

सी.ए. नवीन एन. डी. गुप्ता
अध्यक्ष

CA. Naveen N.D. Gupta
President



दी इन्स्टीट्यूट ऑफ चार्टर्ड
एकाउन्टेन्ट्स ऑफ इन्डिया
(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

IDTC/Letter/2018-19/13

May 29, 2018

Shri Piyush Goyal

Hon'ble Union Minister of Finance, Railways, Coal
Ministry of Finance,
Government of India, North Block
New Delhi - 110001

Hon'ble Sir,

Sub: GST Audit Report and Statement of Particulars

Greetings!

In continuation to the letter no. IDTC/Letter/2018-19/09 dated 9th May, 2018, we are pleased to enclose the GST Audit Report (Form 9C) and Statement of Particulars (Form GSTR 9D) to be furnished alongwith the Report. These forms have been drafted keeping in mind the aspects of being simple, transparent, easy to comply, to bring awareness among the tax payers and at the same time protect the revenue for the Government. Further, we are submitting two versions of the Statement of Particulars, one is for the tax payer having turnover upto 10 crores; and other is for tax payer having turnover 10 crores and above.

The Institute has developed the aforesaid "GST Audit Formats" for the period ended on 31st March, 2018. We will provide a more comprehensive Form with additional compliances by the Assessee having turnover beyond Rs. 10 crores for the financial year 2018-19.

Sir, the draft Forms captures the information pertaining to the nature of transactions, turnovers and taxes which will provide the Government with an insight into the business practices adopted by the trade and industry. The said audit report read together with the annual return filed by the trade and industry should reflect a true and correct state of affairs of the business entities thus meeting the motto of ease of doing business and ease to comply with the GST provisions. It will not be out of place to mention, that several members of the profession have populated live data into these Forms and feedback has been received that Draft formats are not complex, considering the details that are required to be maintained / furnished under the GST Laws.

Considering this as first year of Audit, it is requested that the Audit Report may be finalised and published at the earliest providing the taxpayers and professionals adequate time for understanding the Audit Format and compliance of the same.

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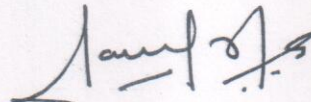
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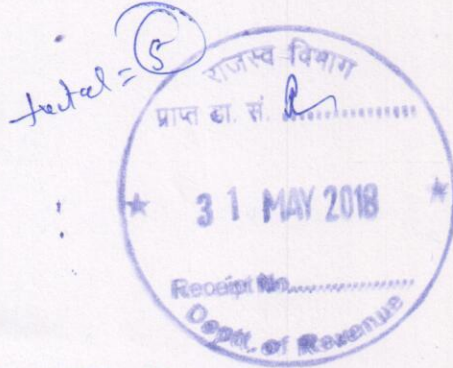
We would also like to inform your goodself that recently, ICAI has also drafted the Certificates to be issued by Professionals as well as the Annual Return Form 9/9A/9B for the Goods and Services Tax Network (GSTN).

We shall be glad to provide any further inputs as may be required and your office in case of any information may reach us at idthc@icai.in or 0120-3045954.

With warm regards,

Yours sincerely,


(CA. Naveen N.D. Gupta)



Copy to:

1. ✓ **Sh. Sushil Modi**, Deputy Chief Minister & Hon'ble Finance Minister, Bihar
2. ✓ **Dr. Hasmukh Adhia**, Finance Secretary(R), Department of Revenue, Ministry of Finance, Government of India, North Block New Delhi - 110001
3. ✓ **Ms. Vanaja N. Sarna**, Chairperson, CBIT, Department of Revenue, Government of India, North Block, New Delhi - 110001
4. **Shri Prakash Kumar**, Chief Executive Officer, Goods & Services Tax Network, World mark 1, 4th Floor, Tower-B, Aero City, East wing, New Delhi - 110037
5. **Sh. Arun Goyal**, Additional Secretary, Office of the Goods & Services Tax Council, Tower-II, 5th Floor, Jeevan Bharti Building, New Delhi -110001
6. ✓ **CA. Upender Gupta**, Commissioner, GST, Department of Revenue, Government of India, North Block, New Delhi - 110001
7. ✓ **Sh. Manish Sinha**, Commissioner, GST, CBIT, Department of Revenue, Government of India, North Block, New Delhi - 110001

Form GSTR 9C

GST Audit Report

[See Section 35(5) and 44(2) of the CGST Act, 2017 and Rule 80 (3) of the CGST Rules 2017 read with corresponding provisions relevant State GST, UTGST and IGST Laws]

1. I/We report that the audit for the period ended of(*Name and Address of the registered person*) having GSTIN was conducted by me / us *M/s.* (*Name and address of Chartered Accountants / Cost Accountant*) under Section 35 (5) and Section 44 (2) of the Central / State (*Name the State or Union Territory*) Goods and Services Tax Act, 2017 read with Rule 80 of the Central / State (*Name the State or Union Territory*) Goods and Services Tax Rules, 2017.
2. Maintenance of the books of account, records under the GST laws and the financial statements are the responsibility of the registered person. My / Our responsibility is to express a view on the correctness, completeness and accuracy of the returns filed by the registered person based on my / our audit conducted in accordance with the provisions of Section 35 (5) and Section 44 (2) of the Central / State (*Name the State or Union Territory*) Goods and Services Tax Act, 2017.
3. I / We have conducted our audit in accordance with the Standards on Auditing (SA) generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the said accounts, records and statements are free of material misstatement. The audit includes examining, on a test check basis, evidence supporting the amounts and disclosures in this audit report. I / We believe that my / our audit provides a reasonable basis for my / our opinion.
4. The financial statements of the registered person for the period ended have been audited by *M/s.*..... (*Name / Firm name of the Auditors*), Chartered Accountants, which have been relied upon by me/us for the purposes of my/our audit.
5. The following comments are subject to my / our observations and comments about non-compliance, short comings and deficiencies in the returns filed by the registered person, as given in the attached Form GSTR-9D read together with the relevant annexures and appendices of even date:
 - (a) I / we have obtained all the information and explanations, which to the best of my / our knowledge and belief, are necessary for the purposes of audit, including computation of tax liability under the GST Laws.

- (b) For the purposes of this audit, I / we have verified the relevant returns and statements under the GST Laws;
- (c) the books of account and other related records and registers maintained by the registered person are sufficient for the verification of the correctness, completeness and accuracy of the returns filed for the year;
- (d) the annual return filed by the registered person reflects a true and correct state of affairs of all the transactions effected during the year that need to be reported;
- (e) the aggregate of outward supplies declared in the returns for the year include all the outward supplies effected during the year;
- (f) the aggregate of inward supplies declared in the returns for the year include all the inwards supplies effected during the year;
- (g) the transactions included / excluded from the value of supply are in accordance with the provisions of the law;
- (h) the adjustments to the outward supplies and taxes are based on the entries made in the books of account maintained for the year;
- (i) the adjustments to the inward supplies and taxes are based on the entries made in the books of account maintained for the year;
- (j) the exemptions and abatements claimed in the annual return are in conformity with the provisions of the law;
- (k) the amount of credits determined as ineligible in accordance with the provisions of the law have been dealt appropriately in the return during the year;
- (l) the classification of outward supplies, rate of tax applicable and computation of output tax (including that of inward supplies liable to tax on reverse charge basis) re in conformity with the GST;
- (m) the amount of input tax paid on inward supplies and deductions of input tax credit claimed are in conformity with the provisions of law;
- (n) other information given in the relevant Form 9D and annexures there to are correct and complete.

