establishments outside India, in the course or furtherance of business								
3	Supply of goods received from agents without any consideration which attract tax on RCM basis								
4	Supply for consideration received from an agent who is a related party and for which tax is payable on RCM basis								
5	Where price is not the sole consideration (including barter, exchange, etc.)								

 $\ast Where possible, indicate the relevant rule under which the valuation has been carried out$ 

## Details of transactions wherein the value of supply has been incorrectly determined u/s 15(2) of the CGST Act 2017

				Amounts	Amounts	Amounts	Amounts	Amounts	
Section	Inclusions listed u/s 15(2)	Nature of contravention u/s 15(2)	Reasons for incorrect determination	Taxable Value to be included	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks
15(2)(a)	any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than that under the GST Laws / GST Compensation Cess Law, if charged separately by the supplier								
15(2)(b)	any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both								
15(2)(c)	incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services								
15(2)(d)	interest or late fee or penalty for delayed payment of any consideration for any supply;								
15(2)(e)	subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments								

## Details of discounts adjusted in contravention with Section 15(3) of the CGST Act 2017

Annexure 13

				Amounts	Amounts	Amounts	Amounts	Amounts	
Section	Nature of discount	Nature of contravention u/s 15(3)	Reasons for incorrect determination	Taxable Value to be included	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks
	Discount given before or at the time of supply								
	Discount given after the supply had been effected								

Details of supplies where the provisions of Rule 33 of CGST Rules 2017 in respect of pure agent have been contravened

Nature of contravention	Reasons for contravention	Total value including reimbursements (excluding taxes)	Taxable value on which tax has been paid	Additional value on which tax is liable to be paid	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks

### Details of ineligible input tax credit availed during the year

		Amt	Amt	Amt	Amt	1
Sl No	Particulars	CGST	SGST	IGST	Cess	Remarks
A. RI	ELATED PERSONS AS PER SECTION 15(5) OF THE CGST					
АСТ	AND DISTINCT PERSONS AS PER SECTION 25 OF THE FACT					
	Goods / services are not used in the course or furtherance of business					
1	coolds / services are not used in the course of furtherance of business					
2	Credit ineligible as the goods/services received are used wholly for					
	effecting exempt supplies (excluding exports)					
3	Credit ineligible u/s 17(5)					
4	Credit ineligible as the recipient's GSTIN was not mentioned /					
	mentioned incorrectly					
5	Credit reversible u/s 17 (4) for a banking company / financial					
	institution / non banking financial company					-
6	Credit not eligible as the place of supply is outside the State					
7	Incorrect/Omission of Reversal u/r 42					
8	Incorrect/Omission of Reversal u/r 43					
	Incorrect/Omission of Reversal u/r 44					
	Incorrect/Omission of Reversal u/r 44A					
	Credit reversible u/r 37 for non-payment within 180 days					-
	Excess Credit distributed by ISD					
	Credit claimed beyond the period allowed u/s 16(4)					
14	Depreciation claimed on the tax component of capital goods in contravention of 16(3)					
15	Credit claimed without satisfaction of all the conditions u/s 16 (2)					
16	Any others (please specify)					
	RSON OTHER THAN RELATED PERSONS AND DISTINCT SONS AS GIVEN UNDER (A) ABOVE					
1	Goods / services are not used in the course or furtherance of business					
2	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies (excluding exports)					
3	Credit ineligible u/s 17(5)					
4	Credit ineligible as the recipient's GSTIN was not mentioned / mentioned incorrectly					
5	Credit reversible u/s 17 (4) for a banking company / financial					
	institution / non banking financial company					
6	Credit not eligible as the place of supply is outside the State					
7	Incorrect/Omission of Reversal u/r 42					
	Incorrect/Omission of Reversal u/r 43					
	Incorrect/Omission of Reversal u/r 44	1	1	1		
	Incorrect/Omission of Reversal u/r 44A					
11	Credit reversible u/r 37 for non-payment within 180 days					
12	Excess Credit distributed by ISD					
	Credit claimed beyond the period allowed u/s 16(4)					
14	Depreciation claimed on the tax component of capital goods in					
	contravention of 16(3)					
15	Credit claimed without satisfaction of all the conditions u/s 16 (2)					
16	Any others (please specify)					

Details where apportionment of credit has not effected in terms of section 17(2) of the CGST Act 2017 read with Rule 42 and 43 of the CGST Rules	
2017	

			Amt	Amt	Amt	Amt	1
Rule	Particulars of reversal	Reasons for contravention	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess	Remarks
42(1)(b)	Amount of input tax attributable to input and input services used exclusively for purposes other than business						
42(1)(c)	Amount of input tax attributable to input and input services used exclusively for effecting exempt supplies						
42(1)(d)	Amount of input tax in respect of input and input services on which is not available under Section 17(5) of the CGST Act 2017						
42(1)(f)	Amount of input tax credit attributable to input and input services used exclusively for effecting supplies other than exempted but including zero rated supplies						
42(1)(i)	Common credit of input and input services attributable to exempt supplies						
42(1)(j)	Common credit of input and input services attributable to non business purposes						
42(2)(a)	Aggregate of the reversal of input and input services determined at the end of the year determined to be in shortage of the actual reversal made						
42(2)(b)	Aggregate of the reversal of input and input services determined at the end of the year determined to be in excess of the actual reversal made						
43(1)(a)	Amount of input tax in respect of capital goods used exclusively of non business purposes or exclusively for effecting exempt supplies						
43(1)(b)	Amount of input tax in respect of capital goods used exclusively for effecting supplies other than exempted supplies but including zero rated supplies						
43(1)(c)	Amount of input tax credit in respect of capital goods which are used for commonly for exempt and taxable supplies						
43(1)(h)	Common credit in respect of capital goods attributable to exempt supplies						

Cases where inputs and capital goods have not been received within the prescribed time limit and no tax has been offerred on them

### A Inputs

<b>F</b>			Amount of tax payable in the current tax period											
Month in which goods were sent out to job worker in the previous year	and were not offerred to tax even though they	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Remarks
Apr	ume mint													
May														
Jun														
Jul														
Aug														
Sep														
Oct														
Nov														
Dec														
Jan Feb														
Mar														
Total														

