

## FAQs and User Manual – GSTR-9C Offline Utility

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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 which 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, for a particular financial year.

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

Subject to provisions of Act / Rules, normal taxpayers (including SEZ unit and developer) whose aggregate turnover is above a certain threshold, are required to file their Form GSTR-9C (after filing of their annual return in Form GSTR-9), for a particular financial year, as may be notified by Government from time to time.

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

Details for following Tables of Form GSTR-9C statement needs to be filled in:

- **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 — Additional Liability Due to Non-reconciliation

#### **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 for a particular financial year exceeds the threshold, as may be notified by the Government.

#### **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 for 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 for 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
    - c. Download latest version of GSTR-9C Offline Tool from the GST portal
  - 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
  - C. **ON GST Portal:** Upload the generated JSON File on GST Portal
- Note:**
  - In case of Error during upload: Download Error Report. Make corrections and upload the updated JSON
  - Before filing, in case taxpayer wants to add or edit data in the file that has been successfully processed without error: Download Processed GSTR-9C JSON File from GST Portal. Import the same to Offline Tool, make corrections and upload the updated JSON.
- D. 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](http://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](http://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](http://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)

## Preparing Form GSTR-9C Statement Using Offline Tool

## 16. 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 details**” button will take you to **PT II (5)** tab.

## **17. 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.

## **Uploading GSTR-9C JSON File**

## **18. What can I do in case of any error shown by system on uploading the JSON File?**

Download the JSON error file and Open the JSON Error File, 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, upload the updated JSON File.

## **19. I (Taxpayer) have uploaded the JSON File and it was processed successfully without error. Now, I want to edit or add more details in the successfully processed data. Can this be done?**

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

Thus, before filing, in case, you want 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 import in to offline tool, then make necessary additions/corrections, generate the updated JSON file and upload on the portal.

## 20. I am uploading a revised GSTR-9C JSON File. 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

## 21. How can I File Form GSTR 9C?

Generated JSON file 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 Statement/ Profit and Loss Account and any other documents.

## 22. 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 Statement, etc.— to be uploaded during filing of Form GSTR 9C is PDF only.

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

Limit on the following documents for upload under each section is 2 files with each file size not exceeding 5 MB:

- Balance Sheet
- Profit and Loss Account/Income and Expenditure Statement
- Other document 1, if any
- Other document 2, if any

## 24. 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.).

## 25. 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.

## 26. When proceed to file button will be enabled?

‘PROCEED TO FILE’ button will be enabled only after successful upload of the following:

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

## 27. 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 the uploaded PDF/JPEG file till successful filing of Form GSTR-9C. Post addition/deletion, click the **SAVE** button and then proceed to file the Form.

## 28. 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.

## 29. 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

## 30. 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.

## 31. 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.

### **32. 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.

### **33. 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.

### **34. 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 2010 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.  Taxpayer needs to enter the values manually in GSTR9C offline utility, generate a JSON file.
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.  The Taxpayer needs to enter the values manually in GSTR9C offline utility.

### 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 Taxpayer 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
<b>i. Taxpayer should compile details &amp; Data</b>	

A. The Form GSTR-9 that has already been filed on GST portal ( <a href="http://gst.gov.in">gst.gov.in</a> ) 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
<b>ii. Taxpayer Prepares GSTR-9C Statement Using GSTR-9C Offline Utility.</b>	
D. Download GSTR-9C Offline Utility from GST portal in “Downloads”.	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
<b>iii. Taxpayer Uploads GSTR-9C Statement</b>	
L. Click “initiate filing” and upload other relevant documents and by clicking on “prepare offline” Upload the 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** (for reference for preparing Form GSTR 9C).
  - For preparing Form GSTR-9C 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 on the portal..
  - After receipt of JSON file (Reconciliation statement is prepared by Taxpayer):

- The **Prepare Offline** tab is to be used to upload ‘JSON File’ (Reconciliation statement as prepared by Taxpayer) 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.
- The **PROCEED TO FILE** tab will be enabled **only** after successful uploading of Reconciliation statement (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, which is required to be furnished by normal taxpayer, having aggregate turnover, as may be notified for a particular Financial Year by the Government, in addition to annual return in Form GSTR-9.

Taxpayer 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 Statement/ 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
<b>Taxpayer Collects Data</b>		
A. <a href="#">Download Filed Form GSTR-9 and Form GSTR-9C Tables Derived from Form GSTR-9</a>	Taxpayer	ON GST Portal
<b>Taxpayer Prepares GSTR-9C Statement Using GSTR-9C Offline Utility</b>		
B. <a href="#">Download GSTR-9C Offline Utility</a>	Taxpayer	ON GST Portal
C. <a href="#">Open the GSTR-9C Offline Utility Excel Worksheet</a>		
D. <a href="#">Add table-wise details in the Worksheet</a>		
E. <a href="#">Generate Preview PDF file to view Draft Form GSTR-9C</a> (Need to be checked)	Taxpayer	OFF GST Portal
F. <a href="#">Generate JSON File</a>		
<b>Taxpayer Uploads GSTR-9C Statement</b>		
G. <a href="#">Upload the JSON File on GST Portal</a>	Taxpayer	ON GST Portal
<b>In Case of Error During Upload of Signed JSON File</b>		
H. <a href="#">Download Zipped Error Report</a>	Taxpayer	ON GST Portal
I. <a href="#">Open Zipped Error GSTR-9C JSON File(s), Correct and generate the updated JSON file</a>	Taxpayer	OFF GST Portal
<b>In Case Taxpayer Wants to Edit/Add Data in the GST Portal's Successfully Processed JSON File</b>		
J. <a href="#">Download Processed GSTR-9C JSON File(s) from GST Portal</a>	Taxpayer	ON GST Portal
K. <a href="#">Open Zipped Processed GSTR-9C JSON File, Correct and generate the updated JSON File.</a>	Taxpayer	OFF GST Portal
<b>Taxpayer Initiates Filing of Form GSTR-9C</b>		
L. <a href="#">Initiate Filing of Form GSTR-9C</a>	Taxpayer	ON GST Portal
M. <a href="#">Access Saved Draft of Form GSTR-9C</a>	Taxpayer	
N. <a href="#">Download Filed Data from "File Annual Returns" Page</a>	Taxpayer	
<b>Taxpayer Tracks Return Status After Filing Form GSTR-9C</b>		
O. <a href="#">View e-Filed Returns</a>	Taxpayer	ON GST Portal

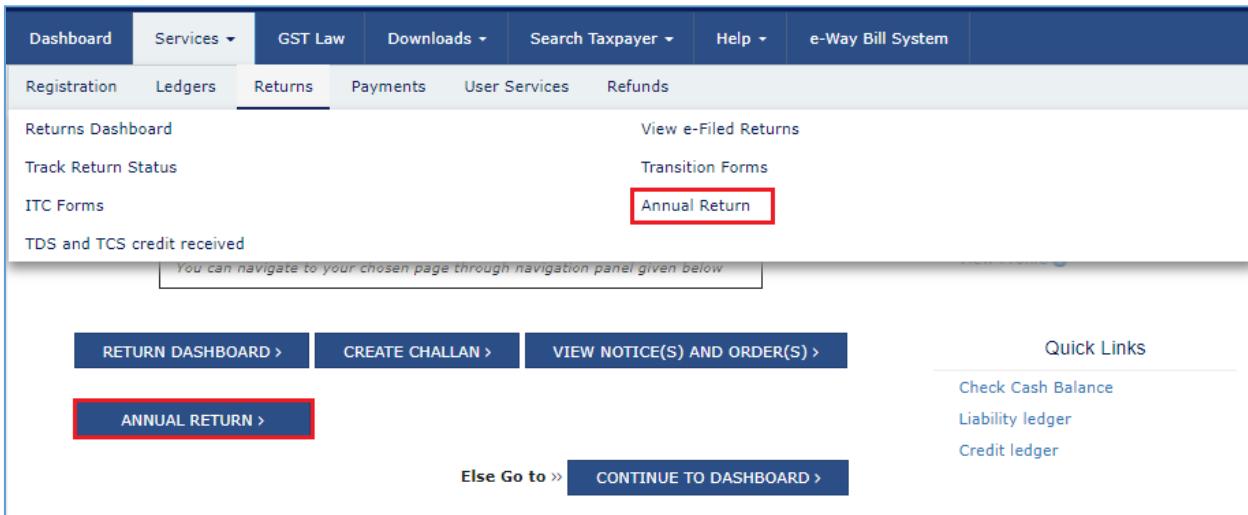
**Click each hyperlink above to know more.**

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

Taxpayers need 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.

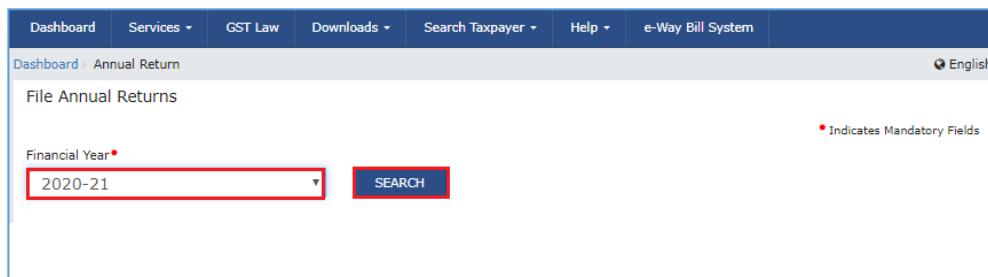
To download this data from the GST Portal, Taxpayer needs to perform following steps:

1. Access the [www.gst.gov.in](http://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**. Alternatively, you can also click the **Annual Return** link on the Dashboard.



The screenshot shows the GST Portal 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 are tabs for Registration, Ledgers, Returns (which is underlined), Payments, User Services, and Refunds. The Returns section contains links for Returns Dashboard, Track Return Status, ITC Forms, and TDS and TCS credit received. A note below these links says "You can navigate to your chosen page through navigation panel given below". At the bottom of the Returns section, there are three buttons: RETURN DASHBOARD >, CREATE CHALLAN >, and VIEW NOTICE(S) AND ORDER(S) >. To the right of these buttons is a "Quick Links" section with links for Check Cash Balance, Liability ledger, and Credit ledger. In the center of the Returns section, there is a prominent red button labeled ANNUAL RETURN >. Below this button are two smaller buttons: Else Go to > and 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.



The screenshot shows the GSTN GSTR-9C Offline Utility interface. At the top, there is a navigation bar with links: 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: 2<sup>nd</sup> Feb 2021)". The main content area is titled "File Annual Returns". A sub-menu for "Financial Year" is open, showing "2020-21" as the selected option. To the right of the financial year dropdown, there is a note: "• Indicates Mandatory Fields". At the bottom of the search area, there is a blue "SEARCH" button.

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

Dashboard > Annual Return      English

**File Annual Returns**

Financial Year \*      ● Indicates Mandatory Fields

2020-21      **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.

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 unless exempted by Government through notification.

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

5.In case, you are required to file GSTR-9C (Reconciliation statement and Certification), the same 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 - **31/12/2021**

**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 of system generated GSTR-9, summary of GSTR-1/IFF 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 in Table 17 and Table 18, then you may use the online 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 as **Annual Return** from the cause of payment 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 should prepare your return by using the offline utility only and the same can be subsequently uploaded on Common Portal.

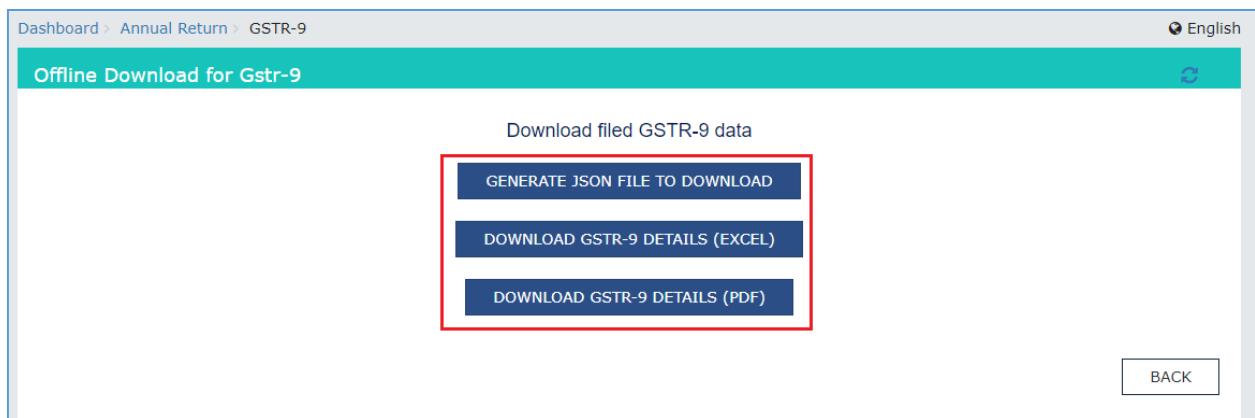
You can download the GSTR-9 offline tool from the **Downloads** section in the pre-login page on the portal and install it on your computer.

- Click on **Prepare Offline**;
- Click on **Download** to download auto-drafted GSTR-9 details, if any;
- Import downloaded json into offline tool;
- 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 the 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.



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](#)



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.

**Note:** The Form GSTR-9C is only enabled for a financial year once Form GSTR-9 for the corresponding financial year has been filed.

**Annual Return  
GSTR9**

Status - **Filed**

[VIEW GSTR-9](#)

[DOWNLOAD GSTR-9](#)

**Reconciliation Statement  
GSTR 9C**

Due Date - **31/12/2021**

INITIATE-FILING [PREPARE OFFLINE](#)

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

Dashboard > Annual Return > GSTR-9C      English      

GSTIN - 07AEFPA4963B1ZY	Legal Name - Ranu Ahuja	Trade Name - Ranu ahuja
FY - 2020-21	Status - Not Filed	Due Date - 31/12/2021

**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, is required to be filed by every registered person whose aggregate turnover during a financial year 2020-21 exceeds five crore rupees or as notified by the Government.
- GSTR-9C shall be prepared in Offline Tool by taxpayer. Thereafter, he shall generate and upload the JSON file of GSTR-9C on the Portal. by clicking on ['Prepare Offline'](#)
- 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). The tables can be downloaded before filling up the information in offline tool.
- 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 and click on '**Upload**' tab to upload JSON file with the help of instruction available there.
- 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 GSTR-9C reconciliation statement (JSON file) on the portal
- Verify that Reconciliation statement after the same is uploaded successfully on Portal and check the details using **PREVIEW DRAFT GSTR-9C (PDF)** facility.
- You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
- '**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\***       No file chosen

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

**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 the information given herein above is true and correct and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

[PREVIEW DRAFT GSTR-9C \(PDF\)](#)

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

FORM GSTR-9C ('Extract')		17		
[See rule 80(3)]				
Reconciliation Statement				
System generated summary based on GSTR-9				
<b>PT. I</b>	<b>Basic Details</b>			
Financial Year	2020 - 21			
GSTIN	07AEFPA4963B1ZY			
Legal Name	Ranu Ahuja			
Trade Name (if any)	Ranu ahuja			
<b>PT. II</b>	<b>Amount (₹)</b>			
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			
<b>PT. III</b>	<b>Reconciliation of tax paid</b>			
9 Reconciliation of rate wise liability and amount payable thereon	Central tax	State / UT tax	Integrated tax	Cess, if applicable
Q Total amount paid as declared in Annual Return (GSTR9)	12,93,651.98	12,93,651.98	85,71,187.07	45,690.00
<b>PT IV</b>	<b>Reconciliation of Input Tax Credit (ITC)</b>			
12 Reconciliation of Net Input Tax Credit (ITC)	Central tax	State / UT tax	Integrated tax	Cess, if applicable

E	ITC claimed in Annual Return (GSTR9)	5,08,641.00	5,08,641.00	21,27,665.69	34,268.00
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	Cess, if applicable
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](#)

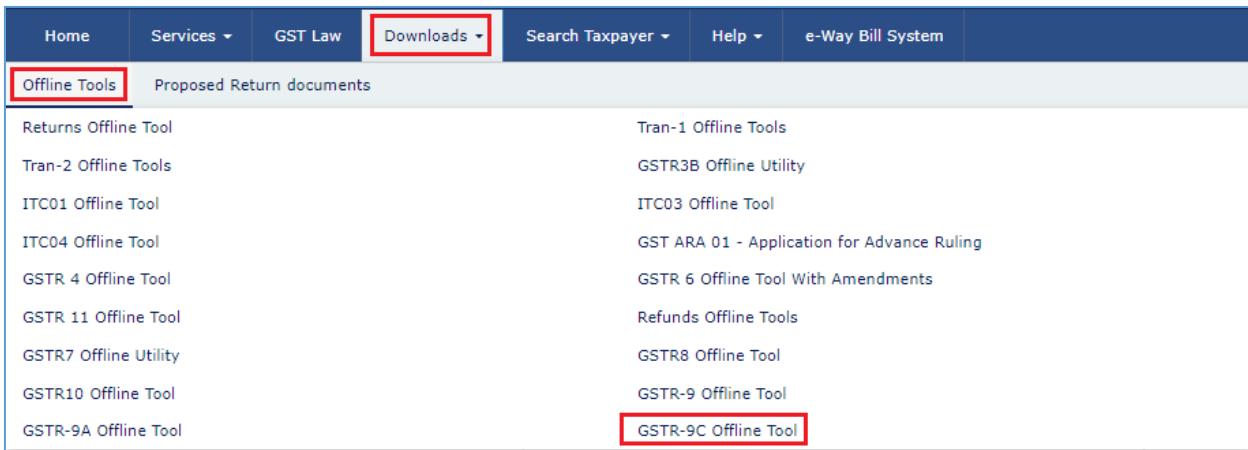
## B. Download GSTR-9C Offline Utility

Taxpayer needs 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. .

To download the GSTR-9C Offline Utility, Taxpayer 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](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Click the **Downloads > Offline Tools > GSTR-9C Offline Tool** option.



Home	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
<b>Offline Tools</b>	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	<b>GSTR-9C Offline Tool</b>					



Taxpayer 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 taxpayer carefully reads the important message and System Requirement details displayed on the page.

Home > Downloads > Returns

**GSTR-9C Offline Utility (v2.0)**

The excel based GSTR-9C offline utility is designed to help the taxpayer to prepare the auditor certified GSTR-9C reconciliation statement for financial years prior to FY 2020-21 in offline mode.

For FY 2020-21, taxpayer can use this tool to prepare the self-certified GSTR-9C reconciliation statement in offline mode.

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!**

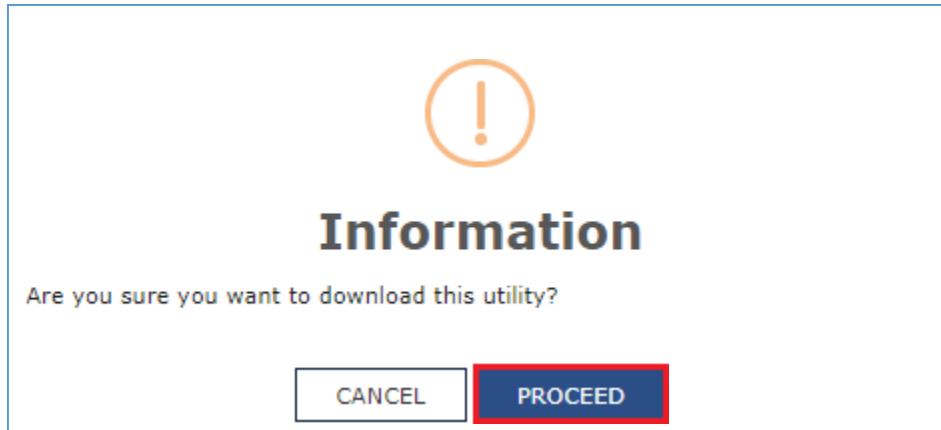
- Before you extract the downloaded file, ensure that the file is not corrupted. How do I know that my file is not corrupt? Click [here](#) to know more.

**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 2010 & above

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



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

Home Downloads Returns

**GSTR-9C Offline Utility (v2.0)**

The excel based GSTR-9C offline utility is designed to help the taxpayer to prepare the auditor certified GSTR-9C reconciliation statement for financial years prior to FY 2020-21 in offline mode.

For FY 2020-21, taxpayer can use this tool to prepare the self-certified GSTR-9C reconciliation statement in offline mode.

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- GSTR\_9C\_Offline\_Utility (Excel Macro)
- ReleaseNotes

**Important!**

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1. Operating system → Windows 7 or above.
2. Microsoft Excel 2010 & above

[GSTR\\_9C\\_Offline\\_U....zip](#) ^

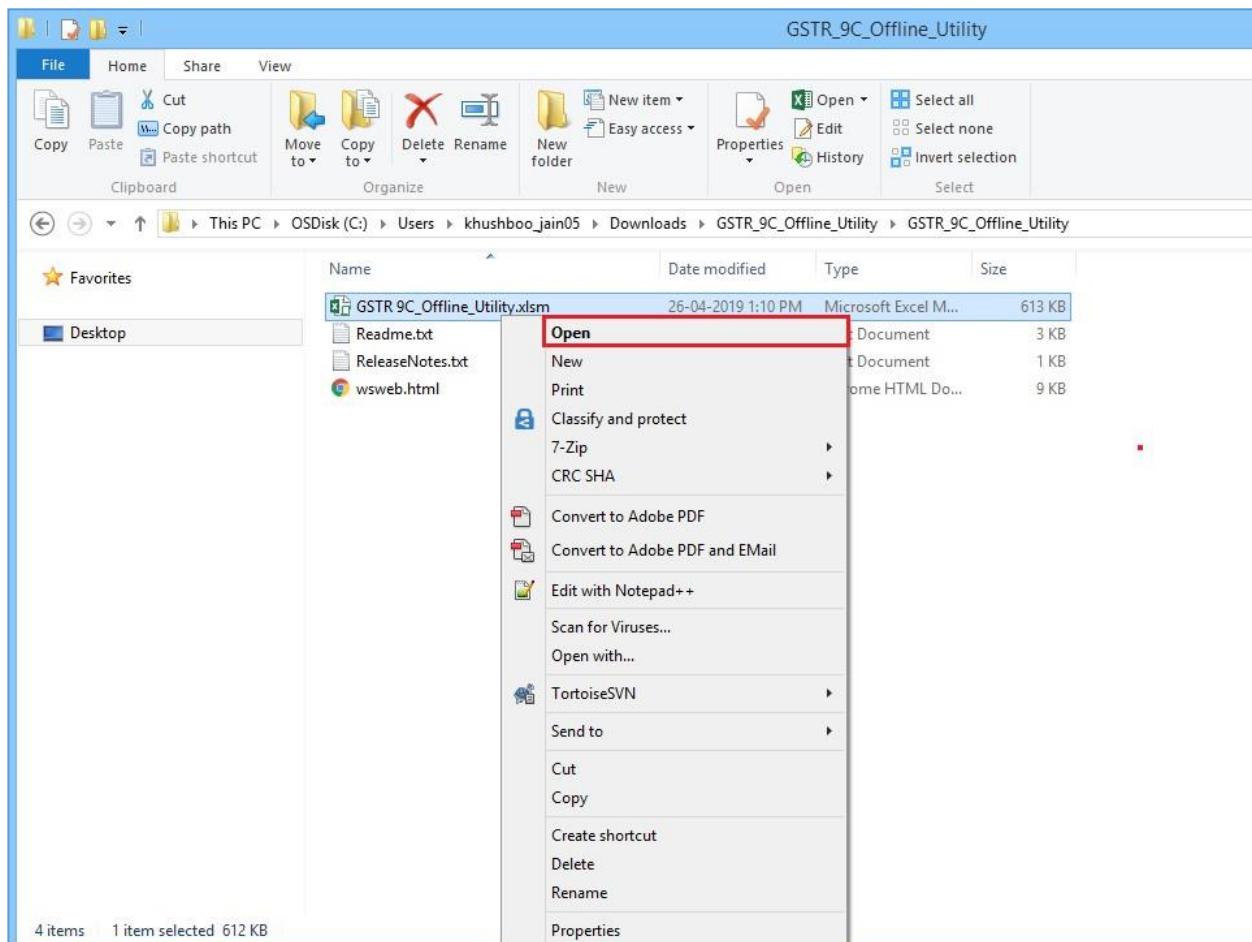
[Go back to the Main Menu](#)

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

Once the taxpayer 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, taxpayer needs to perform following steps:

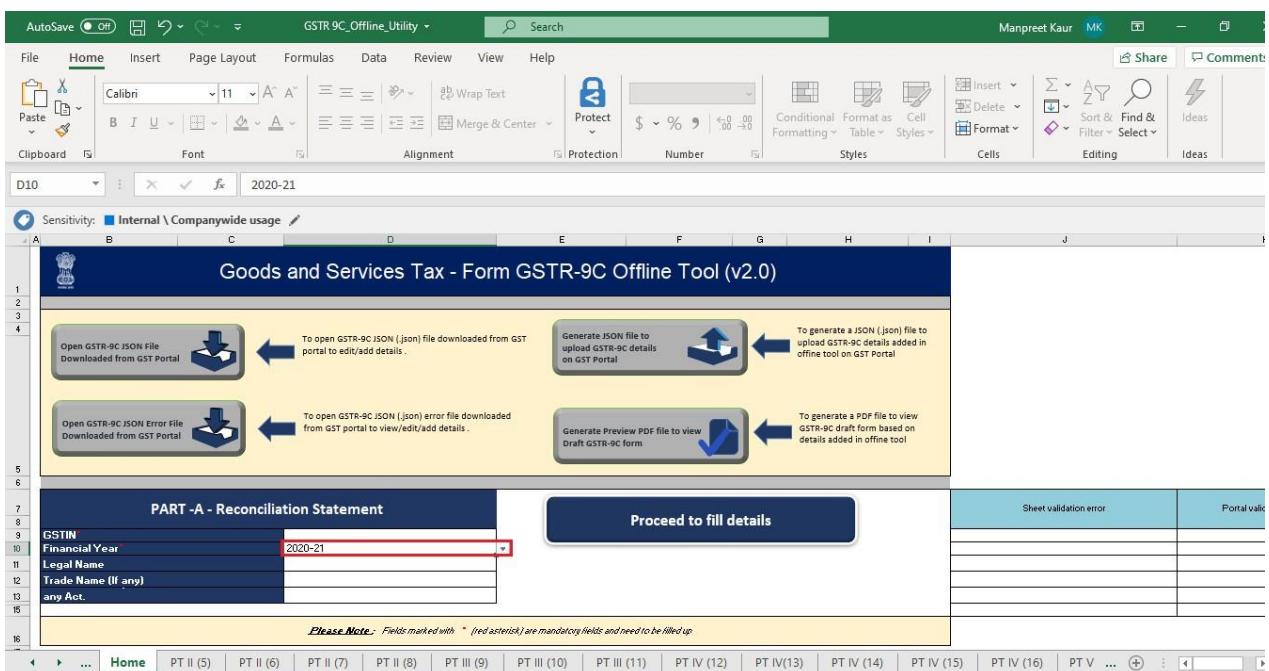
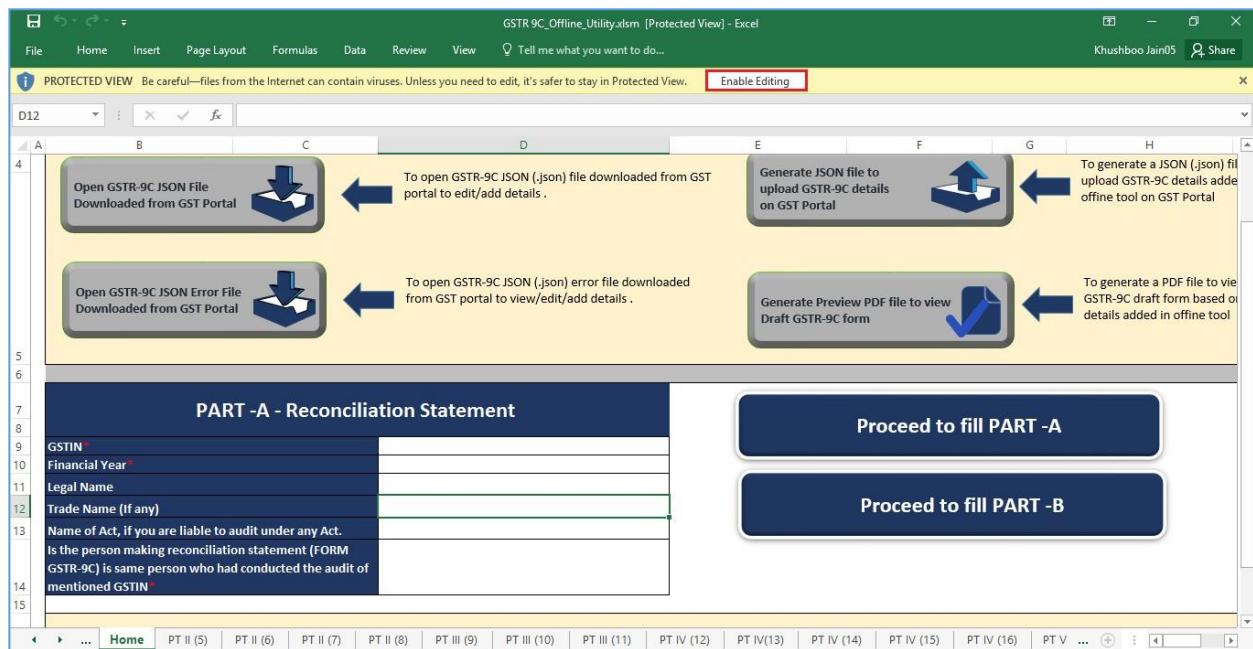
1. Extract the files from the downloaded zipped folder GSTR\_9c\_Offline\_Utility.zip and you will see **GSTR\_9c\_Offline\_Utility** excel file in the unzipped folder. Right-click and click **Open**.



