



**The Institute of Chartered
Accountants of India**
(Setup by an Act of Parliament)

ICAI

Ernakulam

CA Shankara Narayanan V

GPVS & Associates

Chennai & Bengaluru

**GSTR-9 & 9C for the
year 2022-2023**

Limits

Rs. 2 Crores

No
GSTR-9

Rs. 5 Crores

No
GSTR-
9C

Below Limit

Belated
Return



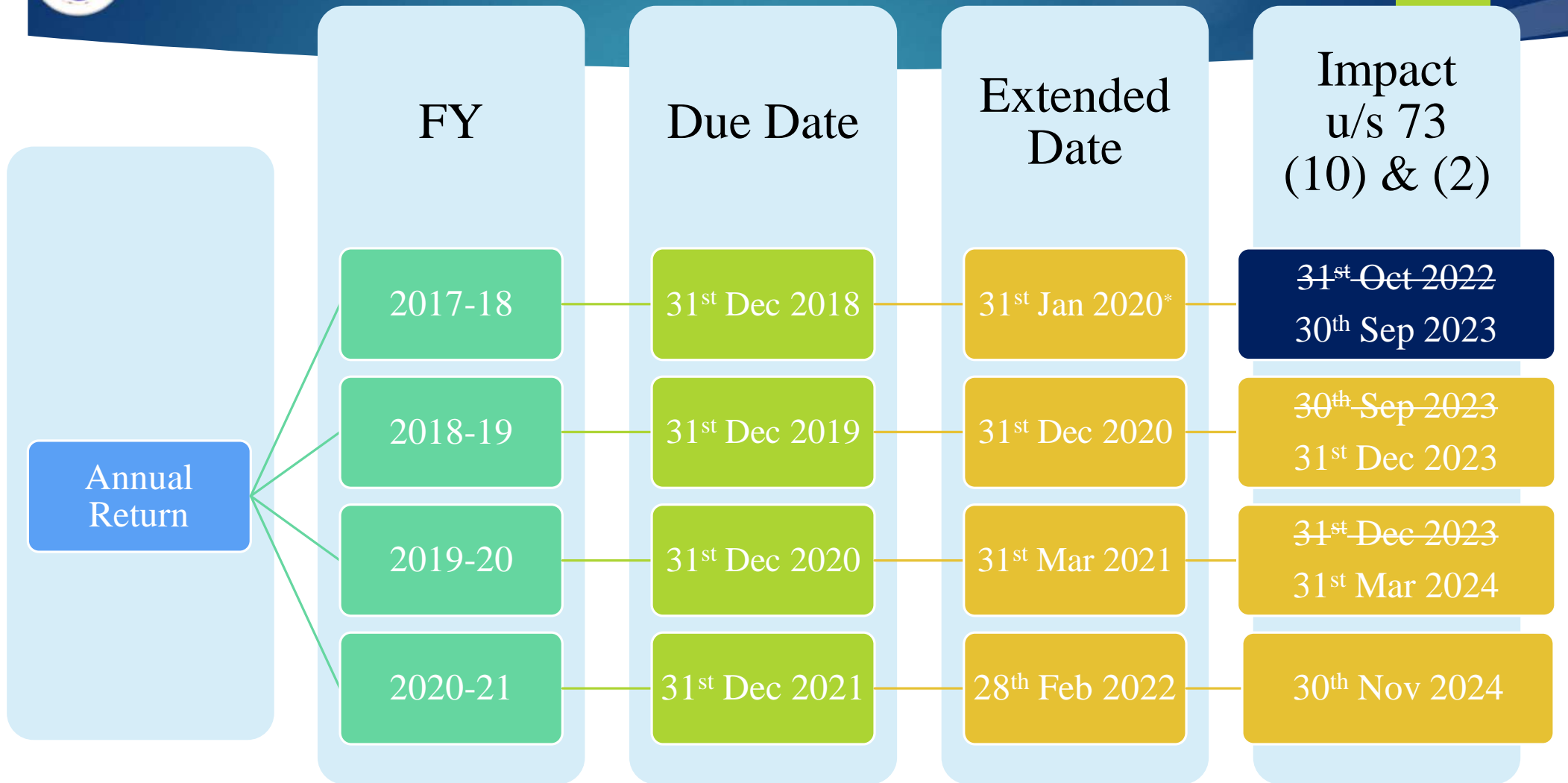
Time Lines for Annual Return

3





Time Lines for Annual Return





Annual Return

5

- Table – 4
- Table - 5

Outward
Supply
Value &
Tax
Liability

Input Tax
Credit
eligible

- Table – 6
- Table – 7
- Table - 8

Refunds,
Demands
& HSN

Tax
payable
& paid

- Table – 15
to 19

- Table - 9
- Table – 10
to 14



Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on 'Preview' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Taxable value	Integrated Tax
₹12,86,68,825.50	₹1,75,47,620.85
Central Tax	State/UT Tax
₹23,42,277.98	₹23,42,277.98
CESS	
₹0.00	

5.Details of Outward supplies made during the financial year on which tax is not payable

Value
₹7,98,60,059.14

6.Details of ITC availed during the financial year.

Integrated Tax	Central Tax
₹0.00	₹22,17,904.00
State/UT Tax	CESS
₹1,40,606.00	₹0.00

[^](#)
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Annual Return



Annual Return – Table 4 & 5

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable

Help ? ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹6,52,072.00	₹1,08,206.46	₹4,583.25	₹4,583.25	₹0.00
(B) Supplies made to registered person (B2B)	₹12,02,01,129.50	₹1,74,39,414.30	₹20,06,283.60	₹20,06,283.60	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹27,57,760.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00
(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

NN 40/2017 CG – 0.1%
NN 47/2017 CG – 5%

NN 48/2017 CG

Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
				Tax payable		
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					



Annual Return – Table 4 & 5


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(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹50,57,864.00	₹0.00	₹3,31,411.13	₹3,31,411.13	₹0.00
