GSTR-9C Format

The self-certified reconciliation statement, part by part

Free from gstextract.com/gstr-9-format

GSTR-9C reconciles the turnover and input tax credit in your audited financial statements against what you declared in the annual return. It is required where aggregate annual turnover exceeds Rs 5 crore, and is filed along with GSTR-9.

Since FY 2020-21 it is SELF-CERTIFIED — the certification by a chartered or cost accountant was removed, and the old Part B went with it. The responsibility for the reconciliation now sits with the taxpayer.

The form works in pairs throughout: a reconciliation table, then a free-text table asking why the difference exists. The second one is where most of the risk sits, because an unexplained difference is an admitted one.

Part I — Basic details

	Particulars	What goes in it
1–4	Financial year, GSTIN, legal name, trade name, and whether liable to audit under any other Act	

Part II — Reconciliation of turnover

	Particulars	What goes in it
5A	Turnover including that of branches, as per the audited financial statements	The starting figure. Entity-level, PAN-wide.
5B–5G	Adjustments: unbilled revenue at the start, unadjusted advances, deemed supply under Schedule I, credit notes issued after year end, trade discounts not permissible	Several rows here have been optional in past years.
5H–5K	Turnover of April to June 2017, unbilled revenue at year end, unadjusted advances at year end, Schedule III credit notes	Check the notification for the year you are filing.
5L–5N	Foreign exchange adjustments, and other reasons not listed above	Several of these have been optional in past years.
5O	Adjustments in turnover due to reasons not listed above	
5P	Annual turnover after the above adjustments	Computed.
5Q	Turnover as declared in the annual return (GSTR-9)	
5R	Un-reconciled turnover (5Q - 5P)	Computed. This is the number that matters.
6	Reasons for the un-reconciled difference in annual gross turnover	Free text.
7A–7E	Reconciliation of taxable turnover: from 5P, less exempt, nil rated, non-GST, zero rated without payment, and reverse-charge supplies	
7F / 7G	Taxable turnover as per the adjustments above, and as declared in GSTR-9	
8	Reasons for the un-reconciled difference in taxable turnover	Free text.

Part III — Reconciliation of tax paid

	Particulars	What goes in it
9	Rate-wise reconciliation of liability and the amount payable	Each rate slab, plus interest, late fee, penalty and others.
10	Reasons for the un-reconciled payment of amount	Free text.
11	Additional amount payable but not paid, rate-wise	Payable in cash through DRC-03.

Part IV — Reconciliation of input tax credit

	Particulars	What goes in it
12A	ITC availed as per the audited financial statements	Entity-level.
12B / 12C	ITC booked in earlier years but claimed now, and booked now but claimed later	
12D / 12E	ITC availed as per the adjustments above, and as claimed in GSTR-9	
12F	Un-reconciled ITC	Computed.
13	Reasons for the un-reconciled difference in ITC	Free text.
14	ITC availed on expenses as per the audited financial statements, head by head	The expense-wise table — the longest part of the form.
15	Reasons for the un-reconciled difference in ITC on expenses	Free text.
16	Tax payable on the un-reconciled difference in ITC	

Part V — Additional liability

	Particulars	What goes in it
—	Additional liability due to non-reconciliation, rate-wise, plus interest, late fee, penalty, and any erroneous refund to be paid back	Paid in cash through DRC-03.

Start from 5A — turnover as per the audited financial statements, which is entity-level and PAN-wide — and work down to 5R. Everything else in Part II exists to explain the gap between that figure and the one in GSTR-9.

Additional liability identified here is paid in cash through DRC-03. It cannot be paid using input tax credit.

Particulars	What goes in it

Several rows in 5B to 5N have been made optional in past years. Check the notification for the year you are filing rather than assuming last year's relaxations still apply.

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