6. Summary of the additional tax liability or additional payment as determined by the auditor for the year are as follows:

Sl. No.	Particulars	Amount as per annual return (in Rs.)	Correct amount determined in audit as per accounts (in Rs.)	Difference (in Rs.)	Annexures
(1)	(2)	(3)	(4)	(5)	(6)
1	Net outward supplies of goods and services after considering the return of such supplies in respect of which output tax is payable (specify separately Zero rated supplies and exports on which IGST is paid)				A
2	Output tax payable (specify separately interest, fee, penalty and other levies) on the above mentioned outward supplies under the GST Acts- (a) CGST Act (b) SGST/ UTGST Act (c) IGST Act (d) GST Compensation Cess Act				B
3	Net inward supplies of goods and services on which input tax credit has been taken after considering the return of such supplies (including reverse charge inward supplies)				C
4	Input tax credits (including tax paid on reverse charge inward supplies as per the GST Acts (a) CGST Act (b) SGST/ UTGST Act (c) IGST Act (d) GST Compensation Cess Act				D
5	Net Input Tax Credit claimed on all the above mentioned inward supplies (including reverse charge inward supplies) under the GST Acts after considering all the reversals, reductions and reclamations of input tax credit - (a) CGST Act (b) SGST/ UTGST Act (c) IGST Act				E

	(d) GST Compensation Cess Act				
6	Refund claimed under the GST Acts- (a) CGST Act (b) SGST/ UTGST Act (c) IGST Act (d) GST Compensation Cess Act				F
7	Other net outward supplies of goods and services on which no output tax is payable after considering the return of the said supplies (exempt, nil rated, non-taxable, outward reverse charge supplies, etc.)				G
8	Other net inward supplies (including reverse charge inward supplies) of goods and services on which no input tax credit has been taken after considering the return of the said supplies (supplies on which input tax credit is ineligible, exempt, nil rated, non-taxable supplies etc.)				H
9	Any other item (specify)				

7. The registered person has been advised to*

- (i) Pay differential tax liability of Rs..... with interest of Rs..... and penalty of Rs.....
- (ii) Reverse Input Tax Credit of Rs..... in the return(s) of.....
- (iii) Claim refund of Rs.....

* (Note: Strike out whichever is not applicable)

for xxxxxxxxxxxx
Chartered / Cost Accountants
Firm registration number:

XXXXXXXXXX
Partner
Membership No. xxxxx

Place: xxxxxxxx
Date : xx / xx / 20xx

Reconciliation

Annexure A

Net outward supplies after considering the return of supplies on which output tax is payable

Sl. No.	Particulars	Total
	Revenue from operations	
	Other Income	
	Amount as per financials	
Less	Revenue/Other Income pertaining to other registered/distinct persons	
Less	<u>Revenue items on which output GST is not payable</u>	
	Zero rated without payment of tax - Export and supplies to SEZ	
	Deemed exports	
	Liable to tax under reverse charge mechanism	
	Wholly Exempt Supplies	
	Partly Exempt Supplies (exempt portion)	
	Non-GST supplies	
	Not a supply as per Schedule III or the definition of supply	
	Amount as per financials (in the State)	
Add:	Sale of capital assets	
	Unearned revenue (advances)	
	Section 15	
	Taxes, duties, cess etc levied under other laws charged by supplier	
	Amount incurred by recipient but liable to be paid by supplier	
	Interest, late fee or penalty for delayed payment of consideration	
	Incidental expenses charged by the supplier	

	Schedule I	
	Write off and disposal of business assets without consideration, if GST credit was availed	
	Supply of goods / services by <<GSTIN>> to related persons / distinct persons:	
	(i) To employees (excluding gifts per employee upto Rs.50,000)	
	(ii) To distinct persons having same PAN	
	(iii) To other related persons	
	Goods dispatched by GSTIN to agents to the extent sale is not made / recognised	
	Any other (please specify)	
Less:	Unbilled revenue (<i>Considering the provisions of Section 13(2) of the CGST Act, 2017</i>)	
	Revenue by way of supplies made through agents where tax paid in PY upon initial dispatch	
	Revenue omitted to be declared in the Annual Return	
	Revenue against which Time of Supply has occurred in the previous year	
	Any other (please specify)	
	Amount as per Annual Return (in a State)	

Annexure B

Reconciliation

Output tax payable including interest, fee, penalty and other levies

Particulars	Total
Output tax	
CGST	
Total output tax payable determined under audit	
Total output tax payable under annual returns	
Difference	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
SGST	
IGST	
Compensation cess	

Annexure C

Reconciliation

Net inward supplies on which input tax credit has been taken

Sl. No.	Particulars	Total
	Operational Expenses	
	Other expenses	
Less	Expenses pertaining to other registered persons/distinct persons	
Less	<u>Expenses on which input tax credit is not available due to the following:</u>	
	Not a supply as per Schedule III or the definition of supply	
	Inward supplies received from composition suppliers	
	Exempt inward supplies	
	Wholly Exempt Inward Supplies	
	Partly Exempt Inward Supplies (exempt portion)	
	Non-GST Inward supplies	
	Goods / services are not used in the course or furtherance of business	
	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies (excluding exports)	
	Credit ineligible u/s 17(5)(a) : On motor vehicles and other conveyances	
	Credit ineligible u/s 17(5)(b)(i) : On food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery	
	Credit ineligible u/s 17(5)(b)(ii) : On membership of a club, health and fitness centre	
	Credit ineligible u/s 17(5)(b)(iii) : On rent-a-cab, life insurance and health insurance	
	Credit ineligible u/s 17(5)(b)(iv) : On travel benefits extended to employees on vacation	
	Credit ineligible u/s 17(5)(c) : On works contract services when supplied for construction of an immovable property	
	Credit ineligible u/s 17(5)(d) : On goods / services received for construction of an immovable property on own account	
	Credit ineligible u/s 17(5)(g) : On goods or services or both used for personal consumption;	
	Credit ineligible u/s 17(5)(h) : On goods lost, stolen, destroyed;	
	Credit ineligible u/s 17(5)(h) : On goods written off;	

