

[**FAQs and User Manual – GSTR-9C Offline Utility**](#)

[**Goods and Services Tax Network**](#)

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FAQs of GSTR-9C Offline Utility

General

1. What is Form GSTR-9C?

Form GSTR-9C is a reconciliation statement, duly verified and digitally signed by Chartered Accountant/ Cost Accountant. This form is required to be furnished along with filing of annual return in Form GSTR-9, by the taxpayer whose aggregate turnover is above a specified limit, during a financial year.

2. Who needs to file Form GSTR-9C?

Normal taxpayers (including SEZ unit and developer) whose aggregate turnover is above a certain threshold, are required to get their accounts audited by Chartered Accountant/Cost Accountant (after filing of their annual return in Form GSTR-9) and are required to file their Form GSTR-9C, during a particular financial year, as may be notified by way of Notifications issued by Government of India from time to time.

This requirement is not applicable to Central Government or a State Government or a local authority, whose books of accounts are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

3. What details are to be filed in Form GSTR-9C?

Details for following Part A & Part B Tables of Form GSTR-9C statement needs to be filled in.

- **Part A:**
 - **PT II —Reconciliation of Turnover Declared in Audited Annual Financial Statement with Turnover Declared in Annual Return (Form GSTR9).**

Enter details in the following tables of PT II:

 - PT. II(5)- Reconciliation of Gross Turnover
 - PT. II(6)- Reasons for Un-reconciled difference in Annual Gross Turnover
 - PT. II(7)- Reconciliation of Taxable Turnover
 - PT. II(8)- Reasons for Un-Reconciled Difference in Taxable Turnover
 - **PT III —Reconciliation of Tax Paid**

Enter details in the following tables of PT III:

- PT. III(9)- Reconciliation of Rate-wise Liability and Amount Payable Thereon
- PT. III(10)- Reasons for Un-reconciled Payment of Tax
- PT. III(11)- Additional Amount Payable but Not Paid (due to reasons specified under Tables 6,8 and 10 above)

- **PT IV —Reconciliation of Input Tax Credit (ITC)**

Enter details in the following tables of PT IV:

- PT. IV(12)- Reconciliation of Net Input Tax Credit (ITC)
- PT. IV(13)- Reasons for Un-reconciled Difference in ITC
- PT. IV(14)- Reconciliation of ITC Declared in Annual Return (GSTR9) with ITC Availed on Expenses as per Audited Annual Financial Statement or Books of Account
- PT. IV(15)- Reasons for un - reconciled difference in ITC
- PT. IV(16)- Tax Payable on Un-reconciled Difference in ITC (due to reasons specified in 13 and 15 above)

- **PT V — Auditor's Recommendation on Additional Liability Due to Non-reconciliation**

- **PART – B: Certification**

- Part B (i): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit
- Part B (ii): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts

4. Will I be allowed to file Form GSTR-9C if I have not filed my annual return?

No, Form GSTR-9C can be filed only after filing the annual return Form GSTR-9.

Filing Form GSTR-9C

5. What are the pre-conditions for filing Form GSTR 9C?

- User should be registered and should have a valid GSTIN.
- User should have valid login credentials i.e., User ID and password
- User has filed Form GSTR-9 for the relevant financial year.
- The aggregate turnover of such registered person during the financial year exceeds the threshold, as may be notified by the Government.
- He should have got his accounts audited as prescribed.

6. By when do I need to file Form GSTR-9C?

The due date for filing Form GSTR-9C for a particular financial year is 31st December of subsequent financial year or as extended by Government through notification.

7. When does GST Portal enable filing of Form GSTR 9C?

GST Portal enables GSTR-9C tile for filing for the taxpayer, only after successful filing of Form GSTR-9 of that financial year.

Note: Form GSTR-9C will be made available to all taxpayers, who are required to file Form GSTR-9 during a particular financial year and GST Portal will not be validating the turnover of taxpayer for this.

8. What are the steps of filing Form GSTR-9C?

Following are the steps of filing Form GSTR-9C:

1. **Taxpayer** performs the following steps:

- A. **ON GST Portal:** Login to the GST Portal to take following actions.
 - a. Download Filed Form GSTR-9
 - b. Download Form GSTR-9C Tables Derived from Form GSTR-9 and send to the Auditor
- B. **OFF GST Portal:** Sends the downloaded files to the Auditor, along with audited financial statements and other relevant documents

2. **Auditor** performs the following steps:

- A. **ON GST Portal:**
 - a. Download latest version of GSTR-9C Offline Tool from the GST portal
 - b. Install emSigner
- B. **OFF GST Portal:** Prepare GSTR-9C statement offline using GSTR-9C Offline Tool by taking following actions.
 - a. Open the GSTR-9C Offline Utility Excel Worksheet
 - b. Add table-wise details in the Worksheet
 - c. Generate Preview PDF file to view Draft Form GSTR-9C
 - d. Generate JSON File and affix his/her digital signature (DSC)
 - e. Send the signed JSON File to the Taxpayer

3. **Taxpayer** performs the following steps:

- A. **ON GST Portal:** Upload the generated JSON File received from Auditor on GST Portal after logging in

Note:

- In case of Error during upload: Downloads Error Report and sends it to the Auditor for corrections. Auditor would make corrections, sign and resend the updated JSON for upload.
- Before filing, in case Auditor wants to add or edit data in the file that has been successfully processed without error: Downloads Processed GSTR-9C JSON File from GST Portal and sends it to the Auditor for corrections. Auditor would make corrections, sign and resend the updated JSON for upload.

B. **ON GST Portal:** File Form GSTR-9C and view/download the filed form for reference.

Downloading GSTR-9C Offline Tool

9. From where can I download and use the GSTR-9C Offline Utility in my system?

To download and open the GSTR-9C Offline Utility in your system from the GST Portal, perform following steps:

1. Access the GST Portal: www.gst.gov.in.
2. Go to **Downloads > Offline Tools > GSTR-9C Offline Tool** option and click on it.
3. Unzip the downloaded Zip file which contain GSTR_9c_Offline_Utility.xls excel sheet.
4. Open the GSTR_9c_Offline_Utility.xls excel sheet by double clicking on it.
5. Read the 'Read Me' instructions on excel sheet and then fill the worksheet accordingly.

10. Do I need to login to GST Portal to download the GSTR-9C Offline Utility?

No. You can download the GSTR-9C Offline Utility under 'Downloads' section without logging in to the GST Portal.

11. What are the basic system requirements/configurations required to use GSTR-9C Offline Tool?

The offline functions work best on Windows 7 and above and MS EXCEL 2010 and above.

12. Is Offline utility mobile compatible?

As of now GSTR-9C Offline utility cannot be used on mobile. It can only be used on desktop/laptops.

Downloading Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9

13. How can I download filed Form GSTR-9 for preparing Form GSTR-9C?

To download filed Form GSTR-9, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.
4. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the return from the drop-down list.
5. Click the **SEARCH** button.
6. Annual Return Tiles are displayed. In the GSTR-9 tile, click the **DOWNLOAD GSTR-9** button.
7. “Offline Download for GSTR-9” page gets displayed containing three buttons. Download Form GSTR-9 data using the buttons on this page.

14. How can I download Form GSTR-9C Tables Derived from Form GSTR-9?

To download Form GSTR-9C Tables Derived from Form GSTR-9, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.
4. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the return from the drop-down list.
5. Click the **SEARCH** button.
6. Annual Return Tiles are displayed. In the GSTR-9C tile, click the **INITIATE FILING** button.
7. The GSTR-9C page is displayed. Click the **DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)** button.
8. System-generated PDF gets downloaded into your machine.

15. What fields would be present/pre-filled in in Form GSTR-9C Tables Derived from Form GSTR-9?

Form GSTR-9C Tables Derived from Form GSTR-9 will contain following pre-filled in fields:

- Turnover as declared in Annual return (Form GSTR-9)

- Taxable turnover as per liability declared in Annual Return (Form GSTR-9)
- Total amount of tax paid as declared in Annual Return (Form GSTR- 9)
- ITC claimed in Annual Return (Form GSTR-9)

16. Can I send the system-generated PDFs (Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9) to the Auditor from the GST Portal?

No, you cannot send the system-generated PDFs to the Auditor from the GST Portal. You can email or send them offline via USB/storage device or by printing and sending the hard copy or by any other means suitable.

Preparing Form GSTR-9C Statement Using Offline Tool**17. What buttons are available in Home tab and what is their function?**

Following buttons are present in **Home** tab of the offline utility:

1. **Open GSTR-9C JSON file downloaded from GST Portal:** To import JSON file (downloaded from “GENERATE JSON FILE TO DOWNLOAD” button in the “Download” section and containing Form GSTR-9C details that have been successfully uploaded on the GST Portal earlier) into the Offline Tool. Upon successful import of file, the details get populated to respective tables of Excel workbook.
2. **Open GSTR-9C JSON Error File Downloaded from GST Portal:** To import JSON file (downloaded from the ‘Processed with error’ link generated in “Upload” section and containing Form GSTR-9C details that have not been successfully uploaded on the GST Portal earlier) into the Offline Tool. Upon successful import of the file details ‘processed with error’ records get populated to respective tables of Excel workbook. The GST portal errors are marked as red and can be seen by hovering over the red marked fields.
3. **Generate JSON File to Upload GSTR-9C details on GST Portal:** To generate JSON file to be uploaded on GST portal and containing Form GSTR-9C details prepared offline.
4. **Generate Preview PDF file to view Draft GSTR-9C form:** To preview in PDF format, Form GSTR-9C details that have been prepared offline.
5. “Proceed to fill Part-A” button will take you to **PT II (5)** tab.
6. “Proceed to fill Part-B” button will take you to **Part B (i)** tab if you had selected “Yes” in the **“Is the person making reconciliation statement (FORM GSTR-9C) is same**

person who had conducted the audit of mentioned GSTIN” field and otherwise if you had selected “No”, it will take you to Part B (ii) tab.

18. Do I need to login to GST Portal to upload the generated JSON file using GSTR-9C Offline Utility?

Yes. Taxpayer must login in to the GST Portal to upload the generated JSON file using GSTR-9C Offline Utility.

Log in to GST portal → Annual return → Select Financial year and click on Search → Click on ‘Prepare Offline’ option in GSTR-9C tile → Go to ‘upload’ tab.

19. How would Form GSTR 9C be verified and signed by Chartered Accountant/ Cost Accountant?

Once the Chartered Accountant/Cost Accountant fills up, validates and previews the required details in the GSTR-9C Offline Utility and clicks the **Generate JSON File to Upload GSTR-9C details on GST Portal** button, popup window appears to save the generated JSON file. When he/she selects the desired location to save the file and clicks “Save”, emSigner window automatically opens in a separate Internet Explorer browser window—if he/she has installed emSigner in the machine—using which he/she can sign the file by affixing his/her digital signature on it.

Note: Make sure, in PT V tab of the Worksheet, you have entered the same PAN with which you had registered your DSC. Otherwise, you won’t be able to e-sign using your DSC while generating JSON file.

20. Do I need to send the signed JSON File to the Taxpayer via GST Portal?

No, you cannot send the signed JSON File to the Taxpayer via GST Portal. You can email or send them offline via USB/storage device or by printing and sending the hard copy or by any other means suitable.

Uploading Signed GSTR-9C JSON File

21. Auditor has sent me the signed JSON File for upload. Can I review it and make changes to it?

No, you should not make any changes in the JSON file generated by the Auditor. During upload, GST System validates that no changes have been made by taxpayer in JSON signed by auditor. If you make any changes, the System will process your data with error and generate an error file. On importing this error report in the utility, a popup will be displayed asking you to get this JSON file re-signed by the Auditor as the Auditor's sign is invalid.

Thus, it is recommended that one should not tamper with the signed JSON File that has been sent for upload. Instead you can ask the Auditor to send you the Preview PDF File generated from the Offline Tool so that you can review it and look at the details entered by the Auditor in Form GSTR-9C. In case of any discrepancy, ask the Auditor to make corrections, sign and resend the updated JSON file to you for upload.

22. What can I do in case of any error shown by system on uploading the Signed JSON File?

Download the JSON error file and send it to the Auditor offline for corrections. Auditor would make corrections, sign and resend the updated JSON for upload.

23. I (as Auditor) have received JSON Error File from the Taxpayer. What do I do now?

Open the JSON Error File, received by the taxpayer, in the offline tool by clicking on “**Open GSTR-9C JSON Error File Downloaded from GST Portal**” button. Correct errors as per details mentioned in “GST Portal Validation errors”, validate, sign and resend the updated JSON to the taxpayer for upload.

24. I have uploaded the Signed JSON File sent by the Auditor and it was processed successfully without error. Now, Auditor needs to edit or add more details in the successfully processed data. Can this be done?

Yes, you can make changes to the process data as long as you have not filed Form GSTR-9C. Once filed, Form GSTR-9C cannot be revised.

Thus, before filing, in case Auditor wants to add or edit data in the file that has been successfully processed without error, you need to download Processed GSTR-9C JSON File from GST Portal and send it to the Auditor offline for corrections. Auditor would make corrections, sign and resend the updated JSON for upload to you.

25. I am uploading a revised GSTR-9C JSON File sent by the Auditor. What will happen to details of the previous upload?

If some details exist from previous upload, it will be updated with latest uploaded details. All new entries will be added as new entries.

Initiate Filing of Form GSTR-9C**26. How can I File Form GSTR 9C?**

Chartered Accountant/ Cost Accountant after verification and signing will pass on the signed JSON file to taxpayer for uploading on the GST Portal. It is to be uploaded on the GST portal by the taxpayer, after verification, along with a copy of the documents like Balance Sheet, Income and Expenditure Account/ Profit and Loss Account and any other documents.

27. What can I do if Auditor has made recommendation on additional liability to be discharged by me?

On the **GSTR-9C** page, you are given an option to navigate to Form DRC-03 for making payment towards additional liability.

Or, from the **Dashboard** page, you can use the following navigation to access Form DRC-03:
Services > User Services > My Applications > Application Type - Intimation of Voluntary Payment - DRC – 03 > NEW APPLICATION

28. What is the Upload format to be used for documents to be uploaded during filing of Form GSTR 9C?

Upload format allowed for documents—Balance Sheet, Profit and Loss Account/ Income and Expenditure Account, etc.—to be uploaded during filing of Form GSTR 9C is PDF only.

29. Is there any limit on the size of documents required to be uploaded?

Limit of upload for following documents under each section shall be 2 files and each file size should not exceed 5 MB:

- Balance Sheet
- Profit and Loss Account/Income and Expenditure Account
- Other document 1, if any

- Other document 2, if any

30. Do I need to click on 'SAVE' button in 'Upload Relevant Documents' section after every upload?

Yes. You need to click on 'SAVE' button after the status is 'Processed'. 'SAVE' button will be enabled only after successful upload of mandatory documents (Balance sheet and Profit & loss statement/Income & expenditure statement etc.).

31. What will happen if I click on 'PROCEED TO FILE' without clicking on 'SAVE' button.

Error message will be displayed if you click on 'PROCEED TO FILE' button without clicking on 'SAVE' button.

32. When proceed to file button will be enabled?

'PROCEED TO FILE' button will be enabled only after successful upload of following:

1. Signed JSON file
2. Balance sheet in PDF/JPEG format
3. Profit & Loss statement/ Income & Expenditure statement in PDF/JPEG format

33. Can I add/delete the uploaded PDF/JPEG file after clicking on 'PROCEED TO FILE' or 'FILE GSTR-9C' button?

Yes. You can add/delete PDF/JPEG file till successful filing of Form GSTR-9C. If you have deleted/added any documents, then you have to click on SAVE and proceed to file the Form.

34. Can I preview Form GSTR 9C details before filing?

Yes, you can preview Form GSTR 9C details before filing using the **PREVIEW DRAFT GSTR-9C(PDF)** button.

35. When 'FILE GSTR-9C' button will be enabled?

'FILE GSTR-9C' button will be enabled after Ready to file message is displayed on the top of the GSTR-9C page as a result of clicking the 'PROCEED TO FILE' button. You will be able to click the 'FILE GSTR-9C' after you have entered details in the "Verification" section.

Viewing and Tracking Status of Form GSTR-9C

36. Can taxpayers track the status of Form GSTR-9C?

Yes, taxpayers can track the status of Form GSTR-9C after logging on to the GST Portal with their valid credentials.

- **Before filing:** Navigate to **Services > Returns > Track return status** option.
- **After filing:** Navigate to **Services > Returns > View e-filed returns** option.

37. Can Auditors track the status of Form GSTR-9C filed by the Taxpayer on the GST Portal?

No, Auditors cannot track the status of Form GSTR-9C filed by the Taxpayer on the GST Portal.

38. Can I save and download the filed Form GSTR 9C?

Yes, you can save/ download the filed form for future reference. ARN and Date of ARN will also be shown on summary downloaded after filing the form.

39. Can I revise Form GSTR-9C or make any changes in it after filing?

Form GSTR-9C once filed cannot be revised. However, changes can be made till filing of return.

40. Can I download the reconciliation statement in excel format before/after filing of GSTR-9C?

Yes. You can download the reconciliation statement details in excel format.

41. Can I download the uploaded PDF/JPEG (Balance sheet, profit & loss statement etc.) and JSON file after successful filing?

Yes. You can download the GSTR-9C JSON/PDF/Excel files by clicking on 'DOWNLOAD GSTR-9C' button in GSTR-9C tile on the "Annual Returns" page. To download PDF/JPEG uploaded by taxpayer on the "GSTR-9C page", click 'View GSTR-9C' button in GSTR-9C tile.

Common Issues Faced and Resolutions

S.NO.	Issue Faced While Using GSTR-9C Offline Utility	Suggested Action To Be Taken For Issue Resolution
1	If you receive message "Compile Error" while submitting GSTR-9C.	You are advised to use Microsoft excel version higher than 2007 while preparing Form GSTR 9C.
2	Error message "File generation is in progress" is being received while using GSTR 9 C Offline utility. Users are trying to download the JSON which they import in offline utility to get auto populated GSTR9 data.	To download the extract, please follow the below steps: 1)Please click on 'Initiate-Filling' button on GSTR-9C tile. 2) The GSTR-9C page is displayed. 3) Click the 'Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)' button. Auditor needs to enter the values manually in GSTR9C offline utility, generate a JSON file and forward it to the taxpayer with his signatures through an email.
3	Users are trying to download GSTR 9 data in JSON file from Portal for auto-populating GSTR 9 data in GSTR 9C offline Tool. In such a case error message "File generation is in progress" is being received while using GSTR 9 C Offline utility.	GSTR 9C offline Tool is not designed to be auto-populated. The data can only be entered manually in the Tool. To prepare GSTR 9C, follow the below steps: 1) Please click on 'Initiate-Filling' button on GSTR-9C tile. 2) The GSTR-9C page is displayed. 3) Click the 'Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)' button. This PDF file is to be sent to the Auditor. The Auditor needs to enter the values manually in GSTR9C offline utility.
4	User is getting the error "Auditors sign is invalid".	To avoid the error user must ensure the following: I. DSC related: a) Signature must be in format PKCS7. b) Signature should not be corrupted. c) DSC should be valid. II. Internet explorer settings and may be tampered with wsweb.html file. Please do below settings: 1) Close all the application on the system 2) Open Internet Explorer 3) Go to Tool-->Internet Options-->Security-->Custom level, 4) You find two options a) "Automatic prompting for ActiveX controls" please click on Enable b) "Download unsigned ActiveX controls" click on Prompt then click on OK. 5) Now download the Notepad++ from google and follow the following process. a) Install the Notepad++ b) Go to the utility folder right click on "wsweb.html"--> click on "Edit with Notepad++" c) Click after "<html>" tag, give a space after "<html>"

tag and then press the backspace.
 6) Save the file using "ctrl+S" key and close the file and stop the Emsigner Service if started.
 7) Now start Emsigner again
 8) Open the utility and try to generate the JSON file again
 9) Internet explorer pop-up will come, inside that one more pop-up will ask for "Allow Blocked content",
 10) After that "Initiate signing" and "Open Emsigner" button will work.

Notes:
1. Following are the pre-requisites for filing FORM GSTR-9C :-

- a. Prior filing of Annual Return Form GSTR-9 is mandatory.
- b. Form GSTR-9C has to be prepared by the Auditor by filling up data in the Offline Tool available on the GST portal.

Note: Any observations/ comments must be entered in excel tool **directly** and **must not be copy/pasted** from anywhere else.

2. Following steps must be taken to file Form GSTR-9C :-

Steps for Filing Form GSTR 9C	Actions to be done on GST Portal/Offline or through email communication with Auditor
i. Taxpayer should compile details & Data and send the same to Auditor.	
A. The Form GSTR-9 that has already been filed on GST portal (gst.gov.in) should be downloaded (in PDF format).	ON GST Portal
B. Taxpayer should download GSTR-9C Tables by clicking on "initiate filing" available under the tab of GSTR 9C. The tables (derived from Form GSTR-9) contain following pre-filled fields (as filed in Annual return): i. Turnover ii. Taxable turnover iii. Total amount of tax paid iv. ITC	ON GST Portal
C. The above mentioned PDF files of GSTR 9 and tables of GSTR 9C should be sent to the Auditor for Preparing GSTR-9C Statement.	Through email/offline
ii. Auditor Prepares GSTR-9C Statement Using GSTR-9C Offline Utility.	

D. Download GSTR-9C Offline Utility from GST portal in “Downloads”.	ON GST Portal
E. Install emSigner after downloading the latest version from GST Portal.	ON GST Portal
F. Open the GSTR-9C Offline Utility Excel Worksheet.	Offline
G. Add table-wise details in the Worksheet.	Offline
H. Generate Preview PDF file to view Draft Form GSTR-9C	Offline
I. Generate JSON File and	Offline
J. Auditor needs to affix his/her DSC.	Offline
K. Auditor needs to send the Signed JSON File to the Taxpayer.	Can use email or offline storage devices such as USB etc. to exchange files with each other.
iii. Taxpayer Uploads GSTR-9C Statement (prepared by Auditor)	
L. Click “initiate filing” and upload other relevant documents and by clicking on “prepare offline” Upload the Signed JSON File on GST Portal and Save form.	ON GST Portal
M. Sign the Form and complete filing of Form GSTR-9C.	ON GST Portal

3. **Important points to note, on the GST Portal, with regard to filing FORM GSTR-9C :-**
- The **Initiate-Filing** tab is to be used first to **Download relevant GSTR 9C Tables (PDF) derived from GSTR 9** and then taxpayer is required to send the PDF file to Auditor (for reference for preparing Form GSTR 9C).
 - For preparing Form GSTR-9C by the auditor, JSON file is **not required to be downloaded from the portal** by the taxpayer. Please do not try to download JSON file, **if you have not uploaded** such file prepared by your Auditor.
 - After receipt of JSON file (Reconciliation statement as prepared & signed by Auditor) :
 - **Prepare Offline** tab is to be used to upload ‘JSON File’ (Reconciliation statement as prepared & signed by Auditor) on GST Portal. This tab is to be used to download error JSON file, if any.
 - The **Initiate-Filing** tab is to be used to upload Balance Sheet, P & L Account etc. in PDF/JPEG format.
 - **PROCEED TO FILE** tab will be enabled **only** after successful uploading of Reconciliation statement (Signed JSON file) & audited annual accounts.

Manual of GSTR-9C Offline Utility

GSTR-9C Offline Utility Overview

GSTR-9C Offline utility is an Excel-based tool, to facilitate the creation of reconciliation statement, duly verified and signed by Chartered Accountant/Cost Accountant, which is required to be furnished by normal taxpayer, having aggregate turnover, as may be notified for a particular Financial Year by the Government, along with annual return in Form GSTR-9.

Chartered Accountant/Cost Accountant will use the GSTR-9C Offline utility to fill up details. Once GSTR-9C return is prepared using offline tool, it is to be uploaded on the GST portal by the taxpayer along with a copy of Balance Sheet, Income and Expenditure Account/ Profit and Loss Account and any other related document.



- The taxpayer can file Form GSTR-9C after filing his/her annual return in Form GSTR-9. In case he/she has not filed Form GSTR-9, GST Portal won't allow the taxpayer to file Form GSTR-9C.
- Filing of Form GSTR-9C is not applicable to Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

Once return is prepared using offline utility, it is to be uploaded and filed on GST Portal.