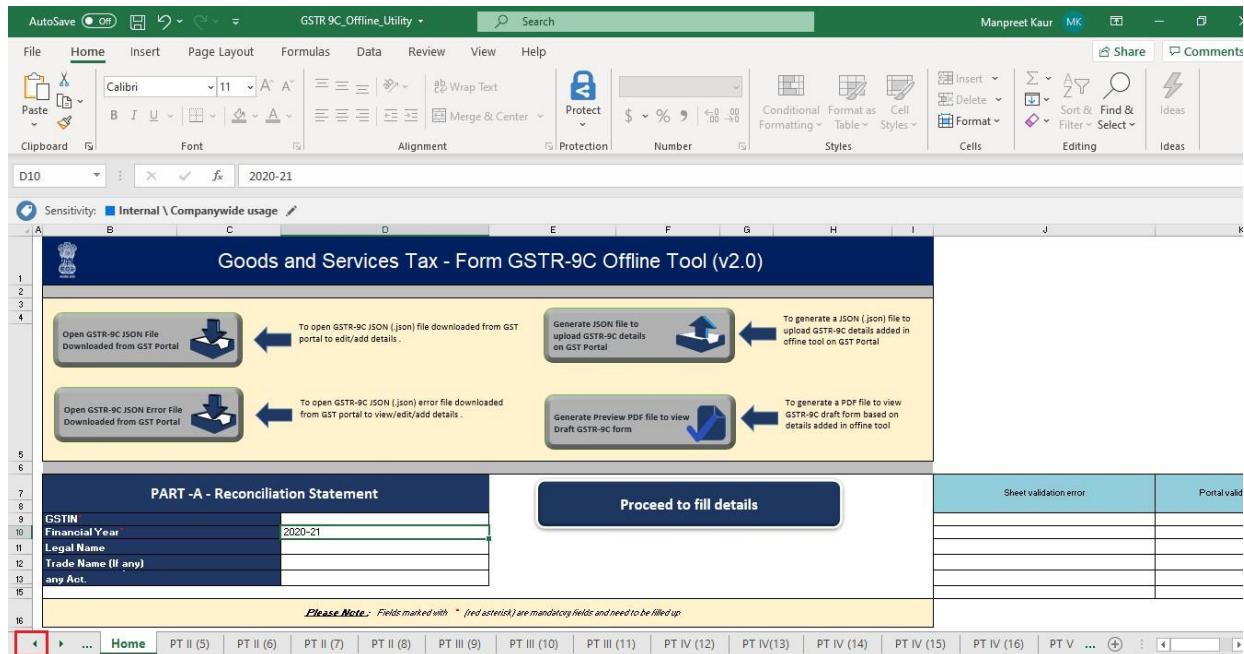
Along with the **GSTR\_9c\_Offline\_Utility** excel file, there will be following files also:

- **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** and select Financial Year.



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

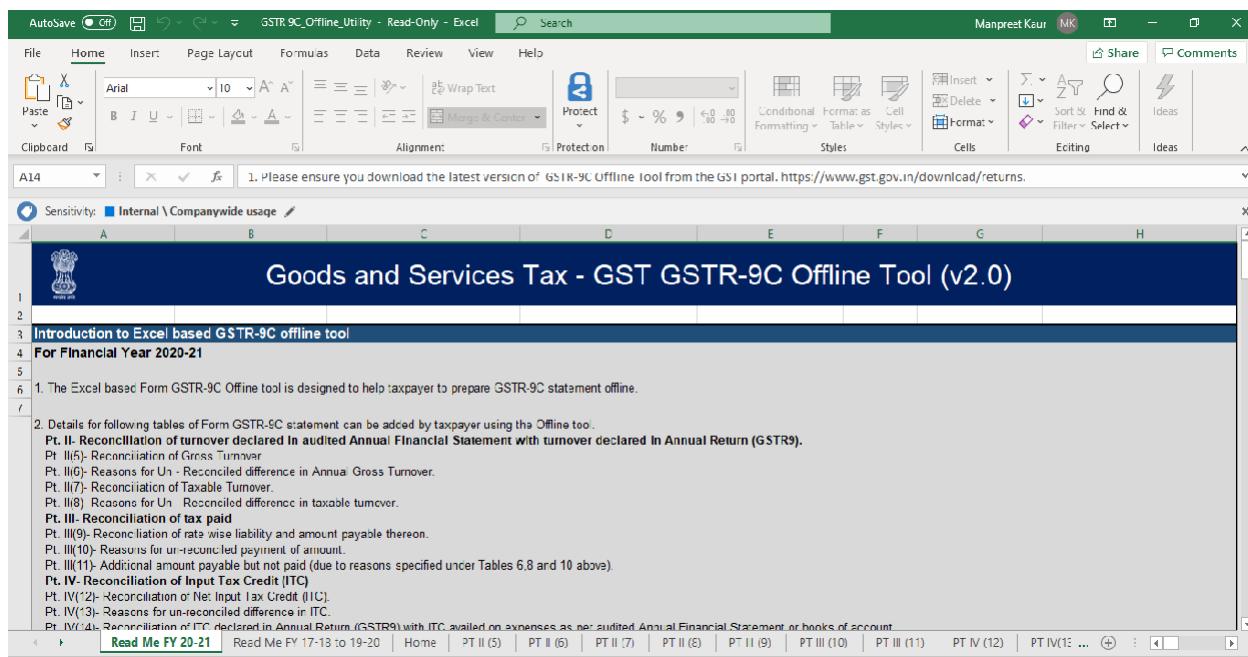


The screenshot shows the Microsoft Excel interface with the title bar "GSTR\_9C\_Offline\_Utility". The ribbon menu includes File, Home, Insert, Page Layout, Formulas, Data, Review, View, and Help. The Home tab is selected. The status bar at the bottom shows "D10" and "2020-21". The main content area displays the "Goods and Services Tax - Form GSTR-9C Offline Tool (v2.0)" interface. It includes several tabs: "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", and "PT VI". The "Home" tab is highlighted with a red border. The interface provides instructions for opening JSON files, generating JSON files for upload, viewing error files, generating preview PDFs, and proceeding to fill details. It also includes fields for GSTIN, Financial Year (set to 2020-21), Legal Name, and Trade Name (If any). A note at the bottom states: "Please Note: Fields marked with \* (red asterisk) are mandatory fields and need to be filled up".



The Worksheet comprises 16 tabs—**Read Me FY 20-21, Read Me FY 17-18 to 19-20, 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. **Read Me** page is displayed. It contains introduction and help instructions. Scroll down to read all the instructions carefully. Once taxpayer have completed reading, he/she can now proceed to enter other details in the worksheet.



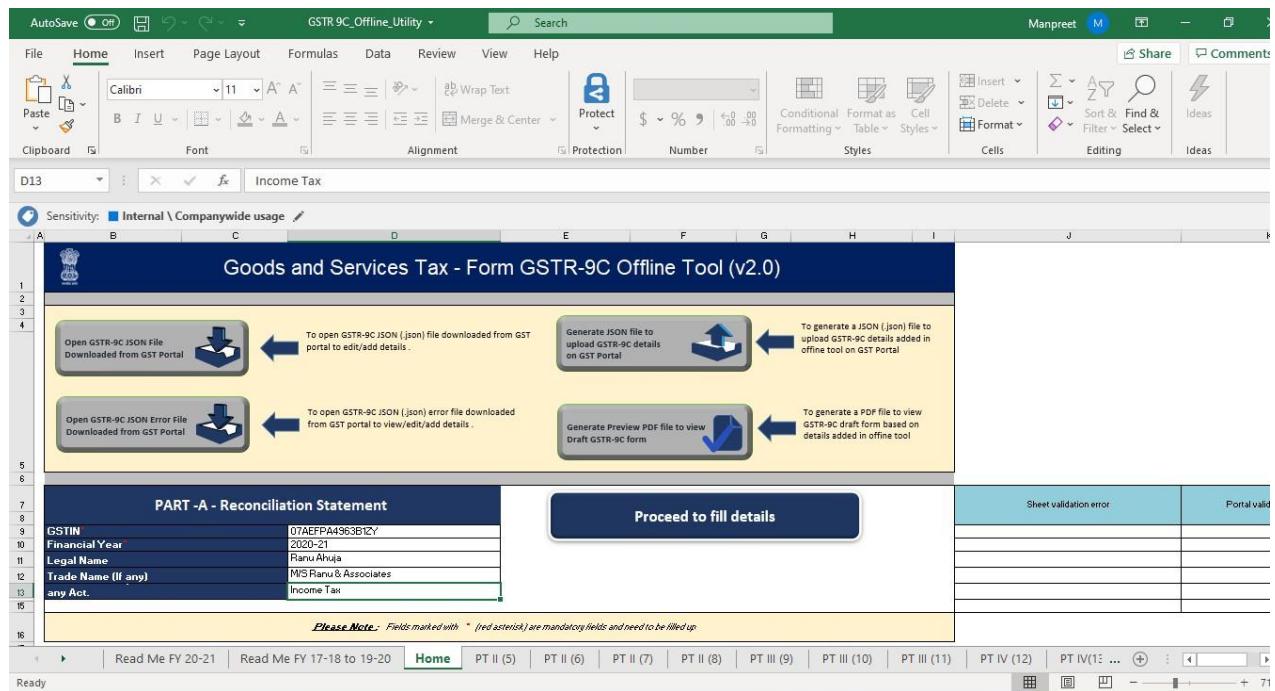
The screenshot shows the Microsoft Excel interface with the title bar "GSTR 9C\_Offline\_Utility - Read-Only - Excel". The ribbon tabs are visible at the top. The main content area displays the "Read Me FY 20-21" page of the GSTR-9C Offline Tool. The page has a dark blue header with the text "Goods and Services Tax - GST GSTR-9C Offline Tool (v2.0)". Below the header, there is a section titled "Introduction to Excel based GSTR-9C offline tool" followed by "For Financial Year 2020-21". The text provides instructions for using the tool, mentioning tables for reconciliation and tax paid. At the bottom of the page, there is a navigation bar with links like "Read Me FY 20-21", "Read Me FY 17-18 to 19-20", and various sections for Part II, III, and IV.

5. 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 “\*”.

6. Enter **GSTIN**.
7. Select **Financial Year** from the drop-down list.
8. Enter **Legal Name**.
9. Enter **Trade Name** (If any), (Filling of Legal name/trade name is not mandatory)
10. Enter **Name of Act** (if you are liable to audit under any Act).

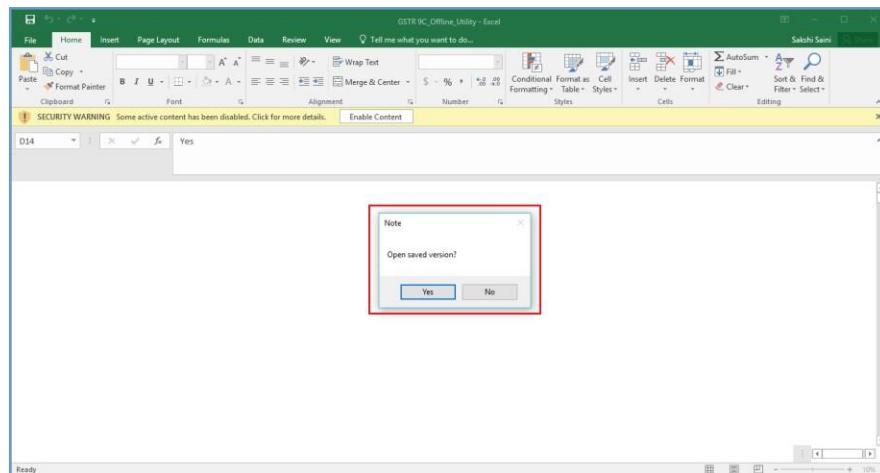


The screenshot shows the Microsoft Excel interface with the title bar "GSTR 9C\_Offline\_Utility". The ribbon tabs include File, Home, Insert, Page Layout, Formulas, Data, Review, View, and Help. The Home tab is selected. The main content area displays the "Goods and Services Tax - Form GSTR-9C Offline Tool (v2.0)" template. It features several buttons for generating JSON and PDF files. Below this, there is a section titled "PART -A - Reconciliation Statement" containing fields for GSTIN, Financial Year, Legal Name, Trade Name (if any), and any Act. A "Proceed to fill details" button is prominently displayed. The status bar at the bottom shows "Ready".

11. Click “**Proceed to fill details**” button to start entering details in the tables of Form GSTR-9C statement.



- “**Proceed to fill details**” button will take you to **PT II (5)** tab.
- In case taxpayer saves his/her 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.



The screenshot shows an Excel window with the title "GSTR 9C\_Offline\_Utility - Excel". A security warning message box is displayed in the center of the screen, asking "Open saved version?" with "Yes" and "No" buttons. The message box has a red border around it. The rest of the Excel interface, including the ribbon and other cells, is visible.

[Go back to the Main Menu](#)

## D. Add table-wise details in the Worksheet

Taxpayer needs to add details for following Part A 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 — Additional Liability Due to Non-reconciliation](#)

**Click each hyperlink above to know more.**

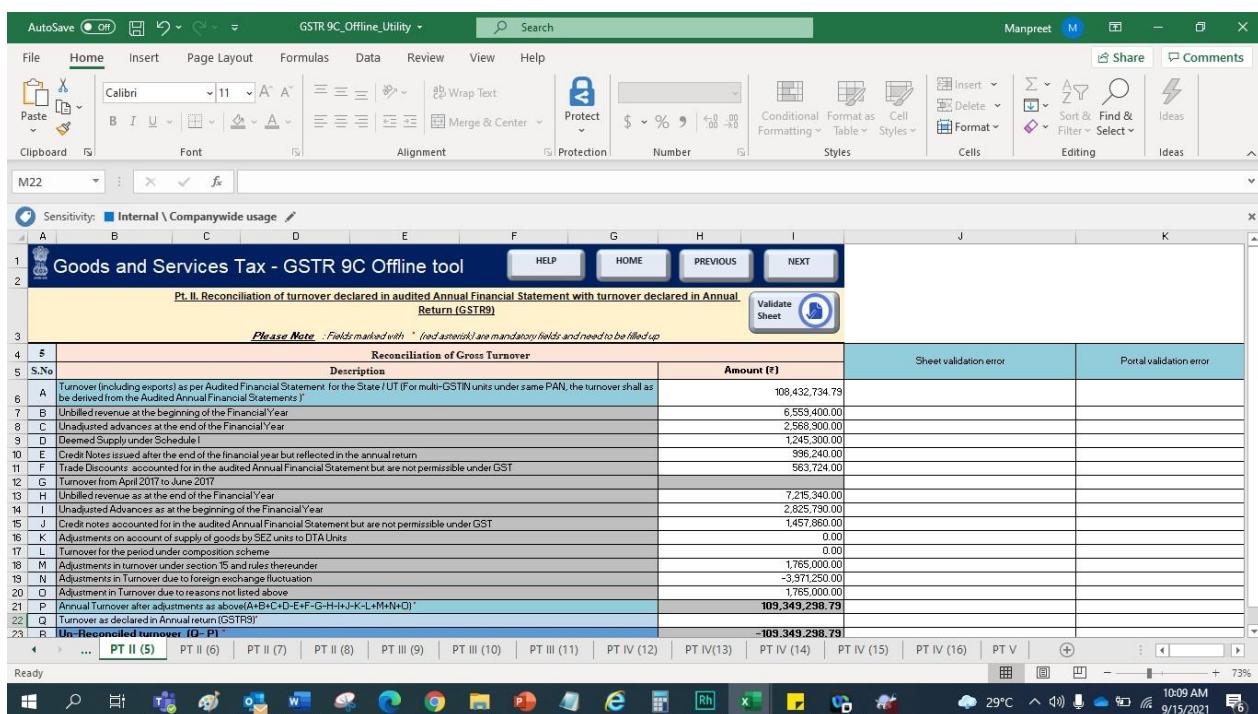
## D(1). PT. II(5)- Reconciliation of Gross Turnover

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



Taxpayer can enter details in this table using data (PDF of Form GSTR-9C Tables Derived from Form GSTR-9).

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



S.No	Description	Amount (₹)	Sheet validation error	Portal validation error
A	Turnover (including exports) as per Audited Annual Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the Audited Annual Financial Statement )	108,432,734.79		
B	Unbilled revenue at the beginning of the Financial Year	6,558,400.00		
C	Undisputed advances at the end of the Financial Year	2,568,300.00		
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	936,240.00		
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			
H	Unbilled revenue as at the end of the Financial Year	7,215,340.00		
I	Undisputed Advances as at the beginning of the Financial Year	2,825,790.00		
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 SEZ units to DTA Units	0.00		
L	Turnover for the period under composition scheme	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	-3,371,250.00		
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+M+N+O)	<b>109,349,298.79</b>		
Q	Turnover as declared in Annual return (GSTR9)			
R	<b>Un-Reconciled turnover (O-P)</b>	<b>-109,349,298.79</b>		



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).

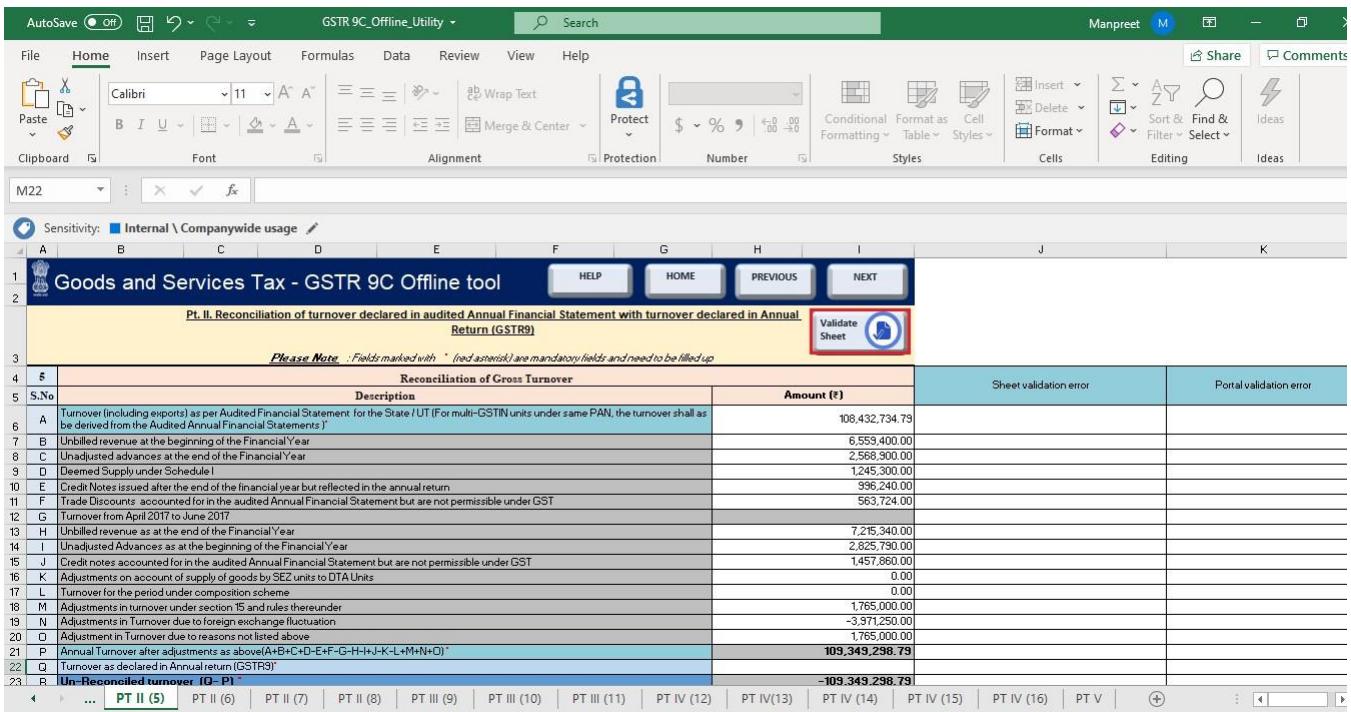
Field Name	Help Instruction
5A. Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement)	The turnover as per the audited Annual Financial Statement shall be declared 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. Positive or negative 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 for a particular 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). Positive or negative 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. Positive or negative 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. Positive or negative 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. Positive and negative values are allowed in this field. If positive values are entered in this field, then while calculating 5(P), this shall be considered as negative. If negative values are entered in this field, then while calculating 5(P), this shall be considered as positive.
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. Positive and negative values are allowed in this field
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. Positive and negative values are allowed in this field. If positive values are entered in this field, then while calculating 5(P), this shall be considered as negative. If negative values are entered in this field, then while calculating 5(P), this shall be considered as positive.

5I. Unadjusted Advances at the beginning of the Financial Year	<p>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.</p> <p>Positive and negative values are allowed in this field.</p> <p>If positive values are entered in this field, then while calculating 5(P), this shall be considered as negative.</p> <p>If negative values are entered in this field, then while calculating 5(P), this shall be considered as positive.</p>
5J. Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	<p>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.</p> <p>Positive and negative values are allowed in this field</p>
5K. Adjustments on account of supply of goods by SEZ units to DTA Units	<p>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.</p> <p>Positive and negative values are allowed in this field.</p> <p>If positive values are entered in this field, then while calculating 5(P), this shall be considered as negative.</p> <p>If negative values are entered in this field, then while calculating 5(P), this shall be considered as positive.</p>
5L. Turnover for the period under composition scheme	<p>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.</p> <p>If positive values are entered in this field, then while calculating 5(P), this shall be considered as negative.</p> <p>If negative values are entered in this field, then while calculating 5(P), this shall be considered as positive.</p>
5M. Adjustments in turnover under section 15 and rules thereunder	<p>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.</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>
5N. Adjustments in turnover due to foreign exchange fluctuations	<p>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.</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>

5O. Adjustments in turnover due to reasons not listed above	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. 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)
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). Taxpayer 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 Microsoft Excel spreadsheet titled "GSTR 9C Offline Utility". The spreadsheet contains data related to the reconciliation of turnover declared in the audited Annual Financial Statement with turnover declared in the Annual Return (GSTR9). The "Validate Sheet" button is located in the top right corner of the main data area. The data is organized into columns for S.No., Description, Amount, and validation errors.

S.No.	Description	Amount (₹)	Sheet validation error	Portal 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.)	108,432,734.73		
B	Unbilled revenue at the Beginning of the Financial Year	6,553,400.00		
C	Unadjusted 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	936,240.00		
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			
H	Unbilled revenue as at the end of the Financial Year	7,215,340.00		
I	Unadjusted Advances as at the beginning of the financial Year	2,825,780.00		
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 SEZ units to DTA Units	0.00		
L	Turnover for the period under composition scheme	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	-3,371,250.00		
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+M+N+O)	<b>109,349,238.73</b>		
Q	Turnover as declared in Annual return (GSTR9)			
R	<b>Un-Reconciled turnover (Q-P)</b>	<b>-109,349,238.73</b>		

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**.

- 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	Unadjusted 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	-563,724.00	
G	Turnover from April 2017 to June 2017 *	1,339,800.00	Mandatory field cannot be left blank.
H	Unbilled revenue as at the end of the Financial Year	7,215,340.00	
I	Unadjusted Advances as at the beginning of the Financial Year	2,825,790.00	
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 SEZ units to DTA Units	0.00	
L	Turnover for the period under composition scheme	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+M+N+O)*	72,010,398.79	

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 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**

S.No	Description	Amount (₹)	Sheet validation error	Portal 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	Unadjusted 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	-563,724.00		
G	Turnover from April 2017 to June 2017 *	1,339,800.00		
H	Unbilled revenue as at the end of the Financial Year	7,215,340.00		
I	Unadjusted Advances as at the beginning of the Financial Year	2,825,790.00		
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 SEZ units to DTA Units	0.00		
L	Turnover for the period under composition scheme	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+M+N+O)*	109,349,298.79		
R	Un-Reconciled turnover (O-P)*	-109,349,298.79		

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 ...

