

## Annual Reconciliation Statement FY 2024-25

### Form GSTR-9C [See Rule 80(3)]

#### Pt.I Basic Details

1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	
4	Are you liable to audit under any Act?	

#### Pt. II Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

5	Reconciliation of Gross Turnover	
S.No	Description	Amount (₹)
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements )*	
B	Unbilled revenue at the beginning of the Financial Year	
C	Unadjusted advances at the end of the Financial Year	
D	Deemed Supply under Schedule I	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	
G	Turnover from April 2017 to June 2017	
H	Unbilled revenue as at the end of the Financial Year	
I	Unadjusted Advances as at the beginning of the Financial Year	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	
L	Turnover for the period under composition scheme	
M	Adjustments in turnover under section 15 and rules thereunder	

N	Adjustments in Turnover due to foreign exchange fluctuation	
O	Adjustment in Turnover due to reasons not listed above	
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *	0.00
Q	Turnover as declared in Annual return (GSTR9)*	
R	<b>Un-Reconciled turnover (Q- P) *</b>	<b>0.00</b>

<b>6</b>	<b>Reasons for Un - Reconciled difference in Annual Gross Turnover</b>	
A	Reason Number 1	

<b>7</b>	<b>Reconciliation of Taxable Turnover*</b>	
<b>S.No</b>	<b>Description</b>	<b>Amount (₹)</b>
A	Annual Turnover after adjustments [from 5(P) above]*	0.00
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
D1	Supplies on which tax is to be paid by ecommerce operators as per section 9(5) [Supplier to report]	
E	Taxable turnover as per adjustments above (A-B-C-D-D1)*	0.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	
G	<b>Unreconciled Taxable Turnover (F-E) *</b>	<b>0.00</b>

<b>8</b>	<b>Reasons for Un - Reconciled difference in Taxable Turnover</b>	
A	Reason Number 1	

### Pt.III Reconciliation of tax paid

<b>9</b>	<b>Reconciliation of rate wise liability and amount payable thereon</b>					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			CGST	SGST	IGST	Cess
A	5%					
B	5% (RC)					
B1	6%					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
H1	40%					

H2	40%(RC)					
I	3%					
J	0.25%					
K	0.10%					
K1	Others%					
K-2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		0.00	0.00	0.00	0.00
Q	Total amount payable as declared in Annual Return (GSTR 9)*					
R	<b>Un-reconciled payment (Q-P)*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>10</b>	<b>Reasons for Un - Reconciled Payment of Tax</b>	
A	Reason Number 1	

<b>11</b>	<b>Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)</b>					
S.No	Description	Taxable Value (₹)	Paid through Cash/ITC (₹)			
			CGST	SGST	IGST	Cess
A	5%	0.00	0.00	0.00	0.00	0.00
A1	6%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%	0.00	0.00	0.00	0.00	0.00
D	28%	0.00	0.00	0.00	0.00	0.00
D1	40%	0.00	0.00	0.00	0.00	0.00
E	3%	0.00	0.00	0.00	0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00
G1	Others%	0.00	0.00	0.00	0.00	0.00
G2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]		0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00

I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

## Pt.IV Reconciliation of Input Tax Credit (ITC)

12	Reconciliation of Net Input Tax Credit (ITC)				
S.No	Description	Amount (₹)			
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	0.00			
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	0.00			
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	0.00			
E	ITC claimed in Annual Return (GSTR9)*				
F	Un-reconciled ITC (E-D)*	0.00			

13	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial			
S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel Costs			
D	Imported goods (Including received from SEZ)			
E	Rent and Insurance Expense			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift			
G	Royalties			
H	Employee's Cost (Salaries, Wages, Bonus etc .)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			

Q	Any other expense 2			
R	Total amount of eligible ITC availed (A to Qn)*			0.00
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (S-R)*			0.00

15	Reasons for Un - Reconciled difference in ITC		
A	Reason Number 1		

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	
S.No	Description	Amount payable (₹)
A	Central Tax	0.00
B	State tax /UT tax	0.00
C	Integrated Tax	0.00
D	Cess	0.00
E	Interest	0.00
F	Penalty	0.00

## Pt.V Additional Liability due to nonreconciliation

S.No	Description	Value (₹)	Paid through Cash/ITC (₹)			
			CGST	SGST	IGST	Cess
A	5%					
A1	6%					
B	12%					
C	18%					
D	28%					
D1	40%					
E	3%					
F	0.25%					
G	0.10%					
G1	Others%					
G2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]					
H	Input tax credit					
I	Interest					
J	Late Fee					

K	Penalty					
L	Any other amount paid for supplies not included in annual return (GSTR9)					
M	Erroneous refund to be paid back)					
N	Outstanding demands to be settled					
O	Other (Pl. specify)					

<b>17</b>	<b>Late fee payable and paid</b>				
<b>S.No</b>	<b>Description</b>	<b>Payable</b>		<b>Paid</b>	
A	Integrated Tax				
B	Central Tax				
C	State Tax/UT Tax				