#### B Capital Goods

					Amo	unt of tax	payable i	n the curr	ent tax p	eriod				
Month in which goods were sent out to job worker 3 years before the current tax period	Value of goods which were sent and were not offerred to tax even though they were not received within the prescribed time limit	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Remarks
Apr														
May														
Jun														
Jul														
Aug														
Sep														
Oct														
Nov														
Dec														
Jan														
Feb														
Mar														
Total														

# Date of filing of returns / forms

## A Monthly returns

(i)				GSTR-3B		
	Month	Due date	Date of filing	Delay (in	Late fee	Remarks
				days)		
	Apr					
	May					
	Jun					
	Jul					
	Aug					
	Sep					
	Oct					
	Nov					
	Dec					
	Jan					
	Feb					
	Mar					

(ii)

			GSTR-1		
Month	Due date	Date of filing	Delay (in	Late fee	Remarks
		_	days)		
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

	٠	٠	٠	~
- (	1	1	1	1
	1	-	-	1

i)			GSTR-2		
Month	Due date	Date of filing	Delay (in	Late fee	Remarks
			days)		
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

(iv)

)			GSTR-3		
Month	Due date	Date of filing	Delay (in	Late fee	Remarks
		_	days)		
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

# **B** Supplier of OIDAR services

			GSTR-5A		
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

# C Other Forms

Forms	Due date	Date of filing	Delay (in	Late fee	Remarks
			days)		
Form GSTR 9					
Form GSTR 9B					
Form GSTR 10					
Form ITC 01					
Form ITC 02					
Form ITC 03					
Form ITC 04 (Q1)					
Form ITC 04 (Q2)					
Form ITC 04 (Q3)					
Form ITC 04 (Q4)					

### **D** Transition forms

Forms	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Form GST TRAN 01					
Form GST TRAN 02 (Jul 2017	')				
Form GST TRAN 02 (Aug 201	.7)				
Form GST TRAN 02 (Sep 201	7)				
Form GST TRAN 02 (Oct 2017	7)				
Form GST TRAN 02 (Nov 201	.7)				
Form GST TRAN 02 (Dec 201	7)				

### Details of interest on delayed payment of taxes which have not been remitted

A. Delay in posting credit entry to electronic liability ledger

					Tax p	ayable			Interest	liability	
Month	Due date of payment	Actual date of payment	Delay (in days)	CGST	SGST / UTGST	IGST	Cess	CGST	SGST / UTGST	IGST	Cess
Apr											
May											
Jun											
Jul											
Aug											
Sep											
Oct											
Nov											
Dec											
Jan											
Feb											
Mar											
Total											

B. Delay due to underreporting of output tax/over reporting of input tax credit/wrongly availment of input tax credit in a particular tax period

				Tax payable				Actua	ıl Tax paid	within du	ie date	Shortfa	ll in tax pay	ment with	in due date	Interest liability			
Description	Due date	Actual	Delay (in	CGST	SGST /	IGST	Cess	CGST	SGST /	IGST	Cess	CGST	SGST /	IGST	Cess	CGST	SGST /	IGST	Cess
	of	date of	days)		UTGST				UTGST				UTGST				UTGST		
	payment	payment																	
Total																			

# Details of tax collected but not deposited with the Government

			Amour	nt collecte	d but not	deposited	Interest liability			
Description	Month in which collected	Due date of deposit	CGST	SGST / UTGST	IGST	Cess	CGST	SGST / UTGST	IGST	Cess
Total										

## **GST FORM GSTR – 9D** [See rule 80]

# Statement of particulars required to be furnished for the year ended March 31, 20.. under section 35(5) and 44(2) of the CGST Act, 2017 read with corresponding provisions under the relevant State GST, UTGST and IGST Laws

	PART - A	
Backgr	ound of the registered person:	
1	GSTIN of the registered person	*
2	Legal name of Business	*
3	Trade name of Business	*
4	e-mail address & Contact No. of the registered person	*
5	PAN	*
6	IEC Number	*
7	CIN (if Company), LLIP (if LLP) or Firm Registration No. (with	*
	registrar of Firms, if registered); any other - viz. Trust, AOP, etc.	
8	List the registrations under other Indirect Tax Laws – Central	*
	Excise, Service Tax, Value Added Tax and other State	
	Commercial Tax laws	
GST P	rofile of the registered person:	
 1	Centre/State Jurisdiction with range	*
2	Date of Registration	*
 3	Whether the registered person has obtained a new registration	*
	under the GST laws or migrated from the earlier laws	
4	Constitution of Business – Proprietor, Partnership Firm, LLP,	*
	Company etc.	
5	Category of the registered person – Regular / SEZ	*
6	Nature of Business – Works Contractor, Trader, Manufacturer,	*
	Job-worker etc.	
7	Top 10 goods / services supplied (if lower than 10, state all) – To	*
	be provided along with classification including HSN details	
8	Name, e-mail address & contact no. of the Primary Authorised	*
	Signatory/s	
Registr	ration and Place of Business (under the same PAN):	
 1	Principal Place of Business	*

	2	<b>GST FORM GSTR – 9D</b> Details of any addition/deletion in the additional place of business	*	
		within the State which have not been made in the registration		
		certificate?		
	3	Whether any registration as casual taxable person has been taken?		
	5	If yes provide details thereof		
	4	GSTIN, Name and Principal Place of Business of:		
		-		
	a	Business verticals, if any (including SEZ)		
	b	ISD registration, if any		
	5	Place of Business (outside India)		
	6	Date of cancellation of registration (if any)	*	
IV	General	Information:		
11	1	Name and version of accounting software used (if electronic		
		records are being maintained, based on Management information)		
	2	List of books of accounts / registers maintained		
	3	-		
		List of books of accounts / registers examined		
	4	Method of accounting employed for the year under audit.		
	5	Method of valuation of closing stock		
	6	Whether tax audit under Section 44AB of the Income Tax Act,		
		1961 is applicable to the registered person? If yes, whether the		
		relevant report / returns are filed?		
	7	Is the registered person a supplier / e-commerce operator covered		
		under Section 9(5) of the CGST Act, 2017?		
	8	Whether cost audit report under Section 148 of the Companies		
		Act, 2013 is applicable to the registered person? If yes, whether		
		the effect of such report has been considered?		
V	Changes	s during the year (if any)		
	1	Details of change in the nature of business during the year		
	2	Details of change in the constitution of the registration person		
		during the year – LLP to Company, Proprietor to Partnership, etc.		
	3	Changes in the business structure on account of sale, merger,		
		demerger, amalgamation, lease or transfer of the business		
	4	Change in the partners, members, etc. of the registered person		
	5	Changes in the scheme of payment and their effective dates		
		(Composition to Normal and Vice versa)		