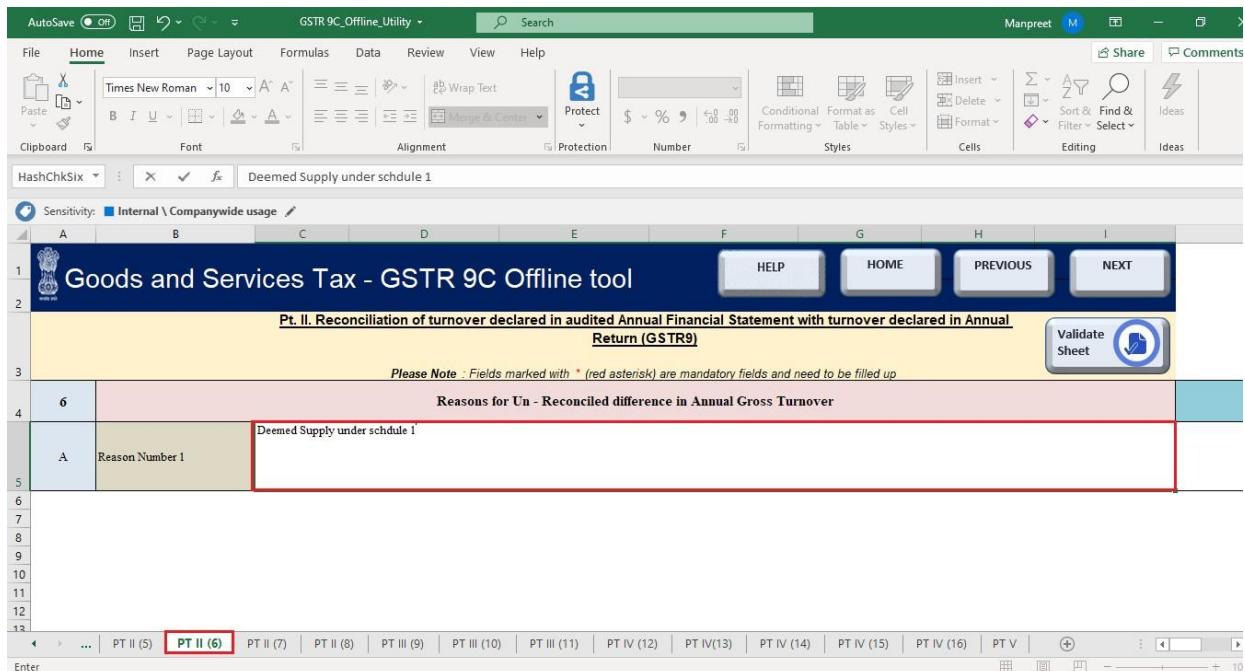
**Microsoft Excel** X  
Sheet Successfully validated.  
**OK**

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

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

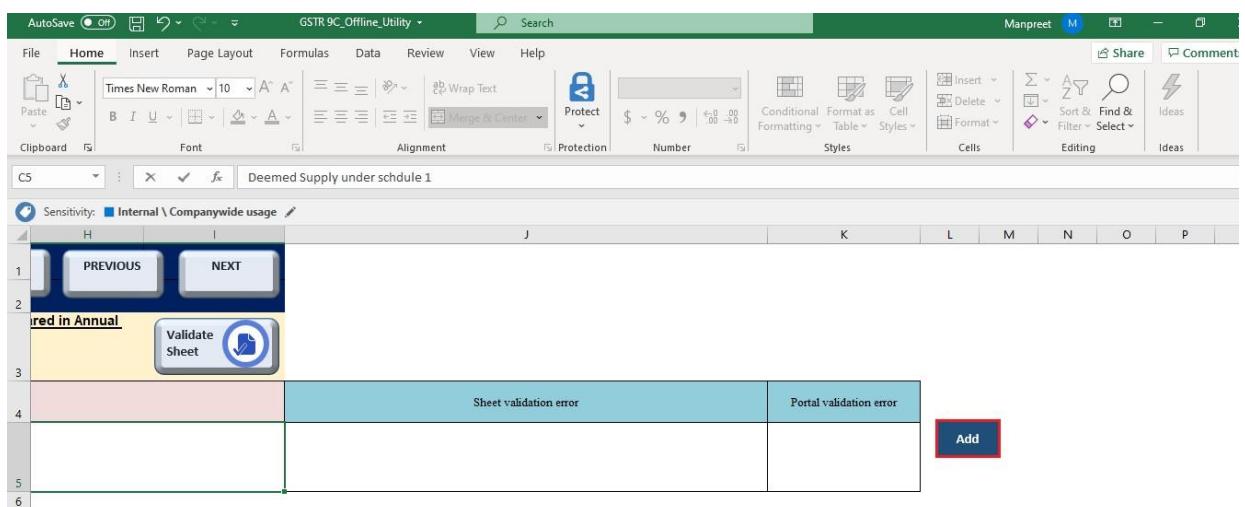
To add details in the worksheet related to reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (Form GSTR-9), perform following steps:

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.



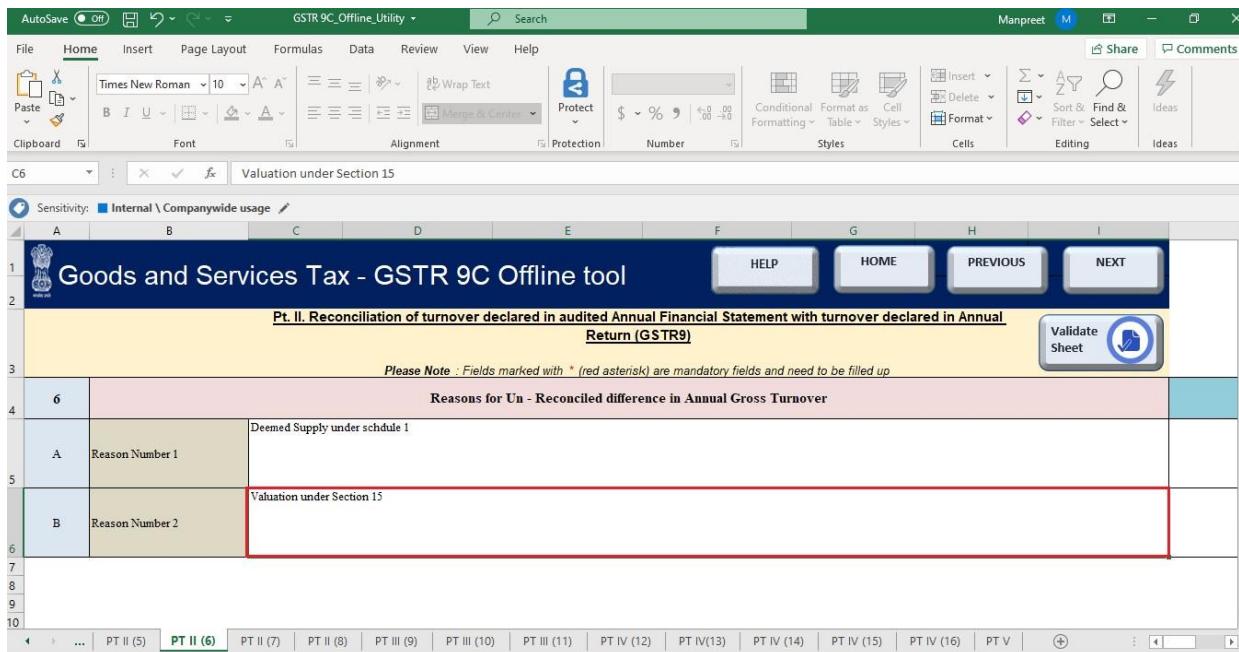
The screenshot shows a Microsoft Excel spreadsheet titled "GSTR 9C\_Offline\_Utility". The ribbon menu is visible at the top. The "Home" tab is selected. The main content area displays the "Goods and Services Tax - GSTR 9C Offline tool". A sub-section titled "Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)" is shown. Below it, a note says "Please Note : Fields marked with \* (red asterisk) are mandatory fields and need to be filled up". A red box highlights the "Reason Number 1" cell in row 5, column A, which contains the text "Deemed Supply under schedule 1". The "PT II (6)" tab is highlighted in the ribbon.

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



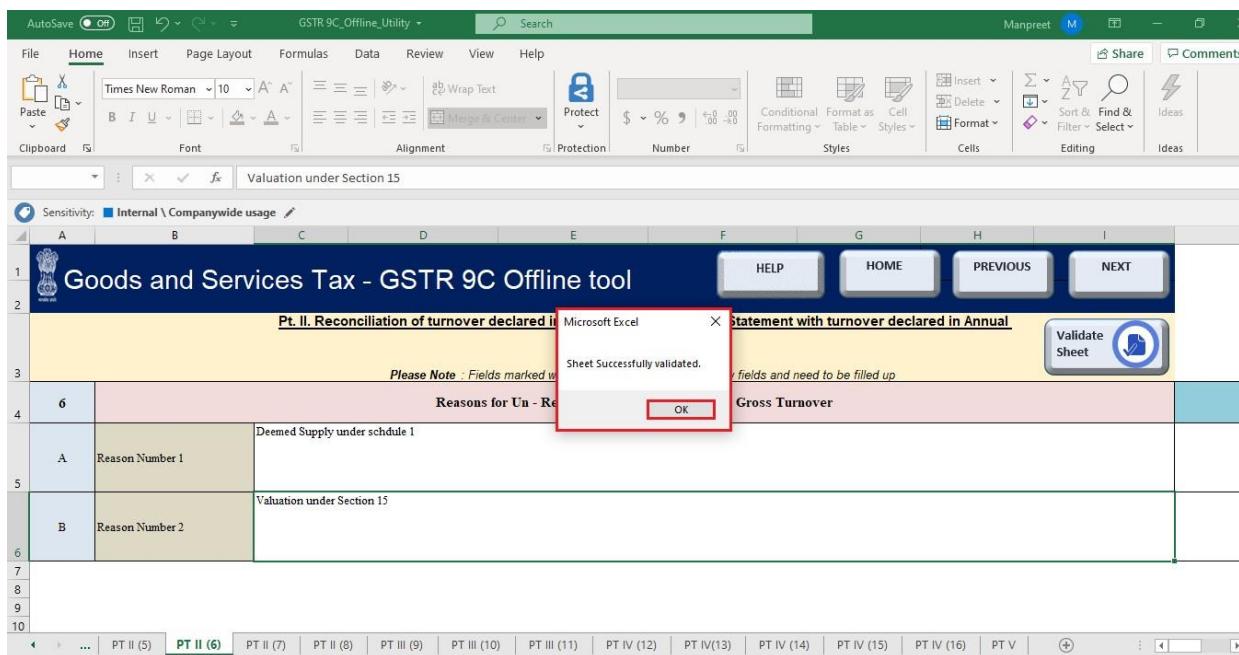
The screenshot shows the same Microsoft Excel spreadsheet from the previous step. The "Home" tab is still selected. The main content area shows the "Goods and Services Tax - GSTR 9C Offline tool" with the "Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)" section. A new row has been added below the existing ones. The first cell of this new row contains the text "Deemed Supply under schedule 1". The "Add" button, located in the bottom right corner of the data entry area, is highlighted with a red box.

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



The screenshot shows a Microsoft Excel spreadsheet titled "GSTR 9C Offline Utility". The ribbon at the top includes tabs for File, Home, Insert, Page Layout, Formulas, Data, Review, View, and Help. The "Home" tab is selected. The main content area displays a table with several rows and columns. Row 6 is highlighted with a red border. Cell B6 contains the text "Valuation under Section 15". Other visible text in the table includes "Reasons for Un - Reconciled difference in Annual Gross Turnover", "Deemed Supply under schedule 1", and "Valuation under Section 15". Buttons for "HELP", "HOME", "PREVIOUS", and "NEXT" are located in the top right corner of the table area. A "Validate Sheet" button is visible on the far right of the ribbon.

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



The screenshot shows the same Microsoft Excel spreadsheet as above. A modal dialog box titled "Microsoft Excel" is displayed in the center of the screen. The message in the box reads "Sheet Successfully validated." with an "OK" button at the bottom. The rest of the spreadsheet content and ribbon are visible in the background.

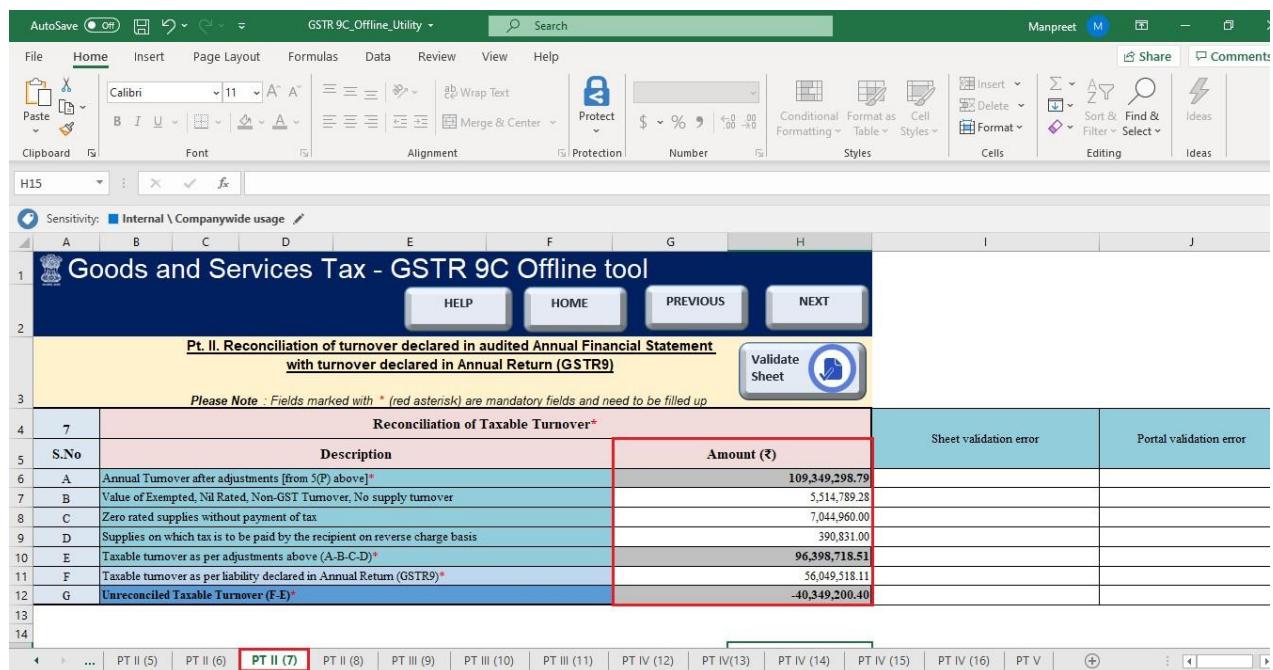
5. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

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

### D(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 5(P) above]*	109,349,298.79		
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	5,514,789.28		
C	Zero rated supplies without payment of tax	7,044,960.00		
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)*	96,398,718.51		
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	56,049,518.11		
G	Unreconciled Taxable Turnover (F-E)*	-40,349,200.40		

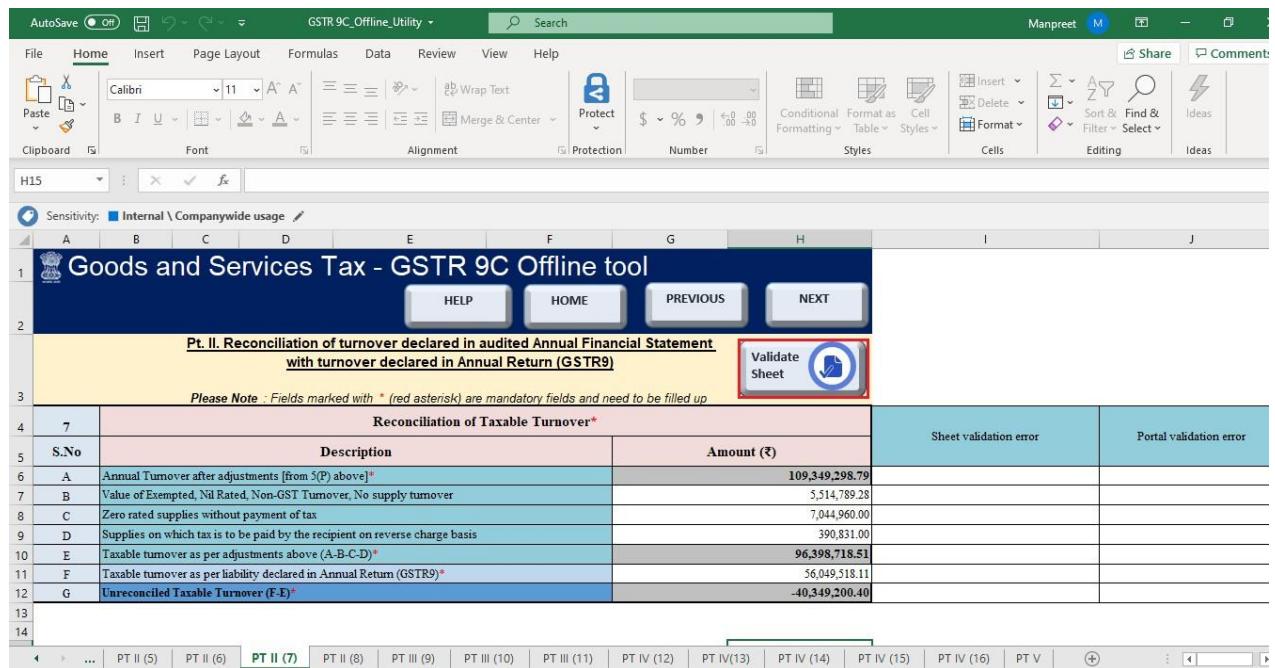


For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

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)	<p>Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.</p> <p>Taxpayer can use the 'system generated summary based on GSTR 9' PDF to fill this field.</p>
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 5(P) above]*	109,349,298.79	
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	5,514,789.28	
C	Zero rated supplies without payment of tax	7,044,960.00	
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)*	96,398,718.51	
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	56,049,518.11	
G	Unreconciled Taxable Turnover (F-E)*	-40,349,200.40	

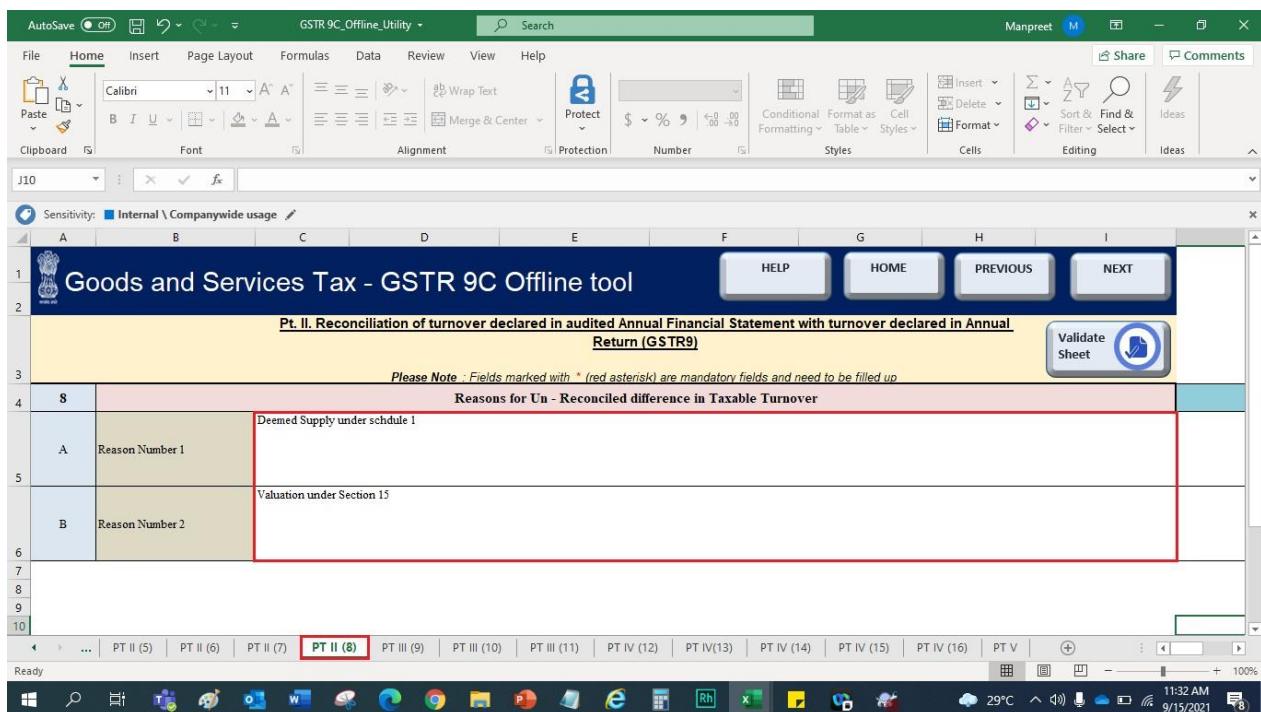
3. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

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

## D(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](#)



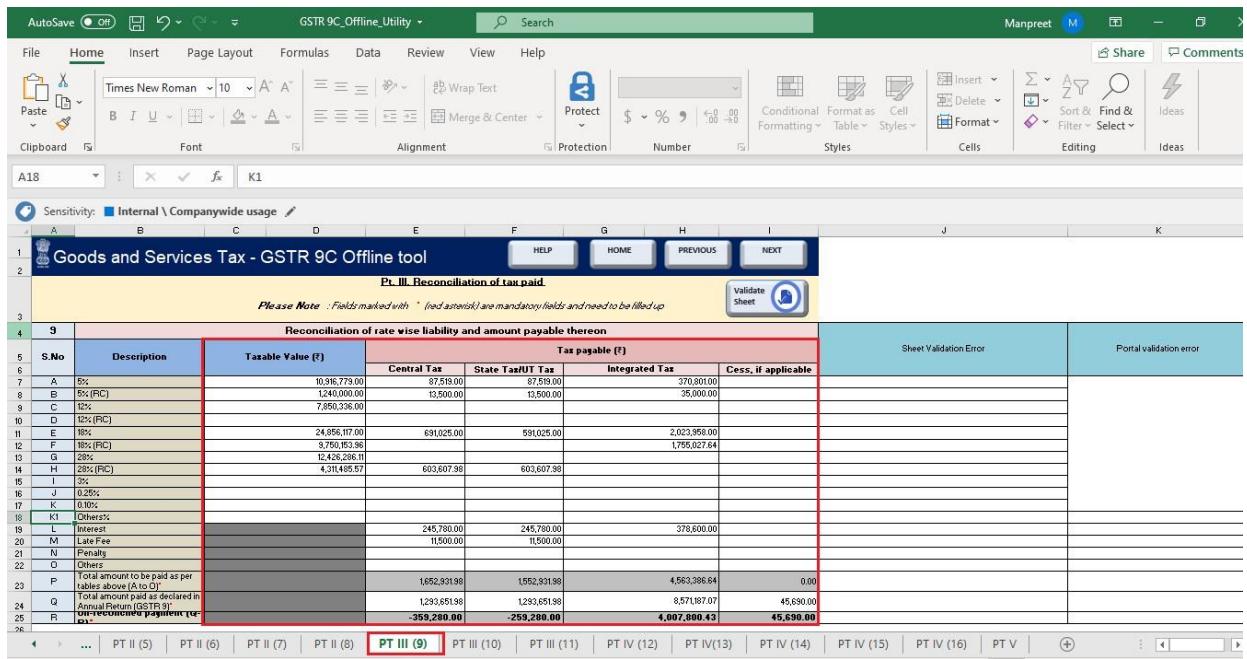
Reasons for Un - Reconciled difference in Taxable Turnover	
A	Reason Number 1 Deemed Supply under schedule 1
B	Reason Number 2 Valuation under Section 15

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

## D(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	Reconciliation of rate wise liability and amount payable thereon			Sheet Validation Error	Portal validation error
		Central Tax	State Tax/UT Tax	Integrated Tax		
7	A 5%	10,916,779.00	87,519.00	87,519.00	370,801.00	
8	B 5% (RC)	1,240,000.00	13,500.00	13,500.00	35,000.00	
9	C 12%		7,860,336.00			
10	D 12% (RC)					
11	E 18%	24,956,177.00	631,025.00	591,025.00	2,023,958.00	
12	F 18% (RC)	9,760,153.98			1,755,027.64	
13	G 25%	12,425,236.11				
14	H 28% (RC)	4,314,465.57	603,807.98	603,807.98		
15	I 3%					
16	J 0.25%					
17	K 0.05%					
18	K1 Others%					
19	L Interest	245,780.00	245,780.00	245,780.00	378,800.00	
20	M Late fee	11,500.00	11,500.00	11,500.00		
21	N Penalty					
22	O Others					
23	P Total amount to be paid as per tables above	1,852,831.98	1,552,831.98	1,552,831.98	4,563,386.64	0.00
24	Q Total amount paid as declared in Annual Return (GSTR 9)	1,233,651.98	1,233,651.98	1,233,651.98	8,571,187.07	45,630.00
25	R DIFFERENCE PAYMENT	-359,280.00	-259,280.00	-259,280.00	4,007,800.43	45,630.00

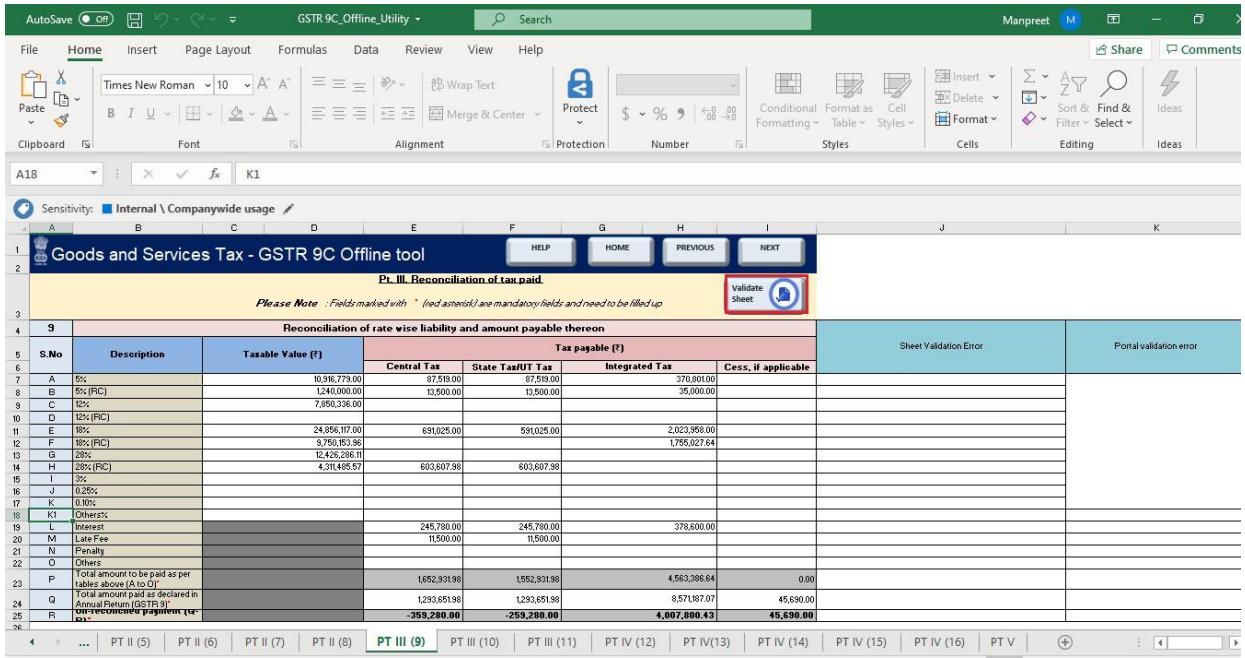


For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

Field Name	Help Instruction
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). Taxpayer 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.



The screenshot shows an Excel spreadsheet titled "GSTR 9C Offline Utility". The main content is a table for "Reconciliation of rate wise liability and amount payable thereon". The table has columns for S.No, Description, Taxable Value (₹), and Tax payable (₹). The "Tax payable (₹)" column contains several rows with values like 9,316,779.00, 1,240,000.00, etc. The last row of this column is labeled "9R. Unreconciled payment of amount (PT1)" with a value of -35,280.00. A red box highlights this cell. To the right of the table, there are two status indicators: "Sheet Validation Error" (green) and "Portal validation error" (yellow). Above the table, a message says "Please Note : Fields marked with \* are mandatory fields and need to be filled up". At the top of the screen, the Excel ribbon is visible with tabs like File, Home, Insert, Page Layout, Formulas, Data, Review, View, and Help. The "Home" tab is selected. On the far right, there are various Excel toolbar icons for operations like copy, paste, search, and filter.

