

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

Pt.I	Basic Details	
1	Financial Year	2020-21
2	GSTIN	33AAFA7482J1ZG
3(a)	Legal Name	ASSOCIATED STEEL RE ROLLIG MILLS
3(b)	Trade Name (if any)	ASSOCIATED STEEL RE-ROLLING MILLS
3(c)	ARN	AC3303211334100
3(d)	ARN Date	26-02-2022
4	Name of Act. If you are liable to audit under any Act	CGST ACT

(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)		6,29,33,008.00
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	(+/-)	
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)		6,29,33,008.00
Q	Turnover as declared in Annual Return (GSTR9)		6,29,33,008.00
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)	6,29,33,008.00
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	35,966.00
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)	6,28,97,042.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	6,28,97,042.00
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%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%	6,28,97,042.00	56,36,599.00	56,36,599.00	48,265.00	0.00
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
K1	Others%					
L	Interest					
M	Late Fee					

N	Penalty					
O	Others					
P	Total amount to be paid as per tables above	56,36,599.00	56,36,599.00	48,265.00	0.00	
Q	Total amount paid as declared in Annual Return (GSTR 9)	56,36,599.00	56,36,599.00	48,265.00	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
G1	Others%	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)					
--	------------------	--	--	--	--	--

<b>Pt. IV</b>	<b>Reconciliation of Input Tax Credit (ITC)</b>				
<b>12</b>	<b>Reconciliation of Net Input Tax Credit (ITC)</b>				
<b>Sr. No</b>	<b>Description</b>	<b>Amount</b>			
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)	85,32,407.00			
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	58,467.00			
D	ITC availed as per audited financial statements or books of account	84,73,940.00			
E	ITC claimed in Annual Return (GSTR9)	91,01,490.07			
F	Un-reconciled ITC	6,27,550.07			

<b>13</b>	<b>Reasons for un-reconciled difference in ITC</b>		
A	Reason number 1	The Unreconciled ITC Represents Rs 301, 699 Towards CGST and 301,699 Towards SGST and Rs 24152 Towards Cess	

<b>14</b>	<b>Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account</b>			
<b>Sr.No</b>	<b>Description</b>	<b>Value</b>	<b>Amount of Total ITC</b>	<b>Amount of eligible ITC availed</b>
A	Purchases	4,85,88,634.00	84,73,940.00	84,73,940.00
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)			84,73,940.00
S	ITC claimed in Annual Return (GSTR9)			91,01,490.07
T	Un-reconciled ITC (S-R)			6,27,550.07

15	Reasons for un - reconciled difference in ITC	
A	Reason number 1	The Unreconciled ITC Represents Rs 301, 699 Towards CGST and 301,699 Towards SGST and Rs 24152 Towards Cess

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	3,01,699.00
B	State/UT Tax	3,01,699.00
C	Integrated Tax	0.00
D	Cess	24,152.00
E	Interest	0.00
F	Penalty	0.00

Pt. V	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%					
G1	Others%					
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 of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. 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.

Date: 26-02-2022

Name of the Authorised Signatory  
SIDDAREDDY REDDY

Designation/Status



FINAL