(H) Sub total (A to G above)	₹12,86,68,825.5	₹1,75,47,620.85	₹23,42,277.98	₹23,42,277.98	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹12,86,68,825.5	₹1,75,47,620.85	₹23,42,277.98	₹23,42,277.98	₹0.00




Adjustment to Taxable Value – Only by Supplier

10



Debit
Note –
Increase
of Tax



Credit Note
–
Reduction
of Tax

5. Details of Outward supplies made during the financial year on which tax is not payable

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹7,98,60,059.				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)	₹7,98,60,059.				



Zero Rated

Exports

SEZ

With
Payment of
IGST

Without
Payment of
IGST

With
Payment of
IGST



Outward Liability Other Points

- ZERO Rated Supply vs DEEMED Exports
- SEZ Supplies – Acknowledgement
- LUT Compliance

(G) Sub total (A to F above)	₹7,98,60,059.				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹7,98,60,059.				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹20,34,71,020	₹1,75,47,620.	₹20,10,866.85	₹20,10,866.85	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)
[SAVE](#)



Annual Return – Table 10 & 11

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10,11,12&13 Details of the previous Financial Year's transactions reported in next Financial Year

Help ⓘ ↻

Description	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

Total turnover(5N + 10 - 11)	₹20,34,71,020.64	₹1,75,47,620.85	₹20,10,866.85	₹20,10,866.85	₹0.00
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TN

Turnover
&
Outward

ITC
&
RCM

MH

Turnover
&
Outward

ITC
&
RCM

KL

Turnover
&
Outward

ITC
&
RCM

=

Overall

Turnover
&
Outward

ITC
&
RCM

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
D	Deemed Supply under Schedule I	(+)	
G	Turnover from April 2017 to June 2017	(-)	

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	

Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Pt. II

5

Reconciliation of Gross Turnover

K

Adjustments on account of supply of goods by SEZ units to DTA Units

(-)

L

Turnover for the period under composition scheme

(-)

