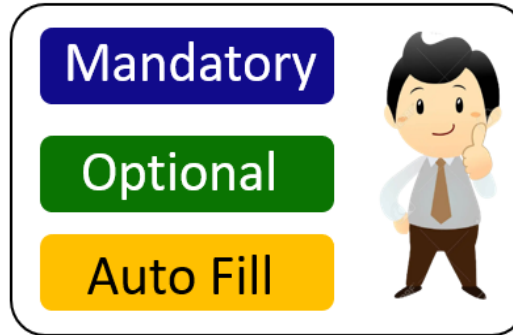


## GSTR-9C Comparison Manual for FY 2022-23 & FY 2021-22

Updated Instructions (Table-wise)



### 5. Reconciliation of Gross Turnover

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
5A	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)	Mandatory	Mandatory	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.	

5B	Unbilled revenue at the beginning of the Financial Year	Optional	Optional	<p>Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. <sup>5</sup>[For <sup>14</sup>[FY 2017-18, <sup>21</sup>[2018-19, <sup>25</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.] In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)</p>	If required, 5B may be reported in 5O.
5C	Unadjusted advances at the end of the Financial Year	Mandatory	Optional	<p>Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. <sup>5</sup>[For <sup>14</sup>[FY 2017-18, <sup>21</sup>[2018-19, <sup>25</sup>[2019-20, 2020-21 and 2021-22]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]</p>	
5D	Deemed Supply under Schedule I	Mandatory	Optional	<p>Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here. <sup>6</sup>[For <sup>14</sup>[FY 2017-</p>	

				18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5E	Credit Notes issued after the end of the financial year but reflected in the annual return	Mandatory	Optional	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here. <sup>7</sup> [For <sup>14</sup> [FY 2017-18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5F	Trade Discounts <sup>Â</sup> accounted for in the audited Annual Financial Statement but are not permissible under GST	Mandatory	Optional	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here. <sup>7</sup> [For <sup>14</sup> [FY 2017-18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5G	Turnover from April 2017 to June 2017	Mandatory	Optional	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. <sup>8</sup> [For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	<b>Not relevant for FY 2022-23.</b>

5H	Unbilled revenue as at the end of the Financial Year	Mandatory	Optional	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here. <sup>9</sup> [For <sup>14</sup> [FY 2017-18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5I	Unadjusted Advances as at the beginning of the Financial Year	Mandatory	Optional	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. <sup>9</sup> [For <sup>14</sup> [FY 2017-18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	Mandatory	Optional	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here. <sup>9</sup> [For <sup>14</sup> [FY 2017-18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5K	Adjustments on account of supply of goods by SEZ units to DTA Units	Mandatory	Optional	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. <sup>9</sup> [For <sup>14</sup> [FY 2017-	

				18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5L	Turnover for the period under composition scheme	Mandatory	Optional	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. <sup>9</sup> [For <sup>14</sup> [FY 2017-18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5M	Adjustments in turnover under section 15 and rules thereunder	Mandatory	Optional	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. <sup>9</sup> [For <sup>14</sup> [FY 2017-18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5N	Adjustments in Turnover due to foreign exchange	Mandatory	Optional	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in	

	fluctuation			the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. <sup>9</sup> [For <sup>14</sup> [FY 2017-18, <sup>21</sup> [2018-19, <sup>25</sup> [2019-20, 2020-21 and 2021-22]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]	
5O	Adjustment in Turnover due to reasons not listed above	Optional	Optional	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.	Fill this column, if applicable.
5P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O)	Autofill	Autofill		
5Q	Turnover as declared in Annual return (GSTR9)	Mandatory	Mandatory	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).	
5R	Un-Reconciled turnover (Q- P)	Autofill	Autofill		

## 6. Reasons for Un-Reconciled difference in Annual Gross Turnover

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
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6A	Reasons	Optional	Optional	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.	
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## 7. Reconciliation of Taxable Turnover

The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
7A	Annual Turnover after adjustments [from 5(P) above]	Autofill	Autofill	Annual turnover as derived in Table 5P above would be auto-populated here.	
7B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	Mandatory	Mandatory	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.	
7C	Zero rated supplies without payment of tax	Mandatory	Mandatory	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.	
7D	Supplies on which tax is to be paid by the recipient on reverse charge basis	Mandatory	Mandatory	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.	