		GST FORM GSTR – 9D PART – B							
Ι	Levy &	c Collection of tax							
	1	Whether the following supplies effected by the registered person	Annexure 1						
		have been considered in returns (if any)?							
	a	Sale							
	b	Transfer							
	с	Barter							
	d	Exchange							
	e	License							
	f	Rental							
	g	Lease							
	h								
	i	Other services							
	j	Any other supplies (please specify)							
	2	Whether non-taxable supplies have been reported in the return?	Annexure 2						
X	3	Whether it is ensured that transactions of the following natures	Annexure 3						
		have not been reported in the return?							
		a) Transactions covered under Schedule III of the Act							
		b) Transactions not covered by definition of supplies							
	3	Whether the tax liability for composite and mixed supply has been	Annexure 4						
		determined in accordance with Section 8 of the CGST Act, 2017?							
		If no, specify reasons / instances.							
	4	Details of inward supply of notified goods/services liable to tax	Annexure 5						
		under reverse charge mechanism u/s 9(3) of the CGST Act, read							
		with Section 5(3) of the IGST Act, on which tax has not been							
		remitted.							
	5	Details of inward supply of taxable goods/services effected from	Annexure 5						
		unregistered persons liable to tax under reverse charge mechanism							
		u/s 9(4) of the CGST Act, read with Section 5(4) of the IGST Act,							
		on which tax has not been remitted.							

	6	a) Whether any exemption notifications or special orders under	Annexure 6
	0	the Act are applicable to the registered person? Provide	-
		summary of such supplies	
		<ul><li>b) Specify cases of non-compliance with the attached conditions.</li></ul>	
		<ul><li>c) Provide instances where the registered person, despite being</li></ul>	
		eligible to avail the benefit of any exemptions, has failed to	
		claim the same	
		d) Whether classification of outward supplies / inward supplies	
		liable to tax under reverse charge mechanism is in accordance	
		with Schedules / Notifications / Circulars, etc. If not, provide	
		details? Disclose the details where the Supplier has offered the	
		tax instead of the recipient.	
	7	Whether the registered person availing option to supply for export	
		without payment of integrated tax has paid the tax along with	
		interest on failure to:	
		a) Export goods within 3 months (or a further period allowed	
		by the Commissioner) from the date of issue of invoice	
		b) Receive payment in convertible foreign exchange within 1	
		year (or a further period allowed by the Commissioner)	
		from the date of issue of invoice	
		If not, please indicate the amount of tax payable along with the	
		taxable value	
X	8	Whether e-waybills are applicable in case of movement of goods	
		caused by the registered person during the period under audit? If	
		yes, whether all the movements have been made using proper e-	
		waybills?	
	9	Whether any goods have been subject matter of detention/seizure	
		or confiscation as per Section 129 and 130 of the CGST Act 2017	
		on which any tax, interest or penalty has been determined as	
		payable as per the order of the proper officer? If yes, whether the	
		said liability has been discharged?	
II	Time of	supply (verification of compliance with Section 12, 13 and 14 of	
	the Act)		
	1	Specify instances where tax has not been paid in accordance with	Annexure 7
		Section 12 / 13 read with Section 31 of the CGST Act, 2017	

		GST FORM GSTR – 9D	
	2	Whether there was a change in rate of tax on the goods or services or both supplied during the year? Provide details where the effect of the change has not been provided same in all cases.	Annexure 8
	3	Details of supply of services where the supply ceased prior to completion, and no tax has been discharged thereon.	Annexure 9
	4	Details of supply of goods on 'sale on approval basis' exceeding the time limit of 6 months and not offered to tax.	Annexure 10
III	Place o	f supply	
	1	Specify instances where the registered person has not determined the place of supply in terms of Section $10 - 13$ of the IGST Act, 2017.	Annexure 11
	2	Basis of identification of location of recipient, in case of supply of services if Place of Supply determined u/s 12(2) or 13(2) of the IGST Act, 2017	
IV	Value o	of supply	
	1	<ul> <li>a) Details of all transactions of outward supplies (or inward supplies liable to RCM) where the transaction value is not acceptable under Section 15 and value of supply is incorrectly determined under Rule 27 – 31 of the CGST Rules</li> </ul>	Annexure 12
X		<ul> <li>b) Details of transactions of outward supplies (or inward supplies liable to RCM) where the value of supply was reflected as transaction value in the monthly / annual returns, whereas the value should have been determined under Rule 27 – 31 of the valuation rules?</li> </ul>	Annexure 13
	2	Whether registered person has correctly determined the value of supply based on inclusions listed u/s 15(2)?	Annexure 14
	3	Provide details of discounts adjusted in contravention of the provisions of Section 15(3)	Annexure 15
X	4	Details of outward supplies effected by the registered person where the value of supply has been determined in contravention of the provisions under Rule 31A / 32 of the CGST Rules, 2017	Annexure 16

V	5	<b>GST FORM GSTR – 9D</b> Whether the rate of exchange for determining the value of imports	
Х	5	Whether the rate of exchange for determining the value of imports	
		/ exports of goods*/ services are considered in accordance with	
		Rule 34 of the CGST Rules, 2017?	
	6	Whether the registered person has reversed any output tax liability	
		on account of bad debts?	
	7	Has the supplier contravened the provisions of pure agent as per	Annexure 17
		Rule 33 of CGST Rules, 2017?	
V	Input 7	Fax Credit	
	Α	General	
	1	Details of ineligible input tax credit in respect of inward supplies	Annexure 18
		of inputs, input services and capital goods availed during the year	
		(disclose supplies from related persons and distinct persons	
		including business verticals separately)	
	2	Whether the records maintained by the registered person facilitate	
		verification as to whether the goods / services had been received	
		before the end of the month for which credit is availed?	
X	3	Whether re-claim of tax credit taken without full /part payment to	Annexure 19
		supplier?	(Part A)
X	4	Details of transactions where the credit has not been reversed <sup>i</sup> *	Annexure 19
		along with interest u/s 16(2) of the Act read with Rule 37 of the	(Part B)
		Rules, on account of non-payment of consideration & tax	
	5	Whether apportionment of credit has been effected in terms of	Annexure 20
		section 17(2) of CGST Act, 2017 read with Rule 42/43 of CGST	
		Rules, 2017	
	6	Whether in case of Banking / Financial/ NBFC, credit have been	
		availed in contravention of section 17(4) of the Act?	
	7	Whether on 1 <sup>st</sup> July, 2017 transition credits have been availed in	
		contravention of Section 139 to 142 of the Act	
	8	Whether all the certificate(s) required under the section 18, has /	
		have been obtained?	
	B	Job work	
	1	Where registered person is the principal, whether tax has been	Annexure 21
		discharged by him in accordance with Section 143 read with Rule	
		45? Specify instances where the tax has not been paid even though	