M

Adjustments in turnover under section 15 and rules thereunder

(+/ -)

N

Adjustments in turnover due to foreign exchange fluctuations

(+/ -)

O

Adjustments in turnover due to reasons not listed above

(+/ -)



Annual Return – Table 9

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9. Details of tax paid as declared in returns filed during the financial year

[Help](#)

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹1,75,20,535.00	₹6,14,127.00	₹1,12,38,842.00	₹40,97,229.00	₹15,70,337.00	
Central Tax	₹23,36,533.00	₹3,31,412.00	₹0.00	₹20,05,121.00		
State/UT Tax	₹23,36,533.00	₹3,31,412.00	₹0.00		₹20,05,121.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹0.00	₹0.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
				Tax payable		
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					

Input Reconciliations

GSTR-2A



GSTR-2B



**Ineligibility
should also
accounted**

Auto-
populated
ITC

As at Snap-
shot date

**Input
Reconciliati
ons**

Input Reconciliations

Food purchased for employees for Rs. 10,000 plus GST @ 5%

Staff Welfare A/c	10,500	
To Bank		10,500

Food purchased for employees for Rs. 10,000 plus GST @ 5%

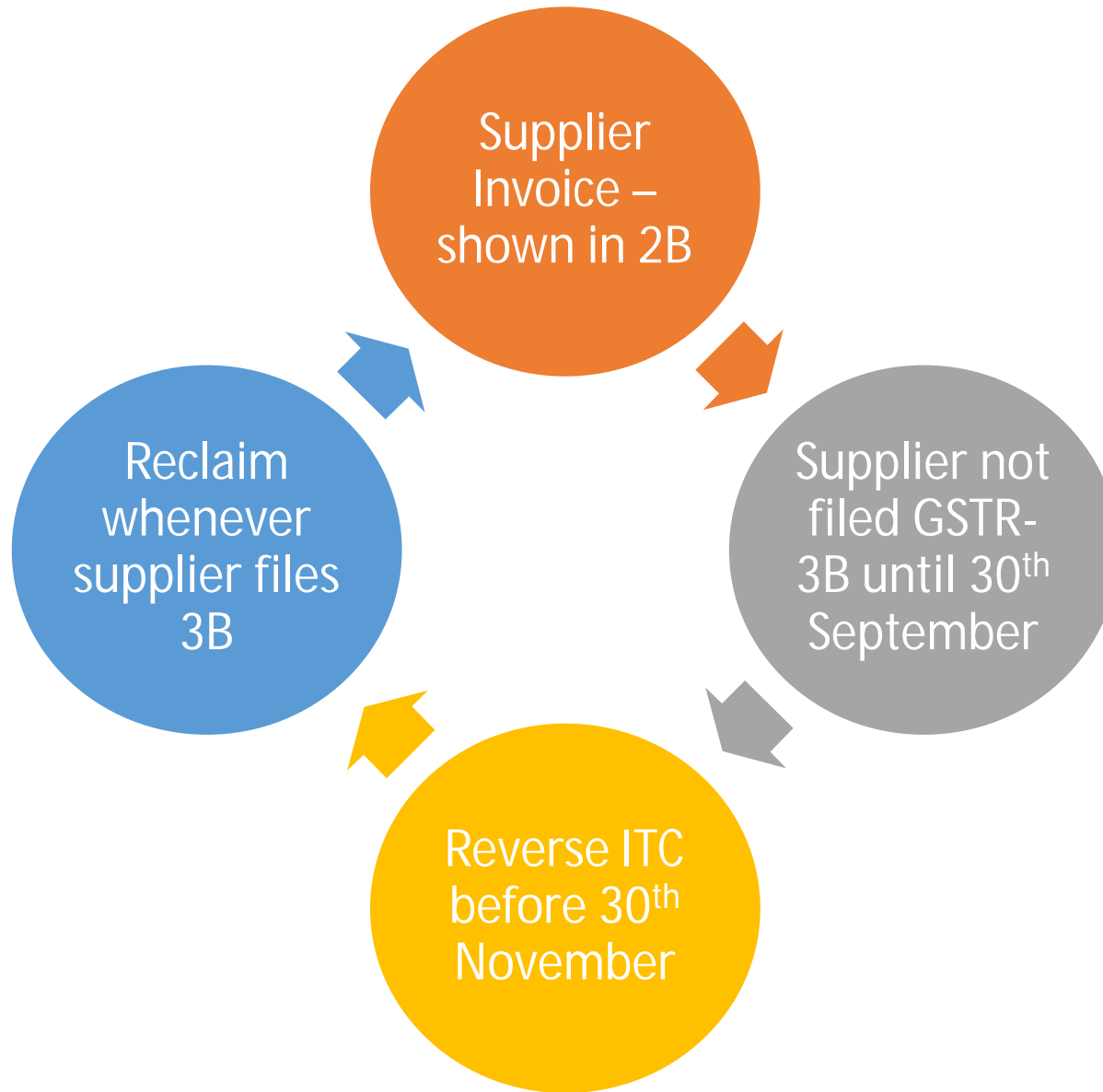
Staff Welfare A/c	10,000	
GST Expense (blocked credit) A/c	500	
To Bank		10,500