	Credit ineligible u/s 17(5)(h) : On goods disposed of by way of gift;	
	Credit ineligible u/s 17(5)(h) : On goods disposed of by way of free samples;	
	Credit ineligible u/s 17(5)(i) : In respect of tax paid in accordance with the provisions of sections 74, 129 and 130;	
	Credit not taken as the recipient's GSTIN was not mentioned / mentioned incorrectly	
	Credit reversed u/s 17 (4) for a banking company / financial institution / non banking financial company	
	Credit not taken as the place of supply is outside the State	
	Amount as per financials (in the State)	
Add:	Purchase of capital assets	
	Prepaid expenses	
	Expenses of previous year on which input tax credit has been taken this year	
	Section 15	
	Taxes, duties, cess etc levied under other laws charged by supplier	
	Amount incurred by recipient but liable to be paid by supplier	
	Interest, late fee or penalty for delayed payment of consideration	
	Incidental expenses charged by the supplier	
	Any other (please specify)	
Less:	Prepaid expenses of previous year	
	Expenses omitted to be declared in the Annual Return	
	Expenses on which input tax credit will be taken in the subsequent year	
	Any other (please specify)	
	Amount as per Annual Return (in a State)	

Annexure D**Reconciliation****Tax payable (including interest, fee, penalty and other levies) on reverse charge inward supplies**

Particulars	Total
CGST	
Total tax payable on reverse charge inward supplies determined under audit	
Total tax payable on reverse charge inward supplies as per annual return	
Difference	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
SGST	
IGST	
Compensation cess	

Reconciliation

Net input tax credit claimed on inward supplies considering all the reversals, reductions and reclamations of input tax credit

Particulars	Total
CGST	
Net input tax credit on all inward supplies determined under audit	
Net input tax credit on all inward supplies as per the annual return	
Difference	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
SGST	
IGST	
Compensation cess	

Reconciliation
Refund claimed

Particulars	Total
CGST	
Refund claimed as determined under audit	
Refund claimed as per the annual return	
Difference	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
SGST	
IGST	
Compensation cess	

Reconciliation**Net inward supplies (including reverse charge inward supplies) on which no input tax credit has been taken**

Particulars	Total
Net inward supplies on which input tax credit has been taken as determined under audit	
Net inward supplies on which input tax credit has been taken as per annual return	
Difference	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	
<i>H</i>	
<i>Reasons for difference: to be quantified</i>	
<i>Reasons for difference: to be quantified</i>	

GST FORM GSTR – 9D			
[See rule 80]			
Statement of particulars required to be furnished for the year ended March 31, 20.. under section 35(5) and 44(2) of the CGST Act, 2017 read with corresponding provisions under the relevant State GST, UTGST and IGST Laws			
PART - A			
I	Background of the registered person:		
1	GSTIN of the registered person	*	
2	Legal name of Business	*	
3	Trade name of Business	*	
4	e-mail address & Contact No. of the registered person	*	
5	PAN	*	
6	IEC Number	*	
7	CIN (if Company), LLIP (if LLP) or Firm Registration No. (with registrar of Firms, if registered); any other – viz. Trust, AOP, etc.	*	
8	List the registrations under other Indirect Tax Laws – Central Excise, Service Tax, Value Added Tax and other State Commercial Tax laws	*	
II	GST Profile of the registered person:		
1	Centre/State Jurisdiction with range	*	
2	Date of Registration	*	
3	Whether the registered person has obtained a new registration under the GST laws or migrated from the earlier laws	*	
4	Constitution of Business – <i>Proprietor, Partnership Firm, LLP, Company etc.</i>	*	
5	Category of the registered person – <i>Regular / SEZ</i>	*	
6	Nature of Business – <i>Works Contractor, Trader, Manufacturer, Job-worker etc.</i>	*	
7	Top 10 goods / services supplied (if lower than 10, state all) – To be provided along with classification including HSN details	*	
8	Name, e-mail address & contact no. of the Primary Authorised Signatory/s	*	
III	Registration and Place of Business (under the same PAN):		
1	Principal Place of Business	*	

Proposed Audit Form in respect of Annual Audit required under the GST Laws - Version I for small Assessee

GST FORM GSTR – 9D				
	2	Details of any addition/deletion in the additional place of business within the State which have not been made in the registration certificate?	*	
	3	Whether any registration as casual taxable person has been taken? If yes provide details thereof		
	4	GSTIN, Name and Principal Place of Business of:		
	a	Business verticals, if any (including SEZ)		
	b	ISD registration, if any		
	5	Place of Business (outside India)		
	6	Date of cancellation of registration (if any)	*	
IV	General Information:			
	1	Name and version of accounting software used (if electronic records are being maintained, based on Management information)		
	2	List of books of accounts / registers maintained		
	3	List of books of accounts / registers examined		
	4	Method of accounting employed for the year under audit.		
	5	Method of valuation of closing stock		
	6	Whether tax audit under Section 44AB of the Income Tax Act, 1961 is applicable to the registered person? If yes, whether the relevant report / returns are filed?		
	7	Is the registered person a supplier / e-commerce operator covered under Section 9(5) of the CGST Act, 2017?		
	8	Whether cost audit report under Section 148 of the Companies Act, 2013 is applicable to the registered person? If yes, whether the effect of such report has been considered?		
V	Changes during the year (if any)			
	1	Details of change in the nature of business during the year		
	2	Details of change in the constitution of the registration person during the year – <i>LLP to Company, Proprietor to Partnership, etc.</i>		
	3	Changes in the business structure on account of sale, merger, demerger, amalgamation, lease or transfer of the business		
	4	Change in the partners, members, etc. of the registered person		
	5	Changes in the scheme of payment and their effective dates (Composition to Normal and Vice versa)		

Proposed Audit Form in respect of Annual Audit required under the GST Laws - Version I for small Assessee

GST FORM GSTR – 9D			
PART – B			
I	Levy & Collection of tax		
	1	Whether the following supplies effected by the registered person have been considered in returns (if any)?	Annexure 1
	a	Sale	
	b	Transfer	
	c	Barter	
	d	Exchange	
	e	License	
	f	Rental	
	g	Lease	
	h	Disposal (including disposal of business asset as per Schedule I)	
	i	Other services	
	j	Any other supplies (please specify)	
	2	Whether non-taxable supplies have been reported in the return?	Annexure 2
	3	Whether the tax liability for composite and mixed supply has been determined in accordance with Section 8 of the CGST Act, 2017? If no, specify reasons / instances.	Annexure 3
	4	Details of inward supply of notified goods/services liable to tax under reverse charge mechanism u/s 9(3) of the CGST Act, read with Section 5(3) of the IGST Act, on which tax has not been remitted.	Annexure 4
	5	Details of inward supply of taxable goods/services effected from unregistered persons liable to tax under reverse charge mechanism u/s 9(4) of the CGST Act, read with Section 5(4) of the IGST Act, on which tax has not been remitted.	Annexure 4
	6	a) Whether any exemption notifications or special orders under the Act are applicable to the registered person? Provide summary of such supplies b) Specify cases of non-compliance with the attached conditions.	Annexure 5