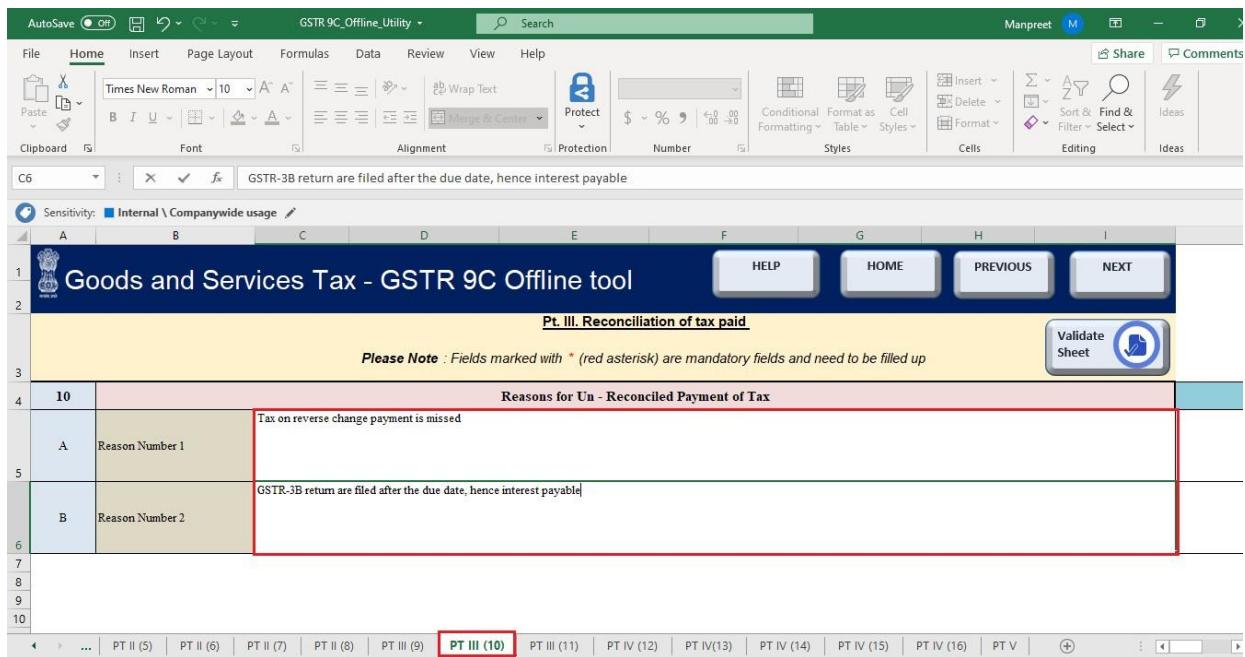
3. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

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

## D(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](#)



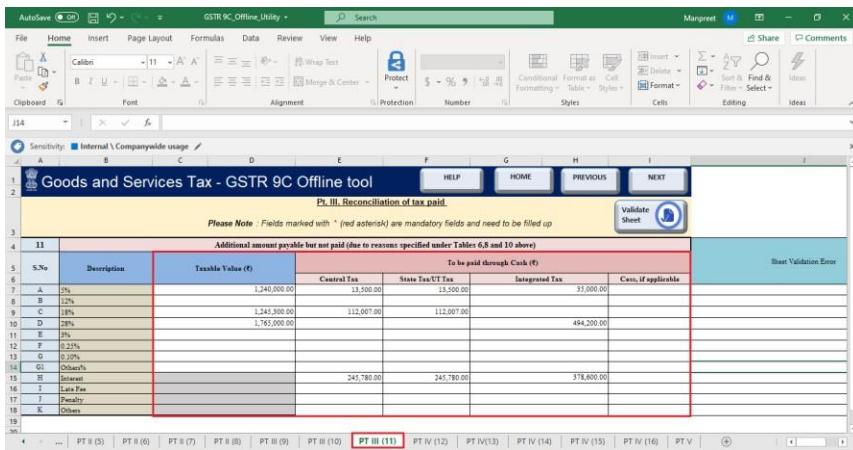
Reasons for Un - Reconciled Payment of Tax	
A	Reason Number 1 Tax on reverse charge payment is missed
B	Reason Number 2 GSTR-3B return are filed after the due date, hence interest payable

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

## D(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.



S.No	Description	Taxable Value (₹)		To be paid through Cash (₹)		Cess, if applicable
		Central Tax	State Tax/UT Tax	Integrated Tax		
7	A 2%	1,240,000.00	13,500.00	13,500.00	33,000.00	
8	B 12%					
9	C 18%	1,245,300.00		112,007.00		
10	D 28%	1,765,000.00			494,200.00	
11	E 3%					
12	F 15.5%					
13	G 15.0%					
14	H Octave's					
15	I Interest		245,780.00	245,780.00	378,600.00	
16	J Late Fee					
17	K Penalty					
18	L Others					

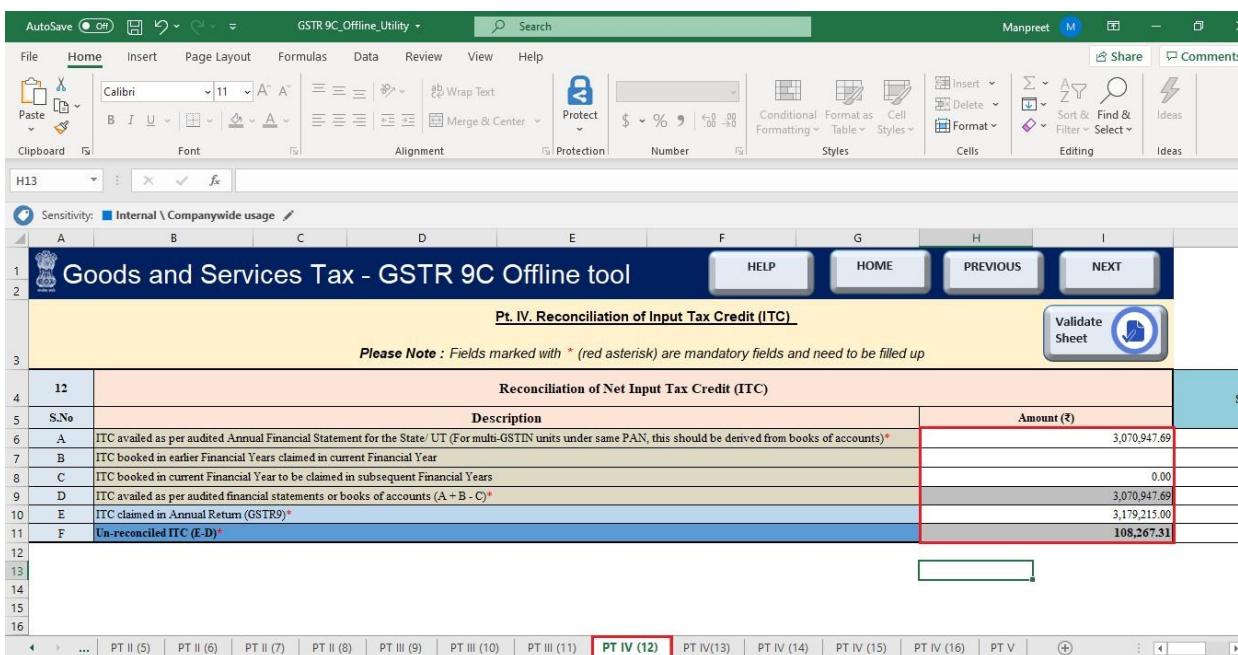
3. In case of unsuccessful validation, correct the errors as specified in the previous section— [F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

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

## D(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)		
S.No	Description	Amount (₹)
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN, this should be derived from books of accounts)*	3,070,947.69
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	
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	3,070,947.69
E	ITC claimed in Annual Return (GSTR9)*	3,179,215.00
F	Un-reconciled ITC (E-D)*	108,267.31

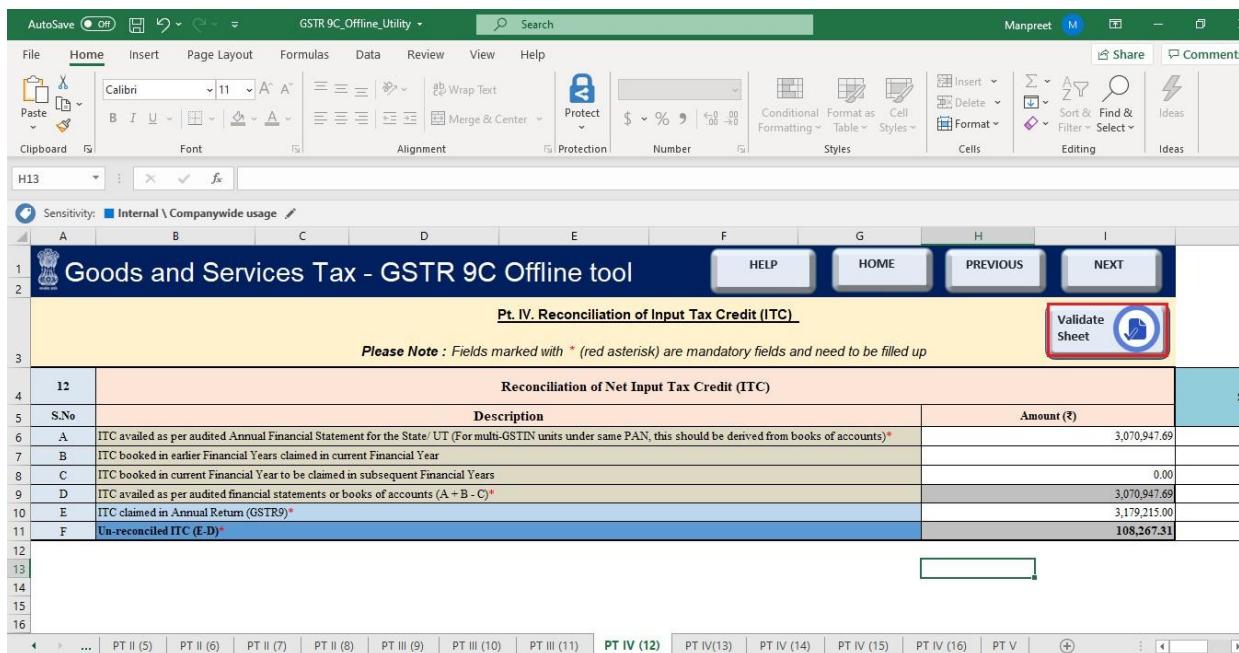


For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

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. Positive or negative 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 2020-21. Positive or negative 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. Positive or negative values are allowed in this field.
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. Taxpayer 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.



The screenshot shows a Microsoft Excel spreadsheet titled "Goods and Services Tax - GSTR 9C Offline tool". The active tab is "Pt. IV. Reconciliation of Input Tax Credit (ITC)". A note at the top right says "Please Note : Fields marked with \* (red asterisk) are mandatory fields and need to be filled up". A "Validate Sheet" button is highlighted with a red box. The main table has columns for S.No, Description, and Amount (₹). The data rows are:

S.No	Description	Amount (₹)
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN, this should be derived from books of accounts)*	3,070,947.69
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	0.00
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	3,070,947.69
E	ITC claimed in Annual Return (GSTR9)*	3,179,215.00
F	Un-reconciled ITC (E-D)*	108,267.31

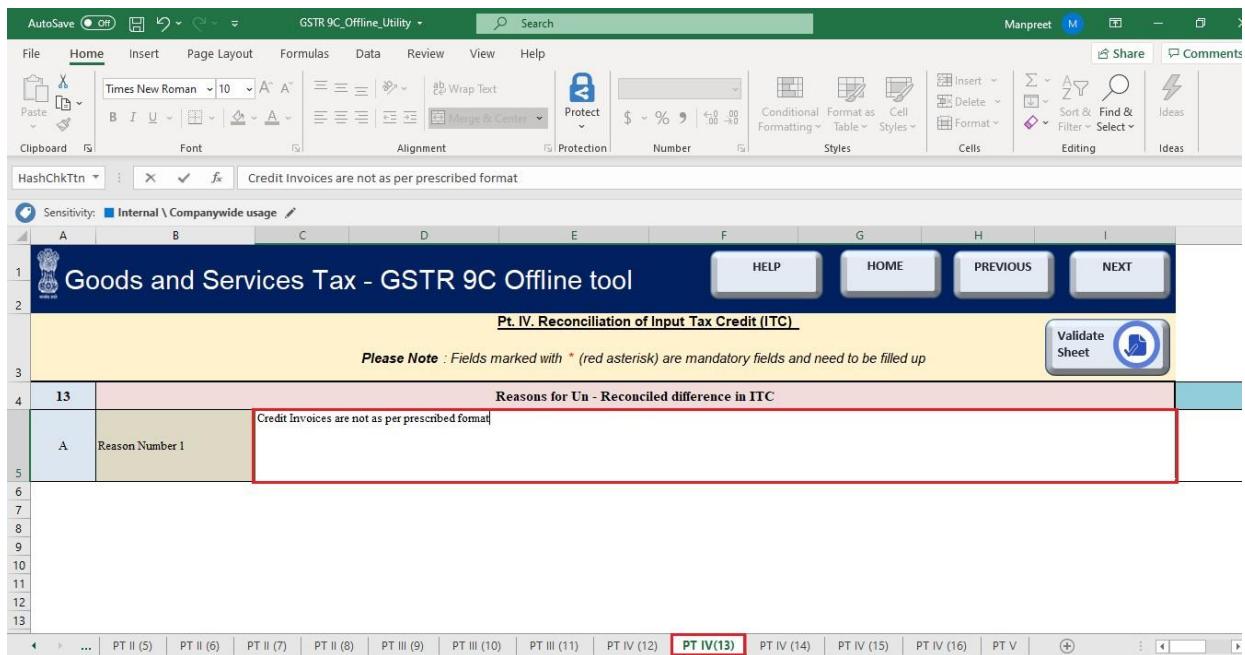
3. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

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

## D(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](#)



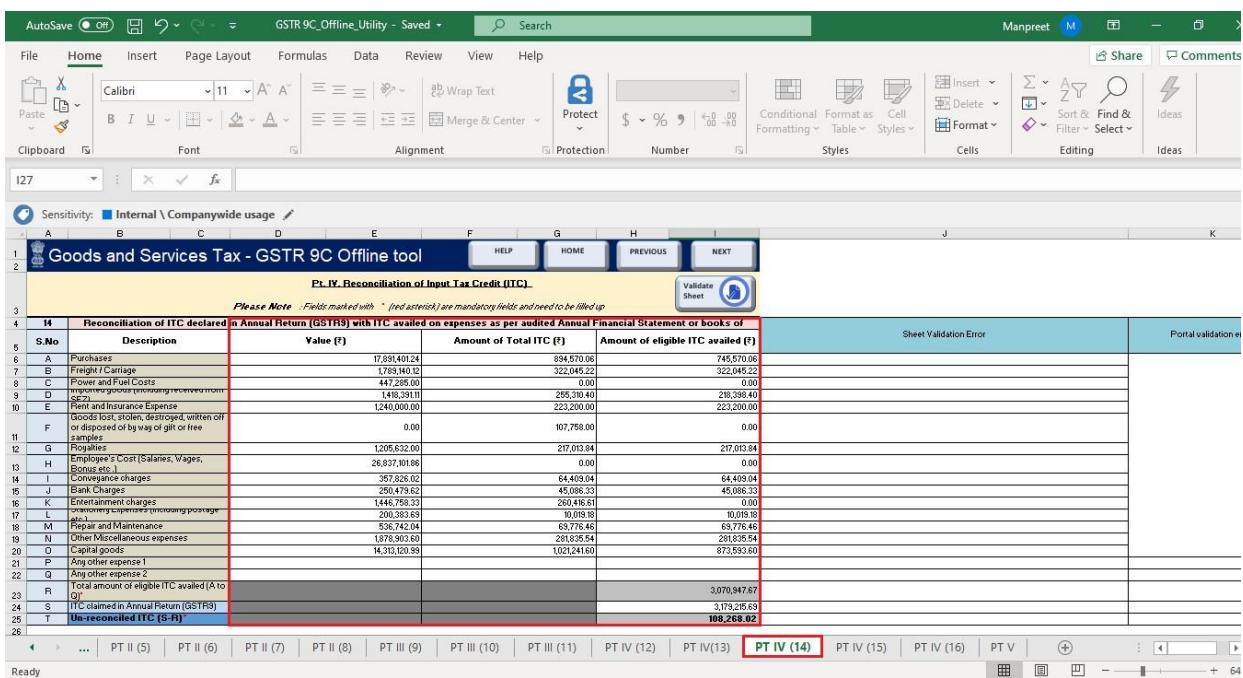
Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1

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

## D(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.



Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account				Sheet Validation Error	Portal validation error
S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)	
6	A Purchases	17,99,401.34	934,570.06	745,570.06	
7	B Freight /Carriage	1789,140.12	322,045.22	322,045.22	
8	C Power and Fuel Costs	447,285.00	0.00	0.00	
9	D Travellers' expenses (including entertainment)	14,18,391.11	255,30.40	218,398.40	
10	E Rent and Insurance Expense	1240,000.00	223,200.00	223,200.00	
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	0.00	107,758.00	0.00	
12	G Royalties	1,205,632.00	217,015.84	217,015.84	
H	I Direct Cost (Salaries, Wages, Bonus etc.)	26,837,101.68	0.00	0.00	
I	J Conveyance charges	357,826.02	64,409.04	64,409.04	
J	K Bank Charges	250,479.62	45,086.33	45,086.33	
K	L Entertainment charges	144,874.32	261,416.17	0.00	
L	M Other expenses (including postage, telephone, stationery, etc.)	200,000.00	10,076.98	10,076.98	
M	N Other Miscellaneous expenses	536,742.04	69,776.46	69,776.46	
N	O Capital goods	1,878,303.69	281,826.54	281,826.54	
P	Q Any other expense 1	14,313,120.99	1,021,241.60	873,593.60	
Q	R Any other expense 2				
R	S Total amount of eligible ITC availed (A to Q)		3,070,947.67		
S	T ITC claimed in Annual Return (GSTR9)			3,173,215.63	
T	Un-reconciled ITC (S-R)			103,268.02	

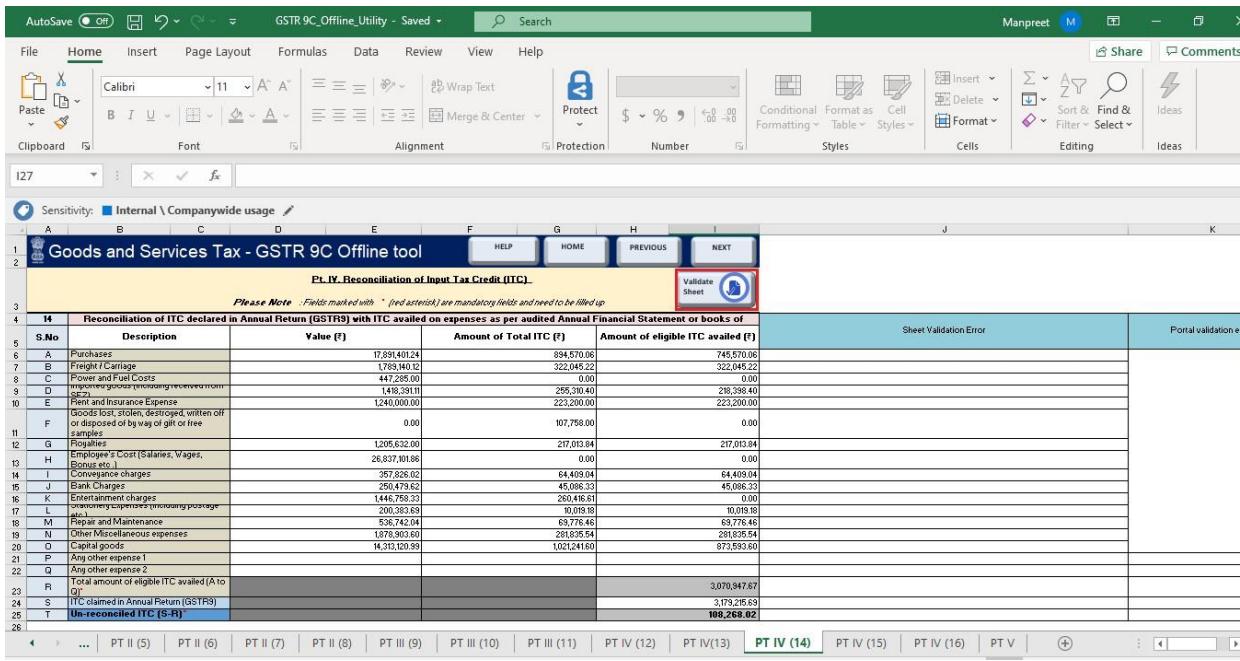


For detailed instructions on how to enter the amount details in each of these fields, refer to the following table (as available in the **Read Me** page).

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.  <b>Note:</b> 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. Taxpayer 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.



The screenshot shows a Microsoft Excel spreadsheet titled "GSTR 9C\_Offline\_Utility - Saved". The active sheet is labeled "PT IV. Reconciliation of Input Tax Credit (ITC)". The "Validate Sheet" button is located in the top right corner of the worksheet area. The worksheet contains a table with columns for S.No, Description, Value (₹), Amount of Total ITC (₹), and Amount of eligible ITC availed (₹). The table includes rows for various expenses like Purchases, Freight/Carriage, Power and Fuel Costs, etc., and ends with a row for "Un-reconciled ITC (S-R)" with a value of 108,268.02.

S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)
5	A Purchases	17,99,401.24	894,570.08	745,670.08
7	B Freight/Carriage	178,340.00	32,045.22	32,045.22
8	C Power and Fuel Costs	447,295.00	0.00	0.00
9	D Imported goods (including re-exportation)	14,18,391.11	255,39.40	218,598.40
10	E Rent and Insurance Expenses	1240,000.00	223,200.00	223,200.00
11	F Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	0.00	107,758.00	0.00
12	G Royalties	1,205,632.00	217,013.84	217,013.84
13	H Freight & Cost (Salaries, Wages, Bonus etc.)	26,837,101.68	0.00	0.00
14	I Conveyance charges	357,826.02	64,409.04	64,409.04
15	J Bank Charges	250,479.62	45,086.33	45,086.33
16	K Entertainment charges	1446,733.23	260,416.81	0.00
17	L Other carrying expenses (excluding postage)	200,683.63	10,076.93	10,076.93
18	M Repair and Maintenance	526,742.04	69,778.46	69,778.46
19	N Other Miscellaneous expenses	1,878,903.69	261,829.54	218,598.40
20	O Capital goods	14,313,120.99	102,141.60	873,593.60
21	P Any other expense 1			
22	Q Any other expense 2			
23	R Total amount of eligible ITC availed (A to O)			3,070,947.67
24	S ITC claimed in Annual Return (GSTR9)			3,179,215.63
25	T Un-reconciled ITC (S-R)			108,268.02

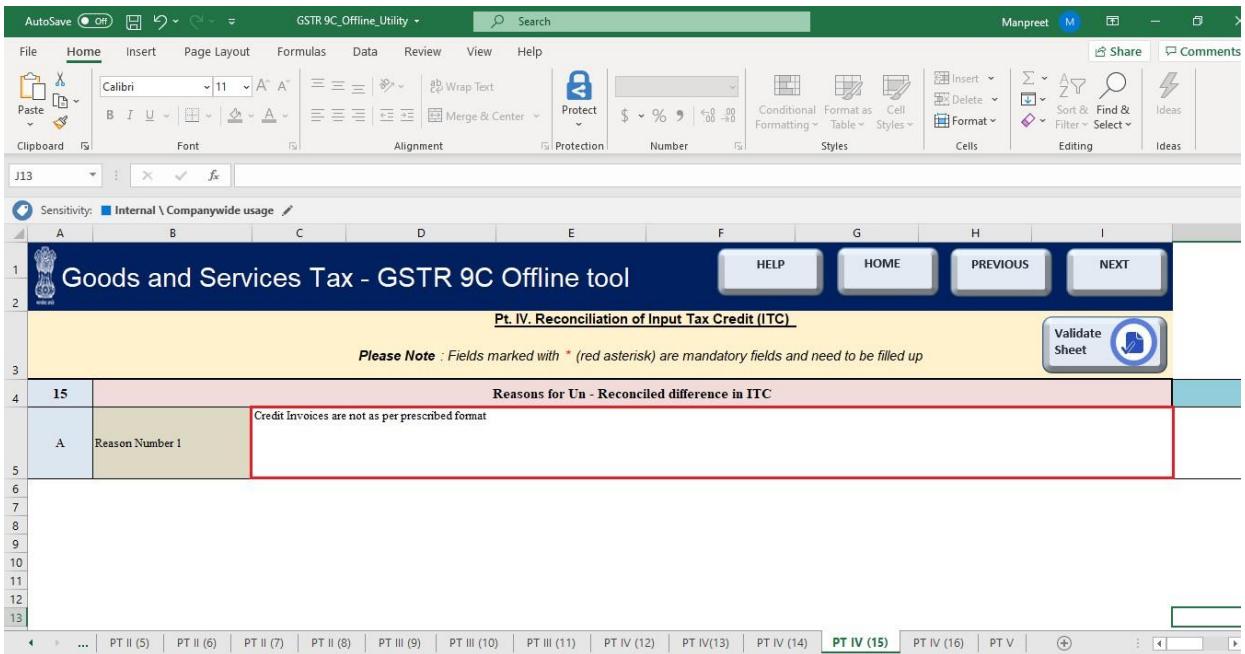
3. In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

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

## D(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](#)



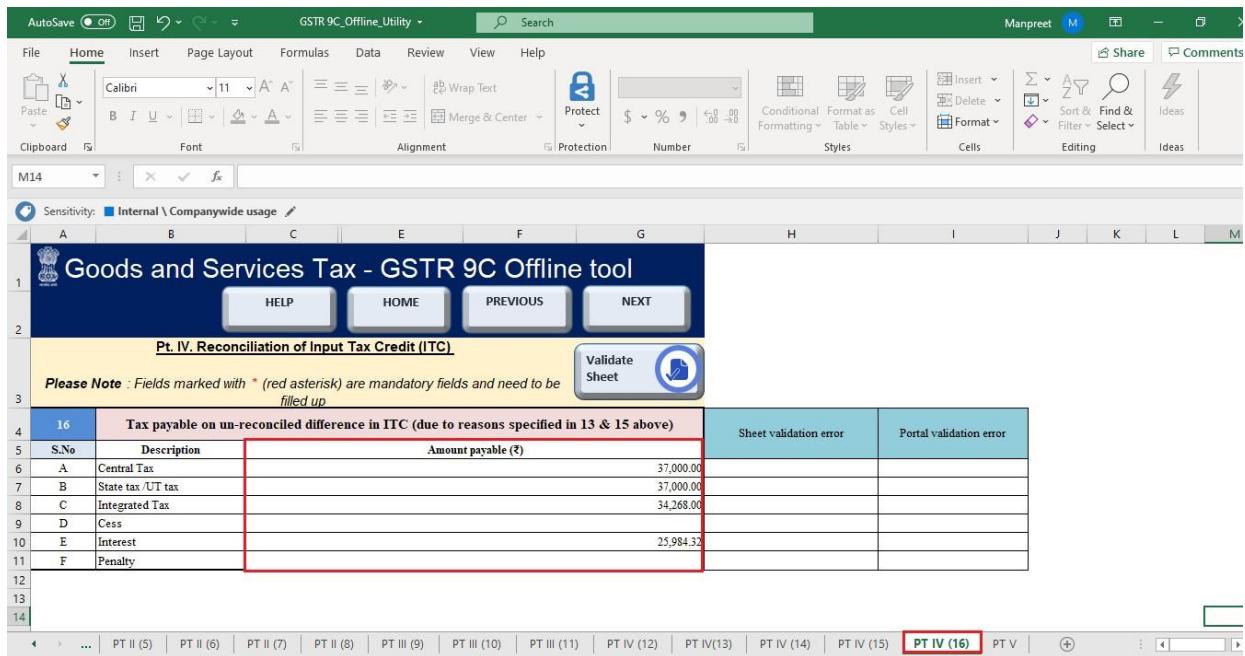
The screenshot shows a Microsoft Excel spreadsheet titled "GSTR 9C\_Offline\_Utility". The ribbon menu is visible at the top. The active sheet is labeled "Pt. IV. Reconciliation of Input Tax Credit (ITC)". A note says "Please Note : Fields marked with \* (red asterisk) are mandatory fields and need to be filled up". The current row is "15" and the column is "A". The cell A5 contains the text "Credit Invoices are not as per prescribed format". The "PT IV (15)" tab is highlighted in the bottom navigation bar.