Input Reconciliations

Food purchased for employees for Rs. 10,000 plus GST @ 5%

Staff Welfare A/c	10,500	
To Bank		10,500
GST Expense (blocked credit) A/c	500	
GST Expense (blocked credit) A/c		500

Rule – 37A



ITC – 3B Reporting Electronic Credit Reversal & Re-Claim Statement

GSTR-3B of July 2022 - October 2023

GSTR-2B ITC --> ITC in GSTR-3B

Circular 170 dated 6th July 2022

- **Avail** in GSTR-3B – Table 4 A (5) All the ITC Auto-Populated from GSTR-2B
- ITC appearing in Table 4 A (5) considered to be **ELIGIBLE** & will be availed in future to be shown in **REVERSAL** in Table 4 B (2) – Other Reversals in GSTR-3B
 - This ITC should be the opening balance of Reversal & Re-Credit for the next month

Table 4 - Eligible ITC

Details	IGST	CGST	SGST	Cess
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(1) As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17			0.00	0.00
(2) Others				0.00
Total	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) – (B)	0.00	0.00	0.00	0.00

Table 4 - Eligible ITC				
Details	IGST	CGST	SGST	Cess
(D) Ineligible ITC-Other Details				
(1) As per section 17(5)				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	0.00	0.00	0.00
(2) Others				
(2) Ineligible ITC under section 16(4) and ITC restricted due toPoS provisions	0.00	0.00	0.00	0.00

GSTR-2B ITC --> ITC in GSTR-3B

Circular 170 dated 6th July 2022 contd...

- When the above ITC is re-claimed in subsequent period in that month
 - **ADD** such ITC to **Table 4 A (5)** i.e. Already there will be **Auto Populated**
ITC add such re-claimed ITC
 - **REPORT** such ITC re-claimed in **Table 4 D (1)** - *ITC reclaimed which was reversed under **Table 4(B)(2)** in earlier tax period*

Table 4 - Eligible ITC

Details	IGST	CGST	SGST	Cess
(A) ITC Available (whether in full or part)				
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	Earlier month ITC availed now			0.00
Total	0.00	0.00	0.00	0.00

Table 4 - Eligible ITC

Details	IGST	CGST	SGST	Cess
(D) Ineligible ITC Other Details				
(1) As per section 17(5)				
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	Earlier months ITC availed now			0.00

Summary – GSTR-3B-Table 4

4A5

This month
2B (Auto
populated)

