

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

Pt.I	Basic Details	
1	Financial Year	2019-20
2	GSTIN	33AACCC8751D1ZX
3(a)	Legal Name	SPACEAGE STORAGE CONCEPTS PRIVATE LIMITED
3(b)	Trade Name (if any)	SPACEAGE STORAGE CONCEPTS PRIVATE LIMITED
3(c)	ARN	AC330320090519A
3(d)	ARN Date	10-03-2022
4	Name of Act. If you are liable to audit under any Act	CGST ACT
4A	Is the person making reconciliation statement (FORM GSTR-9C) is same person who had conducted the audit of mentioned GSTIN	Yes

(Amount in ₹ in all tables)

**Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)**

Pt.II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)		
5	Reconciliation of Gross Turnover		
Sr. No	Description		Amount
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement)		16,20,78,841.55
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	(-)	0.00
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	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above (A+B+C+D-E+F-G-H-I+J-K-L+M+N+O)		16,20,78,841.55
Q	Turnover as declared in Annual Return (GSTR9)		16,20,78,841.55
R	Un-Reconciled turnover (Q - P)		0.00

6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason number 1	

7	Reconciliation of Taxable Turnover	
Sr. No	Description	Amount
A	Annual turnover after adjustments (from 5P above)	16,20,78,841.55
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	38,000.00

C	Zero rated supplies without payment of tax	-
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	-
E	Taxable turnover as per adjustments above (A-B-C-D)	16,20,40,841.55
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	16,20,40,841.55
G	Unreconciled taxable turnover (F-E)	0.00

8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason number 1	

Pt.III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
Sr. No	Description	Taxable Value	Tax payable			
			Central tax	State tax/ UT tax	Integrated Tax	Cess, if applicable
A	5%	4,92,501.00	12,313.00	12,313.00	0.00	0.00
B	5% (RC)	64,39,534.00	1,60,987.00	1,60,987.00	0.00	0.00
C	12%					
D	12% (RC)					
E	18%	16,25,95,511.11	1,11,61,667.00	1,11,61,667.00	69,43,827.00	0.00
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					

M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above	1,13,34,967.00	1,13,34,967.00	69,43,827.00	0.00	
Q	Total amount paid as declared in Annual Return (GSTR 9)	1,13,34,967.00	1,13,34,967.00	69,43,827.00	0.00	
R	Un-reconciled payment of amount	0.00	0.00	0.00	0.00	

10	Reasons for un-reconciled payment of amount				
A	Reason number 1				

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
Sr. No	Description	Taxable Value	To be paid through Cash			
			Central tax	State tax/ UT tax	Integrated Tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%	0.00	0.00	0.00	0.00	0.00
D	28%	0.00	0.00	0.00	0.00	0.00
E	3%	0.00	0.00	0.00	0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

	(please specify)					
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Pt. IV	Reconciliation of Input Tax Credit (ITC)				
12	Reconciliation of Net Input Tax Credit (ITC)				
Sr. 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)	2,73,66,247.00			
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 account	2,73,66,247.00			
E	ITC claimed in Annual Return (GSTR9)	2,73,66,247.00			
F	Un-reconciled ITC	0.00			

13	Reasons for un-reconciled difference in ITC	
A	Reason number 1	

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
Sr.No	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			

D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses(including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
Q1	Any other expense 3			
Q2	Any other expense 4			
Q3	Any other expense 5			
R	Total amount of eligible ITC availed (A to Q)			0.00
S	ITC claimed in Annual Return (GSTR9)			2,73,66,247.00
T	Un-reconciled ITC (S-R)			2,73,66,247.00

15	Reasons for un - reconciled difference in ITC	
A	Reason number 1	

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

Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
Sr. No.	Description	Value	To be paid through Cash			
			Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
A	5%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
H	Input Tax Credit					
I	Interest					
J	Late Fee					

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

Verification:

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

\*\* (Signature and stamp/Seal of the Auditor)

Place: CHENNAI

Name of the signatory: RAMAJAYAM JAYACHANDRAN

Membership No : 248923



Date: 09/03/2022

Full address: 322, 2ND FLOOR, RAMAJAYAM AND ASSOCIATES, K H ROAD, AYANAVARAM, CHENNAI, Tamil Nadu, 600023

PAN details for digital signature: ALOPJ7090C

FINAL

## PART – B

### CERTIFICATION

#### I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

I have examined the—

- (a) balance sheet as on 31/03/2020
- (b) the profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 and
- (c) the cash flow statement for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of M/s SPACEAGE STORAGE CONCEPTS PRIVATE LIMITED , 279, RAJENDRAN BUILDING, GUDAPPAKKAM KANDIGAI, PUDUCHATIRAM, THIRUVALLUR, Tamil Nadu, 600124 , 33AACCC8751D1ZX.

2. Based on our audit I report that the said registered person—  
has maintained the books of accounts, records and documents as required by the IGST/CGST/State/UT GST Act, 2017 and the rules/notifications made/issued thereunder:

1. As per the information and explanation given to us and on the basis of our examination of records of the taxpayer the taxpayer has maintained proper records of books and documents listed in Sec 35 read with Rule 56 to 58 of CGST Act partially maintained documents of supplies attracting payment of tax on reverse charge mechanism along with relevant documents such as invoices credit notes debit notes refund vouchers bill of supply etc According to information and explanation given by the management and in our opinion the same are not material we have also relied on the report of statutory audit conducted under Companies Act 2013 or Tax Audit under Income Tax Act 1961

3. (a) I report the following observations/ comments / discrepancies / inconsistencies; if any:

3. (b) I further report that, -

(A) I was partially provided the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

(B) In my opinion, proper books of account have been kept by the registered person so far as appears from my examination of the books.

(C) I certify that the balance sheet, the profit and loss account and the cash flow Statement are in agreement with the books of account maintained at the Principal place of business at 279, , RAJENDRAN BUILDING, GUDAPPAKKAM KANDIGAI, PUDUCHATIRAM, THIRUVALLUR, Tamil Nadu, 600124 and , , , , undefined, undefined additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No. GSTR-9C.

5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. GSTR-9C are true and correct subject to following observations/qualifications, if any:

\*\* (Signature and stamp/Seal of the Auditor)

Place: CHENNAI

Name of the signatory: RAMAJAYAM JAYACHANDRAN

Membership No: 248923

Date: 09/03/2022

Full address: 322, 2ND FLOOR, RAMAJAYAM AND ASSOCIATES, K H ROAD, AYANAVARAM, CHENNAI, Tamil Nadu, 600023

### Verification of registered person

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

Date - 10-03-2022

Name of the Authorised Signatory  
SRINIVAS GUDIMETTLA

Designation/Status  
DIRECTOR