To Prepare Annual Return in Form GSTR-9C, perform following steps:

Steps	Step To be Performed By	Mode of Performing Steps	
Taxpayer Collects Data to Send to Auditor			
A. Download Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9	Taxpayer	ON GST Portal	
B. Send Files to the Auditor for Preparing GSTR-9C Statement	Taxpayer	OFF GST Portal	
Auditor Prepares GSTR-9C Statement Using GSTR-9C Offline Utility			
C. Download GSTR-9C Offline Utility	Auditor	ON GST Portal	
D. Install emSigner	Auditor		
E. Open the GSTR-9C Offline Utility Excel Worksheet	Auditor	OFF GST Portal	
F. Add table-wise details in the Worksheet			
G. Generate Preview PDF file to view Draft Form GSTR-9C	Auditor		
H. Generate JSON File and Affix DSC			
I. Send the Signed JSON File to the Taxpayer for Upload on GST Portal			
Taxpayer Uploads GSTR-9C Statement Prepared by Auditor			
J. Upload the Signed JSON File on GST Portal	Taxpayer	ON GST Portal	
In Case of Error During Upload of Signed JSON File			
K. Download Zipped Error Report	Taxpayer	ON GST Portal	
L. Send Zipped Error Report to the Auditor	Taxpayer	OFF GST Portal	
M. Open Zipped Error GSTR-9C JSON File(s), Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer	Auditor	OFF GST Portal	
In Case Auditor Wants to Edit/Add Data in the GST Portal's Successfully Processed JSON File			
N. Download Processed GSTR-9C JSON File(s) from GST Portal	Taxpayer	ON GST Portal	
O. Send Zipped Processed GSTR-9C JSON File to the Auditor	Taxpayer	OFF GST Portal	

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

[Click each hyperlink above to know more.](#)

A. Download Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9

Taxpayer need to send to Auditor data related to filed Form GSTR-9 and also system-generated Form GSTR-9C Tables Derived from Form GSTR-9 for preparation of Form GSTR 9C.

To download this data from the GST Portal, Taxpayer needs to perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command.
Alternatively, you can also click the **Annual Return** link on the Dashboard.



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds	
>Returns Dashboard				View e Filed Returns		
Track Return Status				Transition Forms		
ITC Forms				Annual Return		
TDS and TCS credit received						
You can navigate to your chosen page through navigation panel given below						
RETURN DASHBOARD >	CREATE CHALLAN >	VIEW NOTICE(S) AND ORDER(S) >	Quick Links			
ANNUAL RETURN >				Check Cash Balance	Liability ledger	Credit ledger
Else Go to > CONTINUE TO DASHBOARD >						

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

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
Dashboard	Annual Return					English
File Annual Returns						
• Indicates Mandatory Fields						
Financial Year*	<input type="text" value="2017-18"/>		SEARCH			

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



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard Annual Return English

File Annual Returns

Financial Year * 2017-18 SEARCH • Indicates Mandatory Fields

Help

1. "NIL" GSTR-9 RETURN can be filed, if you have

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund.

during the Financial Year

2.GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.

3.Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.

4.All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.

5.In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

Annual Return GSTR9

Status - Filed

VIEW GSTR-9 DOWNLOAD GSTR-9

Reconciliation Statement GSTR 9C

Due Date - 31/03/2018

INITIATE-FILING PREPARE OFFLINE

Important Message

Prepare Online:

Steps to be taken:

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

Prepare Offline:

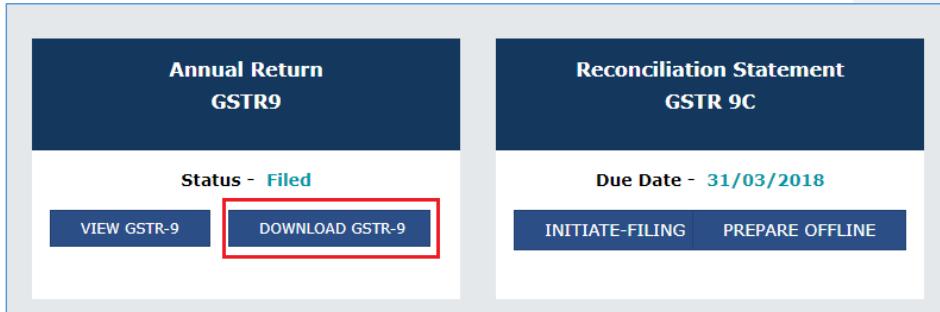
If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

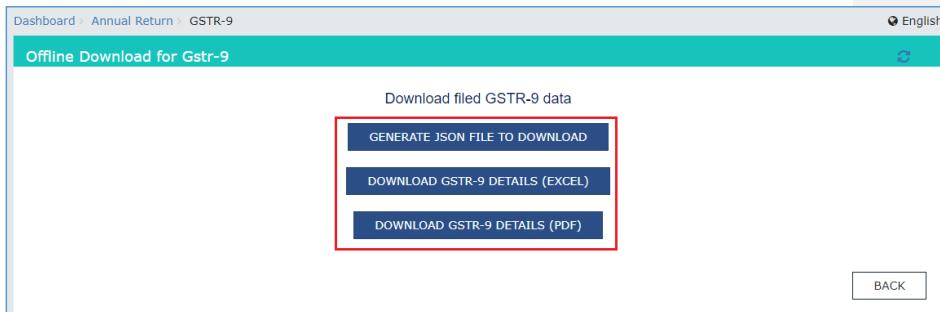
7. To download data related to filed Form GSTR-9, follow the steps mentioned below:

7a. Click the **DOWNLOAD GSTR-9** button in the GSTR9 tile.



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

- 7b. "Offline Download for GSTR-9" page gets displayed containing three buttons. Follow the steps mentioned in the following link to download filed GSTR-9 data using the displayed buttons (as explained in Step 7b): [Download Filed Data from "File Annual Returns" Page](#)



Dashboard > Annual Return > GSTR-9 English

Offline Download for Gstr-9

Download filed GSTR-9 data

GENERATE JSON FILE TO DOWNLOAD

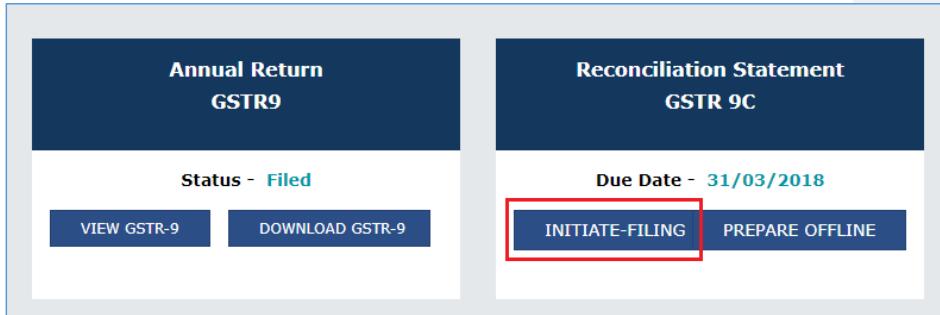
DOWNLOAD GSTR-9 DETAILS (EXCEL)

DOWNLOAD GSTR-9 DETAILS (PDF)

BACK

8. To download data related to filed Form GSTR-9C, follow the steps mentioned below:

- 8a. Click the **INITIATE FILING** button in the GSTR-9C tile.



**Annual Return
GSTR9**

Status - **Filed**

[VIEW GSTR-9](#) [DOWNLOAD GSTR-9](#)

**Reconciliation Statement
GSTR 9C**

Due Date - **31/03/2018**

[INITIATE-FILING](#) [PREPARE OFFLINE](#)

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



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard Annual Return GSTR-9C English

GSTIN - 07AEFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
FY - 2017-18 Status - Not Filed Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

- Neither amendment nor revision of GSTR-9C can be made after filing the same.
- Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
- GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on 'Prepare Offline'.
- Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on 'Initiate Filing' button along with reconciliation statement (JSON file) on the portal.
- Click on "DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)" to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
- Follow instructions in 'GSTR-9C offline tool' to add details and generate JSON file for upload;
- Click on 'Prepare Offline' to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on 'Upload' tab to upload JSON file with the help of instruction available there.
- Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
- You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
- Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
- Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
- 'Proceed to File' button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
- Click on 'Proceed to File' and Click on 'File GSTR-9C' with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

Make Payment for additional Liability as recommended by auditor via GST DRC-03 Help ?

Upload Relevant Documents Help ?

• Indicates Mandatory Fields

Balance sheet* Choose File No file chosen

Profit & loss statement/income & Expenditure Statement* Choose File No file chosen

Other Document 1, If any Choose File No file chosen

Other Document 2, if any Choose File No file chosen

SAVE

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

BACK TO FILE RETURNS **PROCEED TO FILE** **FILE GSTR-9C**

PREVIEW DRAFT GSTR-9C (PDF)

8c. System-generated PDF gets downloaded into your machine. Here's a sample:

FORM GSTR-9C ('Extract')				
[See rule 80(3)]				
Reconciliation Statement				
System generated summary based on GSTR-9				
PT. I	Basic Details			
Financial Year	2017-18			
GSTIN	07AEFP44963B1ZY			
Legal Name	Ranu Ahuja			
Trade Name (if any)	Ranu ahuja			
PT. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	Amount (₹)		
5	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)			
Q	Turnover as declared in Annual return (GSTR9)	89,43,089.82		
7	Reconciliation of Taxable Turnover			
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	89,43,089.82		
PT. III	Reconciliation of tax paid	Amount (₹)		
9	Reconciliation of rate wise liability and amount payable thereon	Central tax	State / UT tax	Integrated tax
Q	Total amount paid as declared in Annual Return (GSTR9)	12,93,651.98	12,93,651.98	85,71,187.07
PT IV	Reconciliation of Input Tax Credit (ITC)	Amount (₹)		
12	Reconciliation of Net Input Tax Credit (ITC)	Central tax	State / UT tax	Integrated tax
E	ITC claimed in Annual Return (GSTR9)	5,08,641.00	5,08,641.00	21,27,665.69
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	Central tax	State / UT tax	Integrated tax
S	ITC claimed in Annual Return (GSTR9)	5,08,641.00	5,08,641.00	21,27,665.69
				34,268.00

[Go back to the Main Menu](#)

B. Send Files to the Auditor for Preparing GSTR-9C Statement

Taxpayer need to send to the Auditor downloaded data of Filed Form GSTR-9 and system-generated Form GSTR-9C Tables Derived from Form GSTR-9, along with audited financial statements and other relevant documents for preparation of Form GSTR 9C.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, or by printing and sending the hard copy or any other means., etc. to exchange files between them.

[Go back to the Main Menu](#)

C. Download GSTR-9C Offline Utility

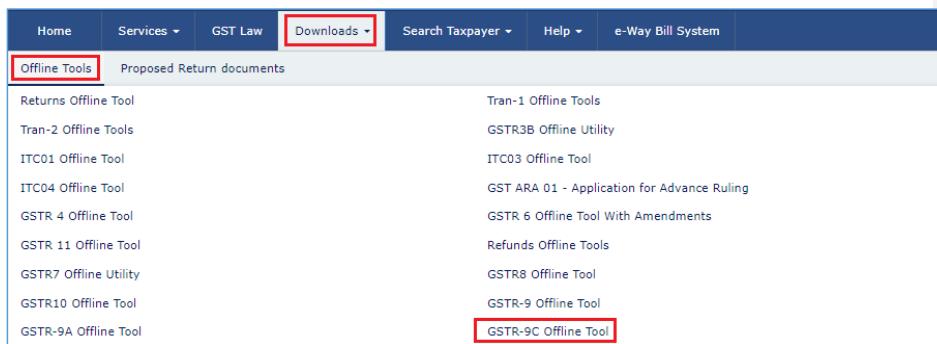
Auditor need to use GSTR-9C Offline utility to fill up details. This Offline Utility can be easily downloaded from the GST Portal with or without logging in with Username/Password credentials.

To download the GSTR-9C Offline Utility, Auditor needs to perform following steps:



Downloading the GSTR-9C Offline utility is a one-time activity. However, the utility may get updated in future. So, always use the latest version available on the GST Portal.

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



The screenshot shows the GST Portal's navigation bar with tabs for Home, Services, GST Law, Downloads (highlighted with a red box), Search Taxpayer, Help, and e-Way Bill System. Below the navigation bar, a sub-menu for 'Offline Tools' is displayed, also highlighted with a red box. The sub-menu lists various offline tools, including GSTR-9C Offline Tool, which is also highlighted with a red box.

Downloads	Proposed Return documents
Returns Offline Tool	Tran-1 Offline Tools
Tran-2 Offline Tools	GSTR3B Offline Utility
ITC01 Offline Tool	ITC03 Offline Tool
ITC04 Offline Tool	GST ARA 01 - Application for Advance Ruling
GSTR 4 Offline Tool	GSTR 6 Offline Tool With Amendments
GSTR 11 Offline Tool	Refunds Offline Tools
GSTR7 Offline Utility	GSTR8 Offline Tool
GSTR10 Offline Tool	GSTR-9 Offline Tool
GSTR-9A Offline Tool	GSTR-9C Offline Tool

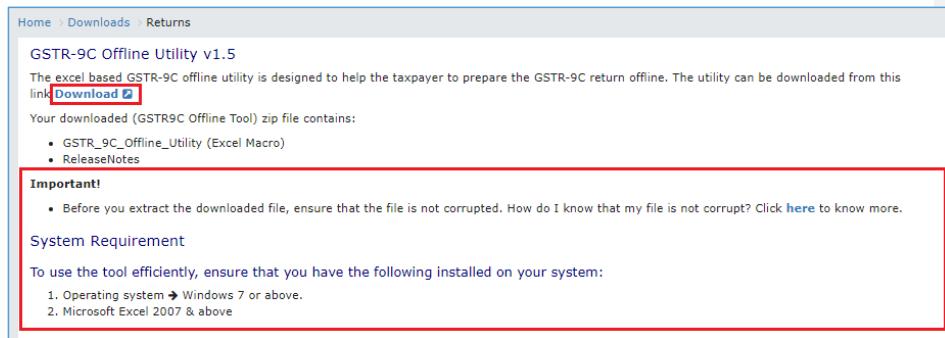


You can download the GSTR-9C Offline Utility from the Portal without logging in to the GST Portal with Username and Password.

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



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



Home > Downloads > Returns
GSTR-9C Offline Utility v1.5
The excel based GSTR-9C offline utility is designed to help the taxpayer to prepare the GSTR-9C return offline. The utility can be downloaded from this link
[Download](#)
Your downloaded (GSTR9C Offline Tool) zip file contains:

- GSTR_9C_Offline.Utility (Excel Macro)
- ReleaseNotes

Important!

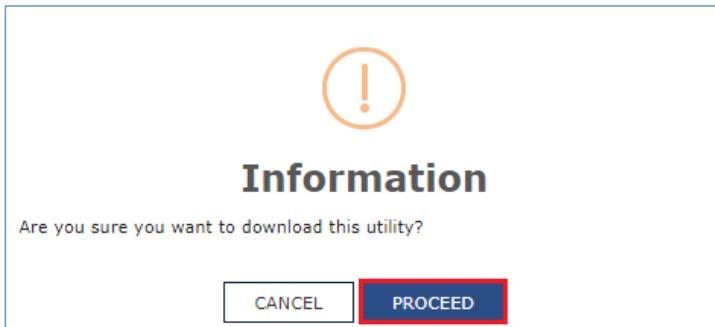
- Before you extract the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.

System Requirement

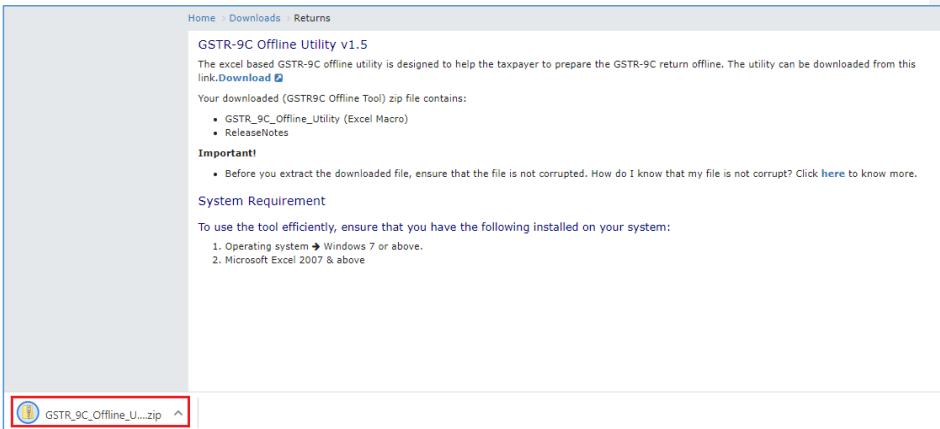
To use the tool efficiently, ensure that you have the following installed on your system:

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

4. An Information popup opens. Click **PROCEED**.



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



The screenshot shows the GSTR-9C Offline Utility v1.5 download page. It includes the following sections:

- Home > Downloads > Returns**
- GSTR-9C Offline Utility v1.5**
- Description:** The excel based GSTR-9C offline utility is designed to help the taxpayer to prepare the GSTR-9C return offline. The utility can be downloaded from this link.[Download](#)
- Your download (GSTR9C Offline Tool) zip file contains:**
 - GSTR_9C_Offline_Utility (Excel Macro)
 - ReleaseNotes
- Important!**
 - Before you extract the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.
- System Requirement**

To use the tool efficiently, ensure that you have the following installed on your system:

 1. Operating system → Windows 7 or above.
 2. Microsoft Excel 2007 & above.
- Download Link:** [GSTR_9C_Offline_U....zip](#) ^

[Go back to the Main Menu](#)

D. Install emSigner

Auditor need to install emSigner from GST Portal, which will be used once he/she fills all details in the GSTR-9C Offline utility for the financial years 2017- 2018, 2018-2019 and 2019- 2020 and is going to generate JSON File to be sent to the Taxpayer.

To install emSigner, Auditor needs to perform steps mentioned in the following link: [Manual > Install emSigner](#)

Note: Installing emSigner is not required for to fill the details for the financial year 2020-2021.

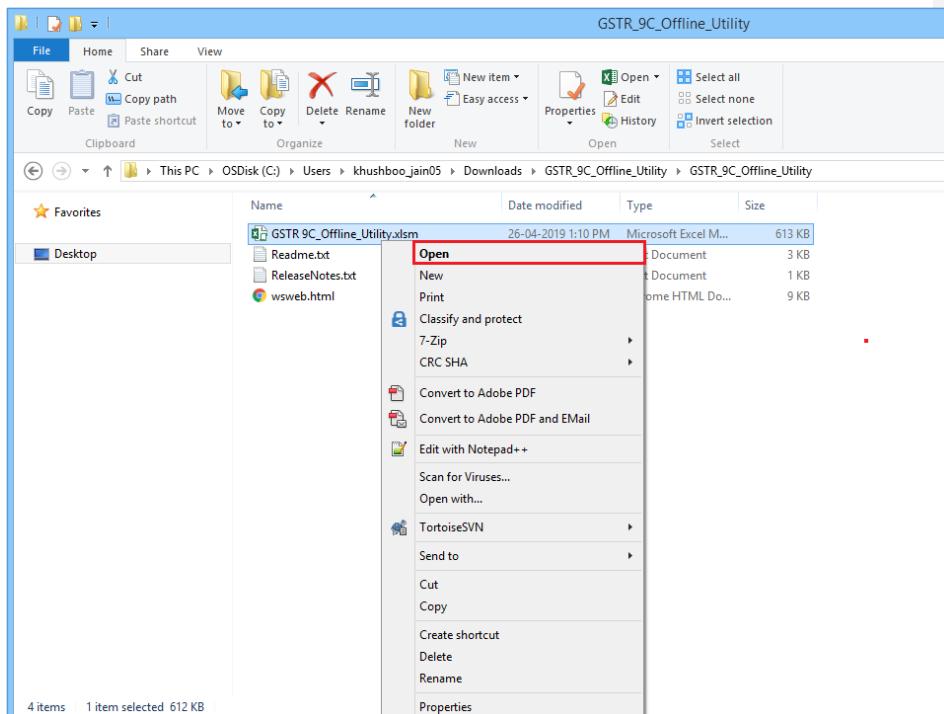
[Go back to the Main Menu](#)

E. Open the GSTR-9C Offline Utility Excel Worksheet

Once the Auditor downloads GSTR-9C Offline Utility from GST Portal, he/she can start filling data in it offline.

To open the downloaded GSTR-9C Offline Utility Excel Worksheet, Auditor needs to perform following steps:

1. Extract the files from the downloaded zipped folder GSTR_9c_Offline_Utility.zip and you will see **GSTR_9c_Offline_Utility** excel file in the unzipped folder. Right-click and click **Open**.



Along with the **GSTR_9c_Offline_Utility** excel file, there will be following files also:

- **Readme** Notepad: Open it to read about pre-requisites before Installation of the Offline Tool, installation instructions and key functionalities.
- '**wsweb**' HTML File: Please ensure HTML file name 'wsweb' and 'GSTR_9C_Offline_Utility' should be in same folder to generate the JSON."

2. Click **Enable Editing**.



GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

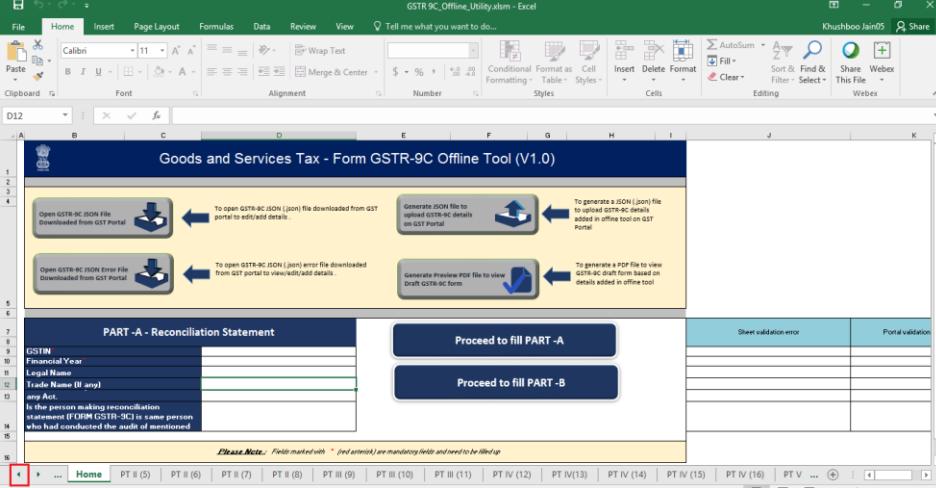
The screenshot shows the 'GSTR-9C Offline Utility.xlsx' Excel file. The 'PART -A - Reconciliation Statement' section is visible, containing fields for GSTIN, Financial Year, Legal Name, Trade Name (If any), and a note about the person making reconciliation. To the right of the form are two blue buttons: 'Proceed to fill PART -A' and 'Proceed to fill PART -B'. Above the form, there are four callout boxes with arrows pointing to specific actions:

- 'Open GSTR-9C JSON File Downloaded from GST Portal' (arrow points to a download icon)
- 'To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details.' (arrow points to the download icon)
- 'Open GSTR-9C JSON Error File Downloaded from GST Portal' (arrow points to a download icon)
- 'To open GSTR-9C JSON (.json) error file downloaded from GST portal to view/edit/add details.' (arrow points to the download icon)
- 'Generate JSON file to upload GSTR-9C details on GST Portal' (arrow points to an upload icon)
- 'To generate a JSON (.json) file to upload GSTR-9C details added offline tool on GST Portal' (arrow points to the upload icon)
- 'Generate Preview PDF file to view Draft GSTR-9C form' (arrow points to a PDF icon)
- 'To generates a PDF file to view GSTR-9C draft form based on details added in offline tool' (arrow points to the PDF icon)

3. Click Enable Content.

The screenshot shows the same Excel sheet as above, but with a 'SECURITY WARNING' message at the top: 'Some active content has been disabled. Click for more details.' A red box highlights the 'Enable Content' button. The rest of the interface is identical to the previous screenshot, including the PART-A form and the callout boxes for file operations.

4. Click the < symbol on the below-left side of the excel sheet to go to the Read Me tab.



The screenshot shows the 'GSTR-9C_Offline_Utility.xlsx - Excel' spreadsheet. The 'Read Me' tab is active. The interface includes a ribbon bar with tabs like File, Home, Insert, Page Layout, Formulas, Data, Review, and View. The main content area displays the 'Goods and Services Tax - Form GSTR-9C Offline Tool (V1.0)' with several buttons and instructions:

- Open GSTR-9C JSON File Downloaded from GST Portal**: To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details.
- Generate JSON file to upload GSTR-9C details added in offline tool on GST Portal**: To generate a JSON (.json) file to upload GSTR-9C details added in offline tool on GST Portal.
- Open GSTR-9C JSON Error File Downloaded from GST Portal**: To open GSTR-9C JSON (.json) error file downloaded from GST portal to view/edit/add details.
- Generate Preview PDF file to view draft GSTR-9C form**: To generate a PDF file to view GSTR-9C draft form based on details added in offline tool.

