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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.

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What is GST R-9C?

GST R-9C is a statement of reconciliation between:

- The annual returns in form [GST R-9](#) filed for a FY, and
- The figures as per the audited annual financial statements of the taxpayer.

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GST R-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 GST R-9C forms to be filed.

GST R-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 GST R-9. This statement is applicable to all those taxpayers who must get their Annual Accounts audited under the [GST laws](#).

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whose turnover during a financial year exceeds the prescribed GSTR-9C turnover limit of Rs.5 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**

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The figures in the audited financial statements are at PAN level. Hence, the turnover, tax paid

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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 5O 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?

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- Verification by Registered Taxpayer has been added & CA Form Certification is removed.

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[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.

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Frequently Asked Questions

What is the GSTR 9C reconciliation statement?



Is GSTR-9C removed?



What turnover is considered for GSTR 9C?



What is the penalty for GSTR 9C?



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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**

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