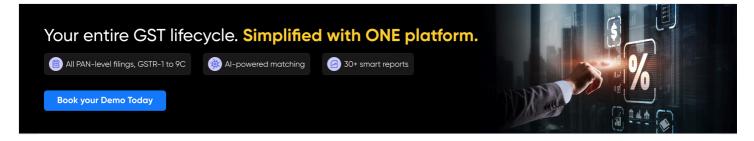




Index ~



Home > GST > gst-returns



GSTR 9C: Reconciliation Statement & Certification - Due Date, Applicability, Limit, Format

By Annapoorna

Updated on: Mar 26th, 2025 | 3 min read

GSTR-9C is a form for annual GST reconciliation statement filed by applicable taxpayers. Every registered person whose aggregate turnover during a financial year exceeds Rs.5 crore rupees must file this form. They shall also furnish a copy of the audited annual accounts.

Latest Updates

55th GST Council Meeting

- 1. As on 21st December 2024, the Council will issue a circular clarifying the late fee applicable u/s 47(2) of the CGST Act, 2017 for delay in filing annual return in the form GSTR-9 and reconciliation statement in the form GSTR-9C.*
- 2. The GST Council has also recommended to issue notification under section 128 of CGST Act, 2017 for waiver of the amount of late fee for delayed filing of FORM GSTR-9C. The said benefit will be available for reconciliation statements pertaining to periods 2017-18 to 2022-23. The late fee which is in excess of the amount of late fee payable till the date of filing of FORM GSTR-9 for the said financial years will be waived off provided the FORM GSTR-9C is filed on or before 31st March 2025. *

53rd GST Council Meeting

As on 22nd June 2024, the Council has recommended to provide relaxation to taxpayers from filing GSTR-9/9A for FY 2023-24 where their aggregate annual turnover for the said financial year is below Rs.2 crore. This was notified via CGST notification 14/2024 dated 10th July 2024.



Index ~

GSTR-9C Filing FY 21-22 | Eligibility | Details to Be Filled in GSTR-9C |Types...



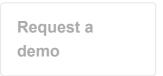
What is GSTR-9C?

GSTR-9C is a statement of reconciliation between:

- The annual returns in form GSTR-9 filed for a FY, and
- The figures as per the audited annual financial statements of the taxpayer.

Try Clear GST for end-to-end GSTR-9 filings

File at PAN level across multiple GSTINs



GSTR-9C consists of gross and taxable turnover as per the books reconciled with the respective figures as per the consolidation of all the GST returns for a FY.

Hence, any differences arising from this reconciliation exercise will be reported in this statement, along with the reasons for the same and then certified by the taxpayer themselves. The certified statement shall be issued for every GSTIN. Hence, for a PAN, there can be several GSTR-9C forms to be filed.

GSTR-9C must be prepared and self-certified by the taxpayer. It must be filed on the GST portal or through a facilitation centre by the taxpayer, along with other documents such as a copy of the Audited Accounts and Annual Return in form GSTR-9. This statement is applicable to all those taxpayers who must get their Annual Accounts audited under the GST laws.

Index ~

crore satisfies the GSTR-9C applicability condition to file this statement.

Further, as per CBIC's CGST notification no. 09/2020 dated 16th March 2020, all foreign companies which are in the airline business and compliant with the relevant provisions and rules of the Companies Act 2013 are exempted from the GSTR-9C requirement.

In addition to the above, persons who are non-residents and are providing OIDAR service in India to unregistered persons have been exempted from submitting GSTR-9 and GSTR-9C as per CBIC notification no. 30/2019 dated 28th June 2019.

^The limit is enhanced to Rs 5 crore for the GSTR-9C of FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22 and FY 2022-23 as per the CBIC notifications.

What is the due date for GSTR-9C?

The due date to file GSTR-9C is the same as due date for submitting the Annual returns in GSTR-9. Hence, the GSTR-9C must be filed on or before 31st December of the year subsequent to the relevant FY under audit. The due date can be extended by the Government if deemed necessary. For instance, the GSTR-9C due date for FY 2024-25 is 31st December 2025.