Below these buttons, there are two sections:

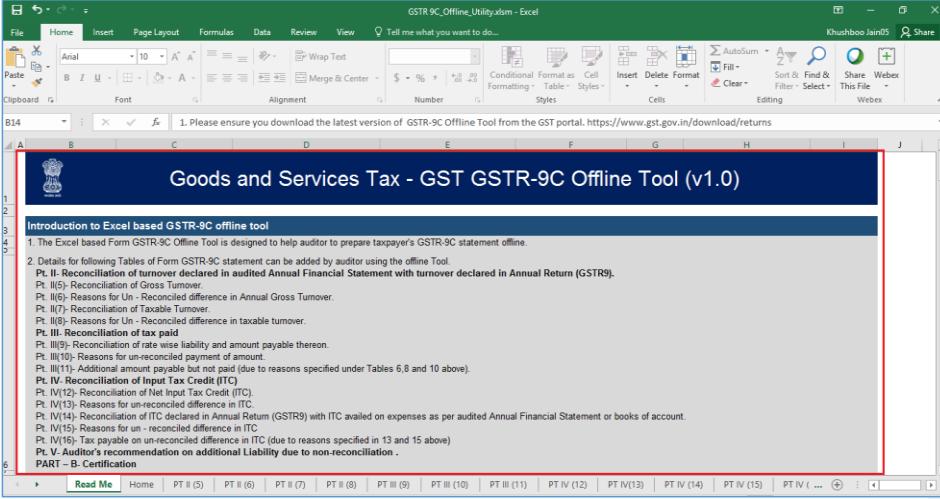
- PART-A - Reconciliation Statement**:
 - Fields: GSTIN, Financial Year*, Legal Name, Trade Name (If any), etc.
 - Note: Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned.
 - Links:** [Please Note - Fields marked with * \(red asterisk\) are mandatory fields and need to be filled up](#)
- Buttons:** Proceed to fill PART-A and Proceed to fill PART-B.

On the right side, there are two tables: 'Sheet validation error' and 'Portal validation'.



The Worksheet comprises 17 tabs—**Read Me, Home, PT II (5), PT II (6), PT II (7), PT II (8), PT III (9), PT III (10), PT III (11), PT IV (12), PT IV (13), PT IV (14), PT IV (15), PT IV (16), PT V, Part B (i) and Part B (ii)**

5. **Read Me** page is displayed. It contains introduction and help instructions. Scroll down to read all the instructions carefully. Once you have completed your reading, you can now proceed to enter other details in the worksheet.



The screenshot shows the Microsoft Excel interface with the file name "GSTR_9C_Offline_Utility.xlsxm - Excel". The "Read Me" page is displayed, which contains the following text:

Goods and Services Tax - GST GSTR-9C Offline Tool (v1.0)

Introduction to Excel based GSTR-9C offline tool

1. The Excel based Form GSTR-9C Offline Tool is designed to help auditor to prepare taxpayer's GSTR-9C statement offline.

2. Details for following Tables of Form GSTR-9C statement can be added by auditor using the offline Tool.

- PT. II- Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9).
- PT. III(5)- Reconciliation of Gross Turnover
- PT. III(6)- Reasons for Un - Reconciled difference in Annual Gross Turnover.
- PT. III(7)- Reconciliation of Taxable Turnover.
- PT. III(8)- Reasons for Un - Reconciled difference in taxable turnover.
- PT. III(9)- Reconciliation of tax paid
- PT. III(10)- Reasons for un-reconciled payment of amount.
- PT. III(11)- Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above).
- PT. IV- Reconciliation of Input Tax Credit (ITC)
- PT. IV(12)- Reconciliation of Net Input Tax Credit (ITC)
- PT. IV(13)- Reasons for un-reconciled difference in ITC
- PT. IV(14)- Reasons for un-reconciled difference in ITC Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account.
- PT. IV(15)- Reasons for un - reconciled difference in ITC
- PT. IV(16)- Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)
- PT. V- Auditor's recommendation on additional Liability due to non-reconciliation .

PART – B- Certification

Below the text, there is a navigation bar with links: Read Me, Home, PT II (5), PT II (6), PT II (7), PT II (8), PT III (9), PT III (10), PT III (11), PT IV (12), PT IV (13), PT IV (14), PT IV (15), PT IV (...).

Note: For Financial year 2020-2021, a separate **Read Me** page has been added, which is shown below.

Commented [MK1]: Screenshot to be added

- Once you have completed your reading of the **Read Me** page, click the **Home** tab and scroll down to fill the basic details under **PART-A-Reconciliation Statement** header.

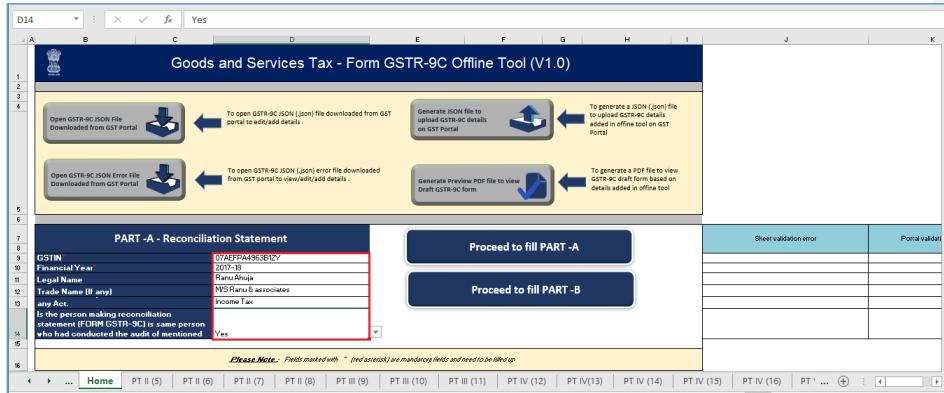


Make sure you fill the mandatory fields marked with red asterisk “*”.

- Enter **GSTIN**.
- Select **Financial Year** from the drop-down list.
- Enter **Legal Name**.
- Enter **Trade Name** (If any), (Filling of Legal name/trade name is not mandatory)
- Enter **Name of Act** (if you are liable to audit under any Act).
- Select “Yes” or “No” from the drop-down list in the following field: **Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN.**



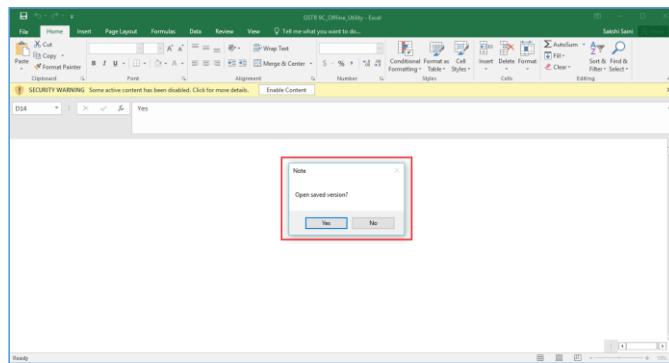
- In case of Yes, **Part B (ii)** tab is removed from the Offline Utility.
- In case of No, **Part B (i)** tab is removed from the Offline Utility.



13. Click “Proceed to fill Part-A” button or the “Proceed to fill Part-B” button to start entering details in the tables of Form GSTR-9C statement.



- “Proceed to fill Part-A” button will take you to **PT II (5)** tab.
- “Proceed to fill Part-B” button will take you to **Part B (i)** tab if you had selected “Yes” in the Step 5F field and otherwise if you had selected “No”, it will take you to **Part B (ii)** tab.
- In case you save your entered data and close the Excel Utility, following popup “**Open Saved Version?**” will appear when you open it next time. Click “**No**” to start filling data in the Excel from scratch. Otherwise, select “**Yes**” and your saved data will be available as-is in the respective tables.



14. Note: For Financial year 2020-2021, click **Proceed to fill details** button to start entering details in the tables of Form GSTR-9C statement. "Proceed to fill Part-A" button and the "Proceed to fill Part-B" button has been replaced with single button "**Proceed to fill details**". Reference image has been shown below.

Commented [MK2]: Image to be added

[Go back to the Main Menu](#)

F. Add table-wise details in the Worksheet

Taxpayer needs to add details for following Part A & Part B Tables of Form GSTR-9C statement using the Offline Tool.

- **Part A:**

- PT II —Reconciliation of Turnover Declared in Audited Annual Financial Statement with Turnover Declared in Annual Return (Form GSTR9).

Enter details in the following tables of PT II:

- F(1). [PT. II\(5\)- Reconciliation of Gross Turnover](#)
- F(2). [PT. II\(6\)- Reasons for Un-reconciled difference in Annual Gross Turnover](#)
- F(3). [PT. II\(7\)- Reconciliation of Taxable Turnover](#)
- F(4). [PT. II\(8\)- Reasons for Un-Reconciled Difference in Taxable Turnover](#)

- PT III —Reconciliation of Tax Paid

Enter details in the following tables of PT III:

- F(5). [PT. III\(9\)- Reconciliation of Rate-wise Liability and Amount Payable Thereon](#)
- F(6). [PT. III\(10\)- Reasons for Un-reconciled Payment of Tax](#)
- F(7). [PT. III\(11\)- Additional Amount Payable but Not Paid \(due to reasons specified under Tables 6,8 and 10 above\)](#)

- PT IV —Reconciliation of Input Tax Credit (ITC)

Enter details in the following tables of PT IV:

- F(8). [PT. IV\(12\)- Reconciliation of Net Input Tax Credit \(ITC\)](#)
 - F(9). [PT. IV\(13\)- Reasons for Un-reconciled Difference in ITC](#)
 - F(10). [PT. IV\(14\)- Reconciliation of ITC Declared in Annual Return \(GSTR9\) with ITC Availed on Expenses as per Audited Annual Financial Statement or Books of Account](#)
 - F(11). [PT. IV\(15\)- Reasons for un - reconciled difference in ITC](#)
 - F(12). [PT. IV\(16\)- Tax Payable on Un-reconciled Difference in ITC \(due to reasons specified in 13 and 15 above\)](#)
- F(13). PT V — Auditor's Recommendation on Additional Liability Due to Non-reconciliation

- **PART – B: Certification**

- F(14). [Part B \(i\): Certification in cases where the reconciliation statement \(FORM GSTR-9C\) is drawn up by the person who had conducted the audit](#)
- F(15). [Part B \(ii\): Certification in cases where the reconciliation statement \(FORM GSTR-9C\) is drawn up by a person other than the person who had conducted the audit of the accounts](#)

○

Note: Part – B: Certification section will not be available from financial year 2020-2021 and is not required to be filled by taxpayer.

Click each hyperlink above to know more.

F(1). PT. II(5)- Reconciliation of Gross Turnover

To add details in the Worksheet related to Reconciliation of Gross Turnover, perform following steps:



You can enter details in this table using data (PDF of Form GSTR-9C Tables Derived from Form GSTR-9) sent to you by the Taxpayer.

1. Go to the **PT II (5)** tab and enter details in the **Amount** column.

Reconciliation of Gross Turnover		Sheet validation error
S.No	Description	Amount (₹)
A	Turnover (Individually reported) as per Audited Annual Financial Statement for the State / UT / For multi-GSTIN units under same PAN; the turnover shall as derived from the Audited Annual Financial Statements*	108,433,731.79
B	Unbilled revenue at the beginning of the Financial Year	6,559,400.00
C	Undisbursed advances at the end of the Financial Year	2,568,900.00
D	Deemed Supply under Schedule I	1,245,300.00
E	Credit Notes issued after the end of the financial year but reflected in the annual return	996,240.00
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	585,720.00
G	Trade Discounts (2019-20) for the period 20-21	0.00
H	Unbilled revenue as at the end of the Financial Year	7,215,540.00
I	Undisbursed Advances as at the beginning of the Financial Year	2,822,790.00
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,860.00
K	Adjustments on account of supply of goods by HEZ units to DTA Units	0.00
L	Turnover for the period under composition scheme	1,781,000.00
M	Adjustments in Turnover as per Section 15 and rules thereunder	0.00
N	Adjustment in Turnover due to Erroneous Declaration	-3,971,130.00
O	Adjustment in Turnover due to reasons not listed above	1,761,000.00
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)*	109,249,258.79

Commented [MK3]:



For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

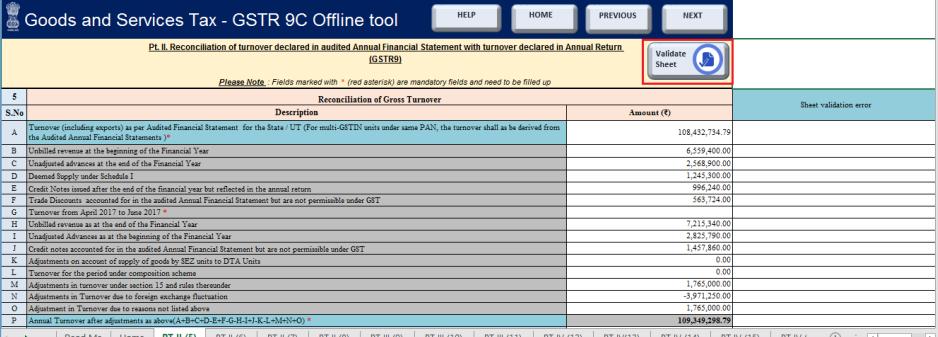
Field Name	Help Instruction
------------	------------------

5A. Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States. Only positive values are allowed in this field.
5B. Unbilled revenue at the beginning of Financial Year	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here). Only positive values are allowed in this field.
5C. Unadjusted advances at the end of the Financial Year	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. Only positive values are allowed in this field.
5D. Deemed Supply under Schedule I	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here. Only positive values are allowed in this field.
5E. Credit Notes issued after the end of the financial year but reflected in the annual return	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here. Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.
5F. Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here. Only positive values are allowed in this field
5G. Turnover from April 2017 to June 2017	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field then it shall be reduced while calculating the turnover as per 5(P). If negative values are entered in this field then it shall be added while calculating the turnover as per 5(P)
5H. Unbilled revenue at the end of Financial Year	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such

	revenue in the same financial year shall be declared here. Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative.
5I. Unadjusted Advances at the beginning of the Financial Year	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. Only positive values are allowed in this field but while calculating 5(P) this shall be considered as negative
5J. Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here. Only positive values are allowed in this field
5K. Adjustments on account of supply of goods by SEZ units to DTA Units	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. Only positive values are allowed in this field but while calculating 5(P), this field shall be considered as negative
5L. Turnover for the period under composition scheme	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. Only positive values are allowed in this field but while calculating 5(P), this field shall be considered as negative
5M. Adjustments in turnover under section 15 and rules thereunder	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P). If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P)
5N. Adjustments in turnover due to foreign exchange fluctuations	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P). If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P)

5O. Adjustments in turnover due to reasons not listed above	<p>Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.</p> <p>Positive or negative values are allowed in this field.</p> <p>If positive values are entered in this field, then it shall be added while calculating the turnover as per 5(P).</p> <p>If negative values are entered in this field, then it shall be reduced while calculating the turnover as per 5(P)</p>
5P. Annual turnover after adjustments as above	This field shall be auto calculated based on the details filled in table no 5A to 5O and the same is non-editable
5Q.Turnover as declared in Annual Return (GSTR9)	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9). Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
5R. Un-Reconciled turnover (Q - P)	This shall be the difference between the table no 5Q and 5P

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



The screenshot shows a software interface for validating a tax return. At the top, there's a navigation bar with 'HELP', 'HOME', 'PREVIOUS', and 'NEXT' buttons. Below that is a title bar: 'Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)' followed by a 'Validate Sheet' button with a magnifying glass icon, also highlighted with a red box. A note below the title says 'Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up'. The main area is a table titled 'Reconciliation of Gross Turnover' with columns for 'S.No', 'Description', 'Amount (₹)', and 'Sheet validation error'. The table lists various items of turnover with their amounts. The last row shows a total amount of 109,349,296.79. The 'Sheet validation error' column is empty for all rows.

3. In case of unsuccessful validation, error-intimation popup will appear, the cells with error will be highlighted and the **Sheet Validation error** column will provide description of the error. Close the popup by clicking **OK**.

Goods and Services Tax - GSTR 9C Offline tool

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

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

S.No	Description	Amount (₹)	Sheet validation error
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN), the turnover shall be derived from the Audited Annual Financial Statements *	108,432,734.79	
B	Unbilled revenue at the beginning of the Financial Year	6,559,400.00	
C	Undisputed advances at the end of the Financial Year	2,565,500.00	
D	Despatch Supply under Schedule I	1,245,500.00	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	995,540.00	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	563,724.00	
G	Turnover from April 2017 to June 2017 *	7,213,590.00	Mandatory field cannot be left blank.
H	Unbilled revenue as at the end of the Financial Year	2,825,790.00	
I	Undisputed Advances as at the beginning of the Financial Year	1,457,860.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	0.00	
K	Adjustments on account of supply of goods by HEZ units to DTA Units	0.00	
L	Trade Discounts for the period under consideration	0.00	
M	Adjustments in Turnover under section 15 and rules thereunder	1,765,000.00	
N	Adjustments in Turnover due to foreign exchange fluctuation	-3,971,250.00	
O	Adjustment in Turnover due to reasons not listed above	1,765,000.00	
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L+N+N+O) *	109,149,268.79	

Validate Sheet

OK

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

Goods and Services Tax - GSTR 9C Offline tool

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

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

S.No	Description	Amount (₹)	Sheet validation error
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN), the turnover shall be derived from the Audited Annual Financial Statements *	108,432,734.79	
B	Unbilled revenue at the beginning of the Financial Year	6,559,400.00	
C	Undisputed advances at the end of the Financial Year	2,565,500.00	
D	Despatch Supply under Schedule I	1,245,500.00	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	995,540.00	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	563,724.00	
G	Turnover from April 2017 to June 2017 *	7,213,590.00	Mandatory field cannot be left blank.
H	Unbilled revenue as at the end of the Financial Year	2,825,790.00	
I	Undisputed Advances as at the beginning of the Financial Year	1,457,860.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	0.00	
K	Adjustments on account of supplies of goods by HEZ units to DTA Units	0.00	
L	Trade Discounts for the period under consideration	0.00	
M	Adjustments in Turnover under section 15 and rules thereunder	1,765,000.00	
N	Adjustments in Turnover due to foreign exchange fluctuation	-3,971,250.00	
O	Adjustment in Turnover due to reasons not listed above	1,765,000.00	
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L+N+N+O) *	72,019,398.79	

Validate Sheet

5. In case of successful validation, red-highlights disappear and a popup Message box appears confirming successful validation. Click **OK** to close the popup and proceed entering details in the other tabs of the worksheet.

Goods and Services Tax - GSTR 9C Offline tool

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

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled.

S.No	Description	Amount (₹)	Sheet validation error
A	Turnover (including exports) as per Audited Financial Statement for the State / U/T (For multi-GSTIN units under the Audited Annual Financial Statements)*	108,452,734.79	
B	Undelivered revenue at the beginning of the Financial Year	6,559,400.00	
C	Undelivered advances at the end of the Financial Year	2,565,800.00	
D	Deemed Supply Under Schedule	12,530,000.00	
E	Trade Discrepancy issued as on the end of the financial year reflected in the annual return	996,240.00	
F	Trade Discrepancy accounted for in the audited Annual Financial Statement but are not permissible under GST	563,724.00	
G	Turnover from April 2017 to June 2017	37,338,900.00	
H	Undelivered revenue as at the end of the Financial Year	7,215,340.00	
I	Undelivered Advances as at the beginning of the Financial Year	2,823,790.00	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,860.00	
K	Adjustments in supply of goods by SEZ units to DTA Units	0.00	
L	Trade Discrepancy issued in the period under review	0.00	
M	Adjustments in turnover under sections 15 and rules thereunder	1,765,000.00	
N	Adjustments in Turnover due to Foreign exchange Fluctuation	-3,971,220.00	
O	Adjustment in Turnover due to reasons not listed above	1,765,000.00	
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L->M+N+O)*	72,010,306.79	

... | Home | PT II (5) | PT II (6) | PT II (7) | PT II (8) | PT III (9) | PT III (10) | PT III (11) | PT IV (12) | PT IV (13) | PT IV (14) | PT IV (15) | PT IV (16) | PT V ... | + | < | > |

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(2). PT. II(6)- Reasons for Un-reconciled Difference in Annual Gross

Turnover

To add details in the worksheet related to reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (Form GSTR-9), perform following steps:

1. Go to the **PT II (6)** tab and enter reasons for reconciled difference in annual gross turnover in the **Reason Number 1** text field.

Goods and Services Tax - GSTR 9C Offline tool

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

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled.

Reasons for Un - Reconciled difference in Annual Gross Turnover		Sheet validation error	Postal validation error
A	Reason Number 1 Deemed Supply Under Schedule		Add

... | Home | PT II (5) | **PT II (6)** | PT II (7) | PT II (8) | PT III (9) | PT III (10) | PT IV (12) | PT IV (13) | PT IV (14) | PT IV (15) | PT IV (16) | PT V ... | + | < | > |

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

Goods and Services Tax - GSTR 9C Offline tool

PT. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR1B)

Please Note : Fields marked with * are mandatory fields and need to be filled up.

Reason Number	Reason	Sheet validation error	Portal validation error	Add
A	Deemed Supply Under Schedule I			<input type="button" value="Add"/>

[Red box highlights the 'Deemed Supply Under Schedule I' row]

Navigation: < > ... | Home | PT II (5) | **PT II (6)** | PT II (7) | PT II (8) | PT III (9) | PT III (10) | PT III (11) | PT IV (12) | PT IV (13) | PT IV (14) | PT IV (15) | PT IV (16) | PT V | ... | + | : | < | >

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

Goods and Services Tax - GSTR 9C Offline tool

PT. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR1B)

Please Note : Fields marked with * are mandatory fields and need to be filled up.

Reason Number	Reason	Sheet validation error	Portal validation error	Add
A	Deemed Supply Under Schedule I			<input type="button" value="Add"/>
B	Valuation Under Section 15			<input type="button" value="Add"/>

[Red box highlights the 'Valuation Under Section 15' row]

Navigation: < > ... | Home | PT II (5) | **PT II (6)** | PT II (7) | PT II (8) | PT III (9) | PT III (10) | PT III (11) | PT IV (12) | PT IV (13) | PT IV (14) | PT IV (15) | PT IV (16) | PT V | ... | + | : | < | >

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

Goods and Services Tax - GSTR 9C Offline tool

PT. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR1B)

Please Note : Fields marked with * are mandatory fields and need to be filled up.