		<b>GST FORM GSTR – 9D</b> the goods are not received back by the principal/supplied from job		
		worker's premises within the prescribed time limit.		
X/T	D - 4			
VI	Returns			
	1	Whether all the applicable returns / forms have been filed within the due dates?	*	Annexure 22
VII	Paymen	ts		
	1	Whether there are any mismatches between the electronic cash		
		ledger and electronic credit ledger viz a vis records /books of		
		accounts?		
	2	Whether any interest is payable on delayed payment of taxes and		Annexure 23
		the same has been remitted?		
	3	List the instances where tax has been collected by the registered		Annexure 24
		persons and has not been deposited with the Government		
	4	Whether the provisions of TDS and TCS are applicable to the		
		registered person during the period covered under audit? If yes,		
		whether these provisions have been adequately complied with?		
VIII	Refunds			
	1	Where the registered person is eligible for refund under Section		
		54 of the Act, specify under which cases refund has been claimed?		
		Whether the registered person has claimed any transition credit as		
		well as refunds under the erstwhile laws.		
IX	Docume	ntation		
	1	Whether the registered person has issued the following documents		
		in accordance with the act and rules framed thereunder:		
	Α	Tax invoice u/s 31 and u/r 46 and Invoice cum bill of supply u/r		
		46A		
	В	Tax invoice on inward supplies from unregistered persons u/s 31		
		and u/r 46		
	С	Bill of Supply u/s 31 and u/r 49		
	D	Receipt voucher u/s 31 and u/r 50		
	E	Refund voucher u/s 31 and u/r 51		
	F	Payment voucher u/s 31 and u/r 52		
	G	Revised tax invoice, Credit Note and debit note u/s 34 and u/r 53		
	U			

<b>T</b> 7	A 1	GST FORM GSTR – 9D								
X	Advance ruling       Image: Constraint of the segment of									
Х	1									
		ruling order?								
Х	2	Whether the order of Advance ruling authority is proposed to be								
		followed in the subsequent years? If not, please indicate the								
		deviation.								
XI	Adjudic	cation, appeals and revision								
X	1	Whether there is any show cause notice issued by the appropriate								
		adjudicating authority pending against the registered person? If								
		yes, please provide details.								
X	2	Whether there is any overdue demand in respect of any								
		adjudication/appellate order passed against which no further								
		appeal has been filed? If yes, please provide details.								
XII	Ratios: Provide the following ratios for current year and previous year									
	Α	Gross Profit to turnover in State								
	В	Net Profit to turnover in State								
	C	Cash payment of Taxes / Total Payment of Taxes								
	D	Related party turnover / Total Turnover								
	F	Output Tax paid to Outward Taxable supplies								
	G	Output tax as per return/Total tax liability as determined under								
		audit								
	Н	Inward supply from unregistered persons to Net Inward Supplies								
XIII	Any oth	er issues considered to be relevant for the purpose of Audit to								
	be given by way of a separate annexure to this report									

The	infor	mation furnished in this Form is true and correct.	
		As per our report of even date attached.	
		for xxxxxxxxx	for and on behalf of

< <legal name="" of="" th="" the<=""></legal>
registered person>>
XXXXXXXXXX
Partner / Managing
Director etc.
Place: xxxxxxx
Date: xx / xx / 20xx

\* Implies auto-population with an 'edit option' to be provided.

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<sup>&</sup>lt;sup>i</sup> would be added to the output tax liability

# Supplies effected by the registered person not considered in return

	Amt	Amt	Amt	Amt	Amt	
List of supplies	Taxable Value	CGST	SGST / UTGS T	IGST	Compens ation Cess	Remarks
Sale						
Transfer						
Barter						
Exchange						
License						
Rental						
Lease						
Disposal						
Other services						
Any other supplies (please specify)						

Note: To be furnished based on books and records maintained by the registered person

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# Value of non-taxable supplies which have not been considered in the return

	Amt	]
Description	Total Value	Remarks
Supply of alcoholic liquor for human consumption		
Supply of petroleum crude		
Supply of high speed diesel		
Supply of natural gas		
Supply of aviation turbine fuel		
Supply of motor spirit (commonly known as petrol)		
High Sea sales		
Any other non taxable supplies (please specify)		

Note: To be furnished based on books and records maintained by the registered person

Transactions reported in GST returns though they are covered under Schedule III or excluded from the definition of supplies

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		Amt	
Statutory Reference	Description	Total Value	Remarks
Schedule III. Para 4	Services of funeral, burial, crematorium or mortuary including transportation of the deceased		
Schedule III. Para 5	Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building		
Schedule III. Para 6	Actionable claims, other than lottery, betting and gambling Transaction in money		
	Transaction in securities Any other item, please specify		

Note: To be furnished based on books and records maintained by the registered person

Details of composite and mixed supplies not determined in accordance with Section 8 of the CGST Act 2017

A. Composite Sup	plies				Amt	Amt	Amt	Amt	Amt	
Components of	HSN / SAC of	HSN of	Rate of tax	Rate of	Value of	Differential	Differentia	Different	Different	Remarks
the composite	all such	Principal	applicable to	tax as	the	CGST	1 SGST	ial IGST	ial Cess	
supply	components	supply	the	charged	supplies	payable	/UTGST	payable	payable	
			Principal	in the			payable			
			supply	returns						

B. Mixed Supplies						Amt	Amt	Amt	Amt	
<b>Components of</b>	HSN / SAC of	HSN of supply	Rate of tax	Rate of	Value of	Differential	Differentia	Different	Different	Remarks
the mixed supply	all such	on which the	applicable to	tax as	the	CGST	1 SGST	ial IGST	ial Cess	
	components	highest rate of	such supply	charged	supplies	payable	/UTGST	payable	payable	
		tax is		in the			payable			
		applicable		returns						

Details of inward supplies on which tax payable under reverse charge mechanism (RCM) has not been remitted

1	Notified inward supplies liable to tax of	1 KCM u/s 9(	3)	-					
				Amt	Amt	Amt	Amt	Amt	
	Description of the goods / services	HSN / SAC	Tax rate	Taxable Value	CGST	SGST / UTGST	IGST	Compens ation Cess	Remarks

A Notified inward supplies liable to tax on RCM u/s 9(3)

B Inward supplies liable to tax on RCM on account of supplies made by unregistered persons u/s 9(4)

			Amt	Amt	Amt	Amt	Amt	
Description of the goods / services		Rate of tax applicable to	Taxable Value	CGST	SGST / UTGST	IGST	Compens ation	Remarks
	component s						Cess	
	5							

Summary of exempted supplies, non-compliance with condition for exemption, foregone benefit of exemption and incorrect classification

# A. Summary of exempted supplies

Notification	Entry	Description	HSN	Remarks
No.				

