



SIRC of ICAI

3 Days Workshop on Goods & Services Tax

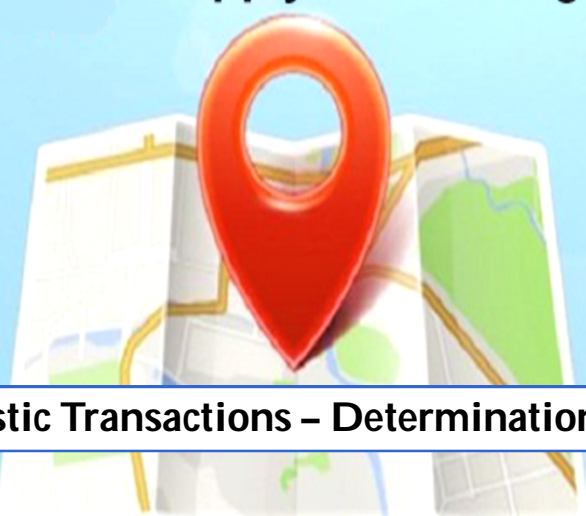


Place of Supply & Changes in GST Audit as per Recent Notification

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B.Com, MFM, F.C.A, LL.B, DISA (ICAI)

Place of supply in GST Regime



Domestic Transactions – Determination of PoS

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Sec 10 of IGST Act – PoS of Goods Other than Export / Import of Goods

- PoS is very essential **for Payment** of CGST & SGST / IGST.
- Supply - **Movement of Goods** - PoS – **Terminates**
- Goods are **delivered by S to R or Other Person** - PoS shall be **PPoB** of such Person.
- Supply - **Does not involves Movement** - **location of goods at the time of delivery.**

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Place of Supply of Goods – Sec 10

- Goods - **Assembled or Installed at Site** - PoS shall be of such **Installation or Assembly.**
- Goods – **On Board a Conveyance** - PoS shall be the **location at which** such goods **taken on Board.**
- PoS **cannot be determined** - it shall be in manner prescribed by GST Council. – Sec 10(2)



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Sec 12 of IGST - Location of Supplier & Recipient of Services is in India

- **PoS of Service – Generally -**
- Location of Registered Person or Recipient
- If NOT Registered - Address on Record
- If NOT – Location of Supplier
- PoS – Not determined as per (3) to (14)



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Sec 12 – PoS in case of LoS & LoR is in India

- PoS in case of Immovable Property related Services
- PoS in case of Specified Services such as restaurant and catering, personal grooming, fitness, health care, etc.
- PoS in case of Training & Performance Appraisal
- PoS in case of Admission to events

6

Sec 12 – PoS in case of LoS & LoR is in India

- PoS in case of Organization of events
- PoS in case of Transportation of Goods
- PoS in case of Transportation of Passenger
- PoS in case of on Board Conveyance Services
- PoS in case of Telecom Service – Fixed Connection, PoSt- Paid, Pre-Paid, Others
- PoS in case of Banking & Financial Services
- PoS in case of Insurance Services
- PoS in case of Advertisement Services to CG, SG, SB or LA

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Location of Supplier & Recipient of Services is in India (Sec 12(3) of IGST Act)

PoS Services – **Directly related to IMP** including

- Experts Services
- Lodging Accommodation
- Accommodation - Marriage, Religious, Official, Social Function or Grant of Rights to use IMP, Construction Work
- Location of Immovable Property is PoS Service
- If Location - IMP OS India – PoS – Location of Recipient



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Sec – 12(4) - PoS Service in case of

- Restaurant & Catering,
- Personal Grooming,
- Fitness,
- Beauty Treatment
- Health Care Services (Cosmetic & Plastic Surgery)



PoS – Location of Performance of Services

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Sec 12 (5) - PoS Services - Training & Performance Appraisal – PoS shall be

- If **Registered Person** - location of such person
- **Other than Registered Person** where **services** are actually performed.