Reason Number	Reason	Sheet validation error	Portal validation error	Add
A	Deemed Supply Under Schedule I			<input type="button" value="Add"/>
B	Valuation Under Section 15			<input type="button" value="Add"/>

[Red box highlights the 'Validate Sheet' button]

Navigation: < > ... | Home | PT II (5) | **PT II (6)** | PT II (7) | PT II (8) | PT III (9) | PT III (10) | PT III (11) | PT IV (12) | PT IV (13) | PT IV (14) | PT IV (15) | PT IV (16) | PT V | ... | + | : | < | >

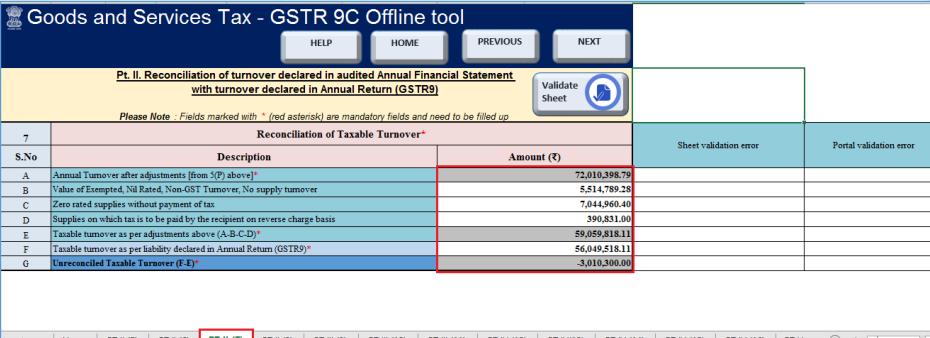
5. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(3). PT. II(7)- Reconciliation of Taxable Turnover

To add details in the Worksheet related to reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9), perform following steps:

1. Go to the **PT II (7)** tab and enter details in the **Amount** column.



Reconciliation of Taxable Turnover*			Sheet validation error	Portal validation error
S.No	Description	Amount (₹)		
A	Annual Turnover after adjustments [from 5P above]*	72,010,398.79		
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	5,514,789.28		
C	Zero rated supplies without payment of tax	7,044,960.40		
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	390,831.00		
E	Taxable turnover as per adjustments above (A-B-C-D)*	59,059,818.11		
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	56,049,518.11		
G	Unreconciled Taxable Turnover (E-F)*	-3,010,300.00		

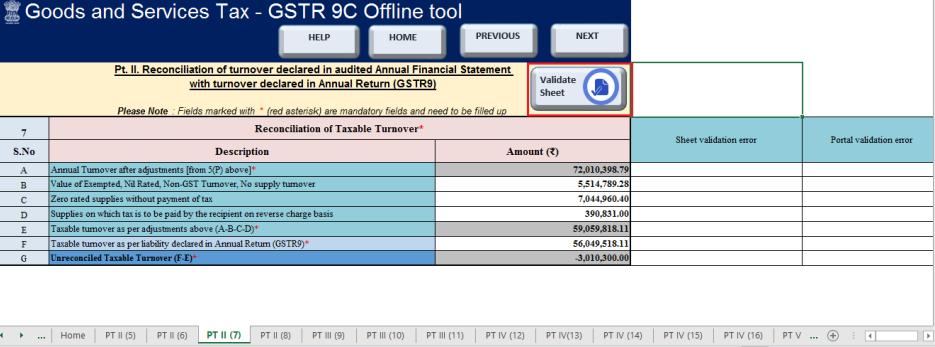


For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
7A. Annual turnover after adjustments (from 5P above)	Annual turnover as derived in Table 5P above would be auto-populated here. This field is non-editable.
7B. Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any. Positive or negative values are allowed in this field. If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E)

	If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)
7C. Zero rated supplies without payment of tax	<p>Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.</p> <p>Positive or negative values are allowed in this field.</p> <p>If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E)</p> <p>If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)</p>
7D. Supplies on which tax is to be paid by the recipient on reverse charge basis	<p>Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.</p> <p>Positive or negative values are allowed in this field.</p> <p>If positive values are entered in this field, then it shall be reduced while calculating the taxable turnover as per table no 7(E)</p> <p>If negative values are entered in this field, then it shall be added while calculating the taxable turnover as per table no 7(E)</p>
7E. Taxable turnover as per adjustments above (A-B-C-D)	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above. This field shall be auto calculated and non-editable
7F. Taxable turnover as per liability declared in Annual Return (GSTR9)	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
7G. Unreconciled taxable turnover (F-E)	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here. This field shall be auto calculated and non-editable

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



Reconciliation of Taxable Turnover*		Sheet validation error	Portal validation error
S.No	Description	Amount (₹)	
A	Annual Turnover after adjustments [from 5P above]*	72,010,398.79	
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	5,514,789.28	
C	Zero rated supplies without payment of tax	7,044,960.40	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	390,831.00	
E	Taxable turnover as per adjustments above (A-B-C-D)*	59,059,818.11	
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	56,049,518.11	
O	Unreconciled Taxable Turnover (F-E)	-3,010,300.00	

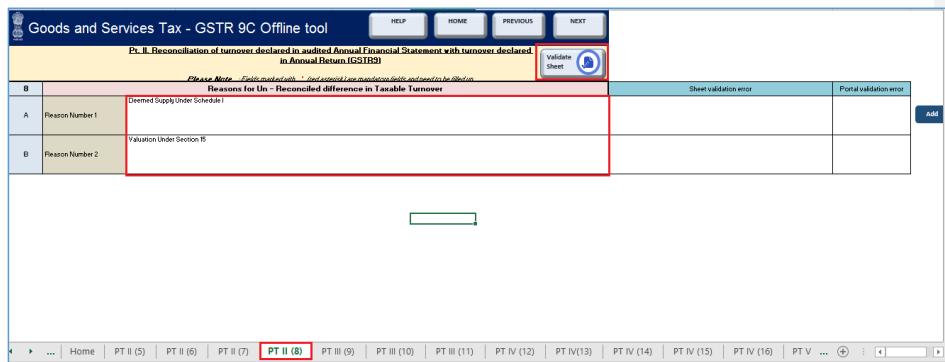
3. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(4). PT. II(8)- Reasons for Un-Reconciled Difference in Taxable Turnover

To add details in the worksheet related to reasons for un-reconciled difference in taxable turnover, perform following steps:

1. Go to the **PT II (8)** tab and follow steps as mentioned in the following section: [F\(2\). PT. II\(6\)- Reasons for Un-reconciled Difference in Annual Gross Turnover](#)



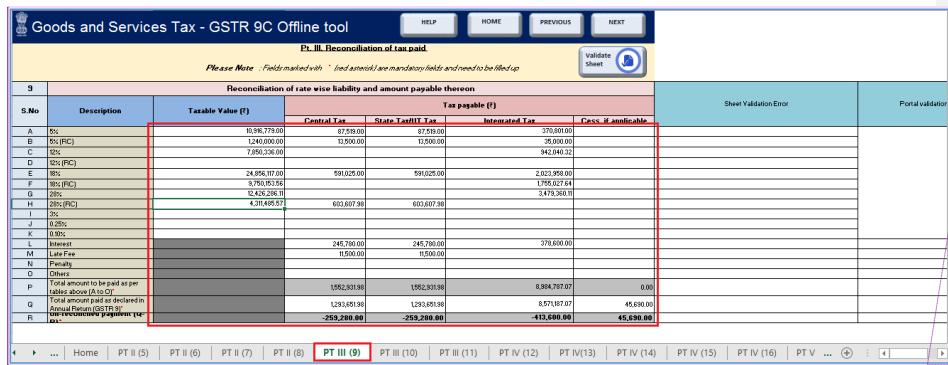
Reasons for Un-Reconciled difference in Taxable Turnover	
A	Reason Number 1 Deemed Supply Under Schedule
B	Reason Number 2 Valuation Under Section 15

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(5). PT. III(9)- Reconciliation of Rate-wise Liability and Amount Payable thereon

To add details in the worksheet related to reconciliation of rate-wise liability and amount payable thereon, perform following steps:

1. Go to the **PT III (9)** tab and enter details in the **Taxable Value** and **Tax Payable** column.



S.No	Description	Taxable Value (₹)	Tax payable (₹)			Sheet Validation Error	Portal Validator
			Central Tax	State/TUTT Tax	Integrated Tax		
A	I ^{8c}	10,96,775.00	87,519.00	87,519.00	0.00		
B	I ^{8c} (RC)	1,24,000.00	12,500.00	12,500.00	0.00		
C	I ^{8c}	7,890,336.00			94,249.32		
D	I ^{8c} (RC)						
E	I ^{8c}	24,956,111.00	598,625.00	598,625.00	2,623,999.00		
F	I ^{8c} (RC)	8,793,051.96			1,758,037.64		
G	I ^{8c}	52,423,286.11			3,473,360.11		
H	I ^{8c} (RC)	KJ104957A1	603,607.98	603,607.98			
I	I ^{8D}						
J	I ^{8Dc}						
K	I ^{8Dc}						
L	I ^{8D} Interest	245,700.00	245,700.00	245,700.00	278,600.00		
M	I ^{8D} Late Fee	11,500.00	11,500.00	11,500.00			
N	I ^{8D} Penalty						
O	I ^{8D} Total						
P	Total amount to be paid as per liability declared in Annual Return (GSTR 9)	1,552,931.98	1,552,931.98	8,904,767.07	0.00		
Q	Annual Return (GSTR 9) Total amount to be paid as per liability declared in Annual Return (GSTR 9)	1,293,451.98	1,293,451.98	8,571,107.07	46,630.00		
R	Unreconciled payment of amount (PT1)	-259,280.00	-259,280.00	-412,600.00	45,630.00		

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For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
9A to 9O tax rates, interest, penalty, late fee and others	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled "RC", supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P. Total amount to be paid as per tables above	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here. This field is non-editable.
9Q. Total amount paid as declared in Annual Return (GSTR 9)	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9). Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
9R. Unreconciled payment of amount (PT1)	This shall be the difference between the table no 9Q and 9P

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

Goods and Services Tax - GSTR 9C Offline tool

PT. III - Reconciliation of tax paid.

Please Note : Fields marked with * (asterisk) are mandatory fields and need to be filled up.

S.No	Description	Taxable Value (₹)	Tax payable (₹)			Sheet Validation Error	Portal Validator
			Central Tax	State Tax/UT Tax	Integrated Tax		
A	5%	9,916,771.00	87,810.00	87,751.00	370,801.00		
B	12%(RC)	12,492,281.00	15,500.00	15,500.00	55,600.00		
C	18%	7,050,334.00			942,440.32		
D	12%(RC)						
E	18%	24,461,071.00	591,025.00	591,025.00	2,603,349.00		
F	12%(RC)	17,926,615.00			1,995,023.34		
G	28%	12,426,281.00			3,479,300.00		
H	28%(RC)	4,711,495.57	603,607.98	603,607.98			
I	5%						
J	12%						
K	18%						
L	Interest	245,780.00	245,780.00	245,780.00	378,800.00		
M	Other	70,000.00		70,000.00			
N	Penalty						
O	Others						
P	Total amount to be paid as per tables above & to D	1,052,931.98	1,052,931.98	8,594,787.07	0.00		
Q	Total amount paid as declared in GSTR 9C (Table 10)	1,233,651.98	1,233,651.98	8,571,987.07	45,630.00		
R	Non-reconcilable payment type	-259,280.00	-259,280.00	-413,608.00	45,630.00		
		-259,280.00	-259,280.00	-413,608.00	45,630.00		

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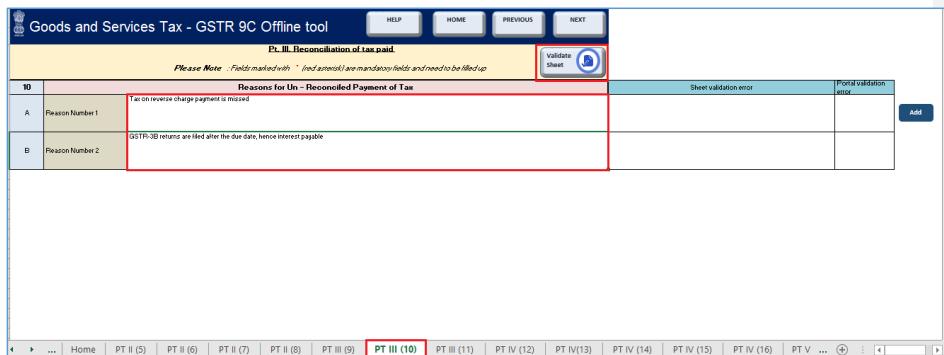
- In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(6). PT. III(10)- Reasons for Un-reconciled Payment of Tax

To add details in the worksheet related to reasons for non-reconciliation between payable/ liability declared in Table 9P above and the amount payable in Table 9Q, perform following steps:

1. Go to the **PT III (10)** tab and follow steps as mentioned in the following section: [F\(2\). PT. II\(6\)- Reasons for Un-reconciled Difference in Annual Gross Turnover](#)



Reasons for Un - Reconciled Payment of Tax		Sheet validation error	Print validation error
A	Reason Number 1 Tax on reverse charge payment is missed		
B	Reason Number 2 GSTR-9B returns are filed after the due date, hence interest payable		

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(7). PT. III(11)- Additional Amount Payable but Not Paid (due to reasons specified under Tables 6,8 and 10 above)

To add details in the Worksheet related to any amount which is payable due to reasons specified under Table 6, 8 and 10 above, perform following steps:

1. Go to the **PT III (11)** tab and enter details in the **Taxable Value** and **Tax to be paid through Cash** column.
2. Once the details are entered, click the **Validate Sheet** button.

Goods and Services Tax - GSTR 9C Offline tool
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Pr. III. Reconciliation of tax paid

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)							
S.No	Description	Taxable Value (₹)		To be paid through Cash (₹)		Sheet Validation Error	Portal validation error
		Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable		
A	0x:	1240,000.00	13,800.00	12,500.00	25,000.00		
B	12x:						
C	18x:	1245,300.00	112,077.00	112,077.00			
D	188x:	1795,000.00			434,200.00		
E	0x:						
F	0x(25%):						
G	0x(50%):						
H	Interest:	245,700.00	245,700.00		378,600.00		
I	Penalty:						
J	Penalty:						
K	Others:						

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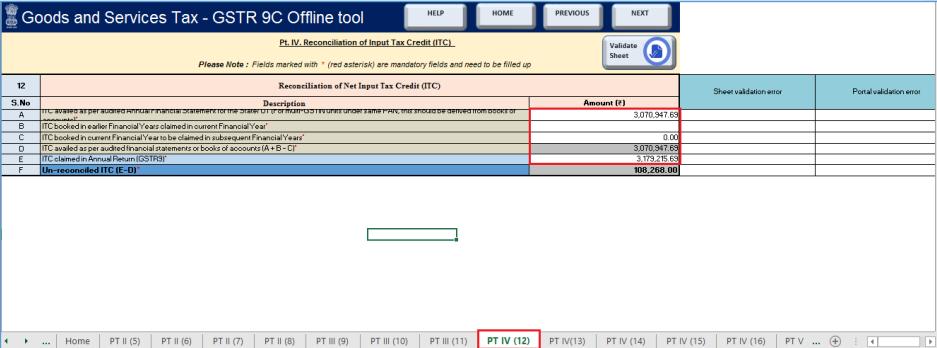
3. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(8). PT. IV(12)- Reconciliation of Net Input Tax Credit (ITC)

To add details in the worksheet related to ITC availed (after reversals) as per the audited Annual Financial Statement, perform following steps:

1. Go to the **PT IV (12)** tab and enter details in the **Amount** column.



Reconciliation of Net Input Tax Credit (ITC)		
ID	Description	Amount (₹)
A	ITC availed as per audited Annual Financial Statement for the State/ UT or multiple GSTINs under same PAN, this should be derived from books of accounts	3,070,347.69
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	3,070,347.69
D	ITC booked in earlier Financial Years claimed in subsequent Financial Years	3,173,215.63
E	ITC claimed in Annual Return (GSTIN)	
F	Un-reconciled ITC (E-D)	108,268.00

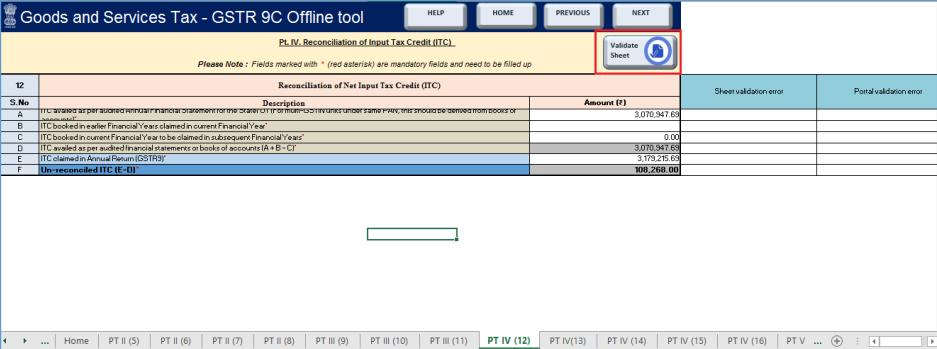


For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

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

12D. ITC availed as per audited financial statements or books of account	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here. This field is non-editable
12E. ITC claimed in Annual Return (GSTR9)	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
12F. Un-reconciled ITC	This shall be the difference between table no 12E and 12D. This field is auto filled and non-editable.

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



Pt.IV. Reconciliation of Input Tax Credit (ITC).		
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up		
12	Description	Amount (₹)
A	ITC availed as per audited Annual Financial Statement or books of accounts or Income Statement under same Pincodes should be derived from books or Income Statement under same Pincodes	3,070,947.68
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)*	3,070,947.68
E	ITC claimed in Annual Return (GSTR9)*	3,070,947.68
F	Un-reconciled ITC (E - D)*	000.00

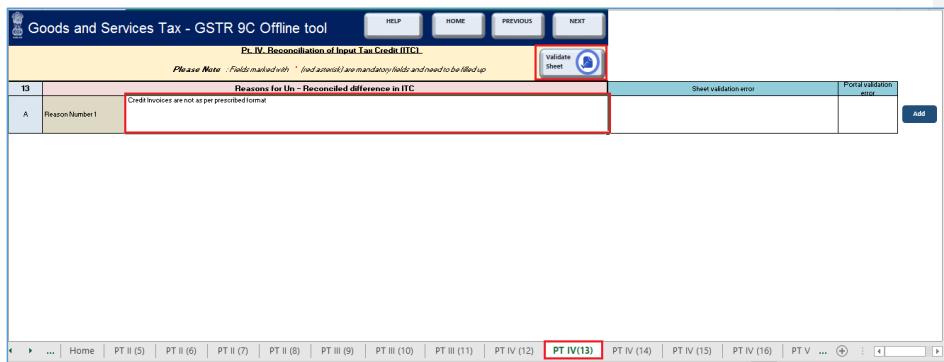
3. In case of unsuccessful validation, correct the errors as specified in the previous section—
[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(9). PT. IV(13)- Reasons for Un-reconciled Difference in ITC

To add details in the Worksheet related to reasons for un-reconciled difference in ITC, perform following steps:

1. Go to the **PT IV (13)** tab and follow steps as mentioned in the following section: [F\(2\). PT. II\(6\)- Reasons for Un-reconciled Difference in Annual Gross Turnover](#)



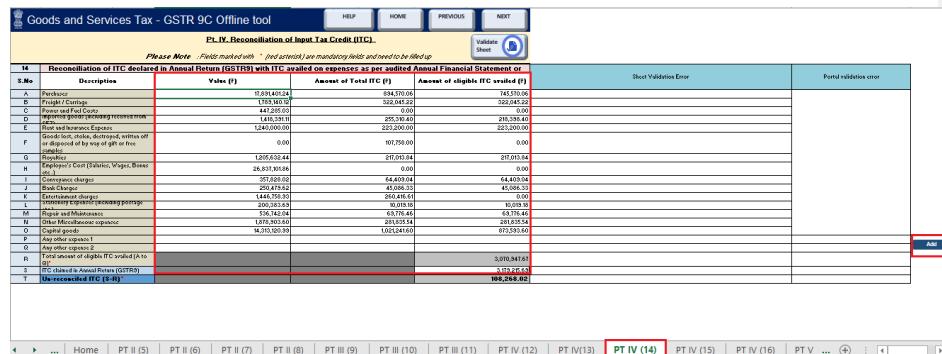
Reasons for Un-Reconciled difference in ITC		Sheet validation error	Post-validation error
A	ReasonNumber 1 Credit invoices are not as per prescribed format		

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(10). PT. IV(14)- Reconciliation of ITC Declared in Annual Return (GSTR9) with ITC Availed on Expenses as per Audited Annual Financial Statement or Books of Account

To add details in the worksheet related to reconciliation of ITC declared in the Annual Return (GSTR-9) against the expenses booked in the audited Annual Financial Statement or books of account, perform following steps:

1. Go to the **PT IV (14)** tab and enter details in the **Value, Amount of Total ITC and Amount of eligible ITC availed** columns. Click the **Add** button to add more rows for providing expense details.



S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)	Short Validation Error	Portal validation error
A	Purchase	17,01,64,524	69,470,06	74,53,70,06		
B	Rent / Purchase	1,75,51,40,52	32,04,45,22	32,04,45,22		
C	Wages / Salary	44,41,27,52	12,00,00,00	12,00,00,00		
D	Interest, power, electricity, rents, rates, taxes, etc.	1,41,5,33,10	25,33,40	25,33,40		
E	Rent and Insurance, Expenses	1,24,0,00,00	22,7,20,00	22,7,20,00		
F	Capital goods, fixtures, fittings, furniture, fixtures, fittings, etc. purchased, written off or disposed of by way of gift or free	0,00	10,75,60	0,00		
G	Royalties	1,09,7,53,44	27,70,11	27,70,11		
H	Office & General Cost (Stationery, Paper, Books, etc.)	24,40,1,40,58	6,00,00	6,00,00		
I	Carriage and charges	20,7,62,45,02	64,44,04	64,44,04		
J	Bank Charges	20,4,47,52,42	41,09,33	41,09,33		
K	Interest on advances	1,44,5,33,10	20,00,00	20,00,00		
L	Interest on advances (excluding interest on capital goods)	20,0,35,0,53	9,03,98	9,03,98		
M	Ridge and Maintenance	5,6,74,24	6,75,46	6,75,46		
N	Other expenses of business	1,39,5,33,10	29,53,40	29,53,40		
O	Capital goods	14,31,0,00,33	10,51,34,60	10,51,34,60		
P	Any other expenses	0,00				
Q	Any other expenses 2	0,00				
R	Total amount of eligible ITC availed (A to Q)		5,010,34,65			
S	ITC declared in Annual Return (GSTR9)		5,773,22,50			
T	Unreconciled ITC (₹ 0.0)		66,24,92			

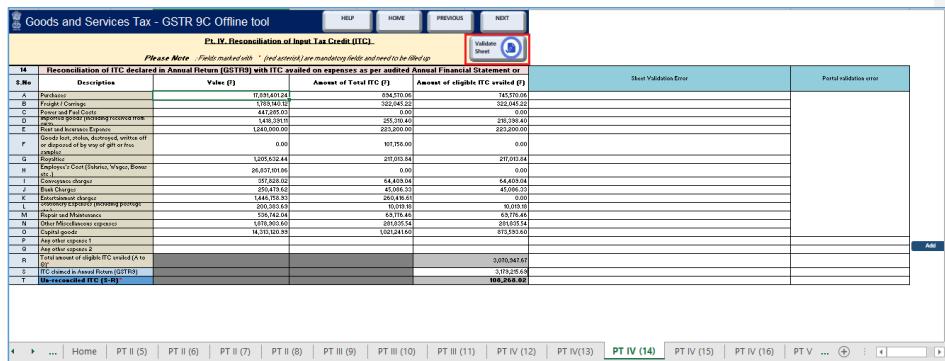


For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
14A to 14Q	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. Note: Any other expenses which are not specifically covered under table no 14A to 14Q then you can click on 'Add' button to add new rows to provide the expense details.
14R. Total amount of eligible ITC availed	Total ITC declared in Table 14A to 14Q above shall be auto populated here and non-editable

14S. ITC claimed in Annual Return (GSTR9)	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table. Auditor can use the 'system generated summary based on GSTR 9' PDF to fill this field.
14T. Unreconciled ITC	This shall be difference between 14S and 14R

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



PT IV. Reconciliation of Input Tax Credit (ITC).					
Please Note : Fields marked with * (asterisk) are mandatory fields and need to be filled up					
14 Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or					
S.No	Descriptions	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)	Sheet Validation Error
A	Purchase	17,591,401.24	65,870.00	74,510.00	
B	Rent and Overhead	1,000,000.00	0.00	0.00	
C	Power and Fuel Costs	441,205.00	0.00	0.00	
D	Salaries and Wages (including Bonus)	1,000,000.00	2,000.00	2,000.00	
E	Office and business Expenses	1,500,000.00	250,000.00	250,000.00	
F	Goods lost, stolen, destroyed, written off or irreversibly damaged by way of gift or otherwise	0.00	10,375.00	0.00	
G	Interest on ITC availed	1,200,524.64	21,015.54	21,015.54	
H	Employee's Contra (Salaries, Wages, Bonus)	29,031,909.06	0.00	0.00	
I	Compassess charges	51,742.02	64,410.04	64,410.04	
J	Bank charges	2,000.00	0.00	0.00	
K	Expenditure under other heads	1,441,183.51	250,149.65	90,098.95	
L	Other expenses including pending payments	200,303.63	0.00	0.00	
M	Rental and Maintenance	1,524,300.00	1,524,300.00	1,524,300.00	
N	Other Miscellaneous expenses	5,978,363.60	81,957.54	81,957.54	
O	Capital expenditure	14,351,803.85	(10,044.66)	81,533.93	
P	All other expenses	0.00	0.00	0.00	
Q	All other expenses 2	0.00	0.00	0.00	
R	Total amount of ITC availed (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O+P+Q)		50,000,047.01		
S	Total amount of ITC availed in Annual Return (GSTR9)		31,712,534.04		
T	Unreconciled ITC (S-R)		18,287,513.00		