## **B** Non compliance with conditions for claiming exemption

					Amt	Amt	Amt	Amt	Amt	
Notification	Entry	Description	HSN	Condition	Taxable	CGST	SGST /	IGST	Cess	Remarks
No.				violated	Value	payable	UTGST	payable	payable	
							payable			

## **C** Foregone benefit of exemption

					Amt	Amt	Amt	Amt	Amt	
Notification	Entry	Description	HSN	Value of	Taxable	CGST	SGST /	IGST	Cess paid	Remarks
No.				exempt	Value	paid	UTGST	paid		
				supplies			paid			

					Amt	Amt	Amt	Amt	Amt	
Description	Applica	Rate of tax	HSN as per	Rate of tax	Taxable	(Excess	(Excess	(Excess	(Excess	Remarks
	ble	applicable	the return	as per the	Value	CGST	SGST	IGST	Cess	
	HSN			return		paid)/	paid)/	paid)/	paid)/	
						CGST	SGST	IGST	Cess	
						payable	payable	payable	payable	

D Incorrect classification of outward supplies/inward supplies liable to reverse charge

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Details of transactions where tax has not been paid in accordance with the provisions of time of supply

			Amt	Amt	Amt	Amt	Amt	
Nature of supply	Basis as per law	Basis followed	Value of such supply	CGST Interest	SGST / UTGST Interest	IGST Interest	Cess Interest	Remarks
a) Time of supply of goods								
i) Other than reverse charge								
ii) Reverse charge								
iii) Continuous supply of goods								
iv) Supply of vouchers								
v) Where not possible to determine as per the above								
vi) Delayed payment of consideration								
vii) Any other, please specify								
b) Time of supply of services								
i) Other than reverse charge								
ii) Reverse charge								
iii) Continuous supply of services								
iv) Supply of vouchers								
v) Where not possible to determine as per								
the above								
vi) Delayed payment of consideration								
vii) Any other, please specify								

## Details of transactions on which the effect of change in rate of tax has not been provided

Descripton of goods and/or services	HSN	Notification No.	Effective date of new rate	Rate before change	Rate after change	Aggregate value of supplies made under the wrong rate	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	Remarks

## Details of outward supply of services where services ceases prior to completion but not taxes discharged

Description of service	HSN	Rate	Reason for cessation	Value upto cessation of service	SGST / UTGST payable	IGST payable	Cess payable	Remarks

### Details of supply of goods on 'sale on approval basis' exceeding the time limit of 6 months and not offered to tax.

					Months i	n which th	e time per	iod of 6 mo	nths expire									
	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	Amounts	
Month in which the goods were sent	-	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks
PY																		
Apr																		
May																		
Jun																		
Jul																		
Aug																		
Sep																		
Oct																		
Nov																		
Dec																		
Jan						ļ												
Feb						ļ												
Mar																		
Total																		l l

### Instances where place of supply has not been determined under Section 10 - 13 of the CGST Act 2017

Section reference under the IGST Act	Situation					Amt	Amt	Amt	Amt	
A. Cases other tha from India	an supply of goods imported into, or exported	Basis of place of supply followed by the registered person	Basis of place of supply as per law	Place of supply as per return	Place of supply as per law	Value of such supply	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	Remarks
Section 10(1)(a)	Supply involves movement of goods, whether by the registered person (as a supplier) or the recipient or by any other person									
Section 10(1)(b)	Goods are delivered by the supplier to a recipient / any other person on the direction of the registered person (whether acting as an agent or otherwise) before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise									
Section 10(1)(c)	Supply does not involve movement of goods, whether by the registered person (as a supplier) or the recipient									
Section 10(1)(d)	Goods are assembled or installed at site									
Section 10(1)(e)	Goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle									
Section 10(2)	Where place of supply of goods cannot be determined as above									
B. Cases of impor Section 11(1)	t and export of goods Goods imported into India									
Section 11(1) Section 11(2)	Goods imported from India									