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

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

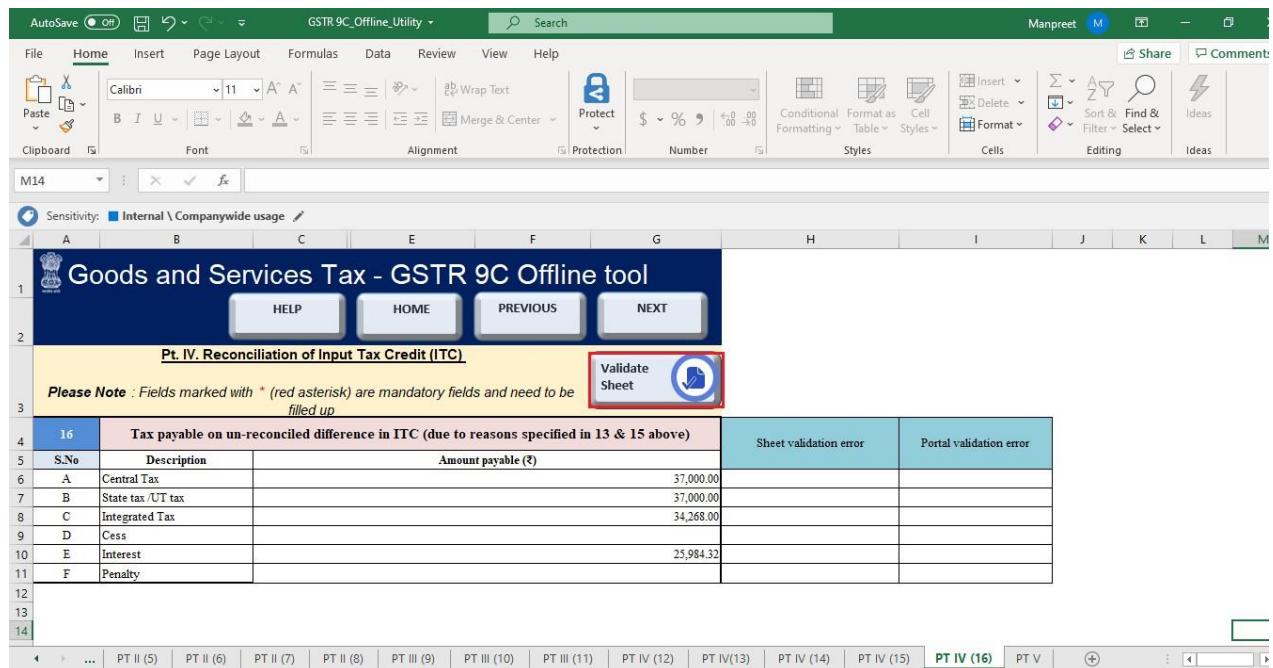
To add details in the Worksheet related to any amount which is payable due to reasons specified in Table 13 and 15, perform following steps:

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.



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

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

S.No	Description	Amount payable (₹)	Sheet validation error	Portal validation error
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			

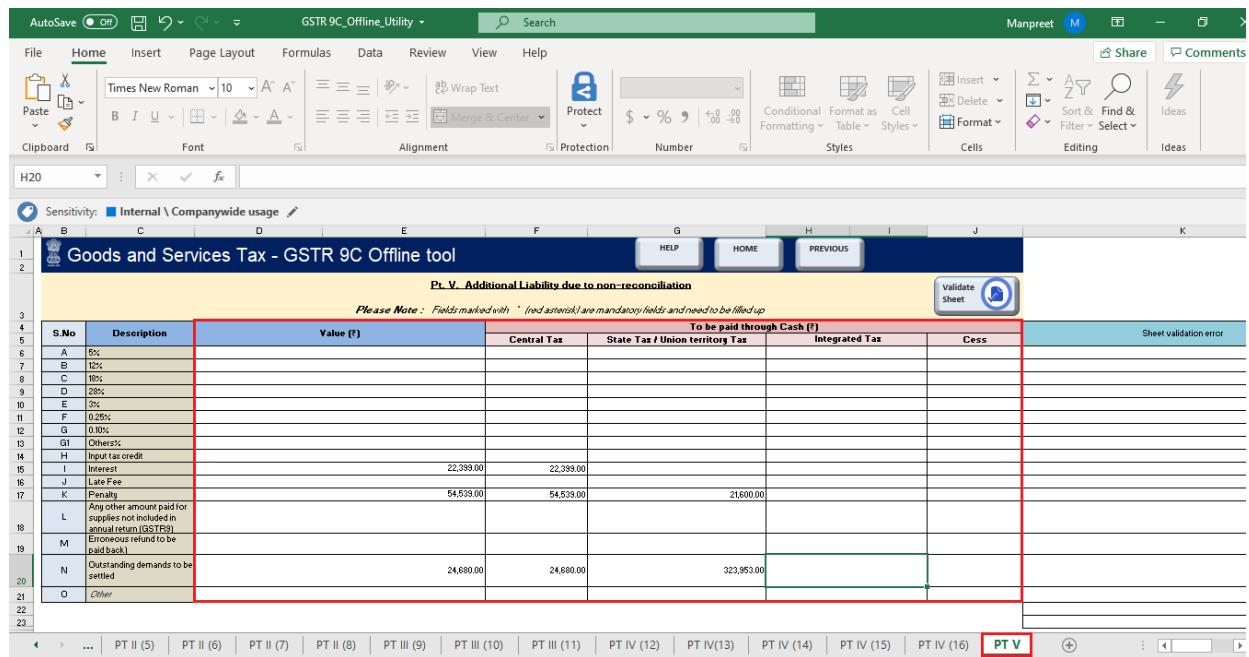
- In case of unsuccessful validation, correct the errors as specified in the previous section—[F\(1\). PT. II\(5\)- Reconciliation of Gross Turnover](#) and proceed entering details in the other tabs of the worksheet.

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

### **D(13). PT. V Additional Liability Due to Non-reconciliation**

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

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

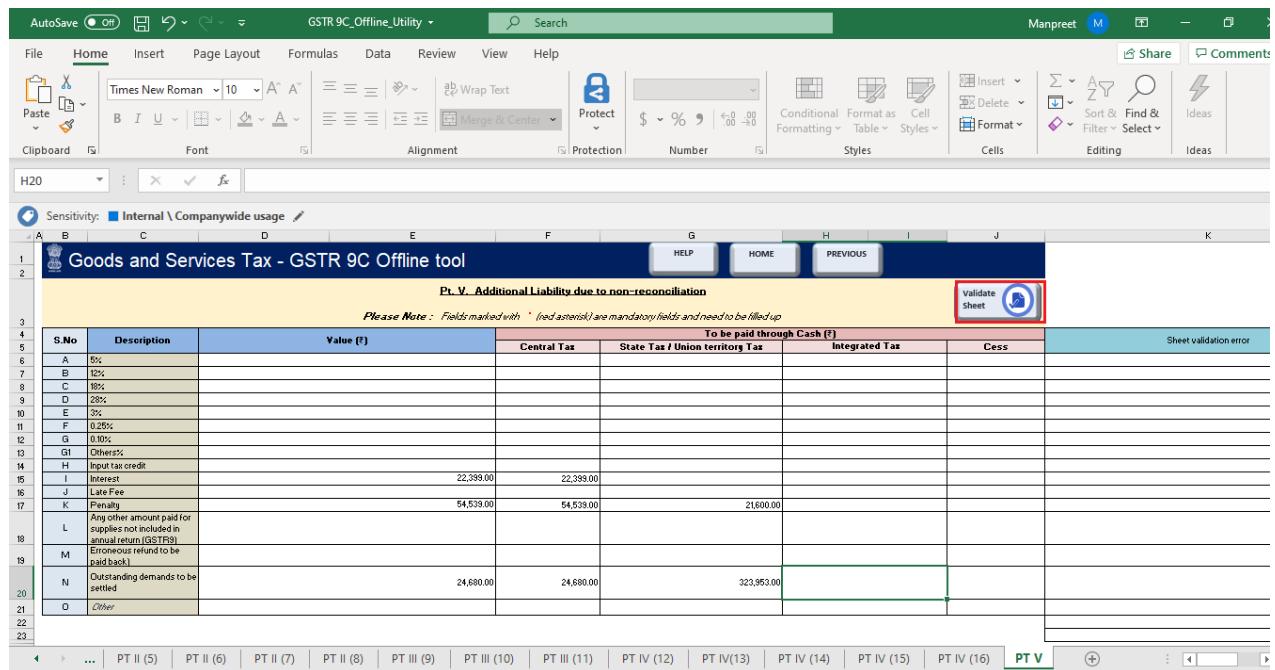


S.No	Description	Value (₹)	Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess
A	1%					
B	12%					
C	15%					
D	28%					
E	3%					
F	0.25%					
G	0.00%					
G1	Others%					
H	Input tax credit					
I	Interest	22,399.00	22,399.00			
J	Late Fee					
K	Other	54,539.00	54,539.00	21,600.00		
L	Any other amount paid for supplies not included in annual return (GSTR9)					
M	Erroneous refund to be paid back					
N	Outstanding demands to be settled	24,680.00	24,680.00	323,953.00		
O	Other					

- 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
Additional Liability due to non-reconciliation	Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. 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 taxpayer shall be declared in this Table

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



The screenshot shows a Microsoft Excel spreadsheet titled "Goods and Services Tax - GSTR 9C Offline tool". The active sheet is "Pt. V - Additional Liability due to non-reconciliation". The ribbon at the top includes tabs for File, Home, Insert, Page Layout, Formulas, Data, Review, View, and Help. The Home tab is selected. The ribbon also features various icons for font, alignment, protection, number, styles, cells, and editing. A red box highlights the "Validate Sheet" button in the ribbon's "Cells" group.

S.No	Description	Value (₹)	Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess	
A	5%						
B	12%						
C	18%						
D	28%						
E	3%						
F	0.25%						
G	0.10%						
H	Others%						
I	Interest	22,399.00		22,399.00			
J	Late Fee						
K	Penalty	54,539.00		54,539.00	21,600.00		
L	Any other amount paid for supplies not included in annual return (GSTR9)						
M	Refund (refund to be paid back)						
N	Outstanding demands to be settled	24,680.00		24,680.00	923,953.00		
O	Other						

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.

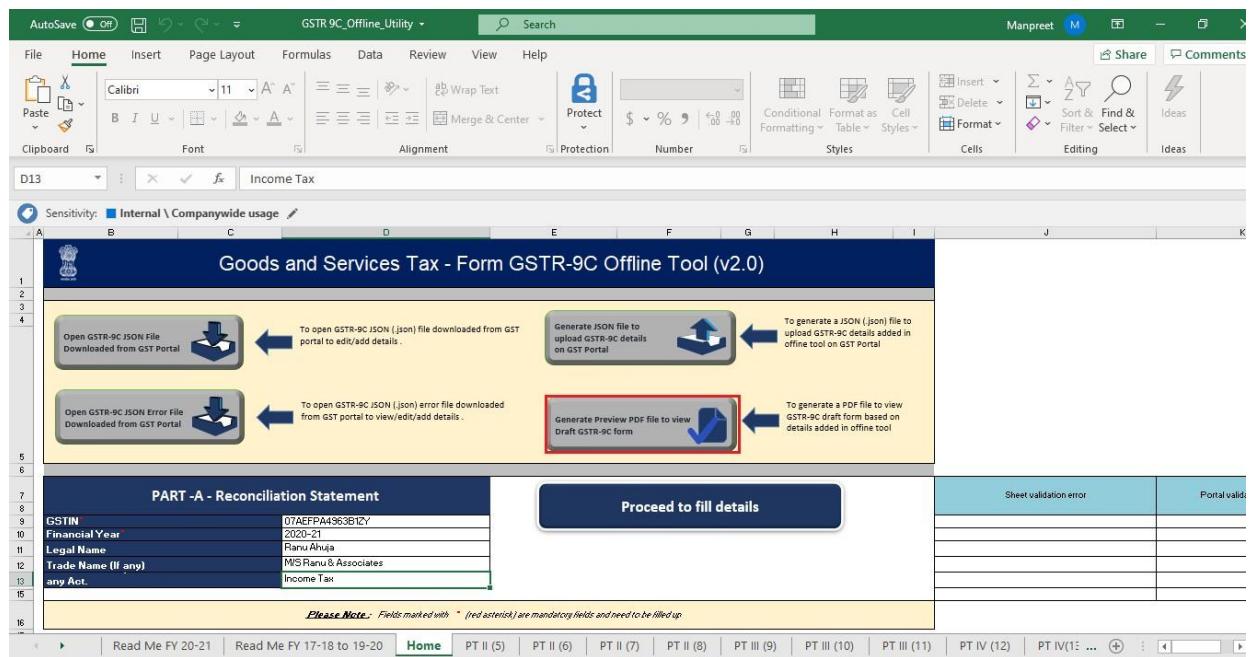
[Go to the Add Table-wise Details Menu](#) or [Go back to the Main Menu](#)

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

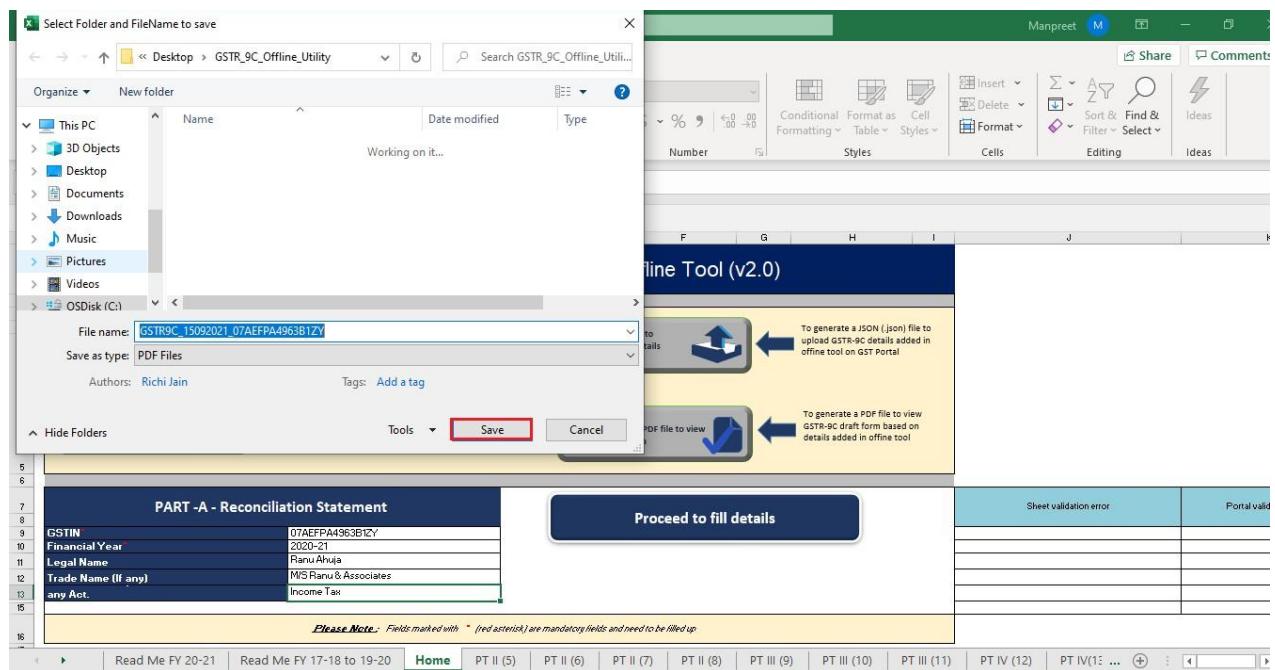
Once the taxpayer has entered details in all the worksheets of the Offline tool and validated each worksheet, he/she can preview the entered details in PDF format.

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, taxpayer needs to perform following steps:

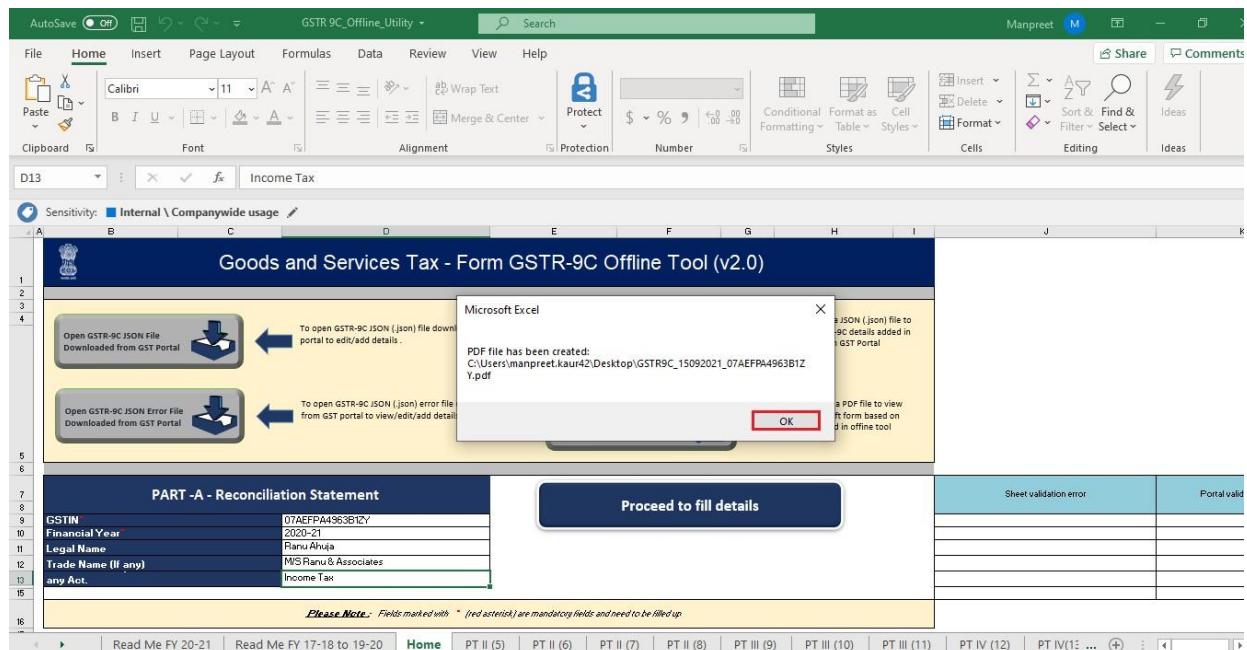
1. Go to the **Home** tab. Click the **Generate Preview PDF file to view Draft GSTR-9C form** button.



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	2020-21
2	GSTIN	07AEFPA4963B1ZY
3(a)	Legal Name	Ranu Ahuja
3(b)	Trade Name (if any)	M/S Ranu & Associates
3(c)	ARN	-
3(d)	ARN Date	-
4	Name of Act. If you are liable to audit under any Act	Income Tax

(Amount in ₹ in all)

Pt. II	<b>Reconciliation of turnover declared in audited Annual Financial Statement with turnover in Annual Return (GSTR9)</b>	
Sr.No.	Description	Amc
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)	
B	Unbilled revenue at the beginning of Financial Year	(+)
C	Unadjusted advances at the end of the Financial Year	(+)
D	Deemed Supply under Schedule I	(+)
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)
G	Turnover from April 2017 to June 2017	(-)
H	Unbilled revenue at the end of Financial Year	(-)
I	Unadjusted Advances at the beginning of the Financial Year	(-)
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)
L	Turnover for the period under composition scheme	(-)
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)

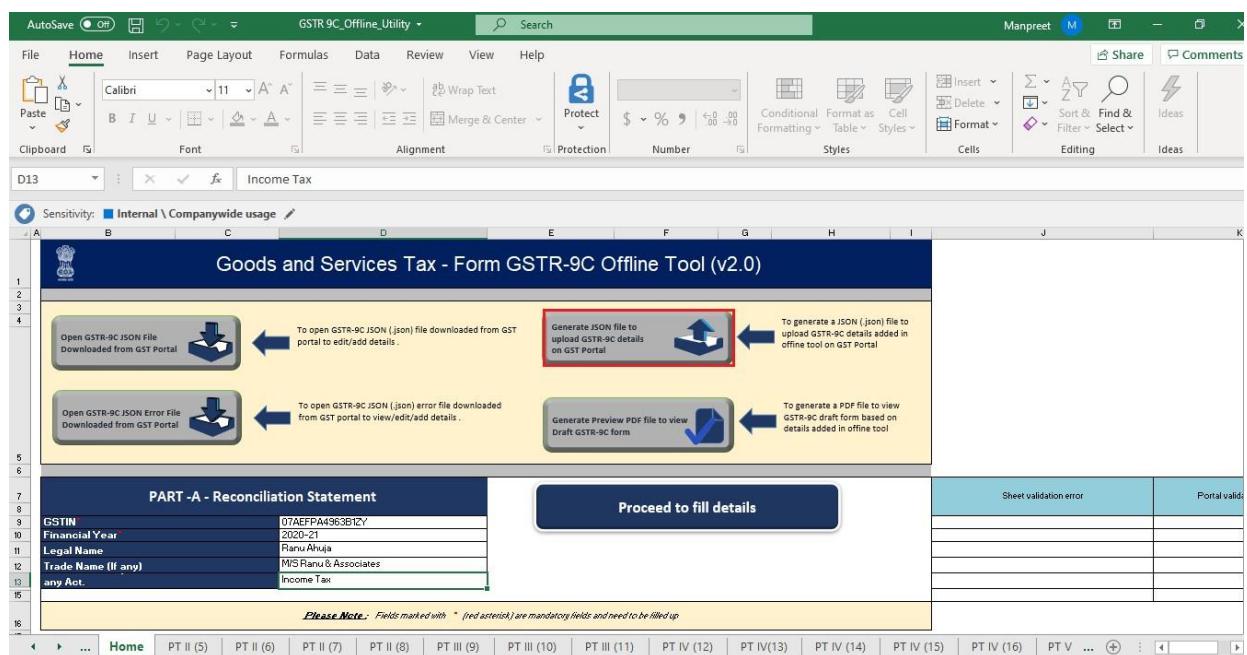
[Go back to the Main Menu](#)

## F. Generate JSON File

Once the taxpayer has entered, validated and previewed details entered in the Offline tool, he/she can proceed to generate JSON File

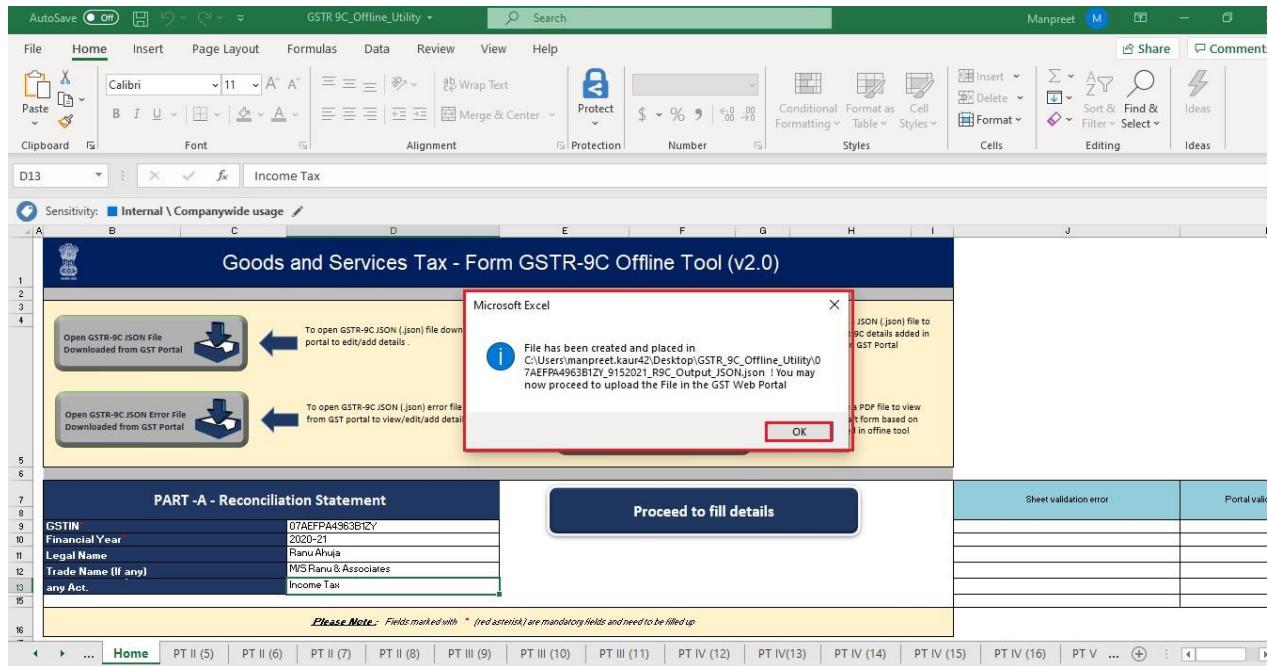
To generate JSON File taxpayer needs to perform following steps:

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.

3. A popup message appears mentioning that the JSON has been generated, saved at the specified location and is ready for upload. Click the **OK** button to close the popup



[Go back to the Main Menu](#)

## G. Upload the JSON File on GST Portal

Taxpayer needs to first upload the JSON File on the GST Portal and after successful upload he/she can proceed to file the Form GSTR-9C.