4B1

Permanent
Reversals –
No Reclaim

4B2

Temporary
Reversals –
Reclaim
Eligible

4D1

Earlier
months 2B –
Reversed
earlier in 4B2
– Availed this
month

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC	GSTR-2B	GSTR-2B	GSTR-2B	GSTR-2B
(B) ITC Reversed				
(1) <i>As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17</i>	To Permanently Reverse out of whatever is appearing in 4(A)(5)			
(2) Others	To Reverse ONLY to Reclaim out of whatever is appearing in 4(A)(5) Due to Ineligibility			
(C) Net ITC Available (A) - (B)				
(D) Other Details				
(1) <i>ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period</i>				
(2) <i>Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions</i>				

37
37A
16 (2)

Appearing in GSTR-2B - Month - 1	Integrated Tax	Central Tax	State/UT Tax
B2B Input Tax Credit (net of Credit Note)	5,00,000	2,00,000	2,00,000
Imports of Goods	1,50,000		
Reverse Charge	2,500	5,000	5,000
Total	6,52,500	2,05,000	2,05,000

Appearing in Books - Month - 1	Integrated Tax	Central Tax	State/UT Tax
B2B Input Tax Credit (net of Credit Note)	5,00,000	2,00,000	2,00,000
Imports of Goods	1,50,000		
Reverse Charge	2,500	5,000	5,000
Total	6,52,500	2,05,000	2,05,000

Appearing in GSTR-2B - Month - 1	Integrated Tax	Central Tax	State/UT Tax
B2B Input Tax Credit (net of Credit Note)	5,00,000	2,00,000	2,00,000
Imports of Goods	1,50,000		
Reverse Charge	2,500	5,000	5,000
Total	6,52,500	2,05,000	2,05,000

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
(A) ITC Available (whether in full or part)			
(1) Import of goods	1,50,000		
(2) Import of services			
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	2,500	5,000	5,000
(4) Inward supplies from ISD			
(5) All other ITC	5,00,000	2,00,000	2,00,000
(B) ITC Reversed			
(1) As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17	-	-	-
(2) Others	-	-	-
(C) Net ITC Available (A) - (B)	6,52,500	2,05,000	2,05,000
(D) Other Details			
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	-	-	-
(2) Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions	-	-	-



Goods and Services Tax

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Track Application Status

English

Electronic Cash Ledger

Electronic Credit Ledger

Electronic Liability Register

Payment towards Demand

Negative liability statement

[Electronic Credit Reversal and Re-claimed Statement](#)

2023-2024

November

1. [Electronic Credit Reversal and Re-claimed Statement](#)
2. [Report ITC Reversal Opening Balance](#)

<https://return.gst.gov.in/returns/auth/ledger/revreclaimstmt>

[Advisory](#)

Declaration of Opening Balance of Accumulated ITC Reversal which is pending for re-claim

Date	Integrated Tax (₹)	Central tax (₹)	State/UT Tax (₹)	Cess (₹)
04/11/2023	0.00	0.00	0.00	0.00

Note: When reporting the accumulated balance of reversed ITC, it is important to take into account only those ITC which were previously reversed in Table 4B(2) but are eligible for re-claim and have not yet been re-claimed.

Verification

I/We hereby solemnly affirm and declare that the information given herein above is true and correct (in respect of Form GSTR-3B) to the best of my knowledge and belief and nothing has been concealed therefrom.