- Example : K organizing a cultural event at Mumbai. He is registered in Kolkata. D is a registered person in Delhi, provides his services at Mumbai. POS ???

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Sec – 12(6) - PoS Service in case of

- Admission to Sporting Activities
- Scientific Events
- Education Services
- Entertainment Event or Amusement park
- PoS is where the **event is actually held** or such other place is located

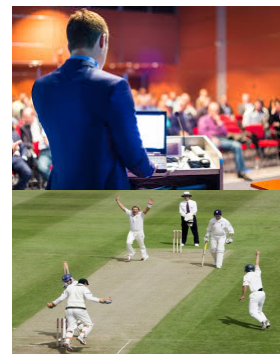


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Sec – 12(7) - PoS Service in case of

Organization of Events like

- Sporting Activities
- Scientific Events
- Education Services
- Entertainment Event or Amusement park
- PoS - **IF – R – RP – Location of Recipient**
 - R – URP – Event held in India – Location of Event
 - R – URP – Event held outside India – Location of R



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Sec 12(8) - PoS Service - Transportation of Goods (incl. Mail or Courier) – PoS shall be

➤ If **Registered Person** - location of such person



➤ **Other than Registered Person** - where such **goods** are **handed over** for their transportation.



➤ *Transportation to place outside India* – *Place of Destination of Goods (01.02-2019)*

Latest Amendment

Example: D is registered person in Delhi. He sends some good transportation from Kolkata to Mumbai. PoS would be Delhi. However, is not registered person than PoS ??



13

Sec – 12(9) PoS Services - Passenger Transportation – PoS shall be

➤ **Registered Person** – Location of such person

➤ **Other than Registered Person** - where the passenger embarks on the conveyance for a continuous journey.

Example : A books two tickets. 1st is Mumbai-Delhi and 2nd is Delhi-Mumbai for Return. In this case for 1st case & 2nd case - POS ???



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Sec 12(11) POSS - Telecommunication services

- **Fixed Leased Line or Dish** – PoS – Location - Installed
- **Post-paid basis** – PoS - location of billing address of recipient.
- **Pre-paid basis** – Address of the Selling agent or re-seller, distributor as per the record of supplier or
- **Person to final subscriber-** PoS - location where pre-payment is received.



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Sec 12(12) - Banking and other Financial services including stock broking services

Banking and other Financial services including stock broking services - Location of the recipient of services on the records of the supplier of services. If not, the location of the supplier of services.



Example: D in Delhi has a bank account with SBI. The address on record available with bank is in Kolkata. POS ???

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Sec 12(13) PoS Service – Insurance – PoS

- **Registered Person** - location of such person
- **Other than RP** - Location of the recipient of services.
- Services supplied in **more than one State or UT** – PoSS shall be taken on respective states or UT.

Insurance Services



Auto Insurance



Home Insurance



Commercial Insurance



Motorcycle Insurance



Boat Insurance



Life and Health

Example : A is person located at Kerala and taken an insurance policy from a company based in Mumbai. If A is registered then - POS ???.

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Sec 12(14) - Advertisement Services to CG, SG, SB or LA - PoS

PoS - Located in each of such states and the value of such supplies specific to each state shall be in proportion to amount attributable to service provided by way of dissemination in the respective states.



Example : *A Ltd, located and registered in Chennai has been appointed as an Advertisement Agency by Government of Rajasthan for Advertisement of Make in India in the entire state of TamilNadu.*
POS ??

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International Transactions – Determination of PoS

Place of Supply of Goods -Export / Import (Sec 11 of IGST Act)

- Goods Imported into India – PoS shall be Location of the Importer.
- Goods Exported from India – PoS shall be Location Outside India.