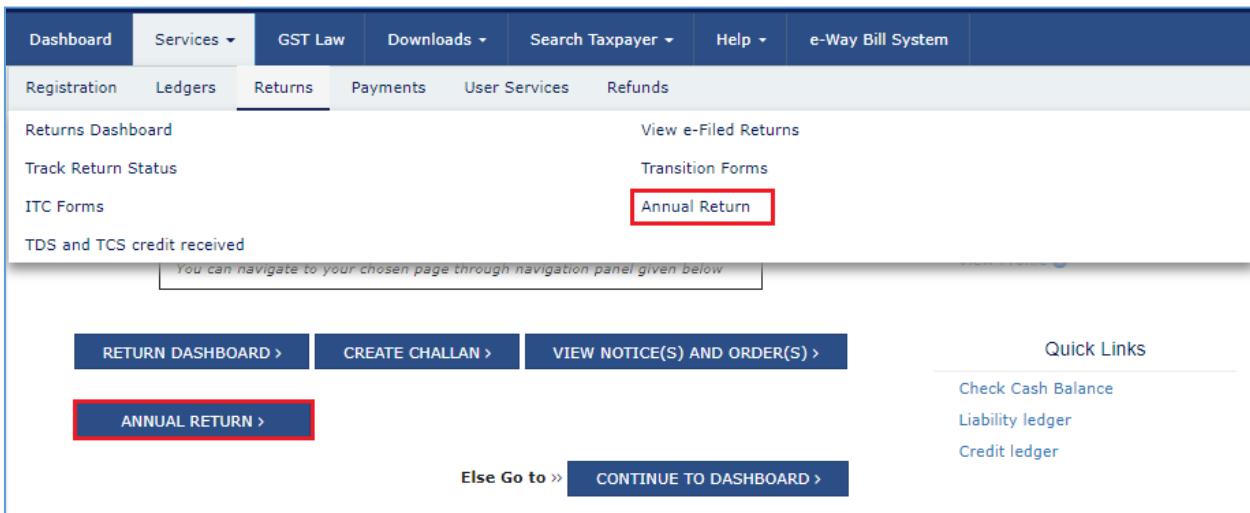


- Taxpayer must not make any changes in the JSON file. During upload, GST System validates that no changes have been made by taxpayer in JSON. If you make any changes, the System will process his data with error and generate an error file. Thus, it is recommended not to tamper with the JSON File that has been sent for upload.
- In case taxpayer wishes to review details in his Form GSTR-9C, he/she can review/verify the details from the Preview PDF File generated from the Offline Tool.

In case of any discrepancy, make corrections, generate JSON file again and upload the updated JSON.

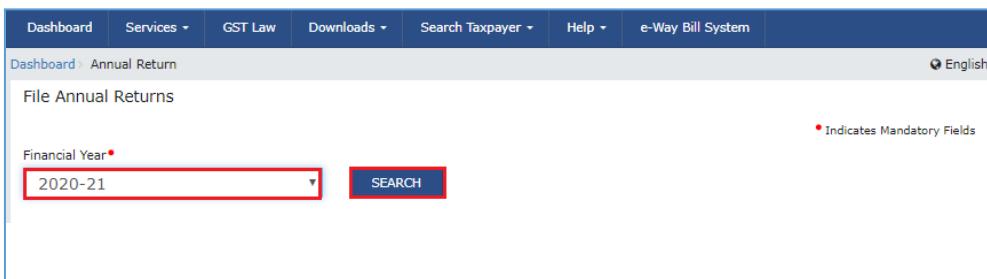
To upload the JSON File on the GST Portal, Taxpayer needs to perform following steps:

1. Access the [www.gst.gov.in](http://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**. Alternatively, you can also click the **Annual Return** link on the Dashboard.



The screenshot shows the GST Portal dashboard. The top navigation bar includes links for Dashboard, Services (with a dropdown), GST Law, Downloads (with a dropdown), Search Taxpayer (with a dropdown), Help (with a dropdown), and e-Way Bill System. Below the navigation bar, there are tabs for Registration, Ledgers, Returns (which is underlined), Payments, User Services, and Refunds. A sidebar on the left lists 'Returns Dashboard', 'Track Return Status', 'ITC Forms', and 'TDS and TCS credit received'. A note at the bottom of the sidebar says, 'You can navigate to your chosen page through navigation panel given below.' At the bottom of the dashboard, there are four buttons: 'RETURN DASHBOARD >', 'CREATE CHALLAN >', 'VIEW NOTICE(S) AND ORDER(S) >', and 'ANNUAL RETURN >' (which is highlighted with a red box). To the right, there is a 'Quick Links' section with three items: 'Check Cash Balance', 'Liability ledger', and 'Credit ledger'. At the very bottom, there are two buttons: 'Else Go to >' and '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.

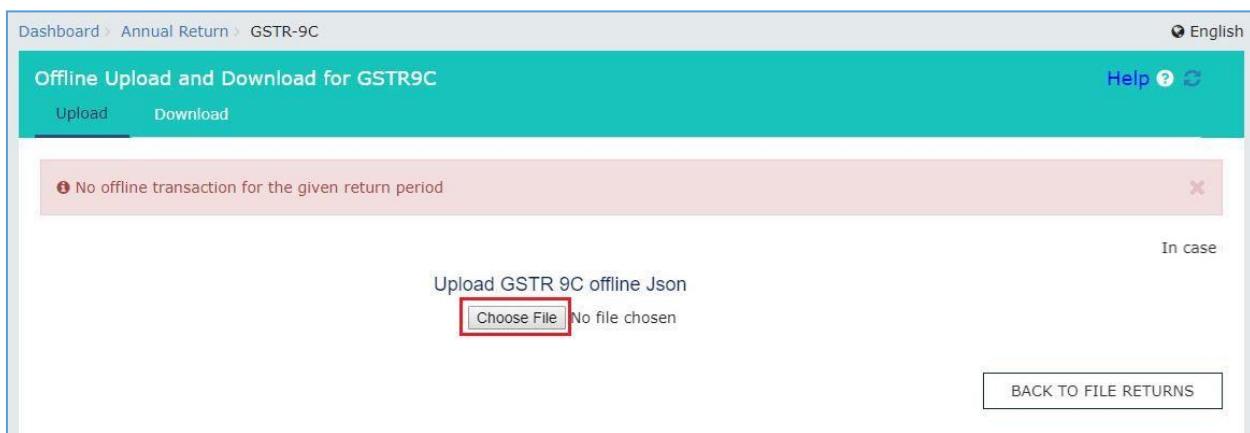


The screenshot shows the 'File Annual Returns' page. The top navigation bar is identical to the dashboard. The main content area has a breadcrumb trail 'Dashboard > Annual Return'. It features a title 'File Annual Returns' and a note '• Indicates Mandatory Fields'. Below this, there is a 'Financial Year' dropdown menu with '2020-21' selected (highlighted with a red box). To the right of the dropdown is a 'SEARCH' button (also highlighted with a red box). The bottom right corner of the page has a note '• Indicates Mandatory Fields'.

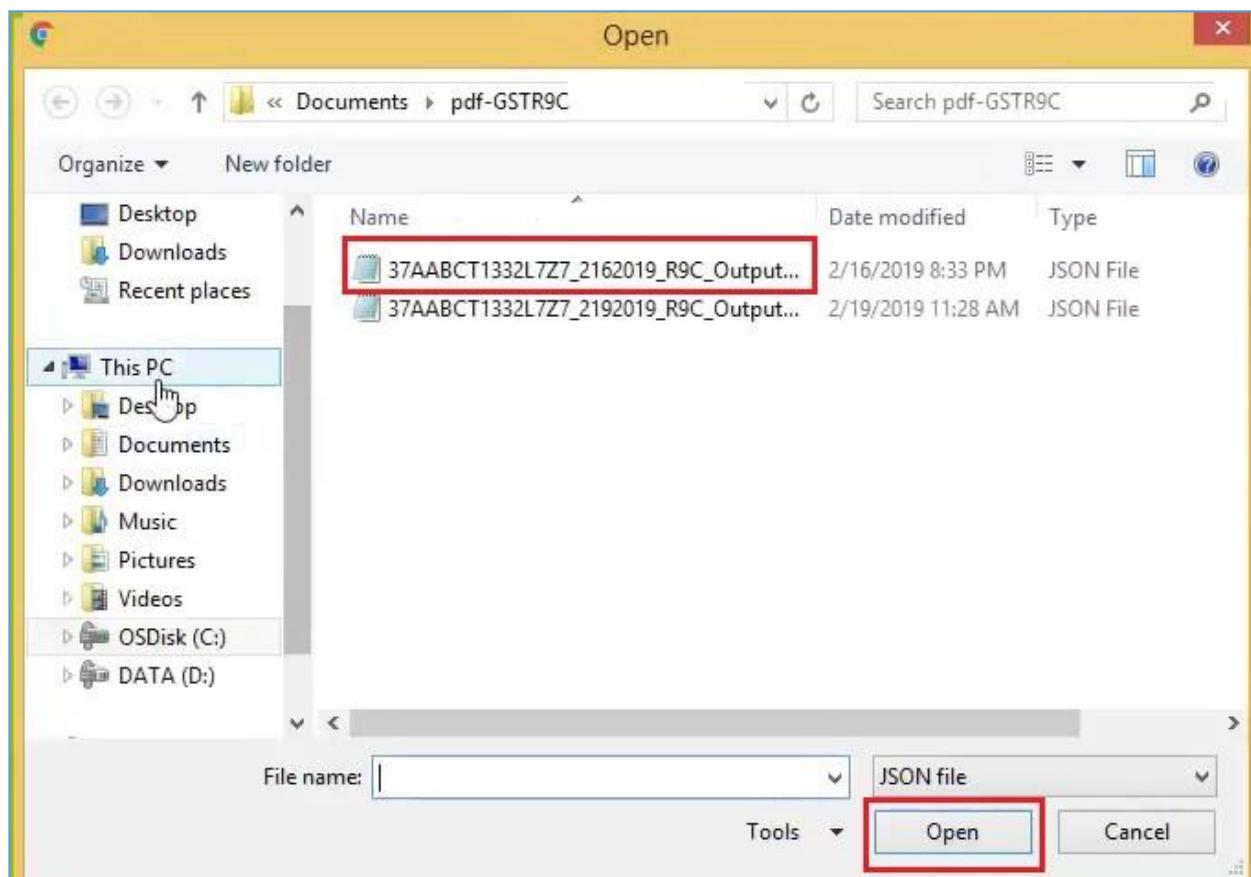
6. The GSTR-9C tile is displayed, with an Important Message box on the bottom. In the GSTR-9C tile, click the **PREPARE OFFLINE** button.



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



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



9. 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”.

<a href="#">Dashboard</a>	<a href="#">Services</a> ▾	<a href="#">GST Law</a>	<a href="#">Downloads</a> ▾	<a href="#">Search Taxpayer</a> ▾	<a href="#">Help</a> ▾	<a href="#">e-Way Bill System</a>
<a href="#">Dashboard</a> > <a href="#">Returns</a> > <a href="#">GSTR</a>						<a href="#">English</a>
<b>Offline Upload and Download for GSTR9C</b> <a href="#">Upload</a> <a href="#">Download</a>						
<div style="border: 2px solid red; padding: 5px;">       ✓ Your JSON file has been uploaded successfully. It may take up to 15 minutes to do validation. Please come back after 15 minutes .     </div>						
In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those						
<input type="button" value="Choose File"/> No file chosen						
Upload History						
Date	Time	Reference id	Status	Error Report		
05/04/2019	11:10:08	a7f32f77-b9d9-42a3-8db8-b9d7ab951663	Processed	NA		
<a href="#">BACK TO FILE RETURNS</a>						

10. Now, taxpayer 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](#)

<a href="#">Dashboard</a> > <a href="#">Annual Return</a> > <a href="#">GSTR-9C</a>	<a href="#">English</a>					
<b>Offline Upload and Download for GSTR9C</b> <a href="#">Upload</a> <a href="#">Download</a>						
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.						
<input type="button" value="Choose File"/> 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	<a href="#">Generate error report</a>		
<a href="#">BACK TO FILE RETURNS</a>						

[Go back to the Main Menu](#)

## H. Download Zipped Error Report

Once the Taxpayer uploads JSON File on the GST Portal's "Offline Upload and Download for GSTR-9C" page, he/she 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 needs to download the error report.

To download the zipped Error report generated after uploading the signed GSTR-9C JSON File on the GST Portal, Taxpayer needs 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 GSTR9C" interface. At the top, there are navigation links: Dashboard > Annual Return > GSTR-9C. On the right, there are language settings (English) and a Help link. Below the header, there are two tabs: "Upload" (selected) and "Download". A message states: "If any invoice 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." Below this, there is a "Choose File" button with the message "No file chosen". A table titled "Upload History" is displayed, showing the following data:

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

At the bottom right of the table area is a "BACK TO FILE RETURNS" button.

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

Dashboard > Annual Return > GSTR-9C Help ? 

### Offline Upload and Download for GSTR9C

[Upload](#) [Download](#)

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. X

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	<a href="#">Error report generation requested</a>

[BACK TO FILE RETURNS](#)

3. 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 Help ? 

### Offline Upload and Download for GSTR9C

[Upload](#) [Download](#)

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

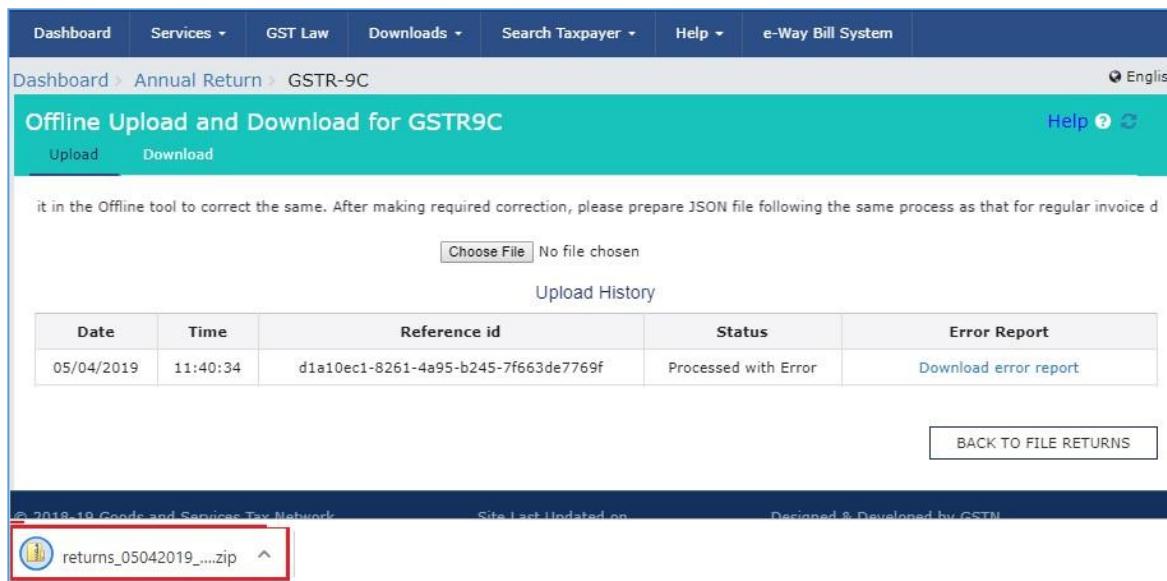
No file chosen

Upload History

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

[BACK TO FILE RETURNS](#)

4. The error JSON File is downloaded on your machine and import it in offline tool to make corrections



The screenshot shows the GSTN GSTR-9C Offline Utility interface. At the top, there's 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 "Offline Upload and Download for GSTR9C". There are two buttons: "Upload" and "Download". A message below the buttons says: "it in the Offline tool to correct the same. After making required correction, please prepare JSON file following the same process as that for regular invoice d". Below this is a "Choose File" button with the message "No file chosen". Underneath is a table titled "Upload History" with columns: Date, Time, Reference id, Status, and Error Report. One entry is shown: "05/04/2019" at "11:40:34" with Reference id "dia10ec1-8261-4a95-b245-7f663de7769f", Status "Processed with Error", and a link "Download error report". At the bottom right of the main content area is a "BACK TO FILE RETURNS" button. The footer contains copyright information: "© 2018-19 Goods and Services Tax Network", "Site Last Updated on: 26 Nov 2021", and "Designed & Developed by GSTN". A red box highlights the "returns\_05042019....zip" download link.

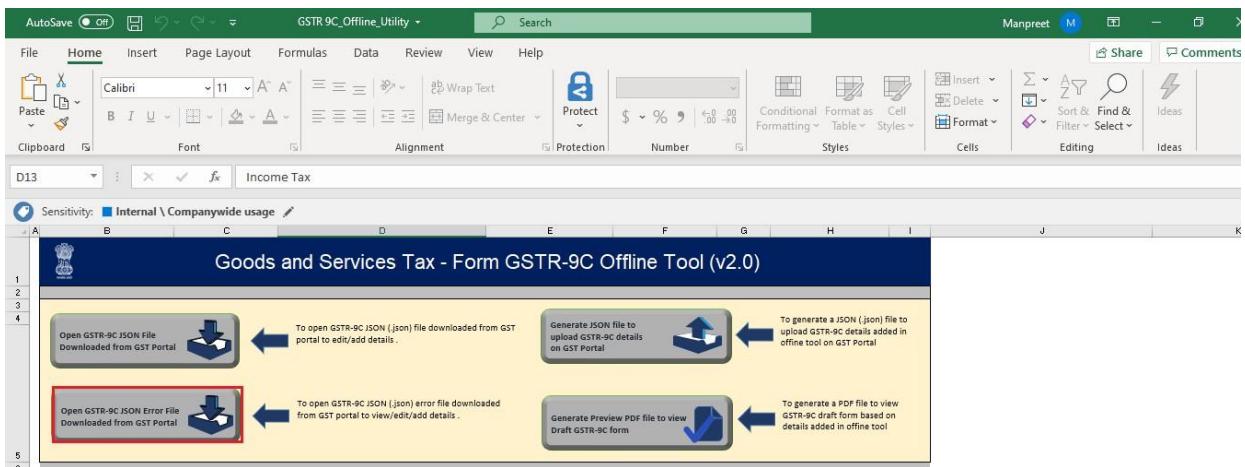
[Go back to the Main Menu](#)

## I. Open Zipped Error GSTR-9C JSON File(s) and Correct

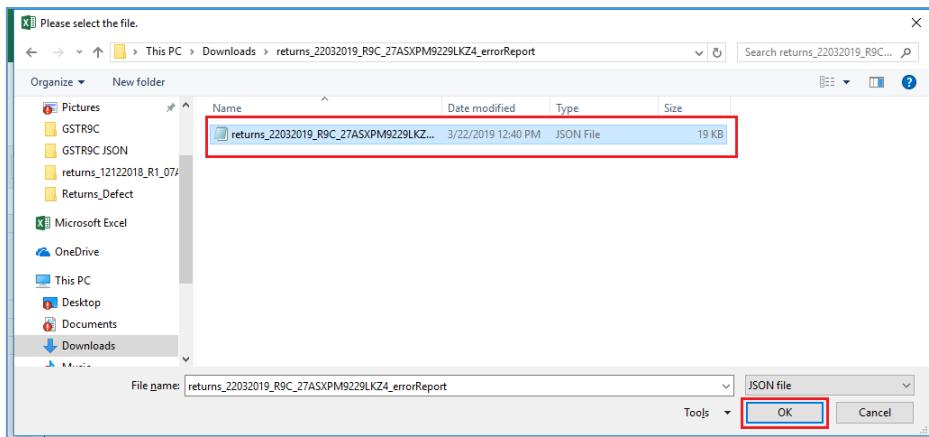
Taxpayer needs to open the zipped Error Report, generated after uploading the JSON file on the GST Portal and containing entries that failed validation on the GST portal.

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

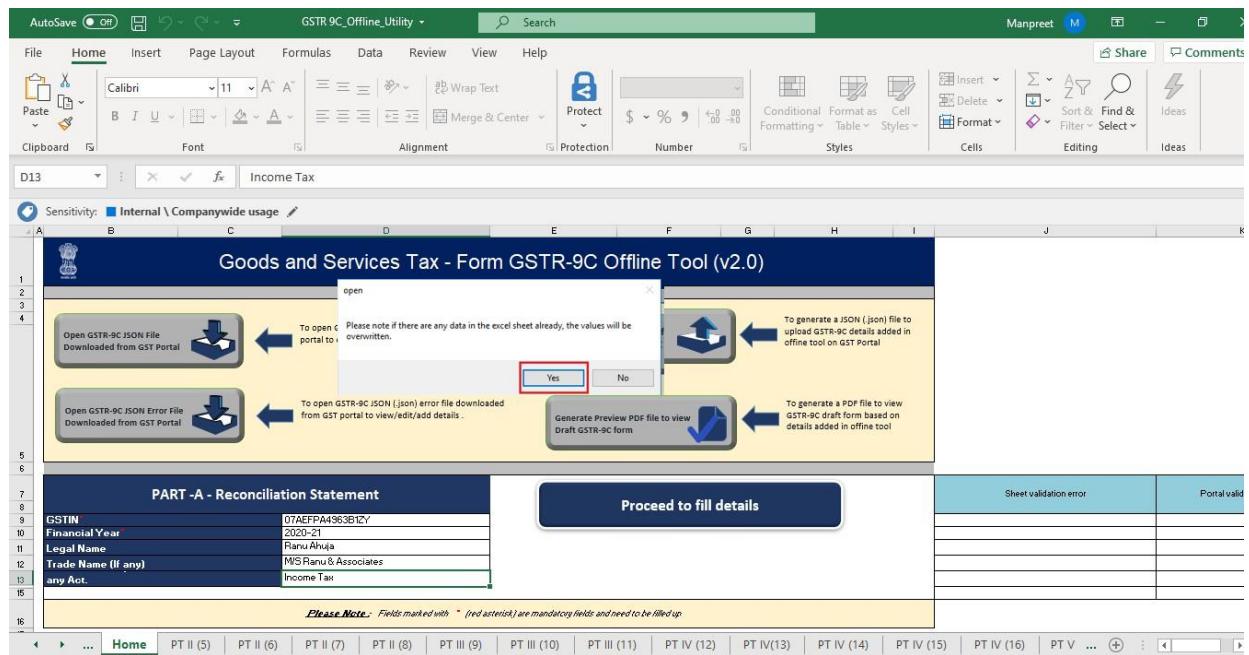
1. Go to the **Home** tab. Click the **Open GSTR-9C JSON Error File Downloaded from GST Portal** button.



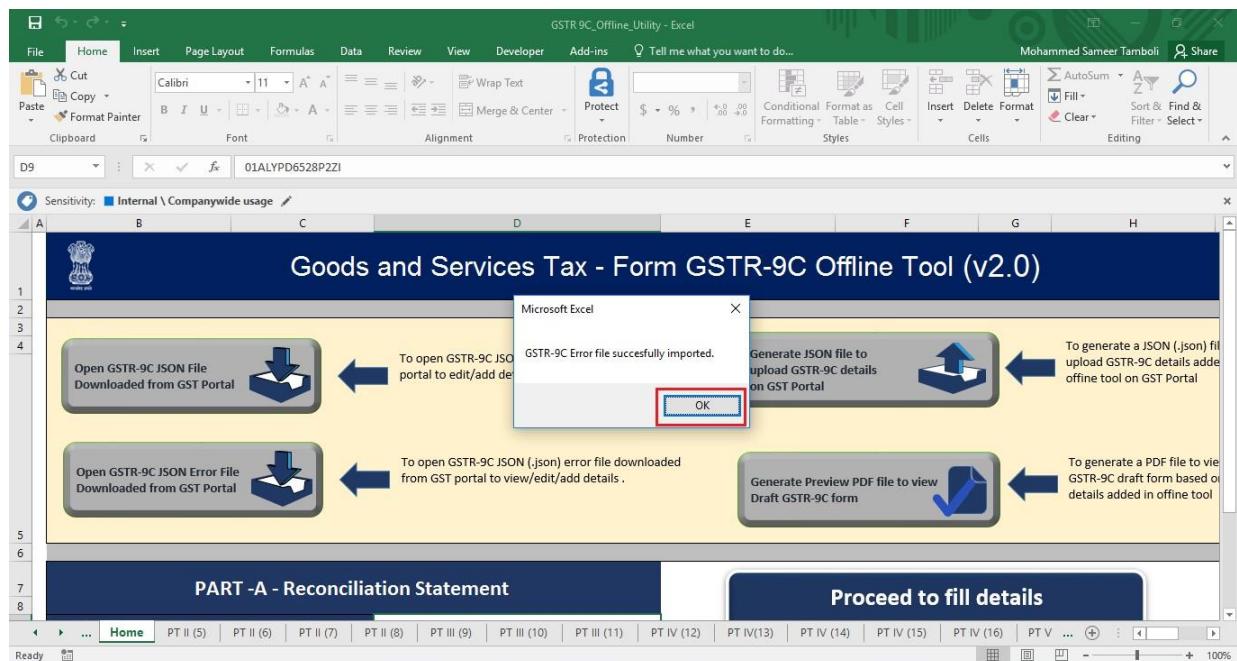
2. Browse the JSON(.json) file of the error report and click the Open button.



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.



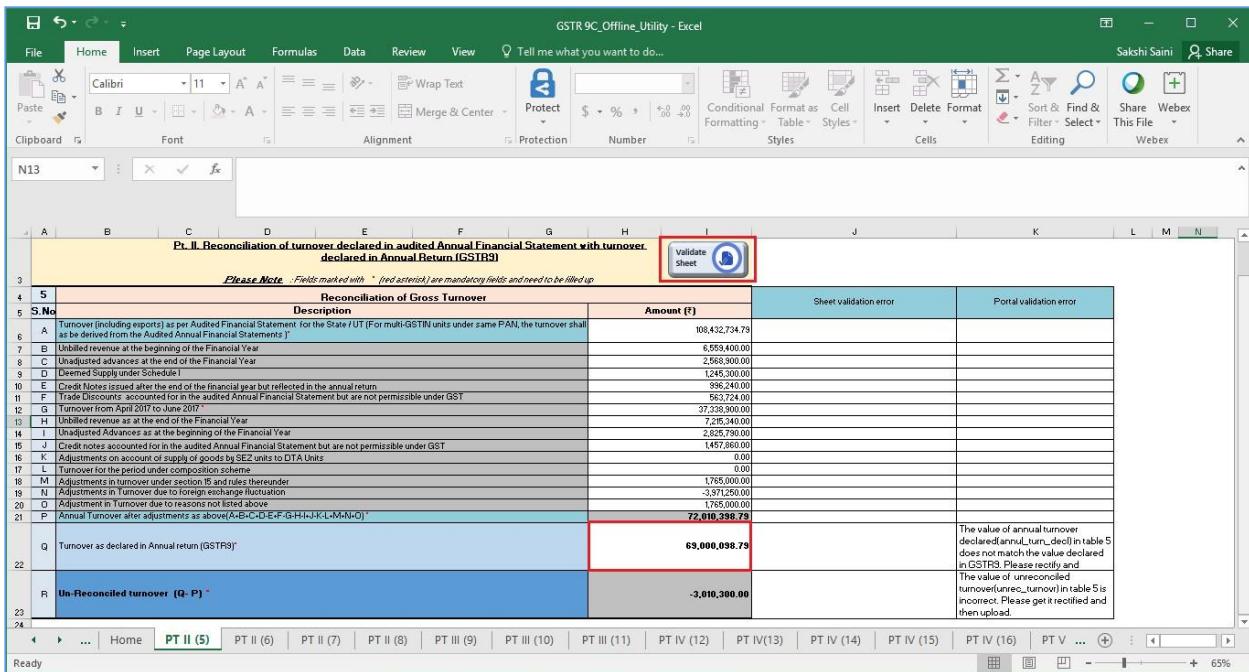


- Error report contains only those entries that failed validation on the GST portal.
- In case, taxpayer has tampered the JSON file before uploading, then system will show error. Download the error file and import the same to offline utility for correction.

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.

