

GST Annual Return (GSTR-9) Checklist

Step-by-step verification guide for year-end reconciliation and filing readiness.

Scope: This checklist is a template for professional review. Validate applicability and latest rules on the GST portal before use.

1. Data Collection & Readiness

	Checklist Item	Evidence / Notes
	Confirm taxpayer profile: GSTIN(s), registration type, FY coverage, and any cancellations / amendments.	GST registration summary; FY boundaries; amendment history.
	Export year-wise ledgers: outward supply register, inward supply register, ITC ledger, tax payment ledger.	ERP extracts; GST portal ledger downloads.
	Download/retain filed returns: GSTR-1 (monthly/quarterly), GSTR-3B, and relevant annual return drafts/system computed tables.	Filed return PDFs; system computed GSTR-9 download if available.

2. Reconciliation: Outward Supplies (GSTR-1 vs GSTR-3B vs Books)

	Checklist Item	Evidence / Notes
	Reconcile taxable value and tax (IGST/CGST/SGST/cess) between GSTR-1 tables and revenue ledger (books). Identify timing differences (credit notes, debit notes, amendments).	GSTR-1 table-wise summary; sales register pivot; CN/DN register.
	Reconcile GSTR-3B Table 3.1 (outward supplies) with GSTR-1 and books; explain variances by month/quarter.	GSTR-3B summaries; reconciliation working paper.
	Check advances, export/SEZ supplies, and exempt/nil/non-GST supplies are classified consistently across returns and books.	Invoice listing; LUT/Bond files; export documentation.
	Review amendments (GSTR-1 Table 9/10/11) and ensure they are reflected in annual totals and disclosures.	Amendment register; period mapping.

3. ITC Matching & Reconciliation (2B/2A vs 3B vs Books)

	Checklist Item	Evidence / Notes
	Match ITC claimed in GSTR-3B with ITC available as per GSTR-2B and purchase register; document vendor-wise gaps and follow-ups.	GSTR-2B download; vendor reconciliation sheet; exceptions list.
	Review ITC reversals (Rule 42/43, ineligible ITC) and ensure reversals/ reclaim are properly reflected in annual return tables.	Reversal workings; ineligible ITC register.
	Check debit/credit notes impact on ITC and ensure vendor filings are considered in matching logic.	CN/DN register; supplier communication log.

	Validate import of services/goods ITC and customs documentation (where applicable).	BoE; import invoices; IGST payment proofs.
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4. Reverse Charge Mechanism (RCM) Review

	Checklist Item	Evidence / Notes
	Identify RCM-eligible expenses (e.g., specified services, import of services) and reconcile RCM tax liability with 3B disclosures.	Expense ledger mapping; RCM register; 3B Table 3.1(d).
	Verify RCM tax payment in cash and subsequent ITC claim (where eligible) is correctly timed and documented.	Cash ledger; ITC ledger; payment challans.
	Confirm RCM classification and accounting entries (liability recognition, input credit eligibility checks).	Journal entries; accounting policy notes.

5. Books of Accounts Tie-out & Final Review

	Checklist Item	Evidence / Notes
	Tie annual tax payable and tax paid: output tax + RCM - ITC utilized - cash paid, and validate against ledgers and financial statements.	GST ledgers; trial balance; tax payable reconciliation.
	Review interest/late fee exposures and ensure disclosures and payments (if any) are captured.	Delay analysis; challans; interest computation.
	Perform completeness checks: e-invoice/IRN register tie-out, sequential invoice checks, and high-level analytics (ratio and trend).	Invoice sequence; IRN export; analytics summary.
	Sign-off pack: reconciliation summaries, management representation points, and filing readiness checklist.	Final workpapers; sign-off memo; reviewer notes.

Reference Notes (for user convenience)

The GST portal notes that system-computed GSTR-9 values are based on filed GSTR-1 and GSTR-3B, with certain tables excluded from auto-population. Always validate system values against books and supporting schedules.

References: GST Portal user manual for GSTR-9; professional technical guides (e.g., ICAI).