Sec 2(11) "Import of Goods" with its grammatical variations and cognate expressions, means **bringing goods into India from a place outside India**

Sec 2(5) "export of goods" with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;



Sec 2 (11 & 6) Export / Import of Services

- Import of Services
 - Supplier of Service located outside India (NTT)
 - Recipient of Service located in India (TT)
 - Place of Supply of service is in India (TT)
- Export of Service
 - Supplier of Service located in India (TT)
 - Recipient of Service located outside India (NTT)
 - Place of supply of service outside India (NTT)

Location of Supplier or Recipient of Services - Outside India (Sec 13 (2) of IGST)

- PoS of Service – Generally – All Services other than Specified Services (3) to (13)
- PoS - Recipient of Services
- If Recipient details is NOT Available in the ordinary course of business – PoS shall be **Location of Supplier**



Sec 13 – PoS in case of LoS or LoR is in NTT

- PoS in case of Performance Based Services (Goods & Individuals) which are made physically available.
- PoS in case of Services relating to Immovable Property
- PoS in case of Admission & Organizing of Events
- PoS in case of Specified Services such as NRO or NRE Account Holder, Intermediary or Hiring of MV.
- PoS in case of Transportation of Goods (Other than Mail & Courier)
- PoS in case of Transportation of Passengers
- PoS in case of On Board Conveyance of Services
- PoS in case of OIDARS

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Sec 13 (3) PoS – Performance Based Service

- When goods are Physically made available by recipient to supplier or any other person (on behalf of Supplier)
- Services supplied to Individual (As representative of Recipient) which require the physical presence of Individual, with supplier for the supply of services.
- **PoS shall be the location where services are actually performed.**
- Goods Imported for repairs and exported after repairs from India, PoS as per this section is not applicable.

Sec 13(3) PoS - Performance Based Service

- Services provided from remote location by electronic means -
PoS - Location **where goods are situated** at the time of supply of services



Sec 13(4) PoS – Immovable Property Services

- Services supplied by Experts & Estate Agents
- Supply of accommodation by a Hotel, Inn, Guest House, Club, etc...
- Grant of Rights to Use in IMP
- Services in relation to Construction Work, Architects or Interior Decorators – PoS shall be
- **Where the Immovable property is located or intended to be located.**



Sec 13(5) PoS – Event Based Service

Admission to or Organisation of

- Sporting Activities
- Scientific Events
- Education Services
- Entertainment Event or Amusement park
- PoS is where the **event is actually held**



Sec 13 (6) & (7) PoS – TT & NTT???

- Services Supplied in **more than one location, (Performance or IMP or Event)** including a taxable Territory – PoS shall be the Location in TT
- Services supplied in **more than one State or UT more than one location, (Performance or IMP or Event)** – PoSS shall be taken on respective states or UT.

Sec 13(8) PoS – Specified Services

- Services supplied by a Banking company, or Financial Institution or a NBFC **Account Holder (NRO or NRE)**
- **Intermediary Services**
- Services of **Hiring of means of Transport**, including Yachts but excluding aircrafts and Vessels upto a period of One Month
- PoS shall be the **LOCATION OF SUPPLIER**



Sec 13 (9) PoS - Transportation of Goods (Other than Mail or Courier)

- Transportation of Goods except Mail or Courier -
PoS shall be **Place of Destination of such Goods**



Sec 13 (10) PoS - Passenger Transportation

- Transportation of Passengers – The PoS shall be the place where the passenger **embarks on the conveyance for a Continuous Journey.**

Flight from Chennai to Geneva - MAA / GVA / MAA



Sec 13 (11) PoS – Board Conveyance

- Services provided on Board a Conveyance during Passenger Transport Operation
- Services intended to be wholly or substantially consumed while on Board
- PoS shall be the **First Scheduled Point of Departure of the conveyance.**