What's the importance of GSTR-9C?

The taxpayer must prepare this GST reconciliation statement. Any differences between sales, taxes, or input tax credit details reported in all the GST returns and the audited accounts must be reported therein with the reasons for the differences.

This statement acts as a base for the GST authorities to verify the correctness of the GST returns filed by the taxpayers after a self-certification.

Contents and format of GSTR-9C

The GSTR-9C consists of two main parts:

- Part-A: Reconciliation Statement
- Verification/Self-certification

The noures in the audited infancial statements are at PAN level. Hence, the turnover, tax bald $\mathbf{Index} \sim$

accounts of the organisation as a whole.

The Reconciliation Statement is divided into five parts as follows:

Part-I: Basic details: Consists of FY, GSTIN, Legal Name and Trade Name. The taxpayer must also mention if he is subject to audit under any other law.

Part-II: Reconciliation of turnover declared in the Audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9): This involves reporting the gross and taxable turnover declared in the Annual return with the Audited Financial Statements. One must note that most often, the Audited Financial statements are at a PAN level.

This might require the break up of the audited financial statements at GSTIN level for reporting in GSTR-9C. Details of turnover adjustments to be made in tables 5B to 5N have been made optional, and adjustments, if any, which are required to be reported can be reported in Table 50 by the taxpayer. This update is as per Notification No: 56/2019 issued on 14th November 2019.

Part-III: Reconciliation of tax paid: This section requires GST rate-wise reporting of the tax liability that arose as per the accounts and paid as reported in the GSTR-9 respectively with the differences thereof. Further, it requires the taxpayers to state the additional liability due to unreconciled differences noticed upon reconciliation.

Part-IV: Reconciliation of Input Tax Credit (ITC): This part consists of the reconciliation of input tax credit availed and utilised by taxpayers as reported in GSTR-9 and as reported in the Audited Financial Statement.

Further, it needs a reporting of Expenses booked as per the Audited Accounts, with a breakup of eligible and ineligible ITC and reconciliation of the eligible ITC with that amount claimed as per GSTR-9. This declaration will be after considering the reversals of ITC claimed, if any.

A Taxpayer has the option to not fill details of ITC reconciliation in tables 12B, 12C and 14. This update is as per Notification No: 56/2019 issued on 14th November 2019.

Verification/Self-certification by taxpayer

For further details about the GSTR-9C format and reporting steps, read our article on Guide to Form GSTR-9C

What has changed in GSTR-9C format & filing?

Clear - volinication by regional range you had been added a convenience in removed Index GSTR-3B and GSTR-9.

At the end of this return, taxpayers shall be given an option to pay any additional liability
declared in this form, through FORM DRC-03. Taxpayers shall select —'Reconciliation
Statement' in the drop-down provided in FORM DRC-03. It may be noted that such liability
shall be paid through electronic cash ledger only.

For detailed analysis of tables that were revised in the GSTR-9C format, visit our page "Revised GSTR-9C from FY 20-21 onwards".

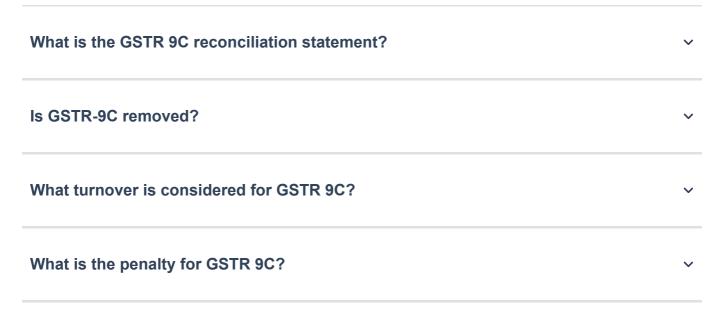
The older format of Part-B: Certification (No longer applicable)

Earlier, the GSTR-9C had to be certified by the same CA who conducted the GST audit or it can be also certified by any other CA who did not conduct the GST Audit for that particular GSTIN. This has been done away with from FY 2020-21 onwards.