GST FORM GSTR – 9D			
		c) Provide instances where the registered person, despite being eligible to avail the benefit of any exemptions, has failed to claim the same	
		d) Whether classification of outward supplies / inward supplies liable to tax under reverse charge mechanism is in accordance with Schedules / Notifications / Circulars, etc. If not, provide details? Disclose the details where the Supplier has offered the tax instead of the recipient.	
	7	<p>Whether the registered person availing option to supply for export without payment of integrated tax has paid the tax along with interest on failure to:</p> <p>a) Export goods within 3 months (or a further period allowed by the Commissioner) from the date of issue of invoice</p> <p>b) Receive payment in convertible foreign exchange within 1 year (or a further period allowed by the Commissioner) from the date of issue of invoice</p> <p>If not, please indicate the amount of tax payable along with the taxable value</p>	
	8	Whether any goods have been subject matter of detention/seizure or confiscation as per Section 129 and 130 of the CGST Act 2017 on which any tax, interest or penalty has been determined as payable as per the order of the proper officer? If yes, whether the said liability has been discharged?	
II	Time of supply (verification of compliance with Section 12, 13 and 14 of the Act)		
	1	Specify instances where tax has not been paid in accordance with Section 12 / 13 read with Section 31 of the CGST Act, 2017	Annexure 6
	2	Whether there was a change in rate of tax on the goods or services or both supplied during the year? Provide details where the effect of the change has not been provided same in all cases.	Annexure 7
	3	Details of supply of services where the supply ceased prior to completion, and no tax has been discharged thereon.	Annexure 8
	4	Details of supply of goods on 'sale on approval basis' exceeding the time limit of 6 months and not offered to tax.	Annexure 9

Proposed Audit Form in respect of Annual Audit required under the GST Laws - Version I for small Assessee

GST FORM GSTR – 9D			
III	Place of supply		
	1	Specify instances where the registered person has not determined the place of supply in terms of Section 10 – 13 of the IGST Act, 2017.	Annexure 10
	2	Basis of identification of location of recipient, in case of supply of services if Place of Supply determined u/s 12(2) or 13(2) of the IGST Act, 2017	
IV	Value of supply		
	1	a) Details of all transactions of outward supplies (or inward supplies liable to RCM) where the transaction value is not acceptable under Section 15 and value of supply is incorrectly determined under Rule 27 – 31 of the CGST Rules	Annexure 11
	2	Whether registered person has correctly determined the value of supply based on inclusions listed u/s 15(2)?	Annexure 12
	3	Provide details of discounts adjusted in contravention of the provisions of Section 15(3)	Annexure 13
	4	Whether the registered person has reversed any output tax liability on account of bad debts?	
	5	Has the supplier contravened the provisions of pure agent as per Rule 33 of CGST Rules, 2017?	Annexure 14
V	Input Tax Credit		
	A	General	
	1	Details of ineligible input tax credit in respect of inward supplies of inputs, input services and capital goods availed during the year (disclose supplies from related persons and distinct persons including business verticals separately)	Annexure 15
	2	Whether the records maintained by the registered person facilitate verification as to whether the goods / services had been received before the end of the month for which credit is availed?	
	3	Whether apportionment of credit has been effected in terms of section 17(2) of CGST Act, 2017 read with Rule 42/43 of CGST Rules, 2017	Annexure 16

Proposed Audit Form in respect of Annual Audit required under the GST Laws - Version I for small Assessee

GST FORM GSTR – 9D			
	6	Whether in case of Banking / Financial/ NBFC, credit have been availed in contravention of section 17(4) of the Act?	
	7	Whether on 1 st July, 2017 transition credits have been availed in contravention of Section 139 to 142 of the Act	
	8	Whether all the certificate(s) required under the section 18, has / have been obtained?	
	B	Job work	
	1	Where registered person is the principal, whether tax has been discharged by him in accordance with Section 143 read with Rule 45? Specify instances where the tax has not been paid even though the goods are not received back by the principal/supplied from job worker's premises within the prescribed time limit.	Annexure 17
VI	Returns		
	1	Whether all the applicable returns / forms have been filed within the due dates?	* Annexure 18
VII	Payments		
	1	Whether there are any mismatches between the electronic cash ledger and electronic credit ledger viz a vis records /books of accounts?	
	2	Whether any interest is payable on delayed payment of taxes and the same has been remitted?	Annexure 19
	3	List the instances where tax has been collected by the registered persons and has not been deposited with the Government	Annexure 20
	4	Whether the provisions of TDS and TCS are applicable to the registered person during the period covered under audit? If yes, whether these provisions have been adequately complied with?	
VIII	Refunds		
	1	Where the registered person is eligible for refund under Section 54 of the Act, specify under which cases refund has been claimed? Whether the registered person has claimed any transition credit as well as refunds under the erstwhile laws.	
IX	Documentation		
	1	Whether the registered person has issued the following documents in accordance with the act and rules framed thereunder:	

Proposed Audit Form in respect of Annual Audit required under the GST Laws - Version I for small Assessee

GST FORM GSTR – 9D			
	A	Tax invoice u/s 31 and u/r 46 and Invoice cum bill of supply u/r 46A	
	B	Tax invoice on inward supplies from unregistered persons u/s 31 and u/r 46	
	C	Bill of Supply u/s 31 and u/r 49	
	D	Receipt voucher u/s 31 and u/r 50	
	E	Refund voucher u/s 31 and u/r 51	
	F	Payment voucher u/s 31 and u/r 52	
	G	Revised tax invoice, Credit Note and debit note u/s 34 and u/r 53	
	H	Delivery challan u/r 55	
X	Ratios: Provide the following ratios for current year and previous year		
	A	Gross Profit to turnover in State	
	B	Net Profit to turnover in State	
	C	Cash payment of Taxes / Total Payment of Taxes	
	D	Related party turnover / Total Turnover	
	F	Output Tax paid to Outward Taxable supplies	
	G	Output tax as per return/Total tax liability as determined under audit	
	H	Inward supply from unregistered persons to Net Inward Supplies	
XI	Any other issues considered to be relevant for the purpose of Audit to be given by way of a separate annexure to this report		
The information furnished in this Form is true and correct.			

The information furnished in this Form is true and correct.			
	As per our report of even date attached.		
	for xxxxxxxxxxxxxx		for and on behalf of
	Chartered / Cost Accountants		<<Legal name of the registered person>>
	Firm registration number:		

Proposed Audit Form in respect of Annual Audit required under the GST Laws - Version I for small Assessee

		XXXXXXXXXX	XXXXXXXXXX
		Partner	Partner / Managing Director etc.
		Membership No. xxxxx	
		GST Enrolment Number: xxxxx	
		Place: xxxxxxx	Place: xxxxxxx
		Date: xx / xx / 20xx	Date: xx / xx / 20xx

*** Implies auto-population with an 'edit option' to be provided.**

Annexure 1

Supplies effected by the registered person not considered in return

	<i>Amt</i>	<i>Amt</i>	<i>Amt</i>	<i>Amt</i>	<i>Amt</i>	
List of supplies	Taxable Value	CGST	SGST / UTGST	IGST	Compensation Cess	Remarks
Sale						
Transfer						
Barter						
Exchange						
License						
Rental						
Lease						
Disposal						
Other services						
Any other supplies (please specify)						

Note: To be furnished based on books and records maintained by the registered person

Annexure 2

Value of non-taxable supplies which have not been considered in the return

Description	<i>Amt</i>	Remarks
	Total Value	
Supply of alcoholic liquor for human consumption		
Supply of petroleum crude		
Supply of high speed diesel		
Supply of natural gas		
Supply of aviation turbine fuel		
Supply of motor spirit (commonly known as petrol)		
High Sea sales		
Any other non taxable supplies (please specify)		