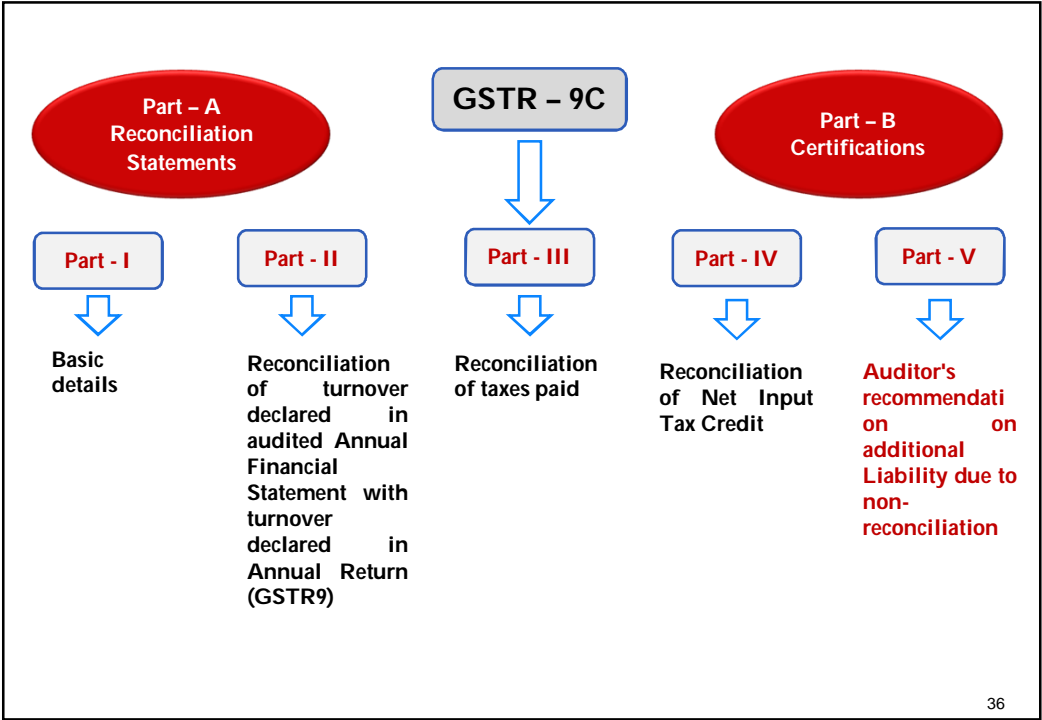
Sec 13 (12) PoS - OIBARS

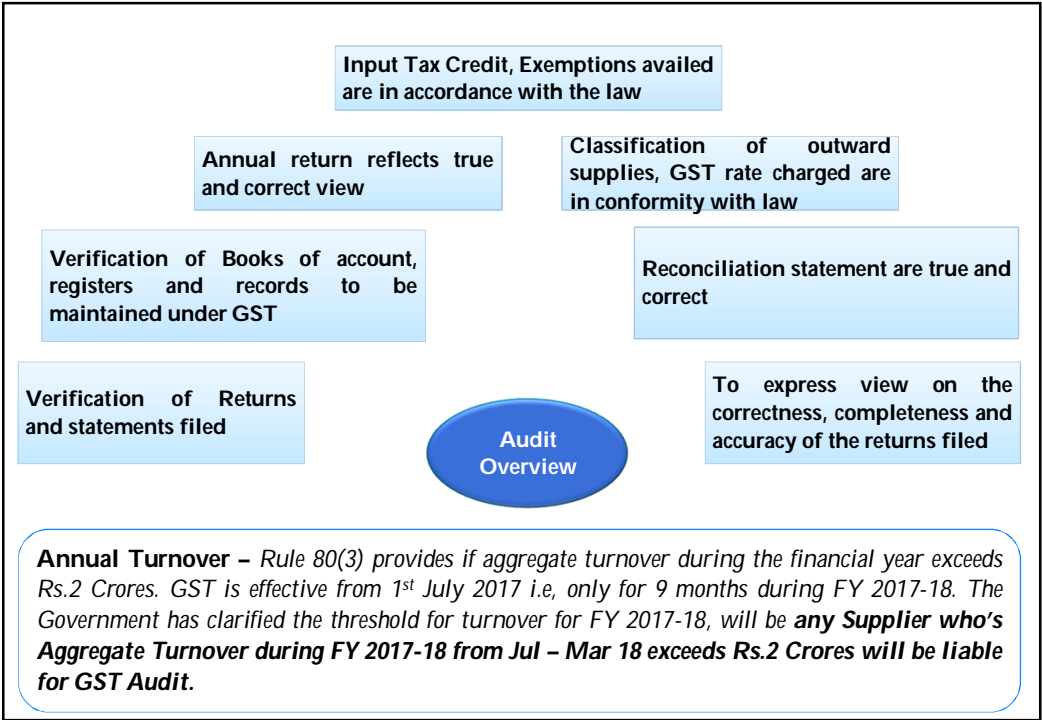
- Supply of Online Information and Database access or retrieval services –
- PoS shall be the **Location of Recipient of Services**