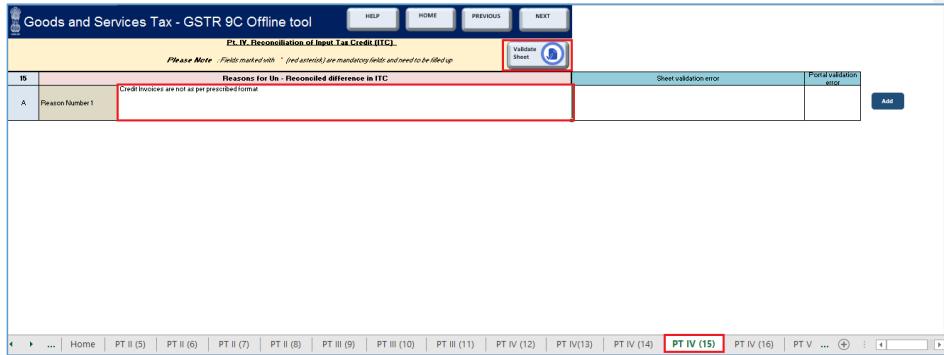
3. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(11). PT. IV(15)- Reasons for Un-reconciled Difference in ITC

To add details in the Worksheet related to reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S, perform following steps:

1. Go to the **PT IV (15)** tab and follow steps as mentioned in the following section: [F\(2\). PT. II\(6\)- Reasons for Un-reconciled Difference in Annual Gross Turnover](#)



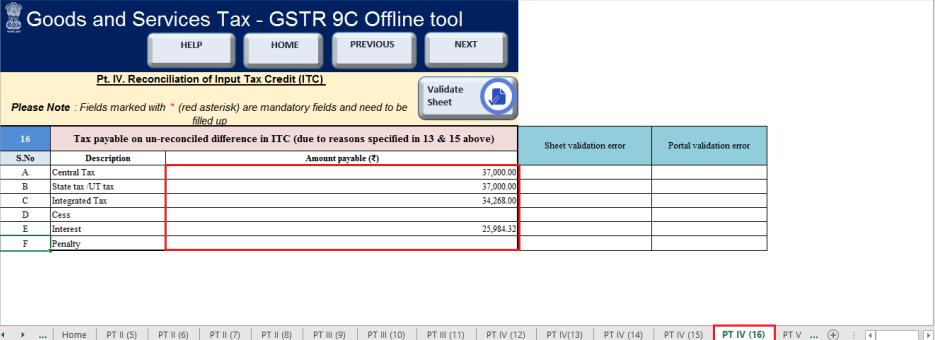
Reasons for Un-reconciled difference in ITC		Sheet validation error	Portal validation error
A	Reason number 1 Credit invoices are not as per prescribed format		

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

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

To add details in the Worksheet related to any amount which is payable due to reasons specified in Table 13 and 15, perform following steps:

1. Go to the **PT IV (16)** tab and enter details in the **Amount Payable** column.



Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)		Sheet validation error	Portal validation error	
S.No	Description	Amount payable (₹)		
A	Central Tax	37,000.00		
B	State tax / UT tax	37,000.00		
C	Integrated Tax	34,268.00		
D	Cess			
E	Interest	25,984.32		
F	Penalty			

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



Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)		Sheet validation error	Portal validation error	
S.No	Description	Amount payable (₹)		
A	Central Tax	37,000.00		
B	State tax / UT tax	37,000.00		
C	Integrated Tax	34,268.00		
D	Cess			
E	Interest	25,984.32		
F	Penalty			

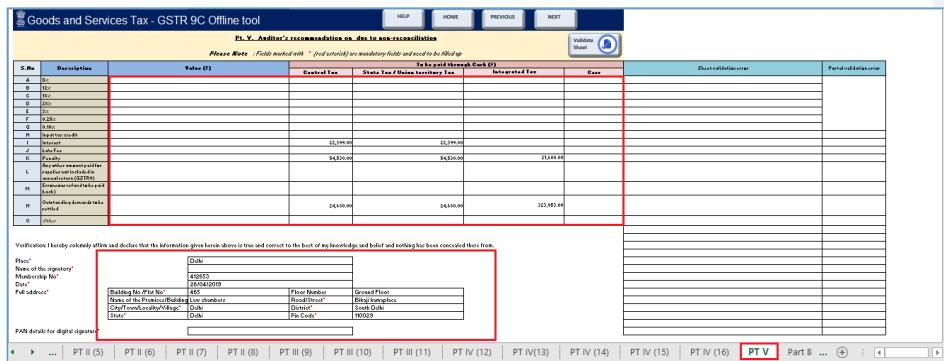
3. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(13). PT. V Additional Liability Due to Non-reconciliation

To add details in the Worksheet related to auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit, perform following steps:

1. Go to the **PT V** tab and enter details in the **Value**, **Tax to be paid through Cash** columns. Also, enter the verification details.



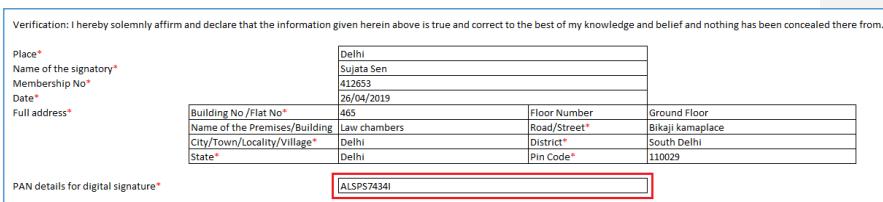
S.No.	Description	Value (₹)	Tax to be paid through Cash (₹)	Integrated Tax	Cess	Short validation error	Full validation error
A							
B							
C							
D							
E							
F							
G							
H	Turnover						
I	Turnover	22,394.00	22,394.00				
J	Turnover						
K	Turnover	84,250.00	84,250.00	21,484.00			
L	Reconciled turnover						
M	Discrepancy (GSTR-9C vs Cash)						
N	Turnover	24,500.00	24,500.00	521,483.00			
O	Other						

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

PAN details for digital signature:



- Make sure, in the **PAN details for digital signature*** field, you have entered the same PAN with which you had registered your DSC. Otherwise, you won't be able to e-sign using your DSC while generating JSON file.



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

Place*	Delhi																
Name of the signatory*	Sujata Sen																
Membership No*	412653																
Date*	26/04/2019																
Full address*	<table border="1"> <tr> <td>Building No/Flat No*</td> <td>465</td> <td>Floor Number</td> <td>Ground Floor</td> </tr> <tr> <td>Name of the Premises/Building</td> <td>Law chambers</td> <td>Road/Street*</td> <td>Bikaji kampalace</td> </tr> <tr> <td>City/Town/Locality/Village*</td> <td>Delhi</td> <td>District*</td> <td>South Delhi</td> </tr> <tr> <td>State*</td> <td>Delhi</td> <td>Pin Code*</td> <td>110029</td> </tr> </table>	Building No/Flat No*	465	Floor Number	Ground Floor	Name of the Premises/Building	Law chambers	Road/Street*	Bikaji kampalace	City/Town/Locality/Village*	Delhi	District*	South Delhi	State*	Delhi	Pin Code*	110029
Building No/Flat No*	465	Floor Number	Ground Floor														
Name of the Premises/Building	Law chambers	Road/Street*	Bikaji kampalace														
City/Town/Locality/Village*	Delhi	District*	South Delhi														
State*	Delhi	Pin Code*	110029														
PAN details for digital signature*	<input type="text" value="ALSPS7434I"/>																

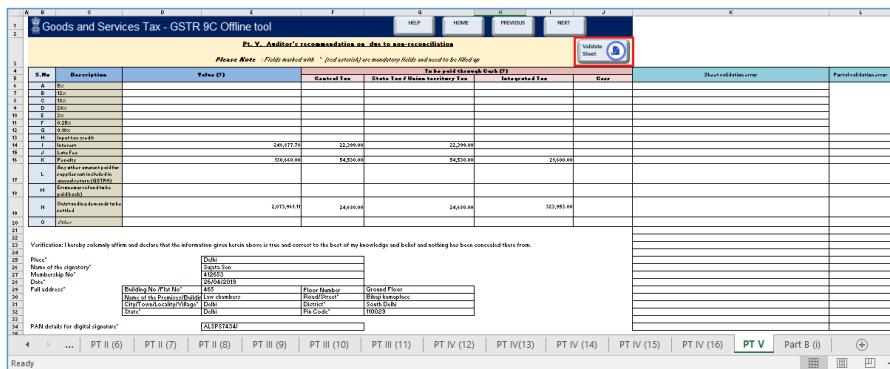
- For detailed instructions on how to enter details in each of these fields, refer to the following table (as available in the **Read Me** page)

Field Name	Help Instruction
------------	------------------

Auditor's recommendation on additional Liability due to non-reconciliation

Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table

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



The screenshot shows the 'Goods and Services Tax - GSTR 9C Offline tool' interface. The current tab is 'Part V - Auditor's recommendation on additional Liability due to non-reconciliation'. The 'Validate Sheet' button is highlighted with a red box. The worksheet contains several rows of data, including columns for S.M.C., Description, Value (₹), Central Tax, State Tax & Union Territory Tax, Integrated Tax, and Over. Row 14 shows a row for 'Interest' with values 240,077.70, 22,299.00, 22,299.00, and 25,000.00. Row 15 shows a row for 'Penalty' with values 50,000.00, 24,250.00, 24,250.00, and 25,000.00. Row 16 shows a row for 'Difference between total turnover and total tax paid through bank' with values 2,077,411.00, 24,250.00, 24,250.00, and 323,493.00. At the bottom, there is a signature verification section and a note about the declaration of information.

Note: For financial year 2020-2021, **verification** text is removed. Please find below the screenshot for reference.

Commented [MK7]:

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

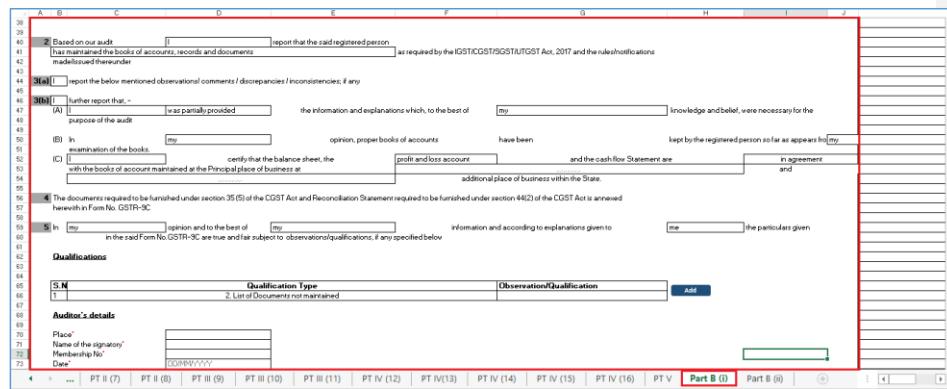
[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(14). Part B (i): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit

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

Note: Part – B: Certification section will not be available from financial year 2020-2021 and is not required to be filled by taxpayer.

1. Go to the **Part B (i)** tab and enter certification details. Scroll down and make sure you enter all mandatory fields marked with red asterisk “*”.



The screenshot shows the GSTR-9C Offline Utility worksheet. The Part B (i) tab is active. The page contains several sections of text input fields, some of which are marked with red asterisks (*) indicating they are mandatory. The sections include:

- Audit Report:** Fields for reporting on the audit of books, records, and documents maintained by the registered person.
- Examination of Books:** Fields for certifying the balance sheet, profit and loss account, and cash flow statement kept by the registered person.
- Qualifications:** A table with columns for S.M., Qualification Type, and Observation/Qualification, with an 'Add' button.
- Auditor's Details:** Fields for Place, Name of the signatory, Membership No., and Date.

At the bottom, there is a row of buttons labeled PT II (7), PT II (8), PT III (9), PT III (10), PT III (11), PT IV (12), PT IV (13), PT IV (14), PT IV (15), PT IV (16), PT V, Part B (i), Part B (ii), and a back arrow.

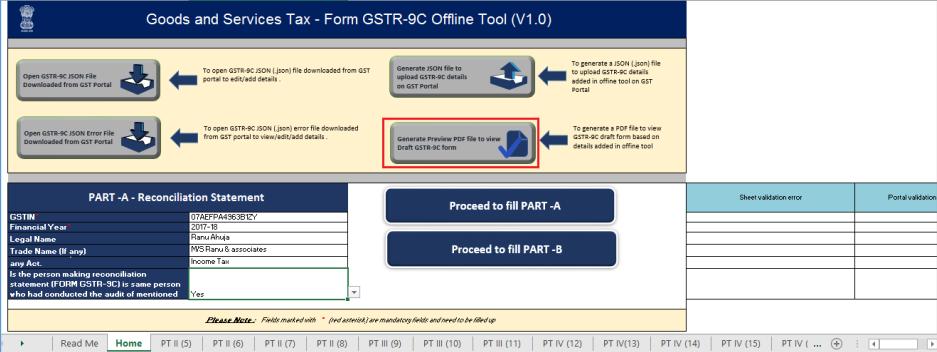
Note: For Financial year 2020-2021, Part B(i) tab has been removed.

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



The screenshot shows the 'Goods and Services Tax - GSTR 9C Offline tool' interface. At the top, there are tabs for HELP, HOME, PREVIOUS, and NEXT. Below the tabs, there is a section for 'Certification' where the user can enter details about the reconciliation statement (GSTR-9C) drawn up by the person who conducted the audit. A red box highlights the 'Validate sheet' button. The main area contains fields for address, GSTIN, and additional places of business, along with validation error and portal validation tables.

3. In case of unsuccessful validation, correct the errors as specified in the previous section—
[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover.](#)
4. Go to the Home tab to generate preview draft of your GSTR-9C entries in PDF format.



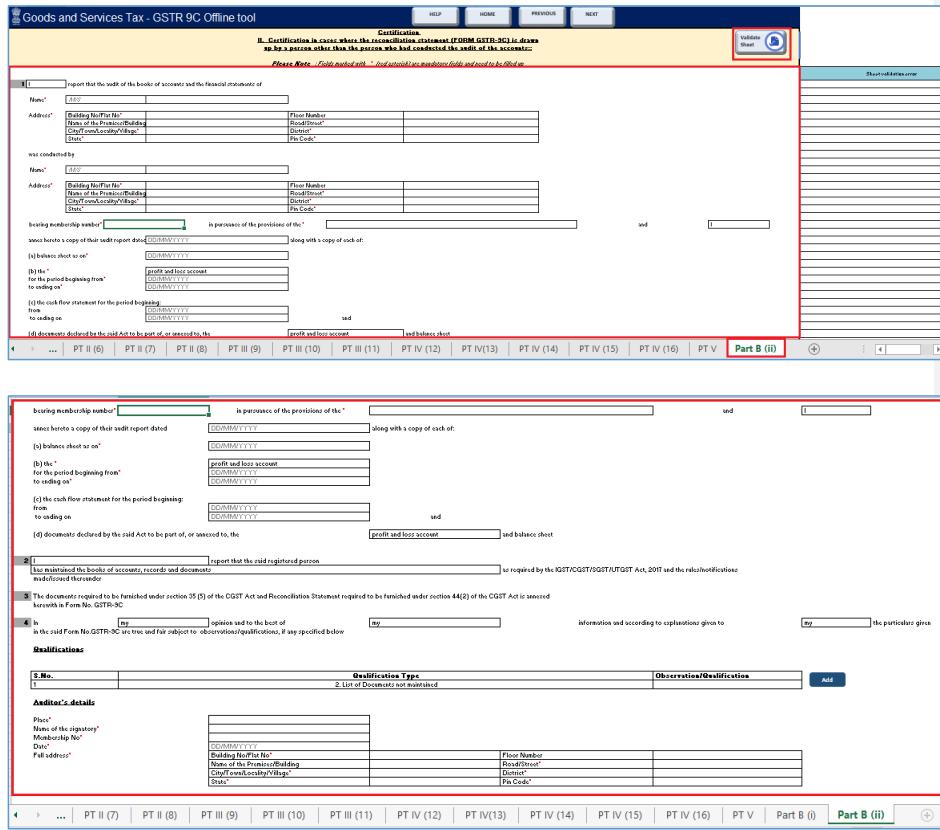
The screenshot shows the 'Goods and Services Tax - Form GSTR-9C Offline Tool (V1.0)' interface. It features a central dashboard with four main buttons: 'Open GSTR-9C JSON File Downloaded from GST Portal', 'Generate JSON file to upload GSTR-9C details on GST Portal', 'Open GSTR-9C JSON Error File Downloaded from GST Portal', and 'Generate preview PDF file to view Draft GSTR-9C form'. Below the dashboard, there is a section for 'PART - A - Reconciliation Statement' containing fields for GSTIN, Financial Year, Legal Name, Trade Name, Income Tax, and a dropdown for 'Is the person making reconciliation statement (FORM GSTR-9C) same person who had conducted the audit of mentioned'. A red box highlights the 'Generate preview PDF file to view Draft GSTR-9C form' button. The bottom of the screen shows navigation links for various parts of the form.

[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

F(15). Part B (ii): Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts

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

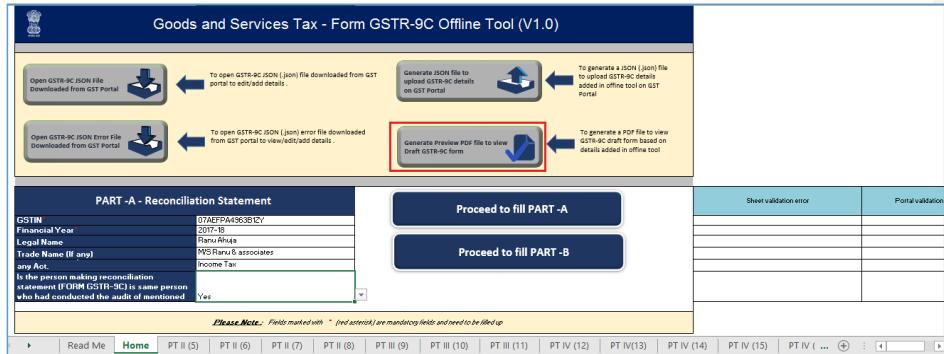
1. Go to the **Part B (ii)** tab and enter certification details. Scroll down and make sure you enter all mandatory fields marked with red asterisk “*”.
2. Once the details are entered, click the **Validate Sheet** button.



The screenshot shows the 'Part B (ii)' tab of the GSTR-9C Offline Utility. The interface is a web-based form with various input fields and checkboxes. Red boxes highlight several key fields that are mandatory and marked with a red asterisk (*). These include:

- Audit Details:** Name*, Address*, Building/Office/Flat No*, Floor Number*, Road/Street*, District*, Pin Code*.
- Audit Scope:** Is in pursuance of the provisions of the * (checkbox).
- Period:** Audit period beginning from * to ending on *.
- Document Type:** (checkboxes for profit and loss account, cash flow statement, and balance sheet).
- Declaration:** I declare that the said Act to be part of, or annexed to, the profit and loss account, cash flow statement, and balance sheet.
- Information:** Information and according to explanations given to me, the particular given.
- Observation:** Observation/Observation.
- Qualification:** Qualification Type (checkboxes for Tax or Document not available).
- Details:** Auditor's details (checkboxes for Name, Address, Building/Office/Flat No, Floor Number, Road/Street, District, Pin Code).

3. In case of unsuccessful validation, correct the errors as specified in the previous section—
[**F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover.**](#)
4. Go to the **Home** tab to generate preview draft of your GSTR-9C entries in PDF format.



Note: For Financial year 2020-2021, this tab has been removed.

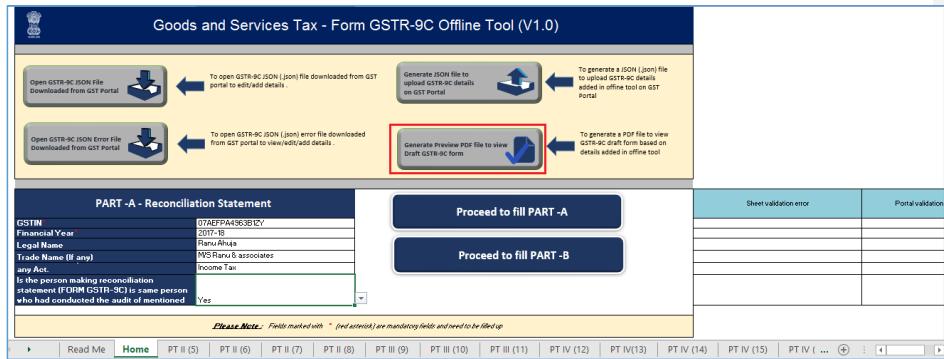
[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

G. Generate Preview PDF file to view Draft Form GSTR-9C

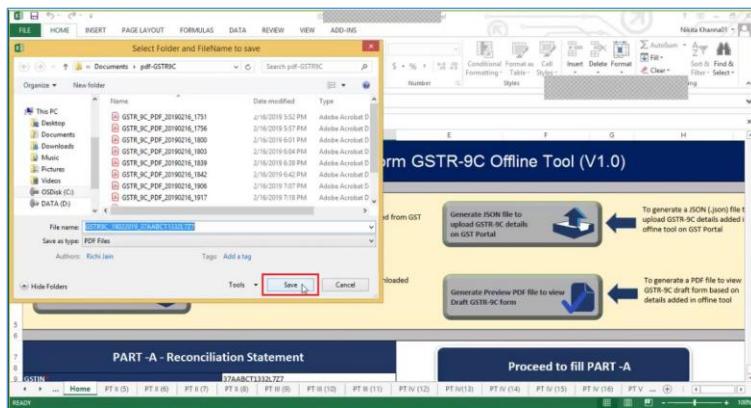
Once the Auditor has entered details in all the worksheets of the Offline tool and validated each worksheet, he/she can preview the entered details in PDF format.

To generate Preview PDF file from the GSTR-9C Offline tool and view Draft Form GSTR-9C, after entering and validating details in all the worksheets of the Offline tool, Auditor needs to perform following steps:

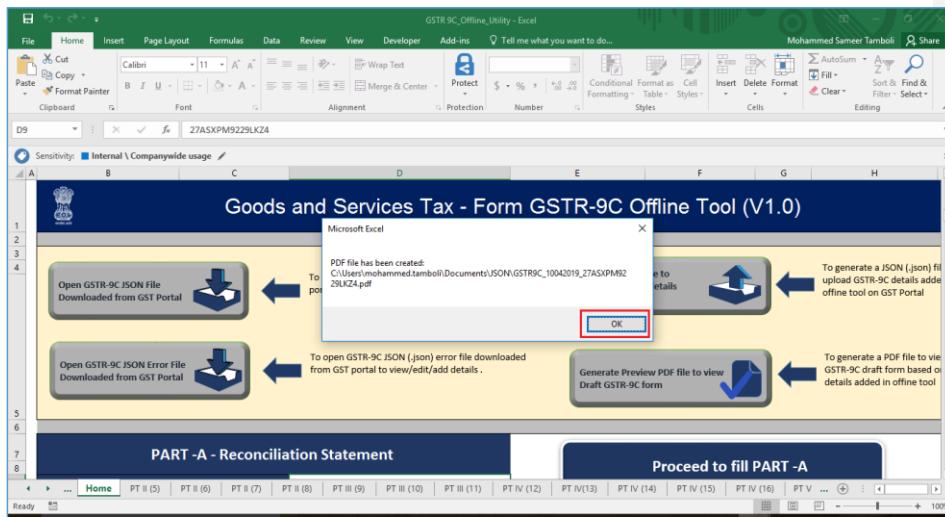
1. Go to the **Home** tab. Click the **Generate Preview PDF file to view Draft GSTR-9C form** button.



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



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



Open the PDF to review your entered details and make changes in the tables present in the Offline Utility, if required. PDF downloaded from Offline utility is only for reference. Here's a first page of a sample of a generated Preview PDF File.

Form GSTR - 9C
 [See rule 80(3)]
 PART – A - Reconciliation Statement

PT. I Basic Details	
1 Financial Year	2017-18
2 GSTIN	09AABCT1332LAZ3
3(a) Legal Name	
3(b) Trade Name (if any)	
3(c) ARN	-
3(d) ARN Date	-
4 Name of Act. If you are liable to audit under any Act	INFOSYS LIMITED BANGALORE%&
4A Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN	Yes

(Amount in ₹ in all tables)

PT. II Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5 Reconciliation of Gross Turnover		
Sr.No.	Description	Amount
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)	5000.65
B	Unbilled revenue at the beginning of Financial Year	(+) 1.00
C	Unadjusted advances at the end of the Financial Year	(+) 2.00
D	Deemed Supply under Schedule I	(+) 23.00
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+) 34.00
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+) 6.00
G	Turnover from April 2017 to June 2017	(-) 665.00
H	Unbilled revenue at the end of Financial Year	(-) 6745.00
I	Unadjusted Advances at the beginning of the Financial Year	(-) 6.00
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-) 45.00

Note: For Financial year 2020-2021, here's a first page of a sample of a generated Preview PDF File.