Note: To be furnished based on books and records maintained by the registered person

Details of transactions where transaction value is not accepted and value of supply is based on Rule 27 - 31 of CGST Rules 2017

Sl. No.	Type	Transaction Value as per tax invoice / books	Taxable value reported in GST returns	Correct taxable as per CGST Rules	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	Remarks*
A	Outward supplies								
1	Where price is not the sole consideration (including barter, exchange, etc.)								
2	Permanent transfer or disposal of business asset where there is no consideration, and ITC was availed								
3	Supply to related persons (other than employees) where ITC not fully available to recipient, whether or not for a consideration								
4	Supply to employees whether or not for a consideration								
5	Supply to distinct persons where ITC not fully available to recipient whether or not for a consideration								
6	Supply of goods to agent without any consideration								
7	Supply for consideration to an agent who is a related party								
B	Inward supplies								
1	Inward supplies received from related persons / distinct persons, where ITC can be fully claimed by the GSTIN, attracting tax on RCM basis								
2	Import of services without consideration from a related person / his other establishments outside India, in the course or furtherance of business								
3	Supply of goods received from agents without any consideration which attract tax on RCM basis								
4	Supply for consideration received from an agent who is a related party and for which tax is payable on RCM basis								
5	Where price is not the sole consideration (including barter, exchange, etc.)								

*Where possible, indicate the relevant rule under which the valuation has been carried out

Details of ineligible input tax credit availed during the year

SI No	Particulars	Amt	Amt	Amt	Amt	Remarks
		CGST	SGST	IGST	Cess	
A. RELATED PERSONS AS PER SECTION 15(5) OF THE CGST ACT AND DISTINCT PERSONS AS PER SECTION 25 OF THE CGST ACT						
1	Goods / services are not used in the course or furtherance of business					
2	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies (excluding exports)					
3	Credit ineligible u/s 17(5)					
4	Credit ineligible as the recipient's GSTIN was not mentioned / mentioned incorrectly					
5	Credit reversible u/s 17 (4) for a banking company / financial institution / non banking financial company					
6	Credit not eligible as the place of supply is outside the State					
7	Incorrect/Omission of Reversal u/r 42					
8	Incorrect/Omission of Reversal u/r 43					
9	Incorrect/Omission of Reversal u/r 44					
10	Incorrect/Omission of Reversal u/r 44A					
11	Credit reversible u/r 37 for non-payment within 180 days					
12	Excess Credit distributed by ISD					
13	Credit claimed beyond the period allowed u/s 16(4)					
14	Depreciation claimed on the tax component of capital goods in contravention of 16(3)					
15	Credit claimed without satisfaction of all the conditions u/s 16 (2)					
16	Any others (please specify)					
B. PERSON OTHER THAN RELATED PERSONS AND DISTINCT PERSONS AS GIVEN UNDER (A) ABOVE						
1	Goods / services are not used in the course or furtherance of business					
2	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies (excluding exports)					
3	Credit ineligible u/s 17(5)					
4	Credit ineligible as the recipient's GSTIN was not mentioned / mentioned incorrectly					
5	Credit reversible u/s 17 (4) for a banking company / financial institution / non banking financial company					
6	Credit not eligible as the place of supply is outside the State					
7	Incorrect/Omission of Reversal u/r 42					
8	Incorrect/Omission of Reversal u/r 43					
9	Incorrect/Omission of Reversal u/r 44					
10	Incorrect/Omission of Reversal u/r 44A					
11	Credit reversible u/r 37 for non-payment within 180 days					
12	Excess Credit distributed by ISD					
13	Credit claimed beyond the period allowed u/s 16(4)					
14	Depreciation claimed on the tax component of capital goods in contravention of 16(3)					
15	Credit claimed without satisfaction of all the conditions u/s 16 (2)					
16	Any others (please specify)					

Details where apportionment of credit has not effected in terms of section 17(2) of the CGST Act 2017 read with Rule 42 and 43 of the CGST Rules 2017

Rule	Particulars of reversal	Reasons for contravention	Amt	Amt	Amt	Amt	Remarks
			(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	
42(1)(b)	Amount of input tax attributable to input and input services used exclusively for purposes other than business						
42(1)(c)	Amount of input tax attributable to input and input services used exclusively for effecting exempt supplies						
42(1)(d)	Amount of input tax in respect of input and input services on which is not available under Section 17(5) of the CGST Act 2017						
42(1)(f)	Amount of input tax credit attributable to input and input services used exclusively for effecting supplies other than exempted but including zero rated supplies						
42(1)(i)	Common credit of input and input services attributable to exempt supplies						
42(1)(j)	Common credit of input and input services attributable to non business purposes						
42(2)(a)	Aggregate of the reversal of input and input services determined at the end of the year determined to be in shortage of the actual reversal made						
42(2)(b)	Aggregate of the reversal of input and input services determined at the end of the year determined to be in excess of the actual reversal made						
43(1)(a)	Amount of input tax in respect of capital goods used exclusively of non business purposes or exclusively for effecting exempt supplies						
43(1)(b)	Amount of input tax in respect of capital goods used exclusively for effecting supplies other than exempted supplies but including zero rated supplies						
43(1)(c)	Amount of input tax credit in respect of capital goods which are used for commonly for exempt and taxable supplies						
43(1)(h)	Common credit in respect of capital goods attributable to exempt supplies						

Date of filing of returns / forms

A Monthly returns

(i)

GSTR-3B					
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

(ii)

GSTR-1					
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

(iii)

GSTR-2					
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

(iv)

GSTR-3					
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

B Supplier of OIDAR services

GSTR-5A					
Month	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

C Other Forms

Forms	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Form GSTR 9					
Form GSTR 9B					
Form GSTR 10					
Form ITC 01					
Form ITC 02					
Form ITC 03					
Form ITC 04 (Q1)					
Form ITC 04 (Q2)					
Form ITC 04 (Q3)					
Form ITC 04 (Q4)					

D Transition forms

Forms	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Form GST TRAN 01					
Form GST TRAN 02 (Jul 2017)					
Form GST TRAN 02 (Aug 2017)					
Form GST TRAN 02 (Sep 2017)					
Form GST TRAN 02 (Oct 2017)					
Form GST TRAN 02 (Nov 2017)					
Form GST TRAN 02 (Dec 2017)					