S.No	Description	Amount (₹)	Sheet validation error	Portal validation error
5	<b>Reconciliation of Gross Turnover</b>			
6	A Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements )	38,657,158.65		
7	B Unbilled revenue at the beginning of the Financial Year	412,563.65		
8	C Unadjusted advances as at the end of the Financial Year	0.26		
9	D Deemed Supply under Schedule I	425.25		
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 as at the end of the Financial Year	542.66		
14	I Unadjusted Advances as at the beginning of the Financial Year	544.38		
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 DTA Units	574.39		
17	L Turnover for the period under composition scheme	5,474.39		
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	74.66		
21	P Annual Turnover after adjustments as above(A+B+C+D+E+F-G-H-I+J-K-L+M+N+O)*	<b>39,064,346.00</b>		
22	Q Turnover as declared in Annual return (GSTR9)*	1.00	The value of annual turnover declared(annual_turn_over) in table 5 does not match the value declared in GSTR9. Please rectify and reupload.	
23	R Un-Reconciled turnover (Q- P)*	-39,064,345.00	The value of un-reconciled turnover(unrec_turnovr) in table 5 is incorrect. Please get it rectified and then upload.	

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

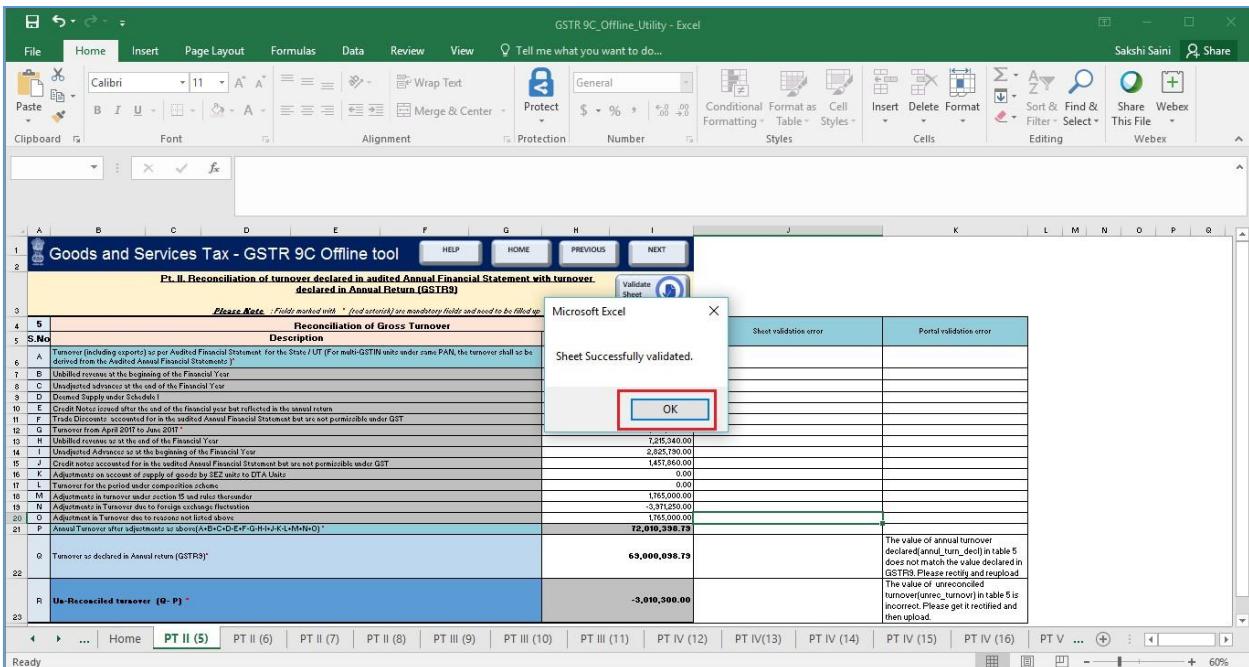


**Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)**

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

S.No	Description	Amount (₹)	Sheet validation error	Portal 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 Statement)*	10,432,344.79		
B	Unbilled revenue at the beginning of the Financial Year	6,559,400.00		
C	Unadjusted advances at the end of the Financial Year	2,563,300.00		
D	Deemed Supply under Schedule I	1245,300.00		
E	Credit Notes issued after the end of the financial year but reflected in the annual return	998,240.00		
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	37,328,000.00		
H	Unbilled revenue at the end of the Financial Year	7,215,346.00		
I	Unadjusted advances at the end of the Financial Year	2,823,178.00		
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,068.00		
K	Adjustments on account of supply of goods by SEZ units to DTA Units	0.00		
L	Turnover for the period under composition scheme	0.00		
M	Adjustments in turnover under section 15 and rules thereunder	1,785,000.00		
N	Adjustments in Turnover due to foreign exchange fluctuation	-3,971,250.00		
O	Adjustment in Turnover due to reasons not listed above	1,785,000.00		
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)*	<b>72,410,398.79</b>		
Q	Turnover as declared in Annual return (GSTR9)*	<b>69,000,038.79</b>	The value of annual turnover declared(annual_turn_desc) in table 5 does not match the value declared in GSTR9. Please rectify and then upload.	
R	<b>Un-Reconciled turnover (Q- P)*</b>	<b>-3,010,360.00</b>	The value of unreconciled turnover(unrec_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.



**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	Portal 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 Statement)*	10,432,344.79		
B	Unbilled revenue at the beginning of the Financial Year	6,559,400.00		
C	Unadjusted advances at the end of the Financial Year	2,563,300.00		
D	Deemed Supply under Schedule I	1245,300.00		
E	Credit Notes issued after the end of the financial year but reflected in the annual return	998,240.00		
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	37,328,000.00		
H	Unbilled revenue at the end of the Financial Year	7,215,346.00		
I	Unadjusted advances at the end of the Financial Year	2,823,178.00		
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	1,457,068.00		
K	Adjustments on account of supply of goods by SEZ units to DTA Units	0.00		
L	Turnover for the period under composition scheme	0.00		
M	Adjustments in turnover under section 15 and rules thereunder	1,785,000.00		
N	Adjustments in Turnover due to foreign exchange fluctuation	-3,971,250.00		
O	Adjustment in Turnover due to reasons not listed above	1,785,000.00		
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L+M+N+O)*	<b>72,410,398.79</b>		
Q	Turnover as declared in Annual return (GSTR9)*	<b>69,000,038.79</b>	The value of annual turnover declared(annual_turn_desc) in table 5 does not match the value declared in GSTR9. Please rectify and then upload.	
R	<b>Un-Reconciled turnover (Q- P)*</b>	<b>-3,010,360.00</b>	The value of unreconciled turnover(unrec_turnover) in table 5 is incorrect. Please get it rectified and then upload.	

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](#)

b. [Generate JSON File](#)

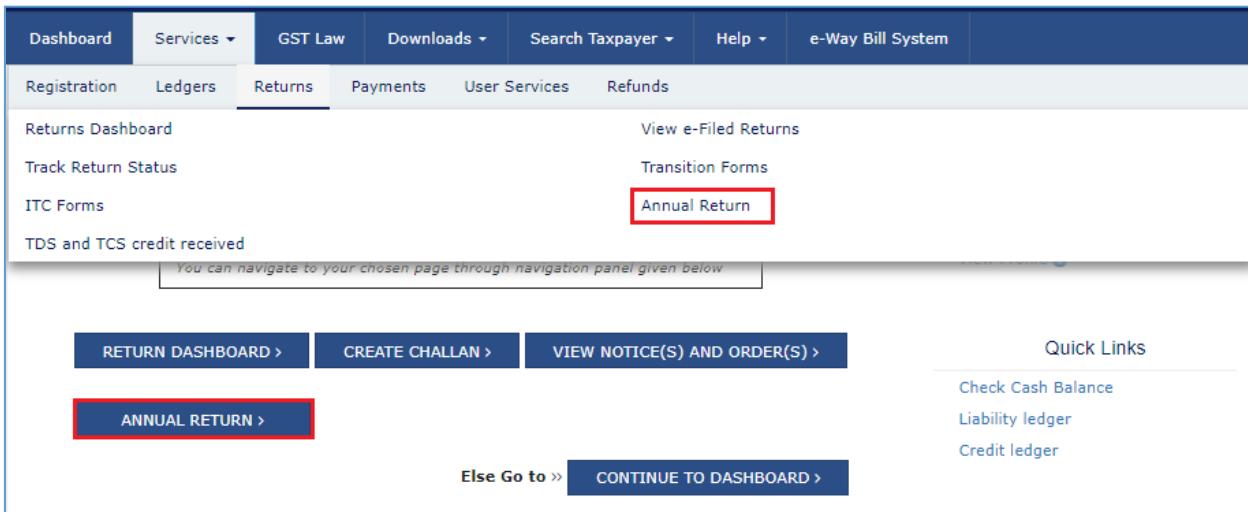
[Go back to the Main Menu](#)

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

In case taxpayer wants to edit/add data in the GST Portal's successfully processed JSON file, he/she needs to log in to the GST Portal and download the required data.

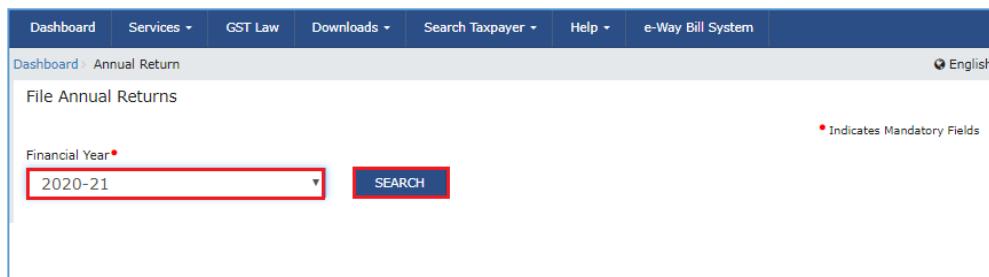
To download the processed GSTR-9C JSON File from the GST Portal, Taxpayer needs to perform following steps:

1. Access the [www.gst.gov.in](http://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 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 are several menu items: Registration, Ledgers, Returns (which is underlined), Payments, User Services, and Refunds. The Returns section contains links for Returns Dashboard, Track Return Status, ITC Forms, and TDS and TCS credit received. A note below these links says "You can navigate to your chosen page through navigation panel given below". At the bottom of the Returns section, there are three buttons: RETURN DASHBOARD >, CREATE CHALLAN >, and VIEW NOTICE(S) AND ORDER(S) >. In the center, there is a large red button labeled ANNUAL RETURN >. To the right, there is a Quick Links section with links for Check Cash Balance, Liability ledger, and Credit ledger. At the very bottom, there are two buttons: 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.



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

Dashboard > Annual Return English

File Annual Returns

Financial Year\* 2020-21 SEARCH \* Indicates Mandatory Fields

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



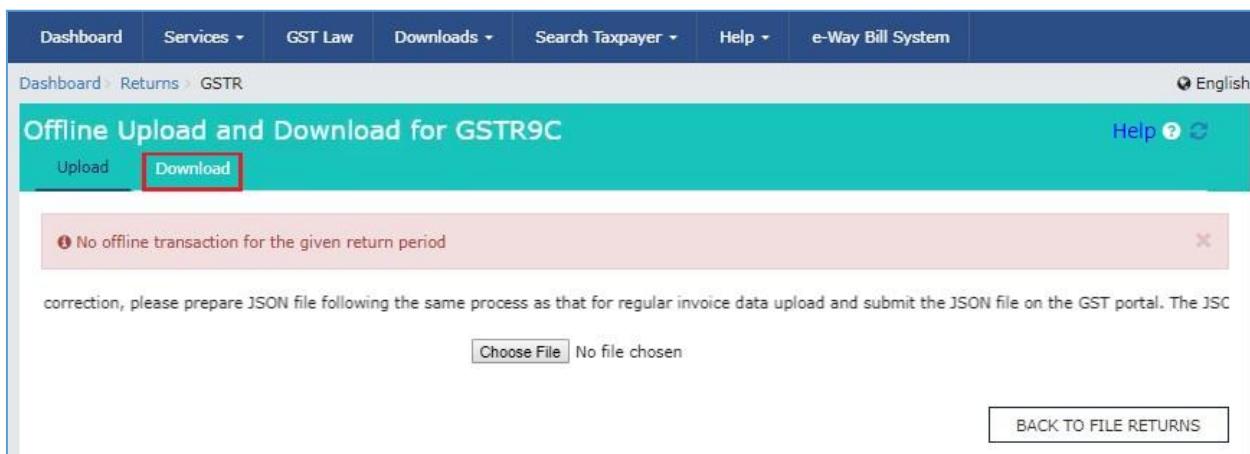
**Annual Return**  
**GSTR9**

**Reconciliation Statement**  
**GSTR 9C**

Status - Filed
Due Date - 31/12/2021

VIEW GSTR-9
DOWNLOAD GSTR-9
INITIATE-FILING
PREPARE OFFLINE

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



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

Dashboard > Returns > GSTR English

**Offline Upload and Download for GSTR9C** Help ?

Upload Download

! No offline transaction for the given return period X

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 JSC

No file chosen

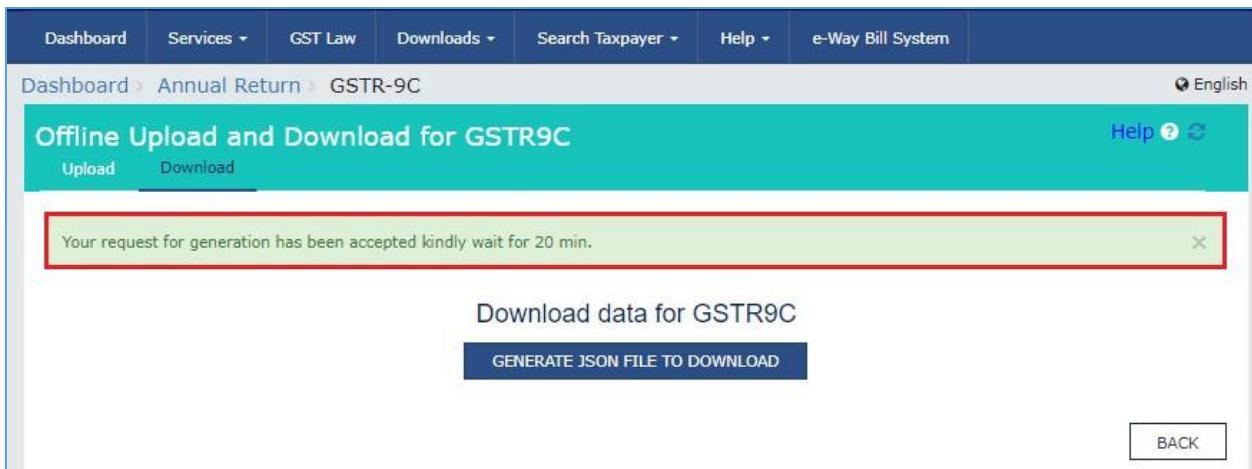
BACK TO FILE RETURNS

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



The screenshot shows the 'Offline Upload and Download for GSTR9C' page. At the top, there are 'Upload' and 'Download' tabs. Below them, a button labeled 'GENERATE JSON FILE TO DOWNLOAD' is highlighted with a red box. In the bottom right corner, there is a link 'BACK TO FILE RETURNS'.

9. A message is displayed that “Your request for generation has been accepted kindly wait for 20 min”.



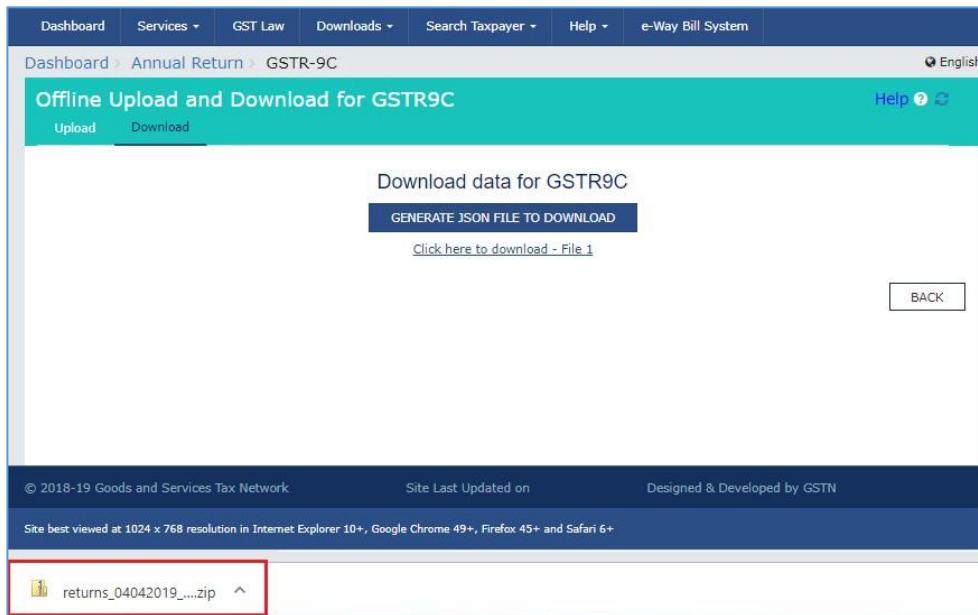
The screenshot shows the same 'Offline Upload and Download for GSTR9C' page. A message box contains the text 'Your request for generation has been accepted kindly wait for 20 min.' This message is also highlighted with a red box. The rest of the interface is identical to the previous screenshot.

10. Once the JSON file is downloaded, click the “Click here to download – File 1” link.



The screenshot shows the same 'Offline Upload and Download for GSTR9C' page. A link labeled 'Click here to download - File 1' is highlighted with a red box. The rest of the interface is identical to the previous screenshots.

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



The screenshot shows the GSTN GSTR-9C Offline Utility interface. At the top, there's a navigation bar with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below the navigation is a breadcrumb trail: Dashboard > Annual Return > GSTR-9C. On the right, there's a language selection for English. The main content area has a teal header "Offline Upload and Download for GSTR9C" with tabs for "Upload" and "Download". Underneath, it says "Download data for GSTR9C" and has a button "GENERATE JSON FILE TO DOWNLOAD". Below that is a link "Click here to download - File 1". In the bottom right corner of the content area, there's a "BACK" button. The footer contains copyright information (© 2018-19 Goods and Services Tax Network), site last updated information, and a note that the site is designed & developed by GSTN. It also mentions the best resolution for the site.

12. Make corrections and again generate JSON.

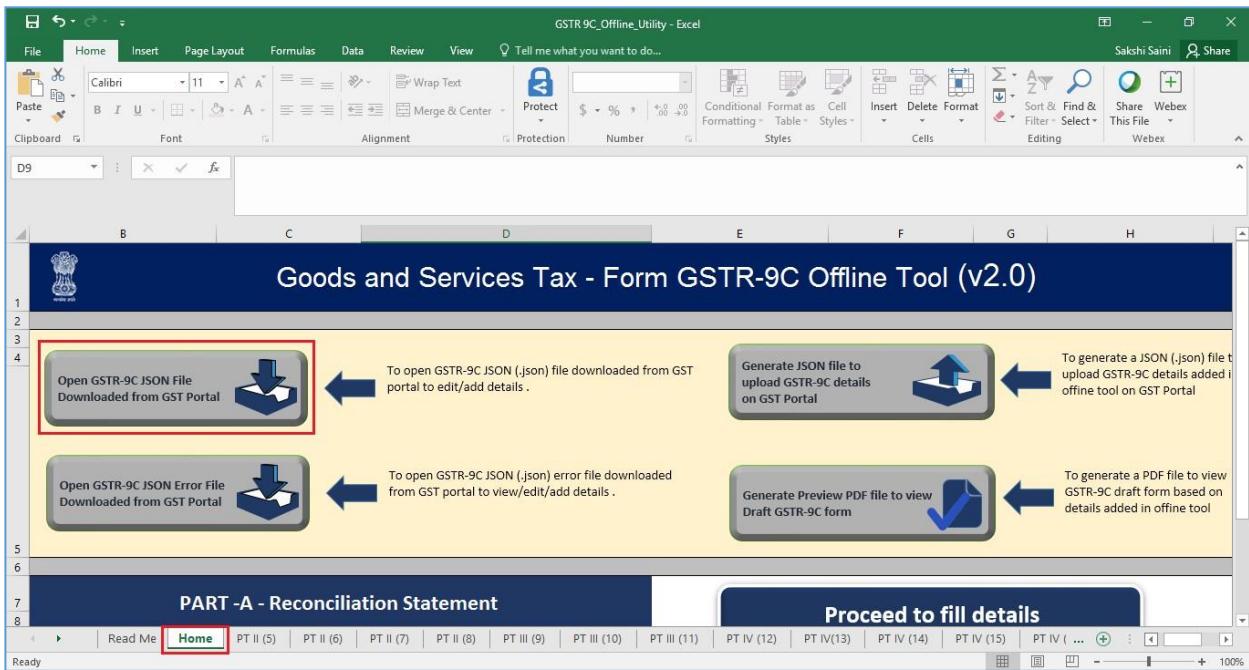
[Go back to the Main Menu](#)

## K. Open Zipped Processed GSTR-9C JSON File and Correct

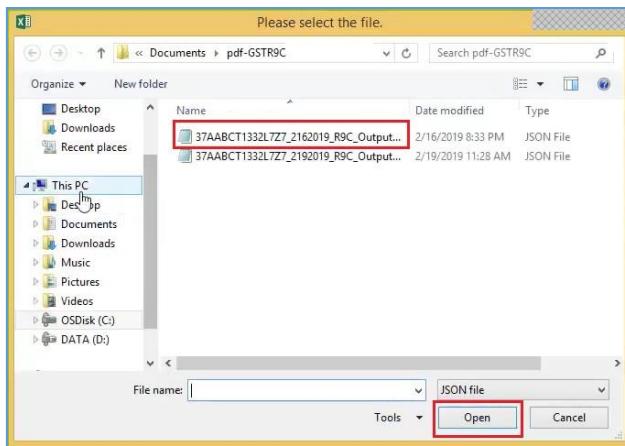
Taxpayer needs to open the zipped file, modify data in the tables, validate each table of the worksheet and again generate a JSON file

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

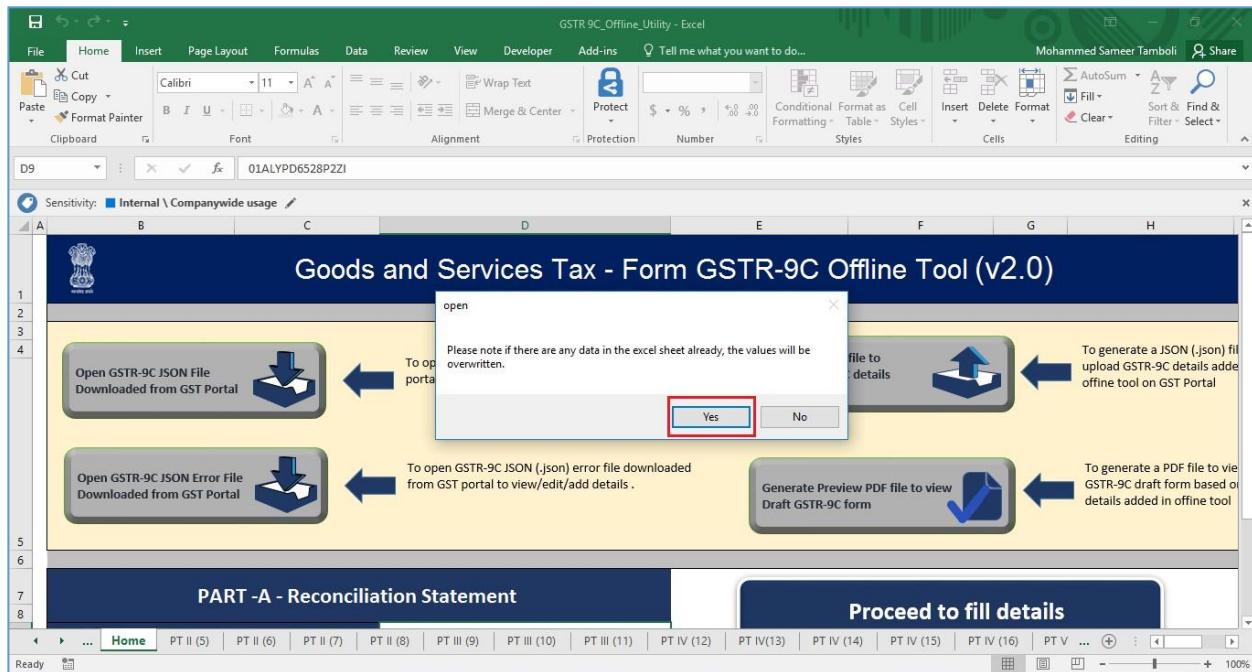
1. Go to the **Home** tab. Click the **Open GSTR-9C JSON file downloaded from GST Portal** button.



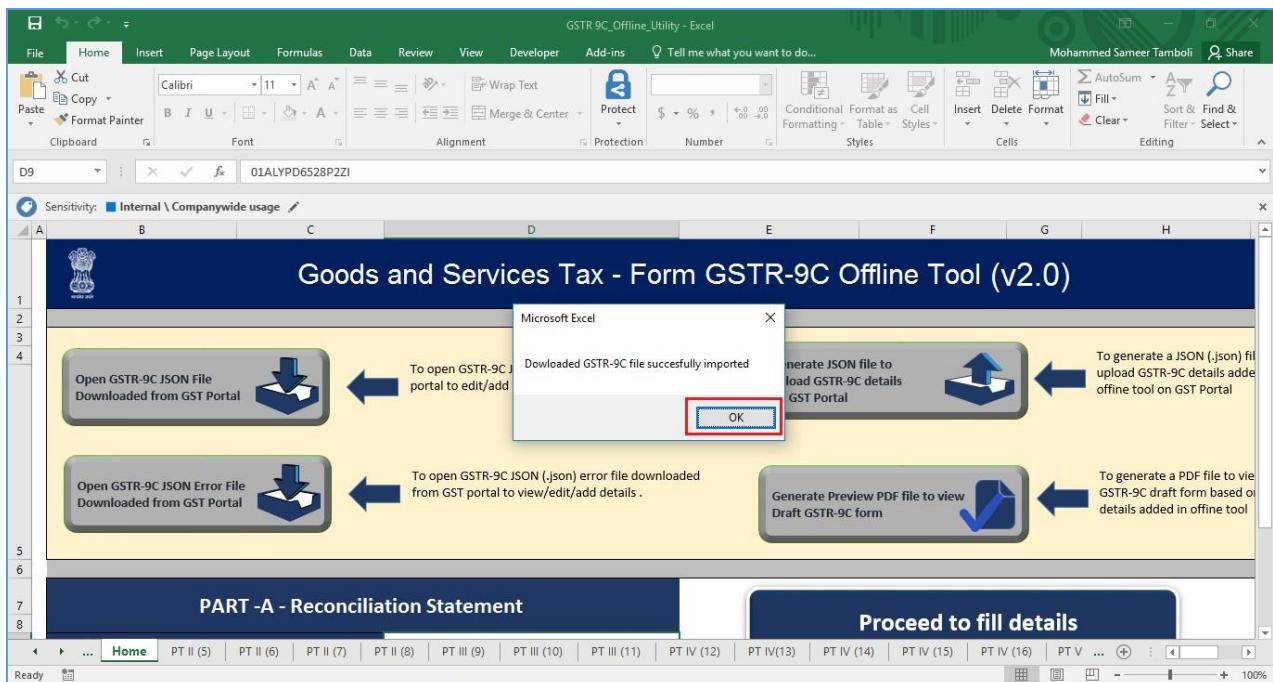
2. Browse the JSON(.json) file and click the Open button.



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.



- 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.



- 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](#)



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. All new entries will be added as new entries.