Section 12.3)       In relation to immovable property       Image: Constraint of the section 12.6 (Constraint) of the section 12.6 (Constrant) of the section 12.6 (Constraint) of the	C. Cases of supply	v of services where the supplier or recipient is	ocated in India					
Section 12(4)       Resturant and personal care       Image: Constraint of the section 12(5)       Image: Constraint of the section 12(6)       Image: Constraint of the section 12(7)       Image: Constraint of the section 12(7) <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>								
Section 12(i)       Admission to events       Image: constraint of the section 12(i)       Organising events       Image: constraint of the section 12(i)       Image: constraint of the seconstraint of the section 12(i)       Image: c								
Section 12(i)       Admission to events       Image: constraint of the section 12(i)       Organising events       Image: constraint of the section 12(i)       Image: constraint of the seconstraint of the section 12(i)       Image: c	Section 12(5)	Training and performance appraisal						
Section 12(8)       Goods transportation services       Image: constraints of transportation services         Section 12(10)       Passenger transportation services       Image: constraints of transportation services         Section 12(11)       Telecommunication, etc.       Image: constraints of transportation services         Section 12(12)       Banking and other financial services       Image: constraints of transportation services         Section 12(13)       Insurance services to governmental agencies       Image: constraints of transportation services         Section 12(2)(a)       Where place of supply cannot be determined as above, in case of registered recipients       Image: constraints of transport of t	Section 12(6)	Admission to events						
Section 12(9)       Passenger transportation services       Image: Construction of the services of the servic	Section 12(7)	Organising events						
Section 12(10)       Services on board a conveyance       Image: Constraint of the constr	Section 12(8)	Goods transportation services						
Section 12(1)       Telecommunication, etc.       Imsurance services       Imsurance services         Section 12(1)       Banking and other financial services       Imsurance services       Imsurance services         Section 12(14)       Advertisement services to governmental agencies       Imsurance services       Imsurance         Section 12(2)(a)       Where place of supply cannot be determined as above, in case of registered recipients       Imsurance       Imsurance         Section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipients       Imsurance       Imsurance         Section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipients       Imsurance       Imsurance         Section 13(2)(b)       Where glace are required recipients       Imsurance       Imsurance       Imsurance         D. Cases of supply of services where the recipient is located outside India       Imsurance       Imsurance       Imsurance         Section 13(3)(a)       Where globa are required to be made physically available to the supplier       Imsurance       Imsurance       Imsurance         Section 13(3)(b)       Services requiring the physical presence of the recipient       Imsurance       Imsurance       Imsurance         Section 13(5)       Admission to or organisation of events       Imsurance       Imsurance       Ims	Section 12(9)	Passenger transportation services						
Section 12(12)       Banking and other financial services       Image: Construction of the service of the s	Section 12(10)	Services on board a conveyance						
Section 12(13)       Insurance services       Image of the services of governmental agencies       Image of the services of governmental agencies         Section 12(2)(a)       Where place of supply cannot be determined as above, in case of registered recipients       Image of the services       Image of the services         Section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipients       Image of the services       Image of the services         Section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipients       Image of the services       Image of the services         D. Cases of supply of services where the recipient is located outside India       Image of the services       Image of the services       Image of the services         Section 13(3)(a)       Where goods are required to be made physically available to the supplier       Image of the services       Image of the services         Section 13(4)       In relation to immovable property       Image of the services       Image of the services         Section 13(8)(b)       Intermediary services       Image of the services       Image of the services         Section 13(8)(c)       Hiring of means of transport       Image of transport the services       Image of transport the services         Section 13(9)       Goods transportation services       Image of transportation services       Image of transportation services	Section 12(11)	Telecommunication, etc.						
Section 12(14)       Advertisement services to governmental agencies       Imagencies       Imagencies         Section 12(2)(a)       Where place of supply cannot be determined as above, in case of registered recipients       Imagencies       Imagencies         Section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipients       Imagencies       Imagencies         D       Cases of supply of services where the recipient is located outside India       Imagencies       Imagencies         Section 13(3)(a)       Where goods are required to be made physically available to the supplier       Imagencies       Imagencies         Section 13(3)(a)       Where goods are requiring the physical presence of the recipient       Imagencies       Imagencies         Section 13(4)       In relation to immovable property       Imagencies       Imagencies       Imagencies         Section 13(4)       In relation to immovable property       Imagencies       Imagencies       Imagencies         Section 13(8)(a)       Services requiring the physical presence of the recipient       Imagencies       Imagencies       Imagencies         Section 13(3)(b)       In relation to immovable property       Imagencies       Imagencies       Imagencies         Section 13(8)(c)       Intermediary services       Imagencies       Imagencies       Imagencies       Imagencies <th>Section 12(12)</th> <th>Banking and other financial services</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Section 12(12)	Banking and other financial services						
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Section 12(2)(a)       Where place of supply cannot be determined as above, in case of registered recipients       Image: Constraint of the section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipients       Image: Constraint of the section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipients       Image: Constraint of the section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipients       Image: Constraint of the section 12(2)(b)       Where place of supply cannot be determined as above, in case of unregistered recipient is located outside India       Image: Constraint of the section 13(3)(a)       Where goods are required to be made physically available to the supplier       Image: Constraint of the section 13(3)(b)       Section 13(3)(b)       Section 13(3)(b)       Section 13(3)(c)       Section 13(3)(c)       Section 13(3)(c)       Section 13(6)(c)       Image: Constraint of the section 13(8)(a)       Section 13(a)       Section 13(b)       Image: Constraint of the section 13(c)       Section 13(c)       Section 13(c)       Section 13(c)       Image: Constraint of the section 13(c)       Image: Constraint of the section 13(c)       Section 13(c)       Section 13(c)       Image: Constraint of the	. ,	-						
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Section 13(9)       Goods transportation services       Image: Constraint of the service of	Section 15(6)(0)	intermediary services						
Section 13(9)       Goods transportation services       Image: Constraint of the service of	Section 13(8)(c)	Hiring of means of transport						
Section 13(10) Passenger transportation services		ining of mound of dunsport						
Section 13(10) Passenger transportation services	Section 13(9)	Goods transportation services						
Section 13(11) Services on board a conveyance								
Section 13(12) OIDAR services		Ţ						

### Details of transactions where transaction value is not accepted and value of supply is based on Rule 27 - 31 of CGST Rules 2017

Sl. No.		Transaction Value as per tax invoice / books	Taxable value reported in GST returns	Correct taxable as per CGST Rules	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	Remarks*
A	Outward supplies								
1	Where price is not the sole consideration (including barter, exchange, etc.)								
2	Permanent transfer or disposal of business asset where there is no consideration, and ITC was availed								
3	Supply to related persons (other than employees) where ITC not fully available to recipient, whether or not for a consideration								
4	Supply to employees whether or not for a consideration								
5	Supply to distinct persons where ITC not fully available to recipient whether or not for a consideration								
6	Supply of goods to agent without any consideration								
7	Supply for consideration to an agent who is a related party								
В	Inward supplies								
1	Inward supplies received from related persons / distinct persons, where ITC can be fully claimed by the GSTIN, attracting tax on RCM basis								
2	Import of services without consideration from a related person / his other establishments outside India, in the course or furtherance of business								
3	Supply of goods received from agents without any consideration which attract tax on RCM basis								
4	Supply for consideration received from an agent who is a related party and for which tax is payable on RCM basis								
5	Where price is not the sole consideration (including barter, exchange, etc.)								