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

GST FORM GSTR – 9D			
[See rule 80]			
Statement of particulars required to be furnished for the year ended March 31, 20.. under section 35(5) and 44(2) of the CGST Act, 2017 read with corresponding provisions under the relevant State GST, UTGST and IGST Laws			
PART - A			
I	Background of the registered person:		
	1	GSTIN of the registered person	*
	2	Legal name of Business	*
	3	Trade name of Business	*
	4	e-mail address & Contact No. of the registered person	*
	5	PAN	*
	6	IEC Number	*
	7	CIN (if Company), LLIP (if LLP) or Firm Registration No. (with registrar of Firms, if registered); any other – viz. Trust, AOP, etc.	*
	8	List the registrations under other Indirect Tax Laws – Central Excise, Service Tax, Value Added Tax and other State Commercial Tax laws	*
II	GST Profile of the registered person:		
	1	Centre/State Jurisdiction with range	*
	2	Date of Registration	*
	3	Whether the registered person has obtained a new registration under the GST laws or migrated from the earlier laws	*
	4	Constitution of Business – <i>Proprietor, Partnership Firm, LLP, Company etc.</i>	*
	5	Category of the registered person – <i>Regular / SEZ</i>	*
	6	Nature of Business – <i>Works Contractor, Trader, Manufacturer, Job-worker etc.</i>	*
	7	Top 10 goods / services supplied (if lower than 10, state all) – To be provided along with classification including HSN details	*
	8	Name, e-mail address & contact no. of the Primary Authorised Signatory/s	*
III	Registration and Place of Business (under the same PAN):		
	1	Principal Place of Business	*

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

GST FORM GSTR – 9D				
	2	Details of any addition/deletion in the additional place of business within the State which have not been made in the registration certificate?	*	
	3	Whether any registration as casual taxable person has been taken? If yes provide details thereof		
	4	GSTIN, Name and Principal Place of Business of:		
	a	Business verticals, if any (including SEZ)		
	b	ISD registration, if any		
	5	Place of Business (outside India)		
	6	Date of cancellation of registration (if any)	*	
IV	General Information:			
	1	Name and version of accounting software used (if electronic records are being maintained, based on Management information)		
	2	List of books of accounts / registers maintained		
	3	List of books of accounts / registers examined		
	4	Method of accounting employed for the year under audit.		
	5	Method of valuation of closing stock		
	6	Whether tax audit under Section 44AB of the Income Tax Act, 1961 is applicable to the registered person? If yes, whether the relevant report / returns are filed?		
	7	Is the registered person a supplier / e-commerce operator covered under Section 9(5) of the CGST Act, 2017?		
	8	Whether cost audit report under Section 148 of the Companies Act, 2013 is applicable to the registered person? If yes, whether the effect of such report has been considered?		
V	Changes during the year (if any)			
	1	Details of change in the nature of business during the year		
	2	Details of change in the constitution of the registration person during the year – <i>LLP to Company, Proprietor to Partnership, etc.</i>		
	3	Changes in the business structure on account of sale, merger, demerger, amalgamation, lease or transfer of the business		
	4	Change in the partners, members, etc. of the registered person		
	5	Changes in the scheme of payment and their effective dates (Composition to Normal and Vice versa)		

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

GST FORM GSTR – 9D			
PART – B			
I	Levy & Collection of tax		
	1	Whether the following supplies effected by the registered person have been considered in returns (if any)?	Annexure 1
	a	Sale	
	b	Transfer	
	c	Barter	
	d	Exchange	
	e	License	
	f	Rental	
	g	Lease	
	h	Disposal (including disposal of business asset as per Schedule I)	
	i	Other services	
	j	Any other supplies (please specify)	
	2	Whether non-taxable supplies have been reported in the return?	Annexure 2
X	3	Whether it is ensured that transactions of the following natures have not been reported in the return? a) Transactions covered under Schedule III of the Act b) Transactions not covered by definition of supplies	Annexure 3
	3	Whether the tax liability for composite and mixed supply has been determined in accordance with Section 8 of the CGST Act, 2017? If no, specify reasons / instances.	Annexure 4
	4	Details of inward supply of notified goods/services liable to tax under reverse charge mechanism u/s 9(3) of the CGST Act, read with Section 5(3) of the IGST Act, on which tax has not been remitted.	Annexure 5
	5	Details of inward supply of taxable goods/services effected from unregistered persons liable to tax under reverse charge mechanism u/s 9(4) of the CGST Act, read with Section 5(4) of the IGST Act, on which tax has not been remitted.	Annexure 5

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

GST FORM GSTR – 9D			
	6	<p>a) Whether any exemption notifications or special orders under the Act are applicable to the registered person? Provide summary of such supplies</p> <p>b) Specify cases of non-compliance with the attached conditions.</p> <p>c) Provide instances where the registered person, despite being eligible to avail the benefit of any exemptions, has failed to claim the same</p>	Annexure 6 -
		d) Whether classification of outward supplies / inward supplies liable to tax under reverse charge mechanism is in accordance with Schedules / Notifications / Circulars, etc. If not, provide details? Disclose the details where the Supplier has offered the tax instead of the recipient.	
	7	<p>Whether the registered person availing option to supply for export without payment of integrated tax has paid the tax along with interest on failure to:</p> <p>a) Export goods within 3 months (or a further period allowed by the Commissioner) from the date of issue of invoice</p> <p>b) Receive payment in convertible foreign exchange within 1 year (or a further period allowed by the Commissioner) from the date of issue of invoice</p> <p>If not, please indicate the amount of tax payable along with the taxable value</p>	
X	8	Whether e-waybills are applicable in case of movement of goods caused by the registered person during the period under audit? If yes, whether all the movements have been made using proper e-waybills?	
	9	Whether any goods have been subject matter of detention/seizure or confiscation as per Section 129 and 130 of the CGST Act 2017 on which any tax, interest or penalty has been determined as payable as per the order of the proper officer? If yes, whether the said liability has been discharged?	
II	Time of supply (verification of compliance with Section 12, 13 and 14 of the Act)		
	1	Specify instances where tax has not been paid in accordance with Section 12 / 13 read with Section 31 of the CGST Act, 2017	Annexure 7

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

GST FORM GSTR – 9D				
	2	Whether there was a change in rate of tax on the goods or services or both supplied during the year? Provide details where the effect of the change has not been provided same in all cases.		Annexure 8
	3	Details of supply of services where the supply ceased prior to completion, and no tax has been discharged thereon.		Annexure 9
	4	Details of supply of goods on ‘sale on approval basis’ exceeding the time limit of 6 months and not offered to tax.		Annexure 10
III	Place of supply			
	1	Specify instances where the registered person has not determined the place of supply in terms of Section 10 – 13 of the IGST Act, 2017.		Annexure 11
	2	Basis of identification of location of recipient, in case of supply of services if Place of Supply determined u/s 12(2) or 13(2) of the IGST Act, 2017		
IV	Value of supply			
	1	a) Details of all transactions of outward supplies (or inward supplies liable to RCM) where the transaction value is not acceptable under Section 15 and value of supply is incorrectly determined under Rule 27 – 31 of the CGST Rules		Annexure 12
X		b) Details of transactions of outward supplies (or inward supplies liable to RCM) where the value of supply was reflected as transaction value in the monthly / annual returns, whereas the value should have been determined under Rule 27 – 31 of the valuation rules?		Annexure 13
	2	Whether registered person has correctly determined the value of supply based on inclusions listed u/s 15(2)?		Annexure 14
	3	Provide details of discounts adjusted in contravention of the provisions of Section 15(3)		Annexure 15
X	4	Details of outward supplies effected by the registered person where the value of supply has been determined in contravention of the provisions under Rule 31A / 32 of the CGST Rules, 2017		Annexure 16