Access our FREE checklist for error-free GSTR-9C filings

Download here

Frequently Asked Questions





Which tables are mandatory in GSTR-9C?



Annapoorna

Assistant Manager - Content

I preach the words, "Learning never exhausts the mind." An aspiring CA and a passionate content writer having 4+ years of hands-on experience in deciphering jargon in Indian GST, Income Tax, off late also into the much larger Indian finance ecosystem, I love curating content in various forms to the interest of tax professionals, and enterprises, both big and small. While not writing, you can catch me singing Shāstriya Sangeetha and tuning my violin;). **Read more**

Browse by topics

GST

GST Registration

Input Tax Credit (ITC)

e-Invoicing

e-Way Bill

GST Returns

TDS

Enterprise Compliance

Invoice Discounting (ID)

Vendor Management

Accounts Payable (AP)

Supply Chain

Index ~

What is Invoice Management System (IMS) under GST: Key Features, Benefits & How Does It Work

What is E-way Bill: Rules, Applicability, Limit, Requirement & Generation Process Explained

Input Tax Credit under GST - Conditions To Claim

Goods and Services Tax: What is GST in India? Indirect Tax Law Explained

All about Reverse Charge Mechanism (RCM) under GST

GST State Code List and Jurisdiction (2025)

Late Fees and Interest on GST Returns

Types of GST: What is SGST, CGST, IGST and UTGST?

GST Registration Online: Documents Required, Limit, Fees, Process, Penalty

GST Rates in India 2025 - List of Goods and Service Tax Rates, Slab & Revision

Latest GST News, Information, Notifications & Announcements

56th GST Council Meeting Highlights: Date, Venue, Agenda, Expectations and Latest News

Popular articles

GST Return - What is GST Return? Who Should File, Due Dates & Types of GST Returns

Types of GST Returns

GSTR-9 Annual Return: Due Date, Applicability, Turnover Limit, Format, Eligibility, Rules

GSTR 9C: Reconciliation Statement & Certification - Due Date, Applicability, Limit, Format

GSTR-9: Frequently Asked Questions (FAQs)

How to fill Tables 6-8 and 12-13 in GSTR-9

GSTR-9C - Frequently Asked Questions (FAQs)

ITC Reporting in GSTR-9: Reporting, Reconciliations, Challenges and Clarifications

Difference Between GSTR 9 and 9C

Index ~

How To Fill Tables 4-5 And Tables 10-11 In GSTR-9

How to File Form GSTR-9C on the GST Portal?

Different types of JSON errors while filing GSTR-9C

How to File GSTR-9C Offline?

GSTR-9A: Due Date, Applicability, Turnover Limit, Format, Penalty

GSTR-1 Filing: Due Date, Format, Late Fees, Eligibility & Rules

Guide on GSTR-2B: Auto-drafted ITC Statement

GSTR-3B: Due Date, Late Fee, Format, Return Filing, Eligibility, Rules

You might be interested in

GST Number Search Online - Taxpayer GSTIN/UIN Verification

GST Number Search by Name | GSTIN Verification Online

GST Number Search by PAN: Guide to GST Search by PAN

Pin to Pin Distance - How to Calculate Distance Between Two Pin Codes for e-Way Bill

GST Calculator Online

Follow us on



COMPANY

About us

Contact us

Careers

Index ~

Enaineerina bioa

FinTech glossary

ClearTax Chronicles

GST Product Guides

Trust & Safety

Cleartax(Saudi Arabia)