Commented [MK8]:

[Go back to the Main Menu](#)

H. Generate JSON File and Affix DSC

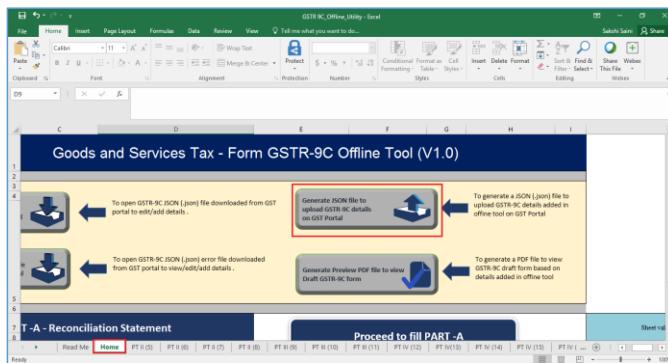
Once the Auditor has entered, validated and previewed details entered in the Offline tool, he/she can proceed to sign it by affixing his/her DSC and generate signed JSON File to be sent to the Taxpayer.

To generate JSON File and affix DSC, Auditor needs to perform following steps:

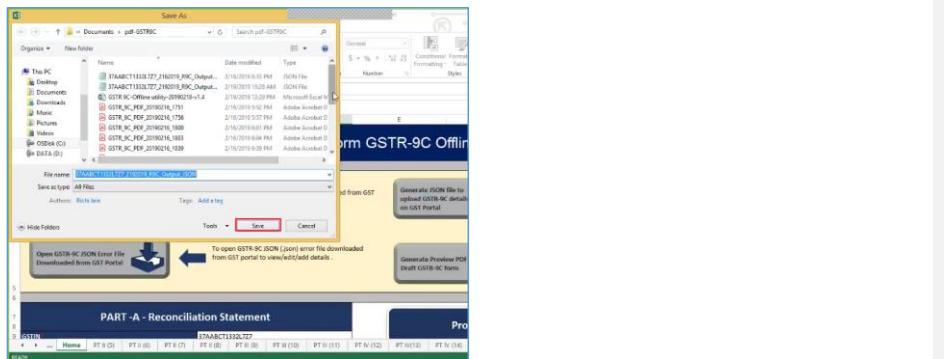


- Make sure you have installed [emSigner](#) in your machine before you perform this step.
- Make sure, in **PT V** tab of the Worksheet, you have entered the same PAN with which you had registered your DSC. Otherwise, you won't be able to e-sign using your DSC while generating JSON file.

1. Go to the **Home** tab. Click the **Generate JSON File to Upload GSTR-9C details on GST Portal** button.

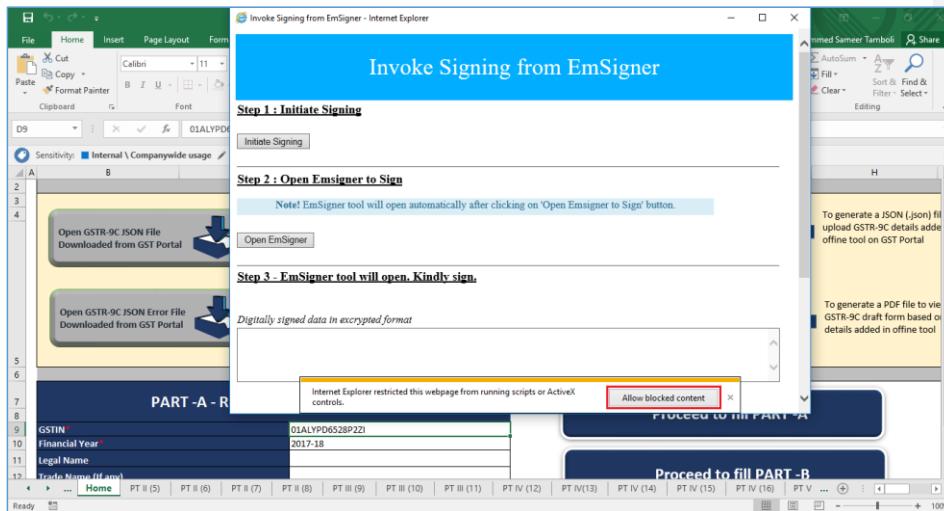


2. "Save As" dialog box opens. Click the **SAVE** button.



Please ensure HTML file name 'wsweb' and 'GSTR_9C_Offline_Utility' should be in same folder to generate the JSON."

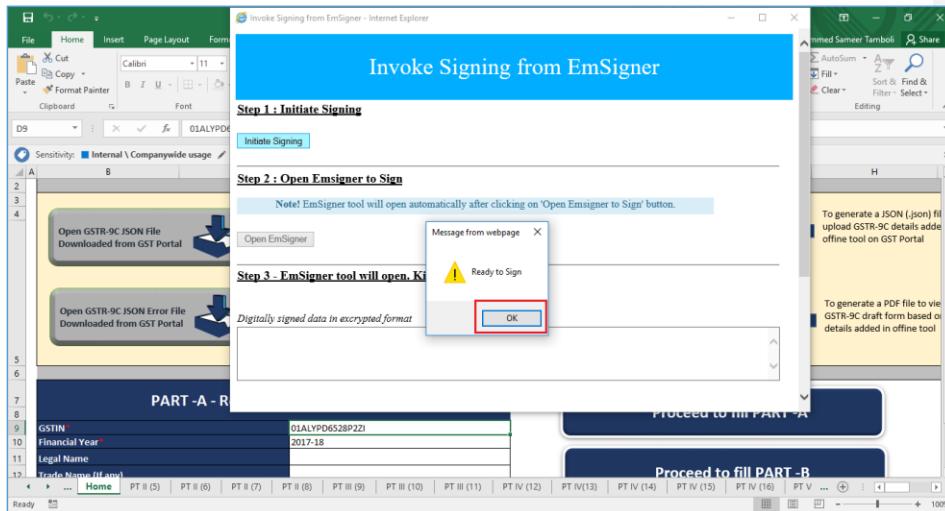
3. Browser popup will be displayed. Click on **Allow blocked content of ActiveX** pop-up in IE.



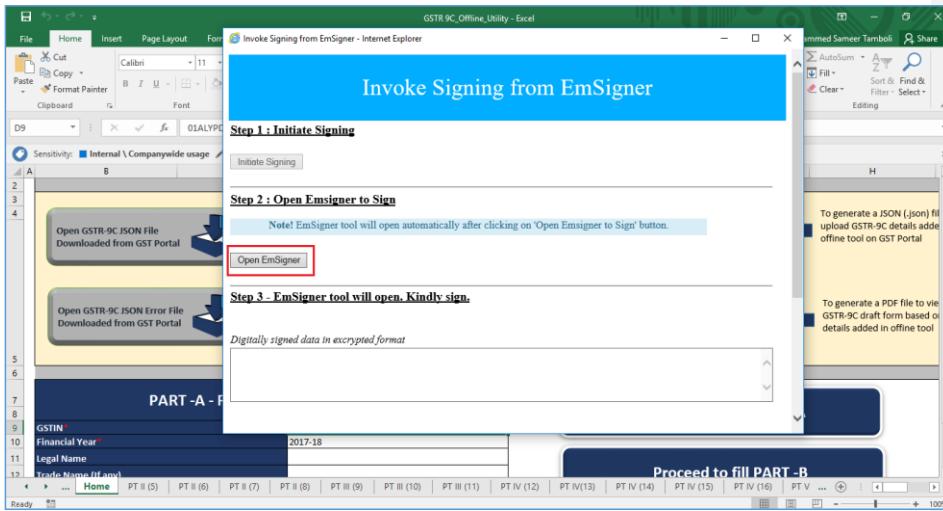
4. Click the **Initiate Signing** button.



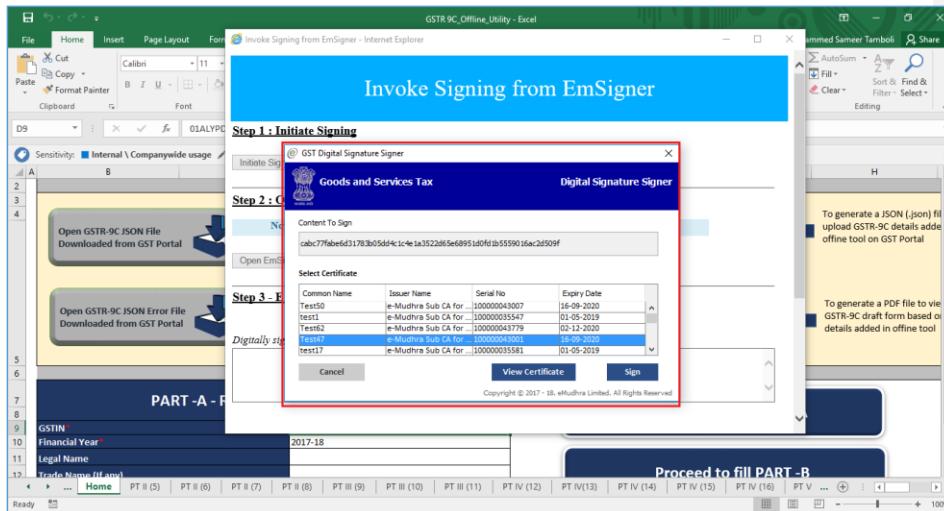
- Ready to Sign Pop-up is displayed. Click the **OK** button.



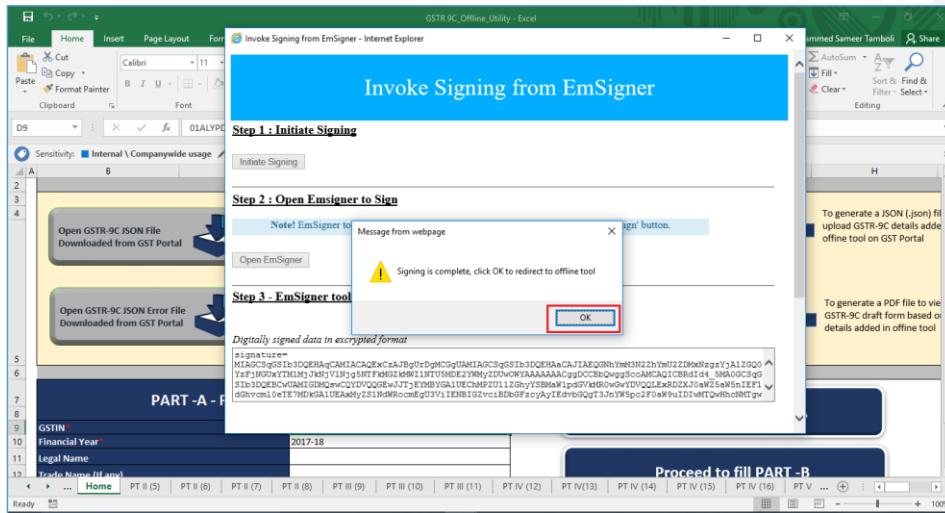
- Click the **Open EmSigner** button.



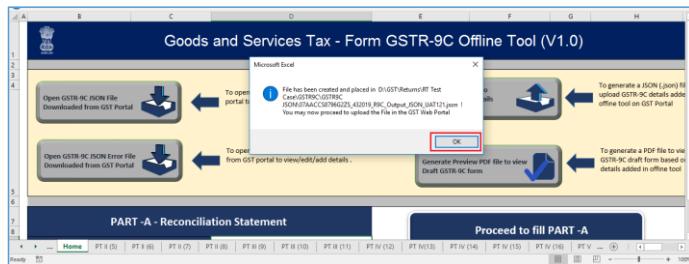
7. Emsigner popup is displayed. Select the Certificate and sign.



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



9. A popup message appears mentioning that the signed JSON has been generated, saved at the specified location and is ready for upload. Click the **OK** button to close the popup. Now, you can send this signed JSON file to the Taxpayer for uploading.



[Go back to the Main Menu](#)

I. Send the Signed JSON File to the Taxpayer for Upload on GST Portal

Once the Auditor has signed by affixing his/her DSC and generated the signed JSON File, he/she needs to send it, along with all the relevant documents, to the Taxpayer so that the Taxpayer can upload it on the GST Portal and file the return.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

[Go back to the Main Menu](#)

J. Upload the Signed JSON File on GST Portal

Once the Taxpayer receives signed JSON File from the Auditor, along with any other relevant documents that needs to be uploaded during filing of Form GSTR-9C, the Taxpayer need to first upload the signed JSON File on the GST Portal and after successful upload he/she can proceed to filing the Form GSTR-9C.



- You must not make any changes in the JSON file signed by the Auditor. During upload, GST System validates that no changes have been made by taxpayer in JSON signed by auditor. If you make any changes, the System will process your data with error and generate an error file. Thus, it is recommended not to tamper with the signed JSON File that has been sent for upload.
- In case you wish to review details entered by the Auditor in your Form GSTR-9C, you can ask the Auditor to send you the Preview PDF File generated from the Offline Tool. It will contain details for you to review and verify. In case of any discrepancy, ask the Auditor to make corrections, sign and resend the updated JSON for upload.

To upload the signed JSON File on the GST Portal, Taxpayer needs to perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds	
>Returns Dashboard						View e Filed Returns
Track Return Status						Transition Forms
ITC Forms						Annual Return
TDS and TCS credit received						
You can navigate to your chosen page through navigation panel given below						
			RETURN DASHBOARD >	CREATE CHALLAN >	VIEW NOTICE(S) AND ORDER(S) >	Quick Links
			ANNUAL RETURN >			Check Cash Balance Liability ledger Credit ledger
Else Go to >			CONTINUE TO DASHBOARD >			

4. The **File Annual Returns** page is displayed. Select the **Financial Year** for which you want to file the return from the drop-down list.
5. Click the **SEARCH** button.

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
Dashboard : Annual Return						English
File Annual Returns						
• Indicates Mandatory Fields						
Financial Year*	2017-18		SEARCH			



GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

5. The GSTR-9C tile is displayed, with an Important Message box on the bottom. In the GSTR-9C tile, click the **PREPARE OFFLINE** button.

Goods and Services Tax

Skip to Main Content ● A+ A-

Ranu Ahuja

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Annual Return English

File Annual Returns

Financial Year * 2017-18 SEARCH

Help

1."NIL" GSTR-9 RETURN can be filed, if you have

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund.

2.GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.

All applicable statements in Forms GSTR-1 and returns in Form GSTR-3B of the financial year shall have been filed before filing GSTR-9.

In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

Annual Return GSTR9

Status - Filed

VIEW GSTR-9 DOWNLOAD GSTR-9

Reconciliation Statement GSTR 9C

Due Date - 31/03/2018

INITIATE-FILING PREPARE OFFLINE

Important Message

Prepare Online:-
Steps to be taken:

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on 'Proceed to file' and 'File GSTR-9' with DSC/EVC.

Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

Prepare Offline:-
If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';

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

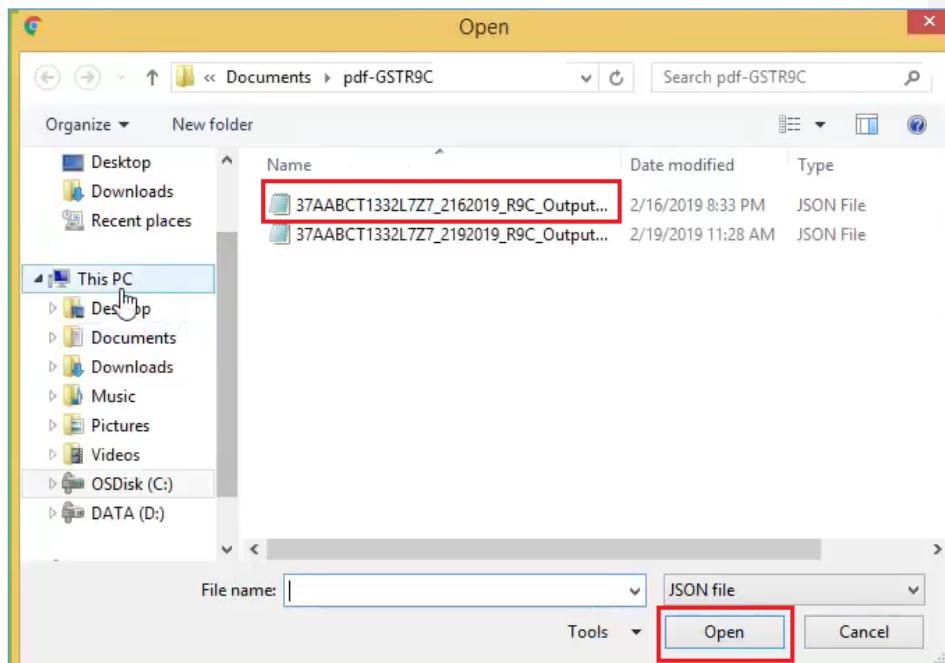


GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

The screenshot shows the 'Offline Upload and Download for GSTR9C' section. It has tabs for 'Upload' and 'Download'. A message box says 'No offline transaction for the given return period'. Below it, there's a file upload area with a 'Choose File' button which is highlighted with a red box. A link 'BACK TO FILE RETURNS' is at the bottom right.

6. Browse and navigate the JSON file to be uploaded from your computer. Click the **Open** button.



7. The Upload section page is displayed. A green message appears confirming successful upload and asking you to wait while the GST Portal validates the uploaded data. And, below the message, is the **Upload History** table showing Status as "Processed".



GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Screenshot of the GSTR-9C Offline Utility interface showing a successful JSON file upload.

The screenshot shows the following details:

- Top navigation bar: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System.
- Breadcrumb: Dashboard > Returns > GSTR.
- Language: English.
- Main title: Offline Upload and Download for GSTR9C.
- Buttons: Upload, Download, Help.
- Message box: Your JSON file has been uploaded successfully. It may take up to 15 minutes to do validation. Please come back after 15 minutes. (This message is highlighted with a red border).
- Text: In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those.
- File upload input: Choose File (No file chosen).
- Table: Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA

- Buttons: BACK TO FILE RETURNS.

8. Now, you can proceed to filing Form GSTR-9C on the GST Portal. Follow the steps mentioned in the following link: [Initiate Filing of Form GSTR-9C](#)



In case, error was found, then the Upload History table will show the Status as "Processed with Error" and a "Generate error report" link will be displayed to download the error report. Follow steps mentioned in the following hyperlinks: [Download Zipped Error Report](#) and [Send Zipped Error Report to the Auditor](#).

Screenshot of the GSTR-9C Offline Utility interface showing an error during file upload.

The screenshot shows the following details:

- Top navigation bar: Dashboard, Annual Return, GSTR-9C.
- Breadcrumb: Dashboard > Annual Return > GSTR-9C.
- Language: English.
- Main title: Offline Upload and Download for GSTR9C.
- Buttons: Upload, Download, Help.
- Text: In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error file.
- File upload input: Choose File (No file chosen).
- Table: Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10ec1-8261-4a95-b245-7f663de7769f	Processed with Error	Generate error report

- Buttons: BACK TO FILE RETURNS.

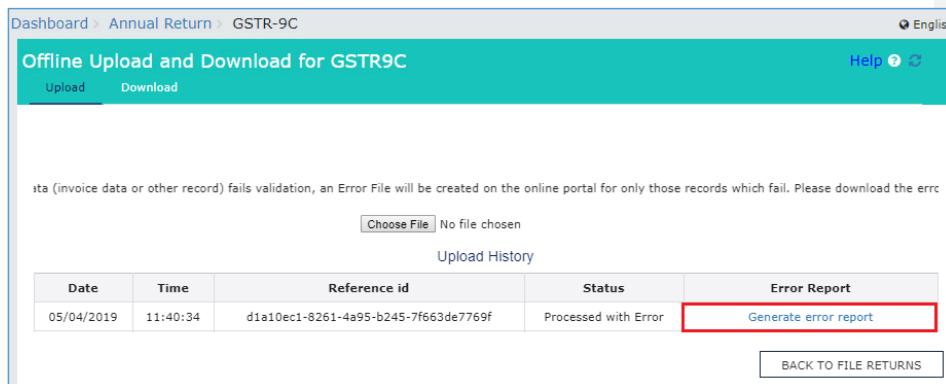
[Go back to the Main Menu](#)

K. Download Zipped Error Report

Once the Taxpayer uploads the Auditor's signed JSON File on the GST Portal's "Offline Upload and Download for GSTR-9C" page, he may receive an error message in case entries contained in the JSON failed GST System's validation. In such a case, GST Portal displays the error message as "Processed with Error" in the "Status" column of the "Upload History" table and the Taxpayer need to download the error report and send it to the Auditor for corrections.

To download the zipped Error report generated after uploading the signed GSTR-9C JSON File on the GST Portal, Taxpayer need to perform following steps:

1. In the **Upload History** table, click **Generate error report** hyperlink.



The screenshot shows the GST Portal's "Offline Upload and Download for GSTR-9C" interface. At the top, there are navigation links: Dashboard > Annual Return > GSTR-9C. On the right, there is a language selection: English. Below the header, there are two tabs: "Upload" (selected) and "Download". A note below the tabs states: "If any (invoice data or other record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error file." There is a "Choose File" button with the placeholder "No file chosen". Below this is a table titled "Upload History". The table has columns: Date, Time, Reference id, Status, and Error Report. One row is shown: Date - 05/04/2019, Time - 11:40:34, Reference id - d1a10ec1-8261-4a95-b245-7f663de7769f, Status - Processed with Error, and Error Report - a link labeled "Generate error report" which is highlighted with a red box. At the bottom of the table is a "BACK TO FILE RETURNS" button.

2. A confirmation-message is displayed and Columns "Status" and "Error Report" change as shown.



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard > Annual Return > GSTR-9C English

Offline Upload and Download for GSTR9C

Upload Download Help ?

Your request for error report has been initiated. On successful generation, please download it from the given link and view it in the Offline tool for making corrections.

voice data upload and submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system if found OK.

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10ec1-8261-4a95-b245-7f663de7769f	Processed with Error	Error report generation requested

- Once the error report is generated, “Download error report” link is displayed in the Column “Error Report”. Click the **Download error report** link to download the zipped error report.

Dashboard > Annual Return > GSTR-9C English

Offline Upload and Download for GSTR9C

Upload Download Help ?

ll be validated again and will be taken in by the system if found OK.

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10ec1-8261-4a95-b245-7f663de7769f	Processed with Error	Download error report

- The error JSON File is downloaded on your machine.



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

The screenshot shows the 'Offline Upload and Download for GSTR9C' section. It includes a file upload input field ('Choose File') which shows 'No file chosen'. Below it is an 'Upload History' table:

Date	Time	Reference id	Status	Error Report
05/04/2019	11:40:34	d1a10ec1-8261-4a95-b245-7f663de7769f	Processed with Error	Download error report

At the bottom, there's a 'BACK TO FILE RETURNS' button and a footer with copyright information.

- Send this zipped error JSON File to the Auditor, who will make corrections and again generate JSON, sign it and handover to you for uploading.

[Go back to the Main Menu](#)

L. Send Zipped Error Report to the Auditor

Once the Taxpayer has downloaded the zipped Error Report, generated after uploading the signed JSON file on the GST Portal, he/she must send the zipped file to the Auditor, who will make corrections and again generate JSON, sign it and handover to the Taxpayer for uploading.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

[Go back to the Main Menu](#)

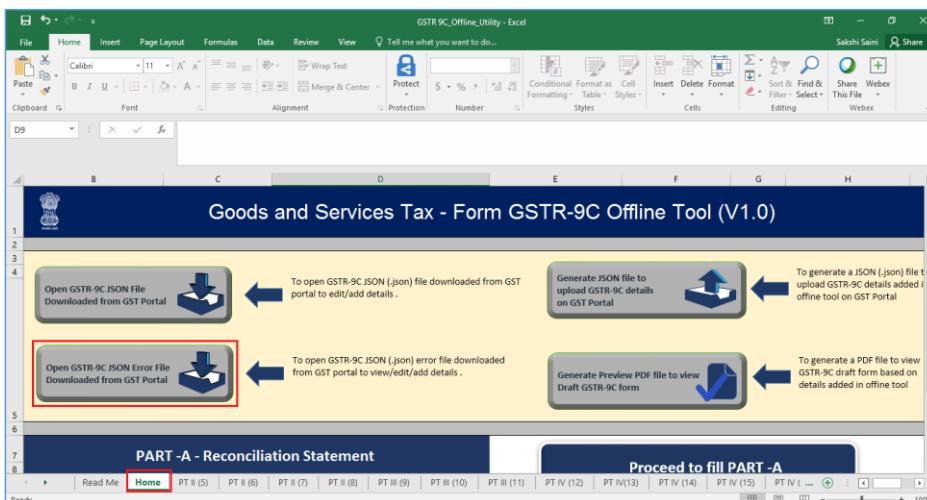
M. Open Zipped Error GSTR-9C JSON File(s), Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer

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

such a case, the Auditor needs to open the zipped file, view errors, correct, validate and again generate a JSON file duly affixed with his/her DSC.