[Go back to the Main Menu](#)

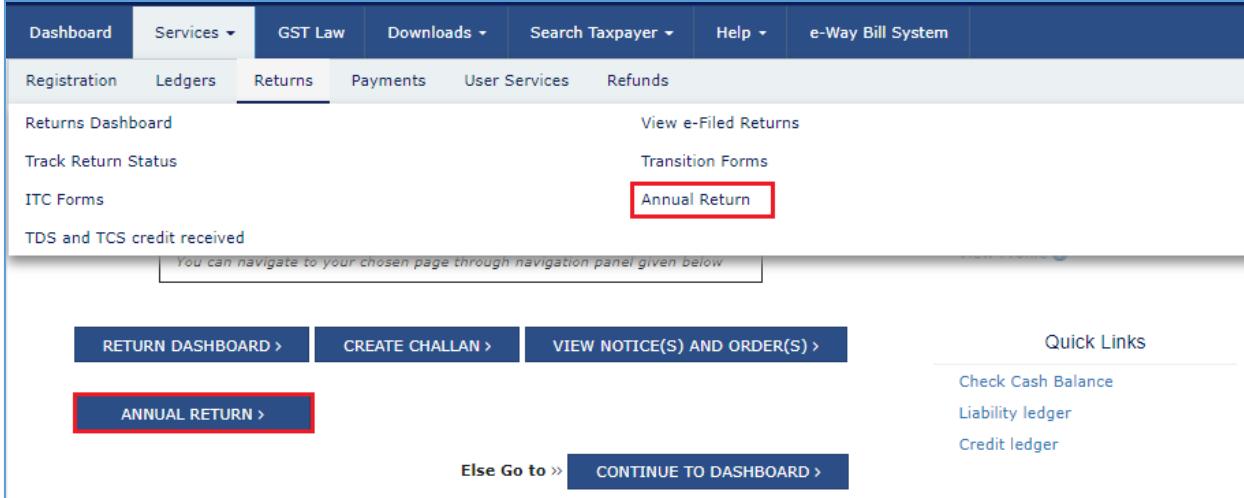
## L. Initiate Filing of Form GSTR-9C

Once the Taxpayer has successfully uploaded the JSON File on the GST Portal and the taxpayer is satisfied with the uploaded data, he/she 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](http://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.

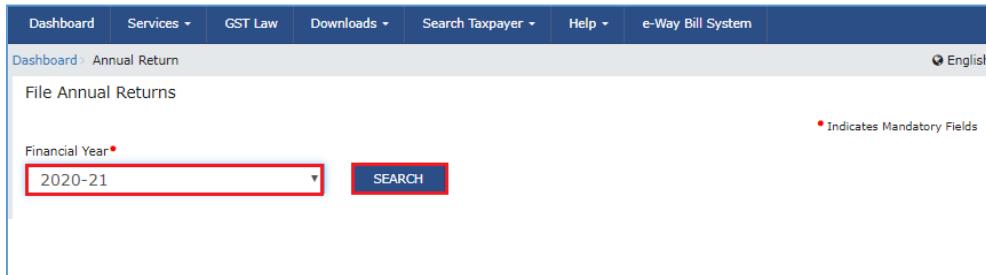
Alternatively, you can also click the **Annual Return** link on the Dashboard.



The screenshot shows the GST Portal dashboard with the following interface elements:

- Top Navigation Bar:** Includes links for Dashboard, Services (dropdown), GST Law, Downloads (dropdown), Search Taxpayer (dropdown), Help (dropdown), and e-Way Bill System.
- Sub-navigation menu:** Registration, Ledgers, Returns (highlighted in blue), Payments, User Services, Refunds.
- Dashboard Content:**
  - Returns Dashboard: View e Filed Returns, Track Return Status, ITC Forms, TDS and TCS credit received.
  - Annual Return: A button highlighted with a red box.
- Bottom Buttons:** RETURN DASHBOARD >, CREATE CHALLAN >, VIEW NOTICE(S) AND ORDER(S) >, ANNUAL RETURN > (highlighted in red), Else Go to >, CONTINUE TO DASHBOARD >.
- Quick Links:** Check Cash Balance, Liability ledger, 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 'File Annual Returns' section of the GSTN Offline Utility. At the top, there's a navigation bar with links for Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, and e-Way Bill System. Below the navigation is a breadcrumb trail: Dashboard > Annual Return. On the right side of the header, there's a language selection for English. The main area has a heading 'File Annual Returns' and a note '• Indicates Mandatory Fields'. A dropdown menu labeled 'Financial Year' is open, showing '2020-21' as the selected option. To the right of the dropdown is a blue 'SEARCH' button.

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



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.

GSTIN - 07AEFPA4963B1ZY  
FY - 2020-21

Legal Name - Ranu Ahuja  
Status - Not Filed

Trade Name - Ranu ahuja  
Due Date - 31/12/2021

#### 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, is required to be filed by every registered person whose aggregate turnover during a financial year 2020-21 exceeds five crore rupees or as notified by the Government.
3. GSTR-9C shall be prepared in Offline Tool by taxpayer. Thereafter, he shall generate and upload the JSON file of GSTR-9C on the Portal. by clicking on ['Prepare Offline'](#)
4. 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). The tables can be downloaded before filling up the information in offline tool.
5. Follow instructions in '[GSTR-9C offline tool](#)' to add details and generate JSON file for upload.
6. Click on '[Prepare Offline](#)' to initiate upload of Form GSTR-9C and click on '[Upload](#)' tab to upload JSON file with the help of instruction available there.
7. 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 GSTR-9C reconciliation statement (JSON file) on the portal
8. Verify that Reconciliation statement after the same is uploaded successfully on Portal and check the details using [PREVIEW DRAFT GSTR-9C \(PDF\)](#) facility.
9. You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
10. '[Proceed to File](#)' button shall be enabled only after successful uploading of Reconciliation statement (JSON file) and audited annual accounts.
11. 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 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\***

No file chosen

**Profit & loss statement/income & Expenditure Statement\***

No file chosen

**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 the information given herein above is true and correct and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. 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. 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	2020-21
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	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)	
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	(+)
E		Credit Notes issued after the end of the financial year but reflected in the annual return	(+)

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

✓ GSTR-9C\_PDF\_LessThan5MB.pdf

**Other Document 1, if any**

 No file chosen

**Other Document 2, if any**

 No file chosen

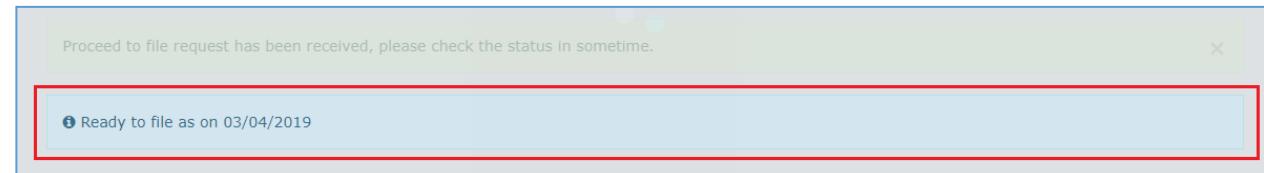
---

**Verification**

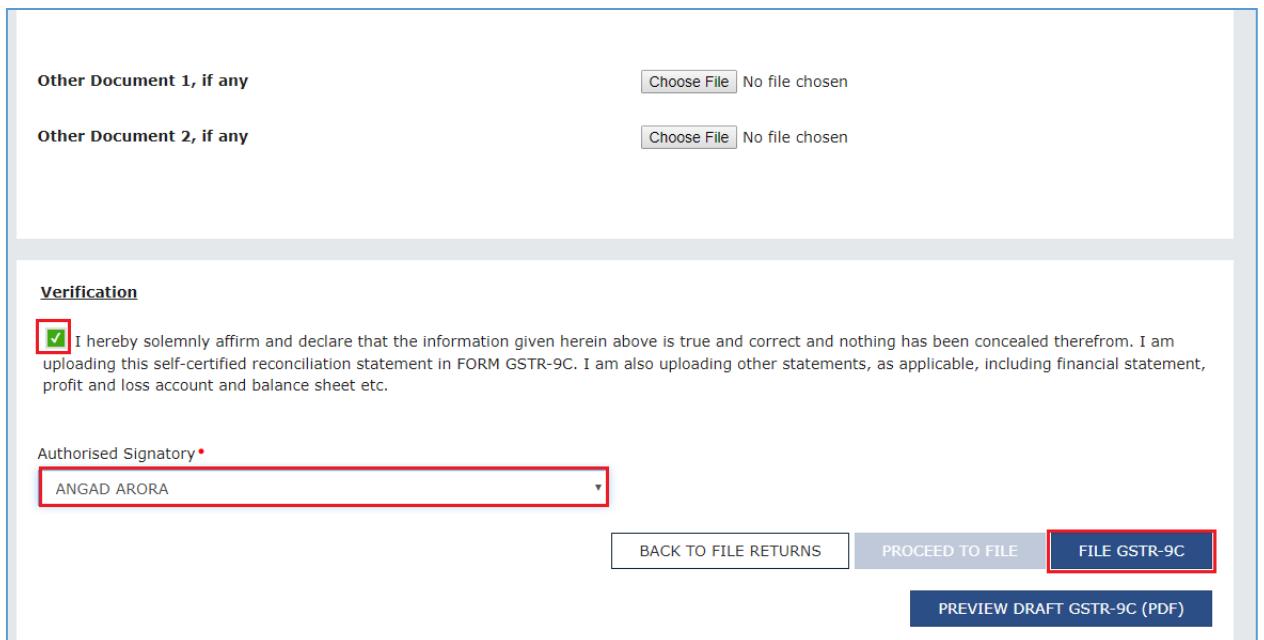
I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

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

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

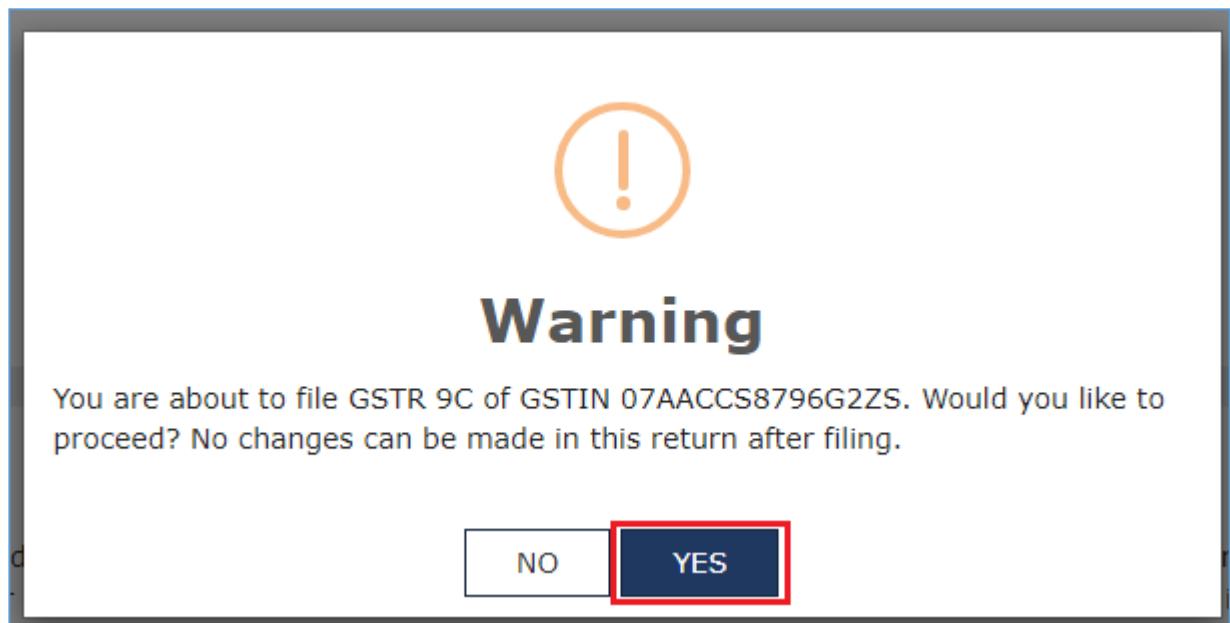
**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

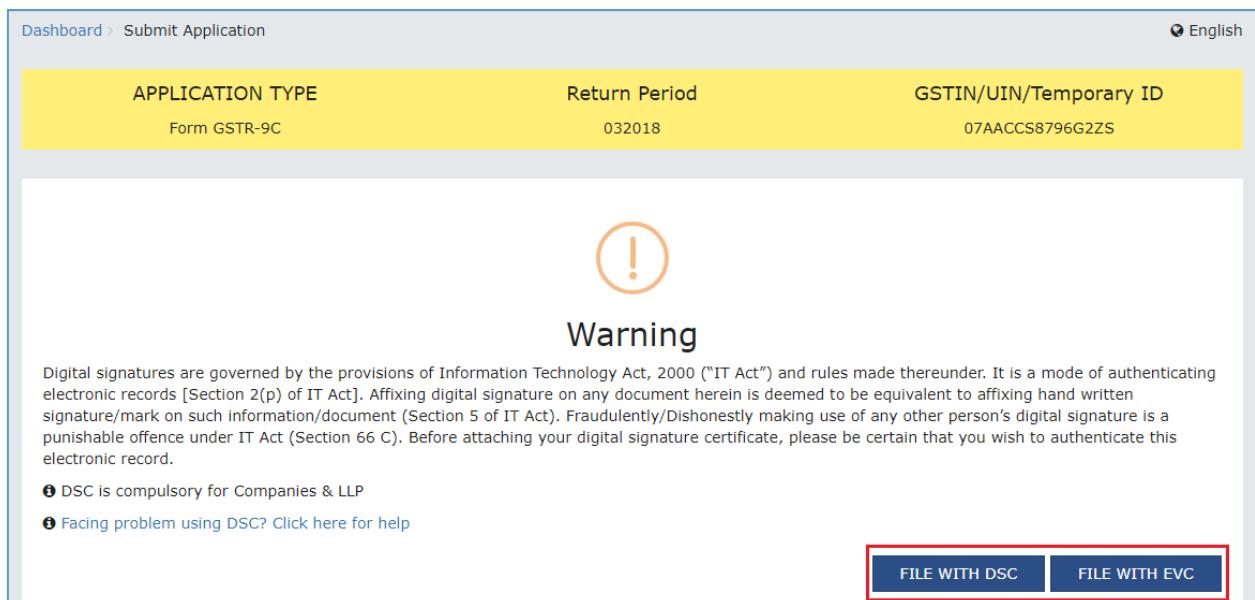
Authorised Signatory \*

ANGAD ARORA

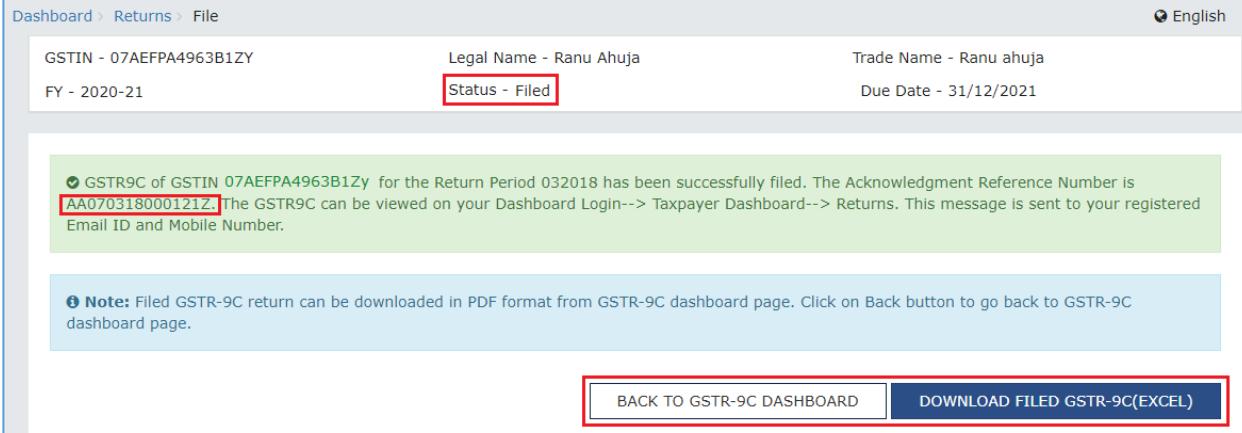
7h. A Warning popup is displayed. Click **YES**.



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



- 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)**.



The screenshot shows the GSTR-9C Offline Utility interface. At the top, it displays the GSTIN (07AEFPA4963B1ZY), Financial Year (FY - 2020-21), Legal Name (Ranu Ahuja), Trade Name (Ranu ahuja), and Due Date (31/12/2021). A red box highlights the 'Status - Filed' button. Below this, a green message box states: "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." Another blue note box below says: "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." At the bottom right, two buttons are shown: "BACK TO GSTR-9C DASHBOARD" and "DOWNLOAD FILED GSTR-9C(EXCEL)", both of which are also highlighted with red boxes.

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



Dashboard > Annual Return > GSTR-9C

English

GSTIN - 07AEFPA4963B1ZY Legal Name - Ranu Ahuja Trade Name - Ranu ahuja  
FY - 2020-21 Status - Filed Due Date - 31/12/2021

**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, is required to be filed by every registered person whose aggregate turnover during a financial year 2020-21 exceeds five crore rupees or as notified by the Government.
- GSTR-9C shall be prepared in Offline Tool by taxpayer. Thereafter, he shall generate and upload the JSON file of GSTR-9C on the Portal, by clicking on 'Prepare Offline'
- 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). The tables can be downloaded before filling up the information in offline tool.
- 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 and click on 'Upload' tab to upload JSON file with the help of instruction available there.
- 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 GSTR-9C reconciliation statement (JSON file) on the portal
- Verify that Reconciliation statement after the same is uploaded successfully on Portal and check the details using PREVIEW DRAFT GSTR-9C (PDF) facility.
- You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
- '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 via GST DRC-03** **Help ?**

**Upload Relevant Documents** **Help ?**

• Indicates Mandatory Fields

**Balance sheet\***

 GSTR_9C_PDF_20190216_2013.pdf	Status: Processed	<input type="checkbox"/>
 GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf	Status: Processed	<input type="checkbox"/>

**Profit & loss statement/income & Expenditure Statement\***

 GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	<input type="checkbox"/>
 GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	<input type="checkbox"/>

**Other Document 1, if any**

 GSTR-9C_PDF_LessThan5MB.pdf	Status: Processed	<input type="checkbox"/>
 GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	<input type="checkbox"/>

**Other Document 2, if any**

 GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf	Status: Processed	<input type="checkbox"/>
 GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	<input type="checkbox"/>

**SAVE**

**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. 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 the information given herein above is true and correct and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. 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](#)

## M. 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](#)

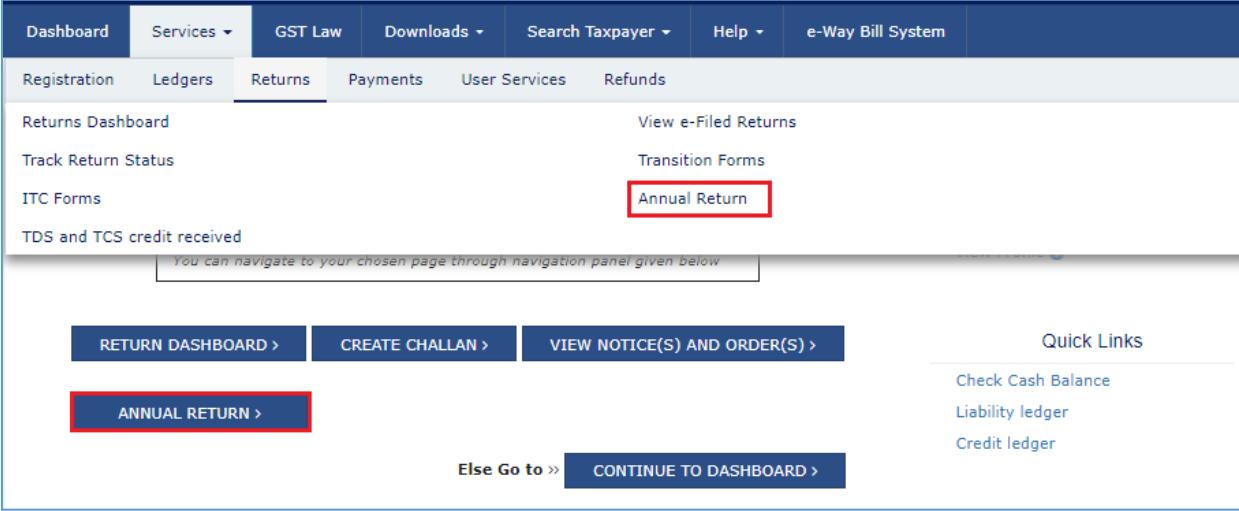
[Go back to the Main Menu](#)

## N. 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.

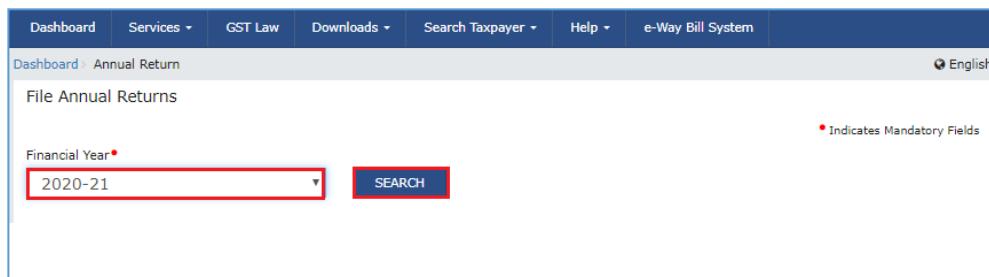
To download filed data from the “File Annual Returns” page, Taxpayer needs to perform following steps:

1. Access the [www.gst.gov.in](http://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 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', 'ITC Forms' (with 'Annual Return' highlighted by a red box), and 'TDS and TCS credit received'. A note below these links says, '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 >', 'CONTINUE TO DASHBOARD >', and 'Quick Links' which includes '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.



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

Dashboard > Annual Return English

File Annual Returns

Financial Year •

2020-21 SEARCH

• Indicates Mandatory Fields

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.

**Dashboard Annual Return**

**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**

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](#)



Dashboard > Annual Return > GSTR-9C      English

GSTIN - 07AEFPA4963B1ZY	Legal Name - Ranu Ahuja	Trade Name - Ranu ahuja
FY - 2020-21	Status - Filed	Due Date - 31/12/2021

**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, is required to be filed by every registered person whose aggregate turnover during a financial year 2020-21 exceeds five crore rupees or notified by the Government.
- GSTR-9C shall be prepared in Offline Tool by taxpayer. Thereafter, he shall generate and upload the JSON file of GSTR-9C on the Portal, by clicking on 'Prepare Offline'
- 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). The tables can be downloaded before filling up the information in offline tool.
- 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 and click on 'Upload' tab to upload JSON file with the help of instruction available there.
- 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 GSTR-9C reconciliation statement (JSON file) on the portal
- Verify that Reconciliation statement after the same is uploaded successfully on Portal and check the details using PREVIEW DRAFT GSTR-9C (PDF) facility.
- You may make payment if you have any additional liability through GST DRC-03 link. (This is available in 'Initiate Filing' page).
- '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 via GST DRC-03**      Help ?

**Upload Relevant Documents**      Help ?

• Indicates Mandatory Fields

**Balance sheet\***

 GSTR_9C_PDF_20190216_2013.pdf	Status: Processed	<input type="checkbox"/>
 GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf	Status: Processed	<input type="checkbox"/>

**Profit & loss statement/income & Expenditure Statement\***

 GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	<input type="checkbox"/>
 GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	<input type="checkbox"/>

**Other Document 1, if any**

 GSTR-9C_PDF_LessThan5MB.pdf	Status: Processed	<input type="checkbox"/>
 GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	<input type="checkbox"/>

**Other Document 2, if any**

 GSTR9C_19022019_07AABCT1332LBZ6_test2.pdf	Status: Processed	<input type="checkbox"/>
 GSTR-9C_JPEG_LessThan5MB.jpg	Status: Processed	<input type="checkbox"/>

**SAVE**

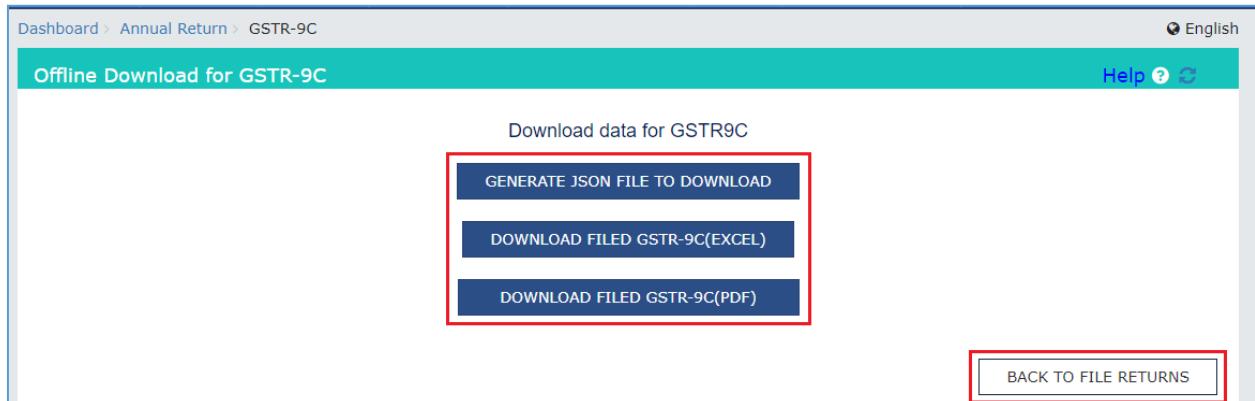
**Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

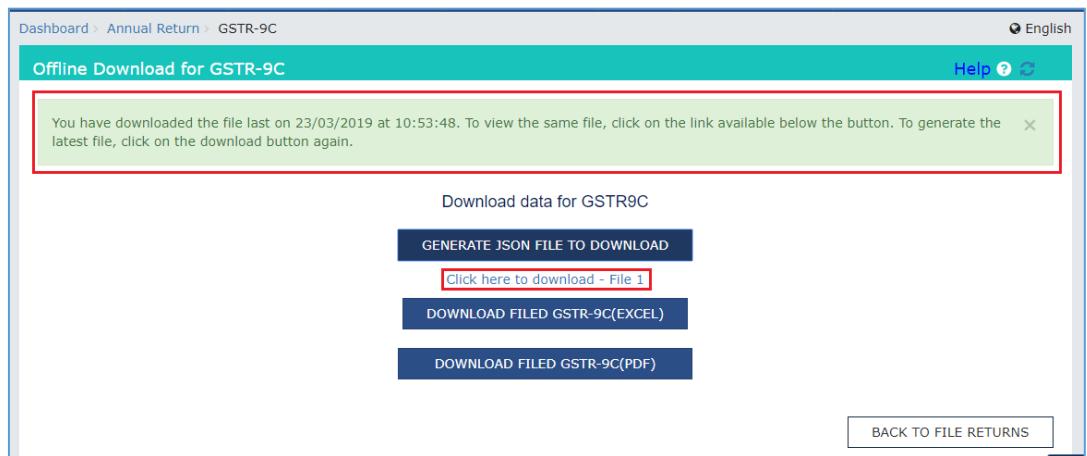
**BACK TO FILE RETURNS**      **PROCEED TO FILE**      **FILE GSTR-9C**

**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.

Dashboard > Annual Return > GSTR-9C

Offline Download for GSTR-9C

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## O. 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](#)

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