Conditions to be Satisfied – Recipient of OIBARS

- Recipient of Services Deemed – TT – Two Conditions - Satisfied
 - Location of Address – TT
 - Credit/Debit Card/Store Value Card - TT
- Billing Address – TT
- Internet Protocol Address - TT
- Bank Account used for Payment - TT
- Country Code of the Subscriber identity module card - TT
- Location of Fixed Land Line - TT





Part I - Basic Details

Goods and Services Tax - Form GSTR-9C Offline Tool (V1.4)

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Open GSTR-9C JSON File
Downloaded from GST Portal

↓

To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details .

4

Generate JSON file to
upload GSTR-9C details
on GST Portal

↑

To generate a JSON (.json) upload GSTR-9C details and offline tool on GST Portal

5

Open GSTR-9C JSON Error File
Downloaded from GST Portal

↓

To open GSTR-9C JSON (.json) error file downloaded from GST portal to view/edit/add details .

3

Generate Preview PDF file to view
Draft GSTR-9C form

↓

To generate a PDF file to view GSTR-9C draft form based details added in offline tool

1

Proceed to fill PART -A

2

Proceed to fill PART -B

PART -A - Reconciliation Statement	
GSTIN	
Financial Year	2017-18
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	INCOME TAX AC 1961
is the person making reconciliation statement (FORM	

Part II – Reconciliation of Gross Turnover

Goods and Services Tax - GSTR 9C Offline tool

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9C)

Turnover as per Audited Financial Statement (Multi-GSTIN - unit wise P&L Account) will be Reconciled with Aggregate Turnover as per Annual Return Form GSTR 9. Adjustments for Unbilled Revenue (Opening & Closing), Un-Adjusted Advance Received (Opening & Closing), Deemed Supply NOT considered in P&L (in case of Multi-GSTIN), Financial Credit Note & Trade Discount issued without GST to be adjusted.

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S.No	Description	Amount (₹)
Reconciliation of Gross Turnover		
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements) *	2,00,06,598.00
B	Unbilled revenue at the beginning of the Financial Year	
C	Unadjusted advances at the end of the Financial Year	
D	Deemed Supply under Schedule I	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	

Part II – Reconciliation of Gross Turnover

Turnover for the period 2017-18 (Q1) shall be reduced and Adjustments in Valuation, Adjustment on Forex Profit or Loss, Other Adjustments such as Sale of Capital Goods, Profit / Loss on Sale of Assets, Out of Pocket Expenses, Profit on Sale of Building, shall be considered here.