 $\ast Where possible, indicate the relevant rule under which the valuation has been carried out$ 

Details of transactions where value of supply is based on transaction value although the value ought to have been determined under Rule 27 - 31 of the CGST Rules 2017

Sl No	Туре	Transaction	Correct	(Excess	(Excess	(Excess	(Excess	Remarks*
	- , , , ,	Value as per tax invoice / books	taxable as per CGST Rules	`		IGST paid)/ IGST payable	Cess paid)/ Cess payable	
Α	Outward supplies							
1	Where price is not the sole consideration (including barter, exchange, etc.)							
2	Permanent transfer or disposal of business asset where there is no consideration, and ITC was availed							
3	Supply to related persons (other than employees) where ITC not fully available to recipient, whether or not for a consideration							
4	Supply to employees whether or not for a consideration							
5	Supply to distinct persons where ITC not fully available to recipient whether or not for a consideration							
6	Supply of goods to agent without any consideration							
7	Supply for consideration to an agent who is a related party							
В	Inward supplies							
1	Inward supplies received from related persons / distinct persons, where ITC can be fully claimed by the GSTIN, attracting tax on RCM basis							
2	Import of services without consideration from a related person / his other establishments outside India, in the course or furtherance of business							
3	Supply of goods received from agents without any consideration which attract tax on RCM basis							
4	Supply for consideration received from an agent who is a related party and for which tax is payable on RCM basis							

The above details shall be provided as appearing in the tax invoices

## Details of transactions wherein the value of supply has been incorrectly determined u/s 15(2) of the CGST Act 2017

				Amounts	Amounts	Amounts	Amounts	Amounts	
Section	Inclusions listed u/s 15(2)	Nature of contravention u/s 15(2)	Reasons for incorrect determination	Taxable Value to be included	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks
15(2)(a)	any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than that under the GST Laws / GST Compensation Cess Law, if charged separately by the supplier								
15(2)(b)	any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both								
15(2)(c)	incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services								
15(2)(d)	interest or late fee or penalty for delayed payment of any consideration for any supply;								
15(2)(e)	subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments								

## Details of discounts adjusted in contravention with Section 15(3) of the CGST Act 2017

Annexure 15

				Amounts	Amounts	Amounts	Amounts	Amounts	
Section	Nature of discount	Nature of contravention u/s 15(3)	Reasons for incorrect determination	Taxable Value to be included	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks
15(3)(a)	Discount given before or at the time of supply								
15(3)(b)	Discount given after the supply had been effected								

Details of transactions wherein the value of supply has been incorrectly determined u/r 31A/32 of the CGST Rules 2017 Annexure 16

Annexure				Amounts	Amounts	Amounts	Amounts	Amounts	
Rule	Nature of supply	Nature of contravention u/r 31A/32	Reasons for incorrect determination	Taxable Value to be included	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks
31A(2)	Lottery								
31A(3)	Betting, gambling and horse racing								
32(2)	Purchase or sale of foreign currency including money changing								
32(3)	Booking of tickets for air travel provided by air travel agent								
32(4)	Life Insurance								
32(5)	Supply of used goods by a person dealing in buying and selling of second hand goods								
32(6)	Token or voucher or coupon or stamp redeemable against supply of goods or services or both								
32(7)	Supply by notified class of service providers as referred to in paragraph 2 of Schedule I of the CGST 2017 between distinct persons as per Section 25 of the CGST Act 2017 where input tax credit is available								

Details of supplies where the provisions of Rule 33 of CGST Rules 2017 in respect of pure agent have been contravened

Nature of contravention	Reasons for contravention	Total value including reimbursements (excluding taxes)	Taxable value on which tax has been paid	Additional value on which tax is liable to be paid	CGST payable	SGST / UTGST payable	IGST payable	Cess payable	Remarks

### Details of ineligible input tax credit availed during the year

		Amt	Amt	Amt	Amt	]
Sl No	Particulars	CGST	SGST	IGST	Cess	Remarks
A. RI	ELATED PERSONS AS PER SECTION 15(5) OF THE CGST					
АСТ	AND DISTINCT PERSONS AS PER SECTION 25 OF THE FACT					
	Goods / services are not used in the course or furtherance of business					
1	coolds / services are not used in the course of furtherance of business					
2	Credit ineligible as the goods/services received are used wholly for					
	effecting exempt supplies (excluding exports)					
3	Credit ineligible u/s 17(5)					
4	Credit ineligible as the recipient's GSTIN was not mentioned /					
	mentioned incorrectly					
5	Credit reversible u/s 17 (4) for a banking company / financial					
	institution / non banking financial company					-
6	Credit not eligible as the place of supply is outside the State					
7	Incorrect/Omission of Reversal u/r 42					
8	Incorrect/Omission of Reversal u/r 43					
	Incorrect/Omission of Reversal u/r 44					
	Incorrect/Omission of Reversal u/r 44A					
	Credit reversible u/r 37 for non-payment within 180 days					
	Excess Credit distributed by ISD					
	Credit claimed beyond the period allowed u/s 16(4)					
14	Depreciation claimed on the tax component of capital goods in contravention of 16(3)					
15	Credit claimed without satisfaction of all the conditions u/s 16 (2)					
16	Any others (please specify)					
	RSON OTHER THAN RELATED PERSONS AND DISTINCT SONS AS GIVEN UNDER (A) ABOVE					
1	Goods / services are not used in the course or furtherance of business					
2	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies (excluding exports)					
3	Credit ineligible u/s 17(5)					
4	Credit ineligible as the recipient's GSTIN was not mentioned / mentioned incorrectly					
5	Credit reversible u/s 17 (4) for a banking company / financial					
	institution / non banking financial company					
6	Credit not eligible as the place of supply is outside the State					
7	Incorrect/Omission of Reversal u/r 42					
	Incorrect/Omission of Reversal u/r 43					
	Incorrect/Omission of Reversal u/r 44	1	1	1		
	Incorrect/Omission of Reversal u/r 44A					
11	Credit reversible u/r 37 for non-payment within 180 days					
12	Excess Credit distributed by ISD					
	Credit claimed beyond the period allowed u/s 16(4)					
14	Depreciation claimed on the tax component of capital goods in					
	contravention of 16(3)					
15	Credit claimed without satisfaction of all the conditions u/s 16 (2)					
16	Any others (please specify)					

## ITC reversal u/s 16(2)

# A Reclaim of Tax credit without full/part payment to the supplier

		Amount of credit reclaimed upon payment of consideration											]	
Month in	Amount of ITC	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Remarks
which the	paid as output tax													
credit was	liability u/s 16(2)													
paid as	r/w Rule 37													
output	which is subject													
liability	to reclamation													
PY -3														
PY -2														
PY -1														
Apr		-												
May		-	-											
Jun		-	-	-										
Jul		-	-	-	-									
Aug		-	-	-	-	-								
Sep		-	-	-	-	-	-							
Oct		-	-	-	-	-	-	-						
Nov		-	-	-	-	-	-	-	-					
Dec		-	-	-	-	-	-	-	-	-				
Jan		-	-	-	-	-	-	-	-	-	-			
Feb		-	-	-	-	-	-	-	-	-	-	-		
Mar		-	-	-	-	-	-	-	-	-	-	-	-	
Total														

