

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

| Pt.I | Basic Details  |                                    |
|------|--|------------------------------------|
| 1    | Financial Year   | 2018-19                            |
| 2    | GSTIN  | 33AAYCS3291C2Z3                    |
| 3(a) | Legal Name   | SRI VELAVAN MOTORS PRIVATE LIMITED |
| 3(b) | Trade Name (if any)  | SRI VELAVAN MOTORS PRIVATE LIMITED |
| 3(c) | ARN  | AC330319058347Y                    |
| 3(d) | ARN Date   | 01-02-2022                         |
| 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 | No                                 |

(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<br>(For multi-GSTIN units under same PAN, the turnover shall be derived from the audited Annual Financial Statement) |     | 47,33,37,721.00 |
| 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   | (-)   | 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)                                |       | 47,33,37,721.00 |
| Q | Turnover as declared in Annual Return (GSTR9)   |       | 47,33,37,721.00 |
| 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)                  | 47,33,37,721.00 |
| B      | Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover | 3,25,603.00     |

|   |  |                 |
|---|--|-----------------|
| 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)                          | 47,30,12,118.00 |
| F | Taxable turnover as per liability declared in Annual Return (GSTR9)          | 47,30,12,118.00 |
| 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%   | 4,20,149.16     | 10,503.73      | 10,503.73         | 0.00           | 0.00                |
| B      | 5% (RC)  |                 |                |                   |                |                     |
| C      | 12%  | 3,64,859.46     | 21,891.54      | 21,891.54         | 0.00           | 0.00                |
| D      | 12% (RC)   |                 |                |                   |                |                     |
| E      | 18%  | 4,01,81,908.34  | 36,11,896.41   | 36,11,896.41      | 8,951.00       | 0.00                |
| F      | 18% (RC)   |                 |                |                   |                |                     |
| G      | 28%  | 43,20,45,202.00 | 6,04,86,328.00 | 6,04,86,328.00    | 0.00           | 11,20,539.00        |
| H      | 28% (RC)   |                 |                |                   |                |                     |
| I      | 3%   |                 |                |                   |                |                     |
| J      | 0.25%  |                 |                |                   |                |                     |
| K      | 0.10%  |                 |                |                   |                |                     |
| L      | Interest   |                 |                |                   |                |                     |

|   |   |  |                |                |          |              |
|---|---|--|----------------|----------------|----------|--------------|
| M | Late Fee  |  |                |                |          |              |
| N | Penalty   |  |                |                |          |              |
| O | Others  |  | 35,522.32      | 35,522.32      |          |              |
| P | Total amount to be paid as per tables above             |  | 6,41,66,142.00 | 6,41,66,142.00 | 8,951.00 | 11,20,539.00 |
| Q | Total amount paid as declared in Annual Return (GSTR 9) |  | 6,41,66,142.00 | 6,41,66,142.00 | 8,951.00 | 11,20,539.00 |
| 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                             | Taxpayer has paid tax on the exempt component of Rs. 3,25,603/- amounting to CGST Rs. 35,522.32/- and SGST Rs. 35,522/- which is disclosed in the table 9 (O) |

| 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<br>(please specify) |  | 0.00 | 0.00 | 0.00 | 0.00 |
|---|----------------------------|--|------|------|------|------|

| 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) | 12,42,94,476.72 |  |  |  |
| 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  | 12,42,94,476.72 |  |  |  |
| E      | ITC claimed in Annual Return (GSTR9)   | 12,42,94,476.72 |  |  |  |
| 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)   |  |  | 12,42,94,476.72 |
| T  | Un-reconciled ITC (S-R)  |  |  | 12,42,94,476.72 |

|    |   |  |
|----|---|--|
| 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: 27/01/2022

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

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

I report that the audit of the books of accounts and the financial statements of M/s.SRI VELAVAN MOTORS PRIVATE LIMITED , 5A,, Arcot Road, Alwarthirunagar, CHENNAI, CHENNAI, Tamil Nadu, 600087, 33AAYCS3291C2Z3 was conducted by M/s.RAMAJAYAM AND ASSOCIATES , 322, 2ND FLOOR, RAMAJAYAM AND ASSOCIATES, K H ROAD, AYANAVARAM, CHENNAI, Tamil Nadu, 600023 , bearing membership number 248923 in pursuance of the provisions of the CGST ACT Act, and I annex hereto a copy of their audit report dated 27/01/2022 along with a copy of each of :-

- (a) balance sheet as on 31/03/2019
- (b) the profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019
- (c) the cash flow statement for the period beginning from 01/04/2018 to ending on 31/03/2019 and
- (d) documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. 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

3. 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.

4. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

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

Place: CHENNAI

Name of the signatory: RAMAJAYAM JAYACHANDRAN

Membership No: 248923

Date: 27/01/2022

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.

Name of the Authorised Signatory  
HARIRAM PRITHVIRAJ KASANGATHAPERUMAL

Date - 01-02-2022

Designation/Status  
MANAGING DIRECTOR

**FINAL**