G	Turnover from April 2017 to June 2017 *	24,93,489.00
H	Unbilled revenue as at the end of the Financial Year	
I	Unadjusted Advances as at the beginning of the Financial Year	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	
L	Turnover for the period under composition scheme	
M	Adjustments in turnover under section 15 and rules thereunder	
N	Adjustments in Turnover due to foreign exchange fluctuation	
O	Adjustment in Turnover due to reasons not listed above	
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L+M+N+O) *	1,75,13,109.00
Q	Turnover as declared in Annual return (GSTR9) *	1,75,13,109.00
R	Un-Reconciled turnover (Q- P) *	0.00

Latest Amendment:-

Option to fill all adjustments to Turnover in Table 5(O), if details not available for Table 5(B) to 5(N)


GSTR 9 - Table 5N +
Table 10 & 11

Reason for Difference in Gross Turnover

Goods and Services Tax - GSTR 9C Offline tool

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up


Validate Sheet 

6 Reasons for Un-Reconciled difference in Annual Gross Turnover		
A	Reason Number 1	If supplier has not reported some Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No.5R
B	Reason Number 2	If supplier has erroneously reported higher Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No. 5R
C	Reason Number 3	

Part II – Reconciliation of Taxable Turnover

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)


Turnover on which tax is NOT Payable is excluded to reconcile with the Taxable Turnover reported in Form GSTR-9

Validate Sheet 

7 Reconciliation of Taxable Turnover*		
S.No	Description	Amount (₹)
A	Annual Turnover after adjustments [from 5(P) above]*	1,75,13,109.00
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	0.00
C	Zero rated supplies without payment of tax	0.00
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	0.00
E	Taxable turnover as per adjustments above (A-B-C-D)*	1,75,13,109.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	1,75,13,109.00
G	Unreconciled Taxable Turnover (F-E)*	0.00

GSTR 9 - Table (4N – 4G) & Table (10-11)

Reason for Difference in Taxable Turnover

Goods and Services Tax - GSTR 9C Offline tool

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Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)


Validate Sheet



Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

8	Reasons for Un - Reconciled difference in Taxable Turnover	
A	Reason Number 1	If supplier has reported some Taxable supplies as Exempted or conditions to exempted not satisfied and the same considered by auditor as taxable supplies.
B	Reason Number 2	
C	Reason Number 3	

Part III – Reconciliation of Tax Paid

Goods and Services Tax - GSTR 9C Offline tool

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Pt. III. Reconciliation of tax paid

Validate Sheet



Individual Rate wise tax liability as per Audited Financial Statement shall be reconciled with tax liability declared as paid in Table No. 9 of Form GSTR-9

9	Reconciliation of rate wise liability and amount payable thereon					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	34,198.20	855.00	855.00		
B	5% (RC)	44,500.00	1,114.00	1,114.00		
C	12%	1,74,78,909.35	5,79,557.00	5,79,557.00	9,38,357.00	
D	12% (RC)					
E	18%					
F	18% (RC)	1,23,270.00	11,095.00	11,095.00		
G	28%					
H	28% (RC)					

Part III – Reconciliation of Tax Paid						
Interest or Late Fee or Penalty relating to Outward Supply or on Additional Tax Paid shall be considered in this Table 9						
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		5,92,621.00	5,92,621.00	9,38,357.00	0.00
Q	Total amount paid as declared in Annual Return (GSTR-9)*		Form GSTR 9 - Table 9, 10 & 11			
R	Un-reconciled payment (O-P)*		0.00	0.00	0.00	0.00

Goods and Services Tax - GSTR 9C Offline tool

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Pt. III. Reconciliation of tax paid

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

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10	Reasons for Un - Reconciled Payment of Tax	
A	Reason Number 1	Due to Interest Liability or Late Fee or Penalty or others Paid in Form GSTR-3B or Through Form DRC-03 or Payable
B	Reason Number 2	Supplier has paid taxes at lower rates or conditions to concessional rates not satisfied and the same considered at regular applicable rate
C	Reason Number 3	

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Additional Liability – Part I & II						
Goods and Services Tax - GSTR 9C Offline tool			HELP	HOME	PREVIOUS	NEXT
Pt. III. Reconciliation of tax paid						
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up						
<div>Validate Sheet</div>						
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
S.No	Description	Taxable Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%				0.00	0.00
D	28%				0.00	0.00
E	3%				0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