To open the zipped Error GSTR-9C JSON File for correcting entries that failed validation on the GST portal, Auditor need to perform following steps:

1. Go to the **Home** tab. Click the **Open GSTR-9C JSON Error File Downloaded from GST Portal** button.

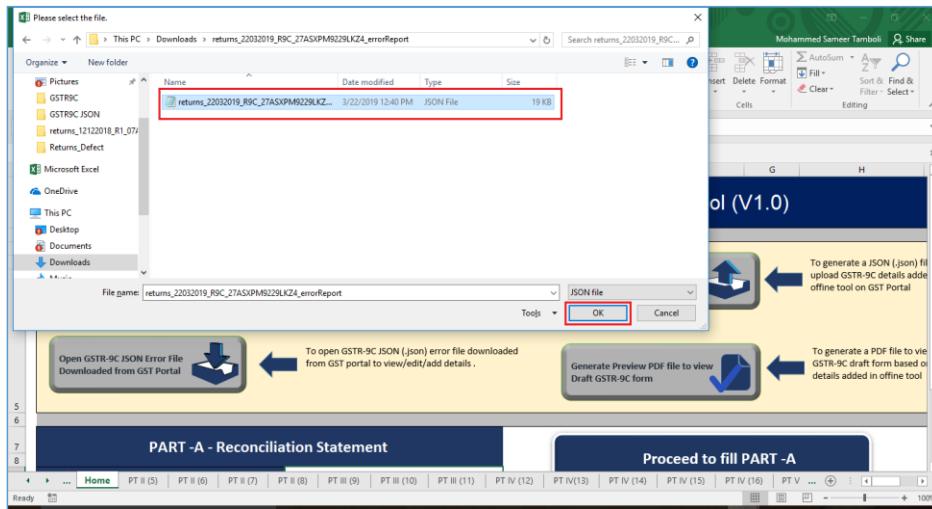


2. Browse the JSON(.json) file of the error report and click the Open button.

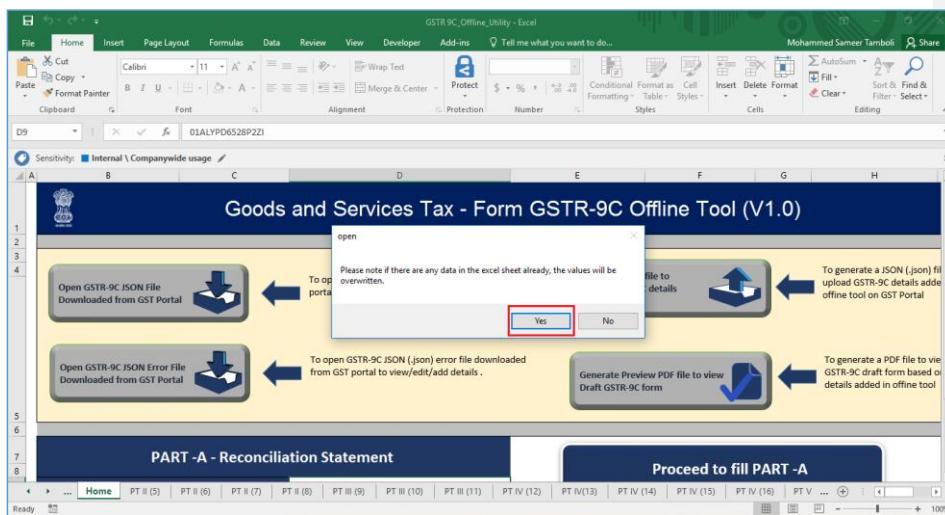


GOODS AND SERVICES TAX NETWORK

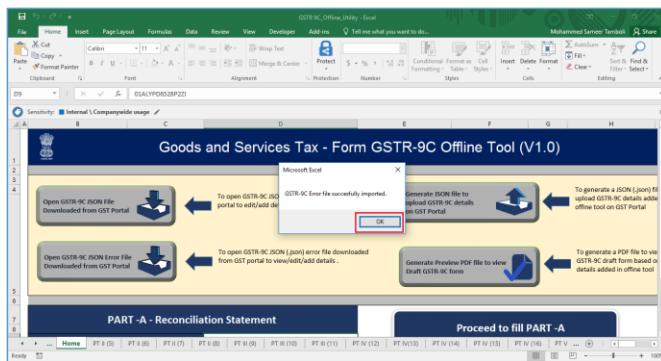
GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)



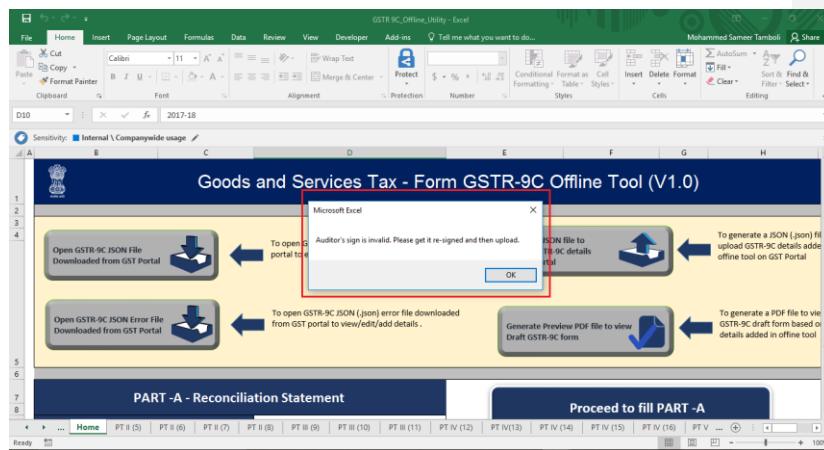
3. An Open popup is displayed informing you that the existing data in the excel utility will be overwritten with the downloaded data. Click the **Yes** button.



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



- Error Report contains only those entries that failed validation on the GST portal.
- In case, Taxpayer has tampered with the signed JSON file and then uploaded it, the system-generated error report, after being imported in the utility, will display a popup as shown below. Click **OK** to close the popup and again generate JSON, sign and send to the Taxpayer.



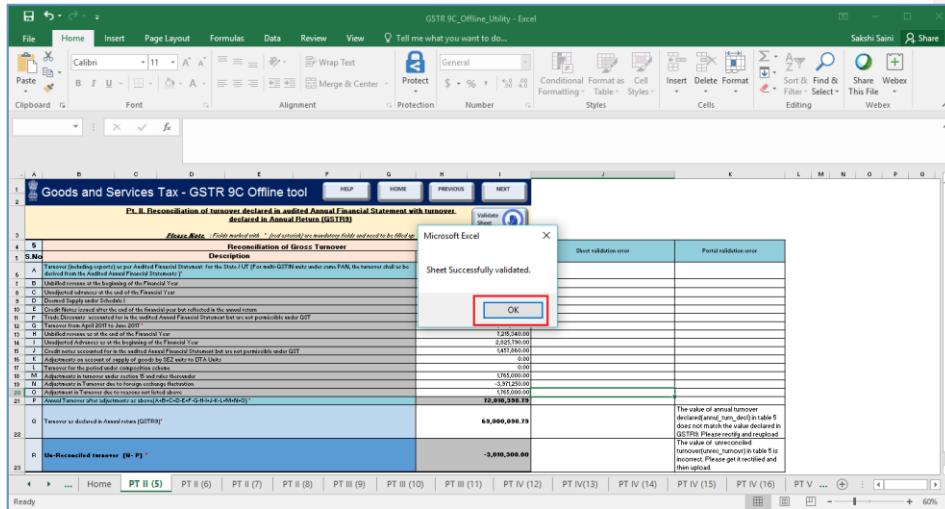
5. Go to PT II(5) tab. The “Portal Validation error” column displays the error description against the erroneous rows. Correct the errors, as mentioned in the description.

A	B	C	D	E	F	G	H	I	J	K
S.No	Reconciliation of Gross Turnover				Amount (₹)				Sheet validation error	Portal validation error
6	A Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement)				98,657,158.65					
7	B Unbilled revenue at the beginning of the Financial Year				412,563.65					
8	C Unadjusted advances at the end of the Financial Year				0.26					
9	D Unadjusted Advances at the beginning of the Financial Year				426.25					
10	E Credit Notes issued after the end of the financial year but reflected in the annual return				142.56					
11	F Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST				452.65					
12	G Turnover from April 2017 to June 2017				545.65					
13	H Unbilled revenue at the end of the Financial Year				0.00					
14	I Unadjusted Advances as at the beginning of the Financial Year				544.98					
15	J Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST				895.69					
16	K Adjustments on account of supply of goods by SEZ Units to CTA Units				574.39					
17	L Turnover for the period under composition scheme				1,320.00					
18	M Adjustments in turnover under section 15 and rules thereunder				542.66					
19	N Adjustments in Turnover due to foreign exchange fluctuation				58.36					
20	O Adjustment in Turnover due to reasons not listed above				14.66					
21	P Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+K+L+M+N+O)				99,064,346.00					
22	Q Turnover as declared in Annual return(GSTR9)				1.00				The value of annual turnover declared(annual_turnover) in table 5 does not match the value declared in annual return(GSTR9). Please rectify and then upload.	
23	R Un-Reconciled turnover (Q-P)				-99,064,345.00				The value of un-reconciled turnover(unreconciled_turnover) in table 5 is incorrect. Please get it rectified and then upload.	

6. After making the corrections, click the Validate Sheet button.

A	B	C	D	E	F	G	H	I	J	K	L	M	N
S.No	Reconciliation of Gross Turnover				Amount (₹)				Sheet validation error	Portal validation error			
6	A Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement)				100,432,734.79								
7	B Unbilled revenue at the beginning of the Financial Year				6,959,400.00								
8	C Unadjusted advances at the end of the Financial Year				2,568,900.00								
9	D Unadjusted Advances at the beginning of the Financial Year				1,045,700.00								
10	E Credit Notes issued after the end of the financial year but reflected in the annual return				996,240.00								
11	F Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST				563,724.00								
12	G Turnover from April 2017 to June 2017				37,500.00								
13	H Unbilled revenue at the end of the Financial Year				2,716,340.00								
14	I Unadjusted Advances as at the beginning of the Financial Year				2,829,790.00								
15	J Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST				1,457,200.00								
16	K Adjustments on account of supply of goods by SEZ Units to CTA Units				0.00								
17	L Turnover for the period under composition scheme				0.00								
18	M Adjustments in turnover under section 15 and rules thereunder				1,769,000.00								
19	N Adjustments in Turnover due to foreign exchange fluctuation				-3,371,250.00								
20	O Adjustment in Turnover due to reasons not listed above				1,500,000.00								
21	P Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+K+L+M+N+O)				72,465,399.78								
22	Q Turnover as declared in Annual return(GSTR9)				69,066,698.78					The value of annual turnover declared(annual_turnover) in table 5 does not match the value declared in annual return(GSTR9). Please rectify and then upload.			
23	R Un-Reconciled turnover (Q-P)				-3,030,300.00				The value of un-reconciled turnover(unreconciled_turnover) in table 5 is incorrect. Please get it rectified and then upload.				

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



8. Similarly, follow steps 5 to Step 7 to correct details in other tabs of the worksheet. After correcting and validating all errors, follow the steps as mentioned in the following links:
- [Generate Preview PDF file to view Draft Form GSTR-9C](#)
 - [Generate JSON File and Affix DSC](#)
 - [Send the Signed JSON File to the Taxpayer for Upload on GST Portal](#)

[Go back to the Main Menu](#)

N. Download Processed GSTR-9C JSON File(s) from GST Portal

In case Auditor wants to edit/add data in the GST Portal's successfully processed JSON file, he/she may ask the Taxpayer to download the processed data and send it to him/her for corrections. In such a case, Taxpayer needs to log in to the GST Portal and download the required data.

To download the processed GSTR-9C JSON File from the GST Portal, Taxpayer needs to perform following steps:



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.

The screenshot shows the GST Home page with a blue header bar containing links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below the header is a navigation menu with Registration, Ledgers, Returns, Payments, User Services, and Refunds. The Returns section includes links for Returns Dashboard, View e Filed Returns, Track Return Status, Transition Forms, ITC Forms, and an **Annual Return** link, which is highlighted with a red box. A note below says "You can navigate to your chosen page through navigation panel given below". At the bottom are buttons for RETURN DASHBOARD, CREATE CHALLAN, VIEW NOTICE(S) AND ORDER(S), ANNUAL RETURN (highlighted with a red box), Else Go to, and CONTINUE TO DASHBOARD.

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

The screenshot shows the 'File Annual Returns' page with a blue header bar containing links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. The URL in the address bar is "Dashboard > Annual Return". On the right, there's a language selection "English". The main form has a "Financial Year" dropdown set to "2017-18" and a "SEARCH" button, both of which are highlighted with red boxes. A note at the top right says "Indicates Mandatory Fields".

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



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GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

The screenshot shows the GSTN GSTR-9C Offline Utility interface. At the top, there's a navigation bar with links like Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below the navigation is a sub-navigation bar for 'Annual Return' with links for 'File Annual Returns', 'View GSTR-9', and 'Download GSTR-9'. A dropdown menu for 'Financial Year' is open, showing '2017-18' and a 'SEARCH' button. A help box titled 'Help' provides instructions for filing a 'NIL' return. It lists criteria such as not making outward supplies, not receiving inward supplies, no liability, and no credit claimed. It also notes that the return can be filed online or offline. A red box highlights the 'PREPARE OFFLINE' button under the 'Reconciliation Statement GSTR 9C' section. Below this, an 'Important Message' box contains steps for preparing an offline return, mentioning that if more than 500 records are present, the return must be prepared offline. It also provides a link to download the offline tool.

7. The **Upload** section of the **Offline Upload and Download for GSTR-9C** page is displayed, by default. Click the **Download** section.



GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

The screenshot shows the 'Offline Upload and Download for GSTR9C' page. The 'Download' tab is highlighted with a red border. A message box at the top states: 'No offline transaction for the given return period'. Below it, a note says: 'correction, please prepare JSON file following the same process as that for regular invoice data upload and submit the JSON file on the GST portal. The JSON file can be generated by clicking on the "GENERATE JSON FILE TO DOWNLOAD" button.' A 'Choose File' button shows 'No file chosen'. At the bottom right is a 'BACK TO FILE RETURNS' button.

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

The screenshot shows the 'Offline Upload and Download for GSTR9C' page. The 'Download' tab is selected. A button labeled 'GENERATE JSON FILE TO DOWNLOAD' is highlighted with a red border. At the bottom right is a 'BACK TO FILE RETURNS' button.

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

The screenshot shows the 'Offline Upload and Download for GSTR9C' page. A message box at the top states: 'Your request for generation has been accepted kindly wait for 20 min.' A 'BACK' button is at the bottom right.

- Once the JSON file is downloaded, click the "Click here to download – File 1" link.



GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

The screenshot shows the 'Offline Upload and Download for GSTR9C' interface. The 'Download' tab is active. A prominent red box highlights the blue link 'Click here to download - File 1'. Other visible elements include the 'Upload' tab, a 'GENERATE JSON FILE TO DOWNLOAD' button, and a 'BACK' button.

9. The generated JSON file is downloaded in a zipped format.

The screenshot shows the same 'Offline Upload and Download for GSTR9C' interface as the previous one. A red box highlights the file name 'returns_04042019....zip' in the bottom left corner of the page.

10. [Send this zipped JSON File to the Auditor](#), who will make corrections and again generate JSON, sign it and handover to you for uploading.

[Go back to the Main Menu](#)

O. Send Zipped Processed GSTR-9C JSON File to the Auditor

Once the Taxpayer has downloaded the zipped processed GSTR-9C JSON File, generated after successfully uploading the signed JSON file on the GST Portal, he/she must send the zipped file to the Auditor, who may make corrections, if required and then again generate JSON, sign it and handover to the Taxpayer for uploading.

This step is to be performed outside the GST Portal. Taxpayer and Auditor can use email or offline storage devices such as USB/hard drive, etc. to exchange files between them.

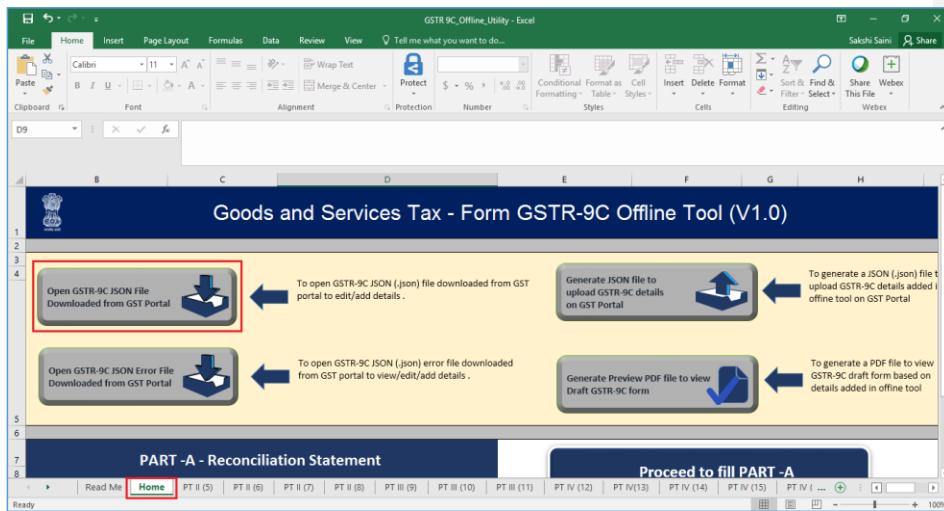
[Go back to the Main Menu](#)

P. Open Zipped Processed GSTR-9C JSON File, Correct, Sign and Re-send the Updated & Signed JSON to Taxpayer

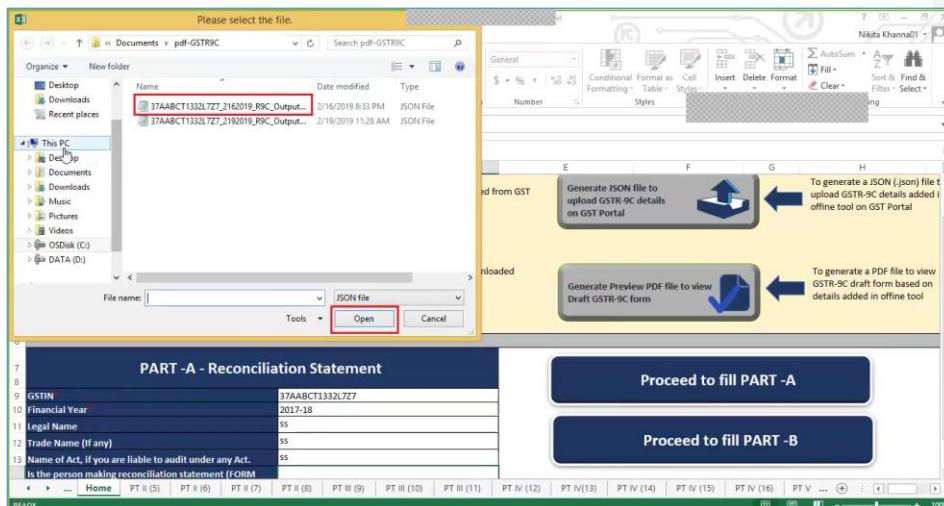
Once the Taxpayer sends zipped processed GSTR-9C JSON File (generated after successfully uploading the signed JSON file on the GST Portal and containing entries that succeeded validation on the GST portal) to the Auditor, Auditor needs to open the zipped file, modify data in the tables, validate each table of the worksheet and again generate a JSON file duly affixed with his/her DSC.

To open the zipped processed GSTR-9C JSON File for modifying successfully-validated entries that have been uploaded on the GST Portal, Auditor needs to perform following steps:

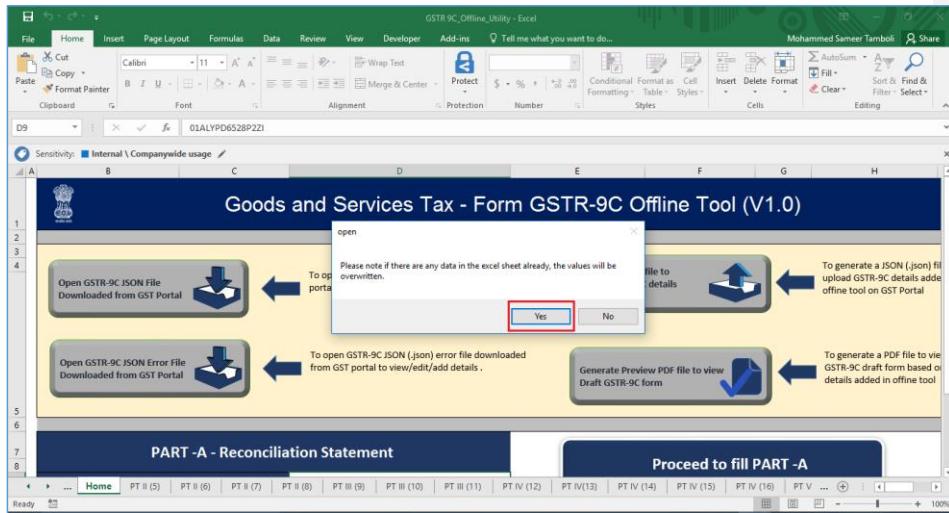
1. Go to the **Home** tab. Click the **Open GSTR-9C JSON file downloaded from GST Portal** button.



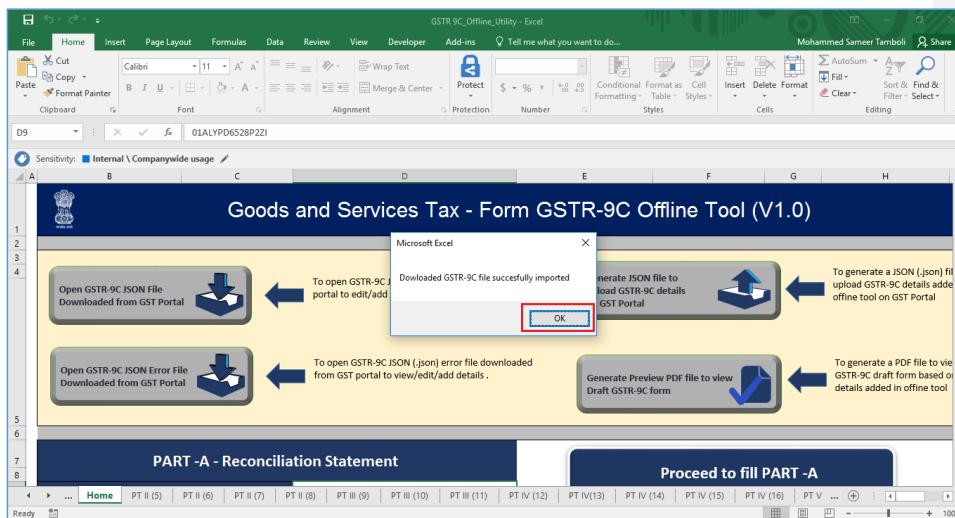
2. Browse the JSON(.json) file and click the Open button.



3. An Open popup is displayed informing you that the existing data in the excel utility will be overwritten with the downloaded data. Click the Yes button.



4. Microsoft Excel popup is displayed. Click the **OK** button to close the popup. Now, you can navigate to individual sheets to view and modify entries in the respective tables of Excel workbook.



5. After modifying the required entries, follow the steps as mentioned in the following links:

- a. [Generate Preview PDF file to view Draft Form GSTR-9C](#)
- b. [Generate JSON File and Affix DSC](#)
- c. [Send the Signed JSON File to the Taxpayer for Upload on GST Portal](#)



If some entries exist from previous upload on the GST Portal (because these were processed successfully during the previous upload), such entries will be updated with latest uploaded entries when the Taxpayer uploads the latest JSON file that you send. All new entries will be added as new entries.