PRODUCTS

Individuals

Income Tax e Filing

Tax Planning

Income Tax Filing

Income Tax App android

Income Tax

Secion 80 Deductions
Income tax for NRI

ClearGST

GST

GST Login

GST software

New GST returns

e-invoicing

Input tax credit

Enterprises

ClearGST

ClearE-Waybill

e-Invoicing Software

ClearTDS

eWay Bill Registration

CAs

CA partner program

ClearGST

ClearTDS

ClearTaxCloud

ClearPro App

SMEs

ClearGST

ClearOne

Billing Software

Invoicing Software

Services for businesses

ClearOne App

ClearServices

Tax filing for professionals

Tax filing for traders

Clear Launchpad

Trademark Registration

HSN Lookup

HSN Code Finder

Cement HSN Code

Transport HSN Code

Plastic HSN Code

INIDINIE REGISTRATION

Index ~

GST Resources

GST Registration

GST Returns

GST Procedure

GST News & Announcement

GSTR 9 Annual Returns

GST Payments & Refunds

Invoicing Under GST

GSTR-2B

GSTR-3B

ITR Resources

Income Tax Slab

Form 26AS

What is Form 16

Salary Income

How to File TDS Returns

New Income Tax Portal

Incometax.gov.in

Income from Selling Shares

Income Tax Due Dates

Mutual Fund Resources

How to Invest in Mutual Funds

Mutual fund Types

ELSS

SIP Mutual Funds

Hedge Funds

Debt Funds

What is AMFI
What is NAV

NFO

neeme tax bae batee

Business Resources

Memorandum of Understanding (MoU)

Mudra Yojana

Inflation & Deflation

Loan Agreement

Succession Certificate

Solvency Certificate

Debt Settlement Agreement

Rental Agreement

Letters Of Credit

TOOLS

Income tax calculator

EMI Calculator

Mutual fund calculator

HSN Code Finder

SIP calculator

GST calculator

PPF Calculator

GST number search

IFSC Code Search

Generate rent receipts

Home Loan EMI Calculator

NPS Calculator

Find HSN code

Tax Saving Calculator

HRA calculator
RD Calculator

https://cleartax.in/s/gst-reconciliation-statement-gstr-9c



Currency Converter

EPF Calculator

Index ~

TRENDING MUTUAL FUNDS

ICICI Prudential Technology Fund Direct Plan Growth

Axis Bluechip Fund Growth

ICICI Prudential Technology Fund Growth

Aditya Birla Sun Life Tax Relief 96 Growth

Aditya Birla Sun Life Digital India Fund Direct Plan Growth

Quant Tax Plan Growth Option Direct Plan

SBI Technology Opportunities Fund Direct Growth

Axis Long Term Equity Fund Growth

TOP AMCS

SBI Mutual Fund Nippon India mutual fund HDFC Mutual Fund UTI mutual fund

Kotak Mahindra Mutual Fund ICICI Prudential Mutual Fund Aditya Birla Mutual Fund

Axis mutual fund

STOCK MARKETS

Stock Market Live Yes Bank Share Price SBI Share Price IRCTC Share Price

ITC Share Price Tata Motors Share Price Infosys Share Price

Idea Share Price HDFC Bank Share Price

BEST FUNDS

Best Mutual Funds Best Tax Savings Mutual Funds Best Index Funds

Best Equity Mutual Funds

clear ~

Index ~

acknowledgment number online. You can efile income tax return on your income from salary, house property, capital gains, business & profession and income from other sources. Further you can also file TDS returns, generate Form-16, use our Tax Calculator software, claim HRA, check refund status and generate rent receipts for Income Tax Filing.

CAs, experts and businesses can get GST ready with Clear GST software & certification course. Our GST Software helps CAs, tax experts & business to manage returns & invoices in an easy manner. Our Goods & Services Tax course includes tutorial videos, guides and expert assistance to help you in mastering Goods and Services Tax. Clear can also help you in getting your business registered for Goods & Services Tax Law.

Save taxes with Clear by investing in tax saving mutual funds (ELSS) online. Our experts suggest the best funds and you can get high returns by investing directly or through SIP. Download Black by ClearTax App to file returns from your mobile phone.

Office Address - Defmacro Software Private Limited, C 245A, Ground floor, Room No 1, Vikas Puri, West Delhi, New Delhi, Delhi 110018, India

CLEARTAX IS A PRODUCT BY DEFMACRO SOFTWARE PVT. LTD.

Privacy Policy Terms of use





SSL Certified Site 128-bit encryption