Additional liability from Table 6, 8 & 10 of From GSTR 9C and Tax Not paid as on filing of Form GSTR-9C shall be considered

Part IV – Reconciliation of ITC					
Goods and Services Tax - GSTR 9C Offline tool		HELP	HOME	PREVIOUS	NEXT
ITC (Gross including CGST, SGST & IGST) obtained as per Audited Financial Statement shall match with ITC Availed during the FY 2017-18 in Form GSTR 3B or availed during SFY the same shall be reconciled with Table No. 7J of Form GSTR-9. In case of any reversal, there will be differences reason for reversal shall be explained in next table.		<div>Validate Sheet</div>			
12	Reconciliation of Net Input Tax Credit (ITC)				
S.No	Description	Amount (₹)			
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-C)				
B	ITC booked in earlier Financial Years claimed in current Financial Year*				
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years*	3,500.00			
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	21,86,666.00			
E	ITC claimed in Annual Return (GSTR9)*	21,86,666.00			
F	Un-reconciled ITC (E-D)*	0.00			

Latest Amendment:-
Option to fill Table No. 12B & 12C

Form GSTR 9 -
Table 7 J

Reason for Difference in ITC Awaited

Goods and Services Tax - GSTR 9C Offline tool

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ITC (Gross including CGST, SGST & IGST) obtained as per Audited Financial Statement shall match with ITC Awaited during the FY 2017-18 in Form GSTR 3B or awaited during SFY the same shall be reconciled with Table No. 7J of Form GSTR-9. In case of any reversal, there will be differences reason for reversal shall be explained in next table.

[Validate Sheet](#)

13		Reasons for Un - Reconciled difference in ITC
A	Reason Number 1	ITC Reversal done during the F.Y. 2017-18
B	Reason Number 2	ITC Reversal done during the S.F.Y. 2018-19
C	Reason Number 3	ITC Reversal Paid / Reversed through Form DRC-03

ITC Awaited on Inward Supply Wise

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Reconciliation ITC Awaited as declared in Table No. 7J of form GSTR-9 with ITC (Gross including CGST, SGST & IGST) awaited on expenses wise as per Audited Financial Statement which include ITC Awaited or ITC Reversed in SFY

[Validate Sheet](#)

14					Reconciliation of ITC declared in Annual Return (GSTR9) with ITC awaited on expenses as per audited Annual Financial Statement or books of account
S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC awaited (₹)	
A	Purchases	1,33,86,762.00	19,11,618.00	19,11,618.00	
B	Freight / Carriage	1,51,650.00	21,830.00	21,830.00	
C	Power and Fuel Costs				
D	Imported goods (Including received from SEZ)				
E	Rent and Insurance Expense				
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples				
G	Royalties				
H	Employee's Cost (Salaries, Wages, Bonus etc.)				
I	Conveyance charges				

Latest Amendment:-
Option to fill Table No. 14

ITC Availed on Inward Supply Wise				
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationary Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods	9,04,351.00	2,53,218.00	2,53,218.00
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed (A to Q)*			21,86,666.00
S	ITC claimed in Annual Return (GSTR9)*		Form GSTR 9 - Table 7 J	21,86,666.00
T	Un-reconciled ITC (S-R)*			0.00

Reason for Difference in Inward Supply Wise		
<div>  Goods and Services Tax - GSTR 9C Offline tool <div> <div>HELP</div> <div>HOME</div> <div>PREVIOUS</div> <div>NEXT</div> </div> </div>		
Pt. IV. Reconciliation of Input Tax Credit (ITC) <div> Validate Sheet  </div>		
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>		
15	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	ITC Reversal done during the F.Y. 2017-18
B	Reason Number 2	ITC Reversal & ITC Availed during the S.F.Y. 2018-19
C	Reason Number 3	ITC Reversal Paid / Reversed through Form DRC-03