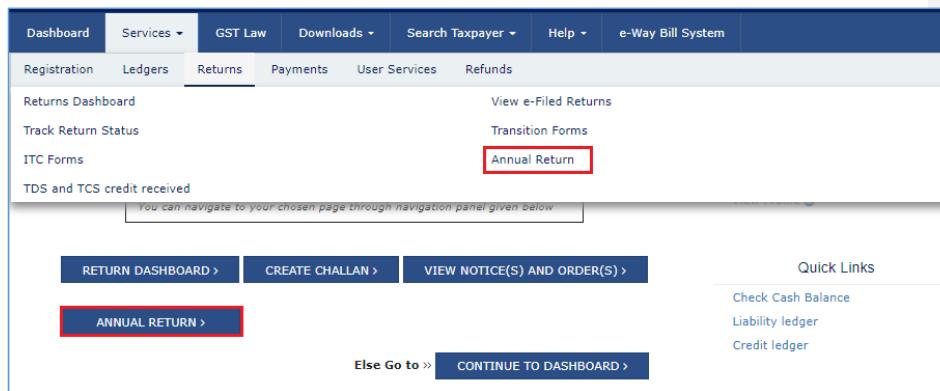
[Go back to the Main Menu](#)

Q. Initiate Filing of Form GSTR-9C

Once the Taxpayer has successfully uploaded the JSON File—sent by the Auditor after affixing his/her DSC—on the GST Portal and the taxpayer is satisfied with the uploaded data, Taxpayer can initiate the filing process.

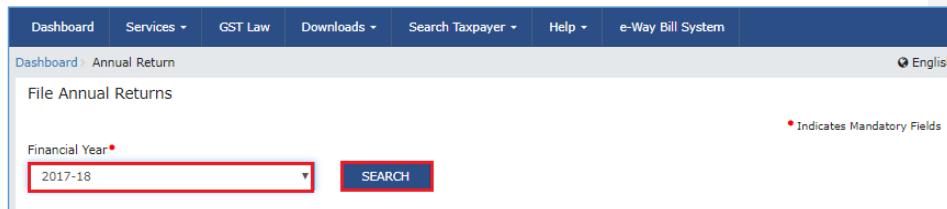
To initiate Filing of Form GSTR-9C, Taxpayer needs to perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
 2. Login to the portal with valid credentials.
 3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command.
- Alternatively, you can also click the **Annual Return** link on the Dashboard.



The screenshot shows the GST Portal's dashboard. At the top, there is a navigation bar with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below the navigation bar, there are several tabs: Registration, Ledgers, Returns (which is underlined), Payments, User Services, and Refunds. Under the Returns tab, there are links for Returns Dashboard, View e-Filed Returns, Track Return Status, Transition Forms, and ITC Forms. The ITC Forms section contains a prominent red-bordered button labeled "Annual Return". Below this section, there is a note: "You can navigate to your chosen page through navigation panel given below". At the bottom of the dashboard, there are three buttons: RETURN DASHBOARD >, CREATE CHALLAN >, and VIEW NOTICE(S) AND ORDER(S) >. In the center, there is a red-bordered button labeled "ANNUAL RETURN >". At the very bottom, there are two more buttons: Else Go to > and CONTINUE TO DASHBOARD >. To the right of the dashboard, there is a "Quick Links" sidebar with links to Check Cash Balance, Liability ledger, and Credit ledger.

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



The screenshot shows the GSTN GSTR-9C Offline Utility interface. At the top, there is a navigation bar with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below the navigation bar, the page title is "File Annual Returns". On the left, there is a breadcrumb trail: Dashboard > Annual Return. On the right, there is a language selection dropdown set to "English". A red box highlights the "SEARCH" button at the bottom of the page. The "Financial Year" dropdown is also highlighted with a red box and contains the value "2017-18". A small note at the bottom right indicates that the asterisk (*) symbol indicates mandatory fields.

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



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GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

7. The GSTR-9C page is displayed. Click **BACK TO FILE RETURNS** to go back to the previous page or follow steps as mentioned below.



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard > Annual Return > GSTR-9C

English

GSTIN - 07AEFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
FY - 2017-18 Status - Not Filed Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

- Neither amendment nor revision of GSTR-9C can be made after filing the same.
- Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds two crore rupees.
- GSTR-9C shall be prepared in Offline Tool and required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on 'Prepare Offline'.
- Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on 'Initiate Filing' button along with reconciliation statement (JSON file) on the portal.
- Click on "DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9 (PDF)" to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the Reconciliation statement (GSTR-9C) by Auditor.
- Follow instructions in 'GSTR-9C offline tool' to add details and generate JSON file for upload;
- Click on 'Prepare Offline' to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on 'Upload' tab to upload JSON file with the help of instruction available there.
- Verify that documents uploaded are duly signed by chartered accountant/cost accountant and are not tampered.
- You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
- Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
- Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
- 'Proceed to File' button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
- Click on 'Proceed to File' and Click on 'File GSTR-9C' with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

Make Payment for additional Liability as recommended by auditor via **GST DRC-03** Help ?

Upload Relevant Documents Help ?

• Indicates Mandatory Fields

File with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

Balance sheet* Choose File No file chosen

Profit & loss statement/income & Expenditure Statement* Choose File No file chosen

Other Document 1, if any Choose File No file chosen

Other Document 2, if any Choose File No file chosen

SAVE

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

BACK TO FILE RETURNS PROCEED TO FILE FILE GSTR-9C
PREVIEW DRAFT GSTR-9C (PDF)

- 7a. Click the **GST DRC-03** hyperlink to make payment, if any, for additional liability as recommended by the auditor. To know how to make payment using Form GST DRC-03, click [here](#).
- 7b. In the **Upload Relevant Documents** section, click the **Choose File** buttons to upload the Balance Sheet, Profit & Loss Statement/Income of expenditure Statement and Other documents, if any.

• Indicates Mandatory Fields

Balance sheet*

Choose File No file chosen

 Status: Processed 

GSTR-9C _04AJIPA1572EX5M.pdf

Profit & loss statement/income & Expenditure Statement*

Choose File No file chosen

 Status: Processed 

GSTR-9C_PDF_LessThan5MB.pdf

Other Document 1, if any

Choose File No file chosen

Other Document 2, if any

Choose File No file chosen

SAVE

Note:

- File with PDF or JPEG format is only allowed.
- Maximum 2 files and 5 MB for each is allowed.

- 7c. Click the **SAVE** button. This will enable the **PROCEED to FILE** button.
- 7d. Click the **PREVIEW DRAFT GSTR-9C(PDF)** button to download the draft Form GSTR-9C in PDF format. It is recommended that you carefully review this draft for any discrepancies before you file this Return. Here's a sample Preview PDF that gets generated on clicking this button:

Form GSTR-9C		
See rule 80(3)		
Reconciliation Statement		
PART – A		
PT.I	Basic Details	
1	Financial Year	2017-18
2	GSTIN	01ALYPD6528P2ZI
3(a)	Legal Name	Gyanendra Prakash Dwivedi
3(b)	Trade Name (if any)	Comp Jam Ltd
3(c)	ARN	
3(d)	ARN Date	
4	Name of Act, if you are liable to audit under any Act	
4A	Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN	Yes
(Amount in ₹ in all tables)		
Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)		
PT.II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)	
5	Reconciliation of Gross Turnover	
Sr. No.	Description	Amount
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)	16,345.60
B	Unbilled revenue at the beginning of Financial Year	(+)
C	Unadjusted advances at the end of the Financial Year	(+)
D	Deemed Supply under Schedule I	(+)

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

STATUS PROCESSING

GSTR-9C_PDF_LessThan5MB.pdf

Other Document 1, if any	<input type="button" value="Choose File"/> No file chosen
Other Document 2, if any	<input type="button" value="Choose File"/> No file chosen

SAVE

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

PROCEED TO FILE

7f. Ready to file message is displayed on the top of the page.



7g. Scroll down and in the **Verification** section, select the declaration check-box and select Authorized signatory from the drop-down list. Then, click the **FILE GSTR-9C** button.

Other Document 1, if any No file chosen

Other Document 2, if any No file chosen

SAVE

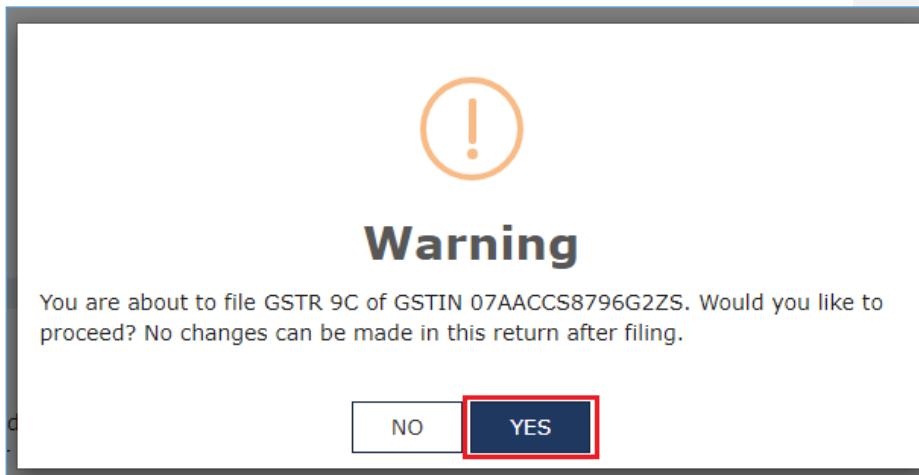
Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tempered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

Authorised Signatory*

[BACK TO FILE RETURNS](#) [PROCEED TO FILE](#) **FILE GSTR-9C** [PREVIEW DRAFT GSTR-9C \(PDF\)](#)

7h. A Warning popup is displayed. Click **YES**.



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



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard > Submit Application English

APPLICATION TYPE	Return Period	GSTIN/UIN/Temporary ID
Form GSTR-9C	032018	07AACC8796G2ZS

Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[DSC is compulsory for Companies & LLP](#)
[Facing problem using DSC? Click here for help](#)

FILE WITH DSC **FILE WITH EVC**

- 7j. A green success message is displayed containing the generated ARN. Also, the white band on the top displays the updated status of the Form GSTR-9C return as "Filed". To go back to the GSTR-9C page, click **BACK TO GSTR-9C DASHBOARD**. To download the excel format of the filed Form GSTR-9C, click **DOWNLOAD FILED GSTR-9C(EXCEL)**.

Dashboard > Returns > File English

GSTIN - 07AEFPA4963B1ZY	Legal Name - Ranu Ahuja	Trade Name - Ranu ahuja
FY - 2017-18	Status - Filed	Due Date - 31/03/2018

GSTR9C of GSTIN 07AEFPA4963B1ZY for the Return Period 032018 has been successfully filed. The Acknowledgment Reference Number is AA070318000121Z. The GSTR9C can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns. This message is sent to your registered Email ID and Mobile Number.

Note: Filed GSTR-9C return can be downloaded in PDF format from GSTR-9C dashboard page. Click on Back button to go back to GSTR-9C dashboard page.

BACK TO GSTR-9C DASHBOARD **DOWNLOAD FILED GSTR-9C(EXCEL)**

- A. To go back to the GSTR-9C page, click **BACK TO GSTR-9C DASHBOARD**. This will display the updated **GSTR-9C** page.



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard Annual Return - GSTR-9C English

GSTIN - 07AEFFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
FY - 2017-18 Status - Filed Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

- Neither amendment nor revision of GSTR-9C can be made after filing the same.
- Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose aggregate turnover during a financial year exceeds Rs. 12.5 crore.
- GSTR-9C can be prepared in Offline mode. It is required to be digitally signed by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on "Prepare Offline".
- Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on "Initiate Filing" button along with reconciliation statement (JSON file) on the portal.
- Click on "Download GSTR-9C TABLES" (PDF) to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for preparing the reconciliation statement (GSTR-9C) by Auditor.
- Follow instructions in "GSTR-9C offline tool" to add details and generate JSON file for upload.
- Click on "Prepare Offline" to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on "Upload" tab to upload JSON file with the help of instruction available there.
- Verify that the documents are duly signed by chartered accountant/cost accountant and are not tampered.
- You may make payment if you have any additional liability through GST DRC-03 link. (This is available in "Initiate Filing" page).
- Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
- Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
- Click on "Proceed to File" and Click on "File GSTR-9C" after successfully filling of reconciliation statement (JSON file) and audited annual accounts.
- Click on "Proceed to File" and Click on "File GSTR-9C" with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) Help ?

Make Payment for additional Liability as recommended by auditor via GST DRC-03 Help ?

Upload Relevant Documents Help ?

File with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

* Indicates Mandatory Fields

Balance sheet

GSTR-9C_PDF_20190216_2013.pdf Status: Processed

GSTR9C_19022019_07AABCT133LBZ6_test2.pdf Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

Profit & loss statement/income & Expenditure Statement*

GSTR-9C_PDF_LessThan5MB.pdf Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

Other Document 1, if any

GSTR-9C_PDF_LessThan5MB.pdf Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

Other Document 2, if any

GSTR9C_19022019_07AABCT133LBZ6_test2.pdf Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

SAVE

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

BACK TO FILE RETURNS PROCEED TO FILE FILE GSTR-9C

DOWNLOAD FILED GSTR-9C(PDF) DOWNLOAD FILED GSTR-9C(EXCEL)

- Click the documents in the **Upload Relevant Documents** section to download them, if required.
- Click the **DOWNLOAD FILED GSTR-9C(PDF)** button to download the filed Form GSTR-9C in PDF format.
- Click the **DOWNLOAD FILED GSTR-9C(EXCEL)** button to download the filed Form GSTR-9C in excel format. This will generate a link below the button. Click the link to download the excel.

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

[BACK TO FILE RETURNS](#) [PROCEED TO FILE](#) [FILE GSTR-9C](#)

[DOWNLOAD FILED GSTR-9C\(PDF\)](#) [DOWNLOAD FILED GSTR-9C\(EXCEL\)](#)

[Click here to download Excel - File 1](#)

- B. To download the excel format of the filed Form GSTR-9C, click **DOWNLOAD FILED GSTR-9C(EXCEL)**. This will generate a link below the button. Click the link to download the excel.

Note: Filed GSTR-9C return can be downloaded in PDF format from GSTR-9C dashboard page. Click on Back button to go back to GSTR-9C dashboard page.

[BACK TO GSTR-9C DASHBOARD](#) [DOWNLOAD FILED GSTR-9C\(EXCEL\)](#)

[Click here to download Excel - File 1](#)

Note: This same excel is available for download from the GSTR-9C dashboard page as explained in the section **7j. A** above.

[Go back to the Main Menu](#)

R. Access Saved Draft of Form GSTR-9C

In case the Taxpayer has saved draft of Form GSTR-9C on the GST Portal, he/she can access it from the **Services > Returns> Track Return Status** link.

To track draft Form GSTR-9C before filing, Taxpayer may follow steps mentioned in the following link: [Manual > Track Return Status](#)

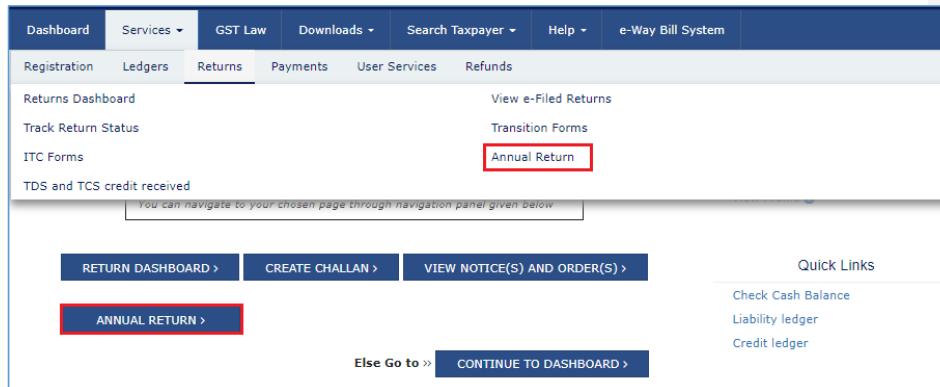
[Go back to the Main Menu](#)

S. Download Filed Data from the “File Annual Returns” Page

In case the Taxpayer has not downloaded the Filed data from the GST Portal, he/she can do so anytime (after filing) from the “File Annual Returns” page and keep it for his/her reference or send to the Auditor.

To download filed data from the “File Annual Returns” page, Taxpayer needs to perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click the **Services > Returns > Annual Return** command. Alternatively, you can also click the **Annual Return** link on the Dashboard.



The screenshot shows the GST Portal's dashboard. At the top, there is a navigation bar with links for Dashboard, Services (dropdown), GST Law, Downloads (dropdown), Search Taxpayer (dropdown), Help (dropdown), and e-Way Bill System. Below the navigation bar, there is a secondary menu with links for Registration, Ledgers, Returns (which is underlined), Payments, User Services, and Refunds. Under the Returns menu, there are links for Returns Dashboard, View eFiled Returns, Track Return Status, Transition Forms, and ITC Forms. The ITC Forms section contains a link labeled "Annual Return" which is highlighted with a red box. Below this, there is a message: "You can navigate to your chosen page through navigation panel given below". At the bottom of the dashboard, there are several buttons: RETURN DASHBOARD >, CREATE CHALLAN >, VIEW NOTICE(S) AND ORDER(S) >, ANNUAL RETURN > (which is highlighted with a red box), Else Go to >, and CONTINUE TO DASHBOARD >. To the right of these buttons, there is a "Quick Links" section with links for Check Cash Balance, Liability ledger, and Credit ledger.

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



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

The screenshot shows the 'File Annual Returns' section of the GSTR-9C Offline Utility. At the top, there is a navigation bar with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below the navigation bar, the page title is 'GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)'. The main content area has a header 'File Annual Returns' and a sub-header 'Financial Year *'. A dropdown menu is open, showing the option '2017-18' selected. To the right of the dropdown, there is a red asterisk indicating it is a mandatory field. Below the dropdown is a red rectangular button labeled 'SEARCH'.

6. The updated GSTR-9C tile is displayed, with the Status as “Filed”. Click the **VIEW GSTR-9C** button or the **DOWNLOAD GSTR-9C** button.



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard - Annual Return

File Annual Returns

Financial Year * SEARCH * Indicates Mandatory Fields

Help

1."NIL" GSTR-9 RETURN can be filed, if you have

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund.

2.GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and filed.

3.Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year.

4.All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed before filing GSTR-9.

5.In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the dashboard post filing of GSTR-9.

Annual Return GSTR9

Status - Filed

[VIEW GSTR-9](#) [DOWNLOAD GSTR-9](#)

Reconciliation Statement GSTR 9C

Status - Filed

[VIEW GSTR-9C](#) [DOWNLOAD GSTR-9C](#)

Important Message

Prepare Online:-

Steps to be taken:

- Click on 'Prepare Online';
- Select from the questionnaire page, whether you wish to file NIL Annual return;
- You may download the draft system generated GSTR-9, summary of GSTR-1 and summary of GSTR-3B from GSTR-9 dashboard for your reference;
- If number of records/lines are less than or equal to 500 records per table (Table 17 and Table 18), then you may use this facility;
- Fill in the details in different tables and click on 'Compute Liabilities'; and
- Click on "Proceed to file" and "File GSTR-9" with DSC/EVC.
- Additional liability, if any declared in this return can be paid through Form GST DRC-03 by selecting 'Annual Return' from the dropdown in the said form. Such liability can be paid only through cash.

Prepare Offline:-

If number of records/lines either in Table-17 or Table-18 are more than 500 records per table, then you can prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.

You can download the GSTR-9 offline tool from the 'Downloads' section in the pre-login page on the portal and installed it on your computer.

- Click on 'Prepare Offline';
- Click on 'Download' to download auto-drafted GSTR-9 details, if any;
- Follow instructions in 'GSTR-9 offline tool' to add details and generate JSON file for upload; and
- Click on 'Upload' to upload JSON file and file the return with help of instruction available on GSTR-9 dashboard.

- 7a. On clicking the **VIEW GSTR-9C** button, **GSTR-9C** page is displayed. To know what actions to take on this page, please see Step 7j. A of the following section: [Initiate Filing of Form GSTR-9C](#)



GOODS AND SERVICES TAX NETWORK

GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

Dashboard - Annual Return - GSTR-9C English

GSTIN - 07AEFFPA496JB1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja
FY - 2017-18 Status - Filed Due Date - 31/03/2018

Steps to file your GSTR-9C Return Online

1. Neither amendment nor revision of GSTR-9C can be made after filing the same.
2. Reconciliation statement in Form GSTR-9C, duly certified by a chartered accountant or a cost accountant is required to be filed by every registered person whose annual turnover during financial year exceeds two crore rupees.
3. GSTR-9C shall be prepared in offline mode and required to be digitized by a chartered accountant or a cost accountant. Thereafter, taxpayer shall then upload the signed JSON file of GSTR-9C on the Portal by clicking on "Prepare Offline".
4. Supporting documents like audited financial statements and other required documents, if any also needs to be uploaded by clicking on "Initiate Filing" button along with reconciliation statement (JSON file) on the portal.
5. Click on "DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)" to fill the GSTR-9 related figure in GSTR-9C offline tool. This is only for reference for filling the reconciliation statement (GSTR-9C) by Auditor.
6. Follow instructions in "GSTR-9C offline tool" to add details and generate JSON file for upload;
7. Click on "Prepare Offline" to initiate upload of Form GSTR-9C (Signed JSON file shared by Auditor) and click on "Upload" tab to upload JSON file with the help of instruction available on the portal.
8. Verify that the documents uploaded are duly signed by chartered accountant(cost accountant) and are not tampered.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in "Intiate Filing" page).
10. Upload the supporting documents like Balance sheet, Profit and loss account and any other document.
11. Facility to preview draft (PDF) can be used to check the details filled up in the GSTR-9C.
12. Click on "File GSTR-9C" to file the GSTR-9C with the help of reconciliation statement (JSON file) and audited annual accounts.
13. Click on "Proceed to File" and Click on "File GSTR-9C" with DSC/EVC.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) Help ?

Make Payment for additional Liability as recommended by auditor via GST DRC-03 Help ?

Upload Relevant Documents Help ? * Indicates Mandatory Fields

File with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

Balance sheet *

GSTR_9C_PDF_20190216_2013.pdf Status: Processed

GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

Profit & loss statement/income & Expenditure Statement *

GSTR-9C_PDF_LessThan5MB.pdf Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

Other Document 1, If any

GSTR-9C_PDF_LessThan5MB.pdf Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

Other Document 2, If any

GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf Status: Processed

GSTR-9C_JPEG_LessThan5MB.jpg Status: Processed

SAVE

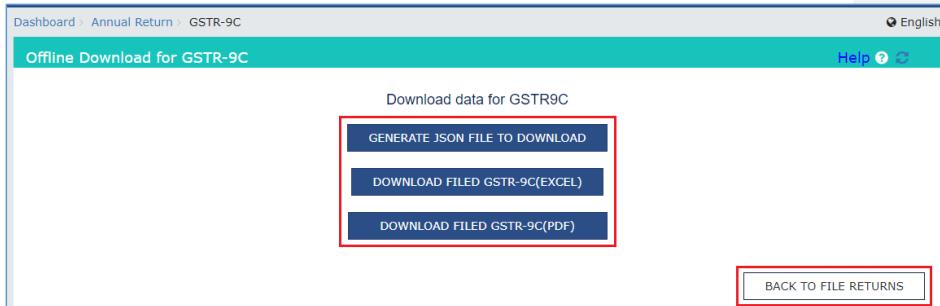
Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc:

BACK TO FILE RETURNS PROCEED TO FILE FILE GSTR-9C

DOWNLOAD FILED GSTR-9C(PDF) DOWNLOAD FILED GSTR-9C(EXCEL)

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



- A. Click **BACK TO FILE RETURNS** page to go to the previous page.
OR
- B. Click **GENERATE JSON FILE TO DOWNLOAD** button. This will display the following message, with a link below the button. Click the link to download the JSON file.



OR

- C. Click **DOWNLOAD FILED GSTR-9C(EXCEL)** button. This will display the following message, with a link below the button. Click the link to download the JSON file. In case you wish to download the latest file, click the button again and wait for 20 minutes to generate the most updated link.



GSTR-9C Offline Utility (Last Updated on: 27th Jan, 2020)

OR

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

[Go back to the Main Menu](#)



T. View e-Filed Returns

In case the Taxpayer wants to view status of Form GSTR-9C that he/she has filed on the GST Portal, he/she can view Return Status from the **Services > Returns> View e-Files Returns** link.

To track Return Status after filing, Taxpayer may follow steps mentioned in the following link:
[Manual > View e-filed Returns](#)

[Go back to the Main Menu](#)