ITC reversal u/s 16(2)

B Details of transactions where the credit has not been reversed u/s 16(2) of the Act read with Rule 37 on account of non payment of consideration and tax

		M	Month in which the amount of credit should have been paid as output liability u/s 16(2) r/w rule 37											
Month in	Amount of ITC	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Remarks
which the	paid as output tax													
credit was	liability u/s 16(2)													
paid as	r/w Rule 37													
output														
liability														
Apr														
May														
Jun														
Jul														
Aug														
Sep														
Oct														
Nov														
Dec														
Jan														
Feb														
Mar														
Total														

Details where apportionment of credit has not effected in terms of section 17(2) of the CGST Act 2017 read with Rule 42 and 43 of the CGST Rules	
2017	

			Amt	Amt	Amt	Amt	ľ
Rule	Particulars of reversal	Reasons for contravention	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	Remarks
42(1)(b)	Amount of input tax attributable to input and input services used exclusively for purposes other than business						
42(1)(c)	Amount of input tax attributable to input and input services used exclusively for effecting exempt supplies						
42(1)(d)	Amount of input tax in respect of input and input services on which is not available under Section 17(5) of the CGST Act 2017						
42(1)(f)	Amount of input tax credit attributable to input and input services used exclusively for effecting supplies other than exempted but including zero rated supplies						
42(1)(i)	Common credit of input and input services attributable to exempt supplies						
42(1)(j)	Common credit of input and input services attributable to non business purposes						
42(2)(a)	Aggregate of the reversal of input and input services determined at the end of the year determined to be in shortage of the actual reversal made						
42(2)(b)	Aggregate of the reversal of input and input services determined at the end of the year determined to be in excess of the actual reversal made						
43(1)(a)	Amount of input tax in respect of capital goods used exclusively of non business purposes or exclusively for effecting exempt supplies						
43(1)(b)	Amount of input tax in respect of capital goods used exclusively for effecting supplies other than exempted supplies but including zero rated supplies						
43(1)(c)	Amount of input tax credit in respect of capital goods which are used for commonly for exempt and taxable supplies						
43(1)(h)	Common credit in respect of capital goods attributable to exempt supplies						

Cases where inputs and capital goods have not been received within the prescribed time limit and no tax has been offerred on them

#### A Inputs

<b>F</b>					Amo	unt of tax	payable i	n the curr	ent tax p	eriod				
Month in which goods were sent out to job worker in the previous year	and were not offerred to tax even though they	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Remarks
Apr	ume mint													
May														
Jun														
Jul														
Aug														
Sep														
Oct														
Nov														
Dec														
Jan Feb														
Mar														
Total														

#### B Capital Goods

			Amount of tax payable in the current tax period											
Month in which goods were sent out to job worker 3 years before the current tax period	Value of goods which were sent and were not offerred to tax even though they were not received within the prescribed time limit	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Remarks
Apr														
May														
Jun														
Jul														
Aug														
Sep														
Oct														
Nov														
Dec														
Jan														
Feb														
Mar														
Total														

## Date of filing of returns / forms

#### A Monthly returns

1.	
(1)	
(1)	

			GSTR-3B		
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

(ii)

)		GSTR-1								
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks					
Apr										
May										
Jun										
Jul										
Aug										
Sep										
Oct										
Nov										
Dec										
Jan										
Feb										
Mar										

(iii)

)		GSTR-2								
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks					
Apr										
May										
Jun										
Jul										
Aug										
Sep										
Oct										
Nov										
Dec										
Jan										
Feb										
Mar										

1.	~
(1	V)
(1	· • )

v)		GSTR-3								
Mon	Month		Date of filing	Delay (in days)	Late fee	Remarks				
Ap	r									
Ma	у									
Jui	1									
Ju										
Au	g									
Ser	)									
Oc	t									
No	V									
Dee	e									
Jar	1									
Feb	)									
Ma	r									

# **B** Supplier of OIDAR services

	GSTR-5A								
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks				
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
Jan									
Feb									
Mar									

### C Other Forms

Forms	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Form GSTR 9					
Form GSTR 9B					
Form GSTR 10					
Form ITC 01					
Form ITC 02					
Form ITC 03					
Form ITC 04 (Q1)					
Form ITC 04 (Q2)					
Form ITC 04 (Q3)					
Form ITC 04 (Q4)					

### D Transition forms

Forms	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Form GST TRAN 01					
Form GST TRAN 02 (Jul 2017)					
Form GST TRAN 02 (Aug 2017)					
Form GST TRAN 02 (Sep 2017)					
Form GST TRAN 02 (Oct 2017)					
Form GST TRAN 02 (Nov 2017)					
Form GST TRAN 02 (Dec 2017)					

#### Details of interest on delayed payment of taxes which have not been remitted

A. Delay in posting credit entry to electronic liability ledger

					Tax p	ayable		Interest liability			
Month	Due date of payment	Actual date of payment	Delay (in days)	CGST	SGST / UTGST	IGST	Cess	CGST	SGST / UTGST	IGST	Cess
Apr											
May											
Jun											
Jul											
Aug											
Sep											
Oct											
Nov											
Dec											
Jan											
Feb											
Mar											
Total											

B. Delay due to underreporting of output tax/over reporting of input tax credit/wrongly availment of input tax credit in a particular tax period

					Tax payable			Actua	Actual Tax paid within due date			Shortfall in tax payment within due date			Interest liability				
Description	Due date	Actual	Delay (in	CGST	SGST /	IGST	Cess	CGST	SGST /	IGST	Cess	CGST	SGST /	IGST	Cess	CGST	SGST /	IGST	Cess
	of	date of	days)		UTGST				UTGST				UTGST				UTGST		
	payment	payment																	
Total																			

# Details of tax collected but not deposited with the Government

			Amou	nt collecte	d but not	deposited	Interest liability				
Description	Month in which collected	of	CGST	SGST / UTGST	IGST	Cess	CGST	SGST / UTGST	IGST	Cess	
Total											