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

GST FORM GSTR – 9D			
x	5	Whether the rate of exchange for determining the value of imports / exports of goods*/ services are considered in accordance with Rule 34 of the CGST Rules, 2017?	
	6	Whether the registered person has reversed any output tax liability on account of bad debts?	
	7	Has the supplier contravened the provisions of pure agent as per Rule 33 of CGST Rules, 2017?	Annexure 17
V	Input Tax Credit		
	A	General	
	1	Details of ineligible input tax credit in respect of inward supplies of inputs, input services and capital goods availed during the year (disclose supplies from related persons and distinct persons including business verticals separately)	Annexure 18
	2	Whether the records maintained by the registered person facilitate verification as to whether the goods / services had been received before the end of the month for which credit is availed?	
X	3	Whether re-claim of tax credit taken without full /part payment to supplier?	Annexure 19 (Part A)
X	4	Details of transactions where the credit has not been reversed ^{i*} along with interest u/s 16(2) of the Act read with Rule 37 of the Rules, on account of non-payment of consideration & tax	Annexure 19 (Part B)
	5	Whether apportionment of credit has been effected in terms of section 17(2) of CGST Act, 2017 read with Rule 42/43 of CGST Rules, 2017	Annexure 20
	6	Whether in case of Banking / Financial/ NBFC, credit have been availed in contravention of section 17(4) of the Act?	
	7	Whether on 1 st July, 2017 transition credits have been availed in contravention of Section 139 to 142 of the Act	
	8	Whether all the certificate(s) required under the section 18, has / have been obtained?	
	B	Job work	
	1	Where registered person is the principal, whether tax has been discharged by him in accordance with Section 143 read with Rule 45? Specify instances where the tax has not been paid even though	Annexure 21

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

GST FORM GSTR – 9D				
		the goods are not received back by the principal/supplied from job worker's premises within the prescribed time limit.		
VI	Returns			
	1	Whether all the applicable returns / forms have been filed within the due dates?	*	Annexure 22
VII	Payments			
	1	Whether there are any mismatches between the electronic cash ledger and electronic credit ledger viz a vis records /books of accounts?		
	2	Whether any interest is payable on delayed payment of taxes and the same has been remitted?		Annexure 23
	3	List the instances where tax has been collected by the registered persons and has not been deposited with the Government		Annexure 24
	4	Whether the provisions of TDS and TCS are applicable to the registered person during the period covered under audit? If yes, whether these provisions have been adequately complied with?		
VIII	Refunds			
	1	Where the registered person is eligible for refund under Section 54 of the Act, specify under which cases refund has been claimed? Whether the registered person has claimed any transition credit as well as refunds under the erstwhile laws.		
IX	Documentation			
	1	Whether the registered person has issued the following documents in accordance with the act and rules framed thereunder:		
	A	Tax invoice u/s 31 and u/r 46 and Invoice cum bill of supply u/r 46A		
	B	Tax invoice on inward supplies from unregistered persons u/s 31 and u/r 46		
	C	Bill of Supply u/s 31 and u/r 49		
	D	Receipt voucher u/s 31 and u/r 50		
	E	Refund voucher u/s 31 and u/r 51		
	F	Payment voucher u/s 31 and u/r 52		
	G	Revised tax invoice, Credit Note and debit note u/s 34 and u/r 53		
	H	Delivery challan u/r 55		

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

GST FORM GSTR – 9D			
X	Advance ruling		
X	1	Whether the registered person has given any affect to advance ruling order?	
X	2	Whether the order of Advance ruling authority is proposed to be followed in the subsequent years? If not, please indicate the deviation.	
XI	Adjudication, appeals and revision		
X	1	Whether there is any show cause notice issued by the appropriate adjudicating authority pending against the registered person? If yes, please provide details.	
X	2	Whether there is any overdue demand in respect of any adjudication/appellate order passed against which no further appeal has been filed? If yes, please provide details.	
XII	Ratios: Provide the following ratios for current year and previous year		
	A	Gross Profit to turnover in State	
	B	Net Profit to turnover in State	
	C	Cash payment of Taxes / Total Payment of Taxes	
	D	Related party turnover / Total Turnover	
	F	Output Tax paid to Outward Taxable supplies	
	G	Output tax as per return/Total tax liability as determined under audit	
	H	Inward supply from unregistered persons to Net Inward Supplies	
XIII	Any other issues considered to be relevant for the purpose of Audit to be given by way of a separate annexure to this report		
The information furnished in this Form is true and correct.			

The information furnished in this Form is true and correct.			
		As per our report of even date attached.	
		for xxxxxxxxxxxxxx	for and on behalf of

Proposed Audit Form in respect of Annual Audit required under the GST Laws – Version 2

	Chartered / Cost Accountants		<<Legal name of the registered person>>
	Firm registration number:		
	XXXXXXXXXX		XXXXXXXXXX
	Partner		Partner / Managing Director etc.
	Membership No. xxxxx		
	GST Enrolment Number: xxxxx		
	Place: xxxxxxx		Place: xxxxxxx
	Date: xx / xx / 20xx		Date: xx / xx / 20xx

*** Implies auto-population with an ‘edit option’ to be provided.**

¹ would be added to the output tax liability

Annexure 1

Supplies effected by the registered person not considered in return

	<i>Amt</i>	<i>Amt</i>	<i>Amt</i>	<i>Amt</i>	<i>Amt</i>	
List of supplies	Taxable Value	CGST	SGST / UTGST	IGST	Compensation Cess	Remarks
Sale						
Transfer						
Barter						
Exchange						
License						
Rental						
Lease						
Disposal						
Other services						
Any other supplies (please specify)						

Note: To be furnished based on books and records maintained by the registered person

Annexure 2

Value of non-taxable supplies which have not been considered in the return

Description	<i>Amt</i>	Remarks
	Total Value	
Supply of alcoholic liquor for human consumption		
Supply of petroleum crude		
Supply of high speed diesel		
Supply of natural gas		
Supply of aviation turbine fuel		
Supply of motor spirit (commonly known as petrol)		
High Sea sales		
Any other non taxable supplies (please specify)		

Note: To be furnished based on books and records maintained by the registered person

Annexure 3

Transactions reported in GST returns though they are covered under Schedule III or excluded from the definition of supplies

		<i>Amt</i>	
Statutory Reference	Description	Total Value	Remarks
Schedule III. Para 4	Services of funeral, burial, crematorium or mortuary including transportation of the deceased		
Schedule III. Para 5	Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building		
Schedule III. Para 6	Actionable claims, other than lottery, betting and gambling		
	Transaction in money		
	Transaction in securities		
	Any other item, please specify		

Note: To be furnished based on books and records maintained by the registered person

Details of transactions where transaction value is not accepted and value of supply is based on Rule 27 - 31 of CGST Rules 2017

Sl. No.	Type	Transaction Value as per tax invoice / books	Taxable value reported in GST returns	Correct taxable as per CGST Rules	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	Remarks*
A	Outward supplies								
1	Where price is not the sole consideration (including barter, exchange, etc.)								
2	Permanent transfer or disposal of business asset where there is no consideration, and ITC was availed								
3	Supply to related persons (other than employees) where ITC not fully available to recipient, whether or not for a consideration								
4	Supply to employees whether or not for a consideration								
5	Supply to distinct persons where ITC not fully available to recipient whether or not for a consideration								
6	Supply of goods to agent without any consideration								
7	Supply for consideration to an agent who is a related party								
B	Inward supplies								
1	Inward supplies received from related persons / distinct persons, where ITC can be fully claimed by the GSTIN, attracting tax on RCM basis								
2	Import of services without consideration from a related person / his other establishments outside India, in the course or furtherance of business								
3	Supply of goods received from agents without any consideration which attract tax on RCM basis								
4	Supply for consideration received from an agent who is a related party and for which tax is payable on RCM basis								
5	Where price is not the sole consideration (including barter, exchange, etc.)								

