Contents

		PAGE
DIVI	SION ONE	
GST	Annual Returns	
Chapt	ter 1	
•	GST Annual Returns [GSTR-9]	3
Chapt	ter 2	
•	Basic details [Part 1 of GSTR-9]	27
Chapt	ter 3	
•	Details of outward and inward supplies made during the financial year [Part 2 of GSTR-9]	29
Chapt	ter 4	
•	Details of ITC for the financial year [Part 3 of GSTR-9]	78
Chapt	ter 5	
•	Details of tax paid as declared in returns filed during the financial year [Part 4 of GSTR-9]	139
Chapt	ter 6	
•	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY, whichever is earlier [Part 5 of GSTR-9]	142
Chapt	ter 7	
•	Other Information [Part 6 of GSTR-9]	150
Chapt	ter 8	
•	GST Annual Return for Composition Supplier [GSTR-9A]	177
Chapt	ter 9	
•	Basic details [Part 1 of GSTR-9A]	188
Chapt	ter 10	
•	Details of outward and inward supplies declared in returns filed during the financial year [Part 2 of GSTR-9A]	190

I-6 CONTENTS

		PAGE
Chapt	rer 11	
•	Details of tax paid as declared in returns filed during the financial year [Part 3 of GSTR-9A]	206
Chapt	per 12	
•	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY, whichever is earlier [Part 4 of GSTR-9A]	208
Chapt		
•	Other Information [Part 5 of GSTR-9A]	213
DIVI	SION TWO	
GST	Audit	
Chapt	er 14	
•	GST Audit Report [GSTR-9C]	233
Chapt	er 15	
•	Basic details [Part A: Part 1 of GSTR-9C]	262
Chapt	er 16	
•	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9) [Part A: Part 2 of GSTR-9C]	264
Chapt	er 17	
•	Reconciliation of tax paid [Part A: Part 3 of GSTR-9C]	338
Chapt	er 18	
•	Reconciliation of Input Tax Credit (ITC) [Part A: Part 4 of GSTR-9C]	344
Chapt	er 19	
•	Auditor's recommendation on additional liability due to non-reconciliation [Part A: Part 5 of GSTR-9C]	375
Chapt	er 20	
•	Certification [Part B of GSTR-9C]	378
APP	PENDICES	
*	GSTR-1	385
•	GSTR-3B	394
•	GSTR-4	396
•	GSTR-9	402
•	GSTR-9A	411

	CONTENTS	I-7
		PAGE
*	GSTR-9C	415
*	Clarification on filing of Annual Return (Form GSTR-9)	426
*	Relevant section of Central Goods and Services Tax Act, 2017	428
*	Clarification regarding Annual Returns and Reconciliation Statement	429