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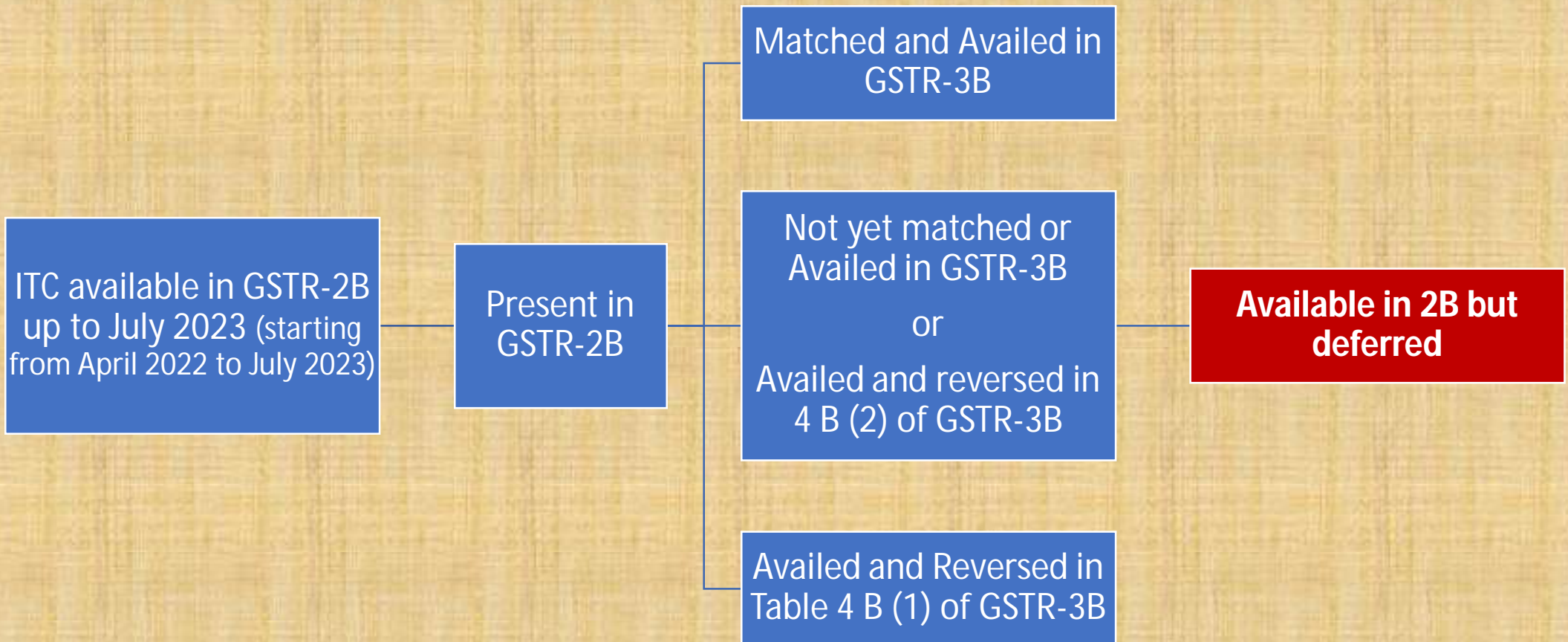
Electronic Ledger ITC Reversal & Reclaim format

S.No.	Date	Reference No.	Return period	Description	ITC Claimed (Table 4A(5)) (₹) (All Other ITC)			
					Integrated Tax	Central Tax	State/UT Tax	Cess
1	-	-	-	Opening Balance	-	-	-	-

ITC Reversal (Table 4B(2)) (₹) Eligible to Re-claim				ITC Reclaimed (Table 4D(1)) (₹)			
Integrated Tax	Central Tax	State/UT Tax	Cess	Integrated Tax	Central Tax	State/UT Tax	Cess
-	-	-	-	-	-	-	-

Closing Balance (₹) (Opening Balance + Reversal (4B(2)) - Reclaimed (4D(1)))			
Integrated Tax	Central Tax	State/UT Tax	Cess
0.00	1,093.75	1,093.75	0.00