*Where possible, indicate the relevant rule under which the valuation has been carried out

Details of transactions where value of supply is based on transaction value although the value ought to have been determined under Rule 27 - 31 of the CGST Rules 2017

Sl No	Type	Transaction Value as per tax invoice / books	Correct taxable as per CGST Rules	(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	Remarks*
A	Outward supplies							
1	Where price is not the sole consideration (including barter, exchange, etc.)							
2	Permanent transfer or disposal of business asset where there is no consideration, and ITC was availed							
3	Supply to related persons (other than employees) where ITC not fully available to recipient, whether or not for a consideration							
4	Supply to employees whether or not for a consideration							
5	Supply to distinct persons where ITC not fully available to recipient whether or not for a consideration							
6	Supply of goods to agent without any consideration							
7	Supply for consideration to an agent who is a related party							
B	Inward supplies							
1	Inward supplies received from related persons / distinct persons, where ITC can be fully claimed by the GSTIN, attracting tax on RCM basis							
2	Import of services without consideration from a related person / his other establishments outside India, in the course or furtherance of business							
3	Supply of goods received from agents without any consideration which attract tax on RCM basis							
4	Supply for consideration received from an agent who is a related party and for which tax is payable on RCM basis							

The above details shall be provided as appearing in the tax invoices

Details of ineligible input tax credit availed during the year

SI No	Particulars	Amt	Amt	Amt	Amt	Remarks
		CGST	SGST	IGST	Cess	
A. RELATED PERSONS AS PER SECTION 15(5) OF THE CGST ACT AND DISTINCT PERSONS AS PER SECTION 25 OF THE CGST ACT						
1	Goods / services are not used in the course or furtherance of business					
2	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies (excluding exports)					
3	Credit ineligible u/s 17(5)					
4	Credit ineligible as the recipient's GSTIN was not mentioned / mentioned incorrectly					
5	Credit reversible u/s 17 (4) for a banking company / financial institution / non banking financial company					
6	Credit not eligible as the place of supply is outside the State					
7	Incorrect/Omission of Reversal u/r 42					
8	Incorrect/Omission of Reversal u/r 43					
9	Incorrect/Omission of Reversal u/r 44					
10	Incorrect/Omission of Reversal u/r 44A					
11	Credit reversible u/r 37 for non-payment within 180 days					
12	Excess Credit distributed by ISD					
13	Credit claimed beyond the period allowed u/s 16(4)					
14	Depreciation claimed on the tax component of capital goods in contravention of 16(3)					
15	Credit claimed without satisfaction of all the conditions u/s 16 (2)					
16	Any others (please specify)					
B. PERSON OTHER THAN RELATED PERSONS AND DISTINCT PERSONS AS GIVEN UNDER (A) ABOVE						
1	Goods / services are not used in the course or furtherance of business					
2	Credit ineligible as the goods/services received are used wholly for effecting exempt supplies (excluding exports)					
3	Credit ineligible u/s 17(5)					
4	Credit ineligible as the recipient's GSTIN was not mentioned / mentioned incorrectly					
5	Credit reversible u/s 17 (4) for a banking company / financial institution / non banking financial company					
6	Credit not eligible as the place of supply is outside the State					
7	Incorrect/Omission of Reversal u/r 42					
8	Incorrect/Omission of Reversal u/r 43					
9	Incorrect/Omission of Reversal u/r 44					
10	Incorrect/Omission of Reversal u/r 44A					
11	Credit reversible u/r 37 for non-payment within 180 days					
12	Excess Credit distributed by ISD					
13	Credit claimed beyond the period allowed u/s 16(4)					
14	Depreciation claimed on the tax component of capital goods in contravention of 16(3)					
15	Credit claimed without satisfaction of all the conditions u/s 16 (2)					
16	Any others (please specify)					

Details where apportionment of credit has not effected in terms of section 17(2) of the CGST Act 2017 read with Rule 42 and 43 of the CGST Rules 2017

Rule	Particulars of reversal	Reasons for contravention	Amt	Amt	Amt	Amt	Remarks
			(Excess CGST paid)/ CGST payable	(Excess SGST paid)/ SGST payable	(Excess IGST paid)/ IGST payable	(Excess Cess paid)/ Cess payable	
42(1)(b)	Amount of input tax attributable to input and input services used exclusively for purposes other than business						
42(1)(c)	Amount of input tax attributable to input and input services used exclusively for effecting exempt supplies						
42(1)(d)	Amount of input tax in respect of input and input services on which is not available under Section 17(5) of the CGST Act 2017						
42(1)(f)	Amount of input tax credit attributable to input and input services used exclusively for effecting supplies other than exempted but including zero rated supplies						
42(1)(i)	Common credit of input and input services attributable to exempt supplies						
42(1)(j)	Common credit of input and input services attributable to non business purposes						
42(2)(a)	Aggregate of the reversal of input and input services determined at the end of the year determined to be in shortage of the actual reversal made						
42(2)(b)	Aggregate of the reversal of input and input services determined at the end of the year determined to be in excess of the actual reversal made						
43(1)(a)	Amount of input tax in respect of capital goods used exclusively of non business purposes or exclusively for effecting exempt supplies						
43(1)(b)	Amount of input tax in respect of capital goods used exclusively for effecting supplies other than exempted supplies but including zero rated supplies						
43(1)(c)	Amount of input tax credit in respect of capital goods which are used for commonly for exempt and taxable supplies						
43(1)(h)	Common credit in respect of capital goods attributable to exempt supplies						

Date of filing of returns / forms

A Monthly returns

(i)

Month	GSTR-3B				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

(ii)

Month	GSTR-1				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

(iii)

Month	GSTR-2				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

(iv)

Month	GSTR-3				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

B Supplier of OIDAR services

Month	GSTR-5A				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

C Other Forms

Forms	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Form GSTR 9					
Form GSTR 9B					
Form GSTR 10					
Form ITC 01					
Form ITC 02					
Form ITC 03					
Form ITC 04 (Q1)					
Form ITC 04 (Q2)					
Form ITC 04 (Q3)					
Form ITC 04 (Q4)					

D Transition forms

Forms	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Form GST TRAN 01					
Form GST TRAN 02 (Jul 2017)					
Form GST TRAN 02 (Aug 2017)					
Form GST TRAN 02 (Sep 2017)					
Form GST TRAN 02 (Oct 2017)					
Form GST TRAN 02 (Nov 2017)					
Form GST TRAN 02 (Dec 2017)					