ITC Reversal – Part IV

Goods and Services Tax - GSTR 9C Offline tool

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Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	
S.No	Description	Amount payable (₹)
A	Central Tax	
B	State tax /UT tax	
C	Integrated Tax	
D	Cess	
E	Interest	
F	Penalty	

Additional liability or ITC reversal from Table 13 & 15 of Form GSTR 9C and the same was not paid till the date of filing Form GSTR 9C, the same shall be considered

Part V - Auditor Recommendations

Goods and Services Tax - GSTR 9C Offline tool

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Pt. V. Auditor's recommendation on due to non-reconciliation

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Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

S.No	Description	Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess
A	5%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
H	Input tax credit					
I	Interest					
J	Late Fee					
K	Penalty					
L	Any other amount paid for supplies not included in annual return (GSTR9)					
M	Erroneous refund to be paid back					
N	Outstanding demands to be settled					

Form GSTR 9C - Table 11 & 16

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Part B - Certificate

Goods and Services Tax - GSTR 9C Offline tool

HELPHOMEPREVIOUSNEXT

Certification

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

Validate Sheet

Please Note: Fields marked with * (red asterisk) are mandatory fields and need to be filled up.

1 I have examined the—

(a) balance sheet as on * 31/03/2018

(b) the * profit and loss account

for the period beginning from 01/04/2017

to ending on * 31/03/2018

(c) the cash flow statement for the period beginning: from * 01/04/2017

to ending on * 31/03/2018

attached herewith, of

Name * M/S

Address *

Building N/Flat No *	Floor Number
Name of the Premises/Building	Road/Street *
City/Town/Locality/Village *	District *
State *	Pin Code *
Tamil Nadu	Chennai
	602101

GSTIN *

Principal place of business:

Building No/Flat No *	Floor Number
Name of the Premises/Building	Road/Street *

1. Two types of Part B Certificates

2. Type 1 will be applicable, if GST Auditor and Auditor under other laws are same

3. Type 2 will be applicable, if both of them are different

4. Type 1 or Type 2 will be auto select based on such facts given in basic data

5. Auditor will certify true and correct view on information and particulars provided therein

Part B - Certificate

State *	Tamil Nadu	Pin Code *	602101
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Additional place of business:

Building No/Flat No *	NA
Name of the Premises/Building	
City/Town/Locality/Village *	NA
State *	Tamil Nadu

2 Based on our audit, I report that the books of accounts, records and documents maintained thereunder

3(a) I report the below mentioned observations/ comments / discrepancies / inconsistencies; if any

3(b) I further report that, -

(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In my opinion, proper books of accounts have been kept by the registered person so far as appears from examination of the books.

(C) I certify that the balance sheet, the profit and loss account and the cash flow Statement are in agreement with the books of account maintained at the Principal place of business at 1/419, Multi Industrial Nagar, Gerugambakkam, Chennai, Tamil Nadu, 602101 and additional place of business within the State. NA, NA, NA, Tamil Nadu, 602101

4 The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C

5 In my opinion and to the best of my information and according to explanations given to me the particulars given in the said Form No. GSTR-9C are true and correct subject to observations/qualifications, if any specified below

Latest Amendment:-

1. Cash Flow Statement to be reported only if Applicable

2. True & Fair substituted for the words True & Correct

Ca Ganesh Prabhu, Chennai
+91 98404 71139

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Part B - Certificate

Qualifications

S.No	Qualification Type	Observation/Qualification
1	2. List of Documents not maintained	Books of account are not maintained as required by law

Auditor's details

Place*

Name of the signatory*

Membership No*

Date*

Full address*

Chennai

Ganesh Prabhu B

28/09/2019

Building No/Fiat No*

No. 37

Name of the Premises/Building

Vadapalni

City/Town/Locality/Village*

Tamil Nadu

State*

Floor Number

Road/Street*

Alagiri Nagar

District*

Chennai

Pin Code*

600026



Thank you



CA Ganesh Prabhu Balakumar
Partner

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Chartered Accountants, Chennai.

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