To Do

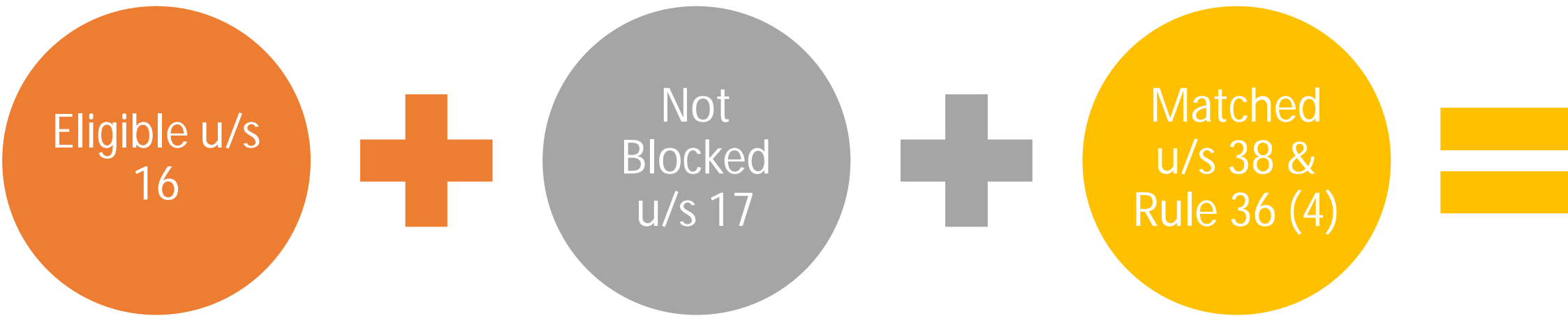


Input Tax Credit

ITC Cycle



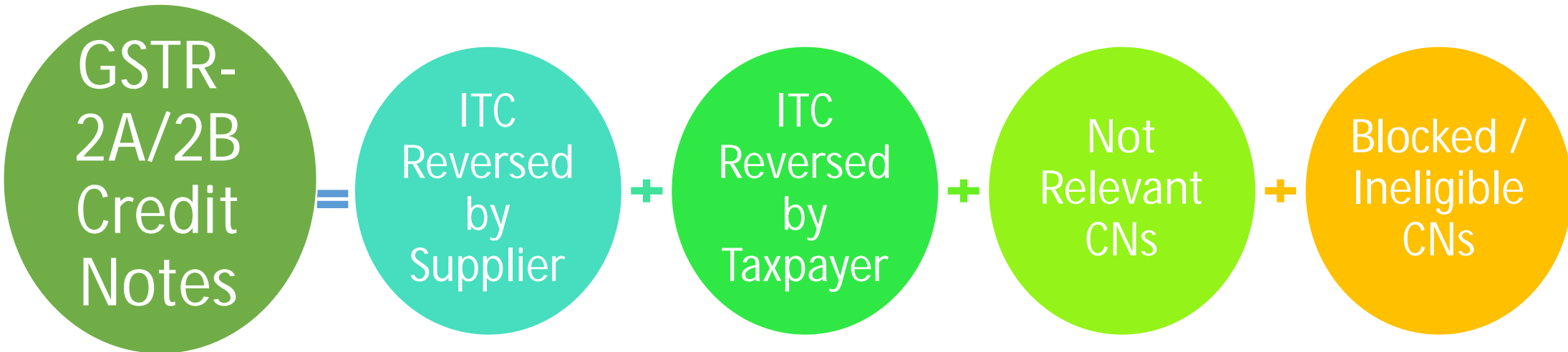
ITC Cycle



Annual Return – Table 8



Annual Return – Table 8



Annual Return – Table 8

8. Other ITC related information

Help ? ↻

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹5,64,576.46	₹17,59,961.72	₹17,59,961.72	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹0.00	₹0.00	₹0.00	₹0.00
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹5,64,576.46	₹17,59,961.72	₹17,59,961.72	₹0.00

Table 12 & 13 – GSTR-9





	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

ITC as per
GSTR-2A FY 2022-23

Booked and Aailed
in 2022-23

Booked in 2022-23
Aailed in 2023-24

Booked in 2023-24
Aailed in 2023-24

Pt. IV	Reconciliation of Input Tax Credit (ITC)		
12	Reconciliation of Net Input Tax Credit (ITC)		
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)		
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+) 	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-) 	
D	ITC availed as per audited financial statements or books of account		<Auto>
E	ITC claimed in Annual Return (GSTR9)		
F	Un-reconciled ITC		 ITC 1 



Thank
you

A close-up of a gold and black fountain pen nib, positioned at the end of the 'Thank you' text.

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Chennai & Bengaluru

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