7E	Taxable turnover as per adjustments above (A-B-C-D)	Autofill	Autofill	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.	
7F	Taxable turnover as per liability declared in Annual Return (GSTR9)	Mandatory	Mandatory	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.	
7G	Unreconciled Taxable Turnover (F-E)	Autofill	Autofill		

## 8. Reasons for Un-Reconciled difference in taxable turnover

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
8A	Reasons	Optional	Optional	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.	

## 9. Reconciliation of rate wise liability and amount payable thereon

The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled - RC, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.



Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
9A	5%	Mandatory	Mandatory		
9B	5% (RC)	Mandatory	Mandatory		
9C	12%	Mandatory	Mandatory		
9D	12% (RC)	Mandatory	Mandatory		
9E	18%	Mandatory	Mandatory		
9F	18% (RC)	Mandatory	Mandatory		
9G	28%	Mandatory	Mandatory		
9H	28% (RC)	Mandatory	Mandatory		
9I	3%	Mandatory	Mandatory		
9J	0.25%	Mandatory	Mandatory		
9K	0.10%	Mandatory	Mandatory		
9L	Interest	Mandatory	Mandatory		
9M	Late Fee	Mandatory	Mandatory		
9N	Penalty	Mandatory	Mandatory		

9O	Others	Mandatory	Mandatory		
9P	Total amount to be paid as per tables above (A to O)	Autofill	Autofill	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.	
9Q	Total amount paid as declared in Annual Return (GSTR 9)	Mandatory	Mandatory	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).	
9R	Un-reconciled payment (Q-P)	Autofill	Autofill		

#### 10. Reasons for un-reconciled payment of amount

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
10A	Reasons	Optional	Optional	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.	

#### 11. Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)

Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
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		23)	22)		
11A	5%	Optional	Optional		Fill, if applicable.
11B	12%	Optional	Optional		Fill, if applicable.
11C	18%	Optional	Optional		Fill, if applicable.
11D	28%	Optional	Optional		Fill, if applicable.
11E	3%	Optional	Optional		Fill, if applicable.
11F	0.25%	Optional	Optional		Fill, if applicable.
11G	0.10%	Optional	Optional		Fill, if applicable.
11H	Interest	Optional	Optional		Fill, if applicable.
11I	Late Fee	Optional	Optional		Fill, if applicable.
11J	Penalty	Optional	Optional		Fill, if applicable.
11K	Others	Optional	Optional		Fill, if applicable.

## 12. Reconciliation of Net Input Tax Credit (ITC)

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
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12A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN, this should be derived from books of accounts)	Mandatory	Mandatory	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.	
12B	ITC booked in earlier Financial Years claimed in current Financial Year	Mandatory	Mandatory	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18. <sup>10</sup> [For <sup>15</sup> [FY 2017-18, <sup>22</sup> [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this Table.]	
12C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	Mandatory	Mandatory	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. <sup>11</sup> [For <sup>15</sup> [FY 2017-18, <sup>22</sup> [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this Table.]	
12D	ITC availed as per audited financial statements or	Autofill	Autofill	ITC availed as per audited Annual Financial Statement or books of accounts as derived from	

	books of accounts (A + B - C)			values declared in Table 12A, 12B and 12C above will be auto-populated here.	
12E	ITC claimed in Annual Return (GSTR9)	Mandatory	Mandatory	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.	
12F	Un-reconciled ITC (E-D)	Autofill	Autofill		

### 13. Reasons for un-reconciled difference in ITC

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
13A	Reasons	Optional	Optional	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.	

### 14. Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
14A	Purchases	Optional	Optional	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual	

				<p>Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	
14B	Freight / Carriage	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	

14C	Power and Fuel Costs	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	
14D	Imported goods (Including received from SEZ)	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the</p>	

				registered person shall have an option to not fill this Table.]	
14E	Rent and Insurance Expense	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	
14F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p>	



				<p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>
14G	Royalties	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>
14H	Employee's Cost (Salaries, Wages, Bonus etc .)	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST</p>

has been paid / was payable are to be declared here.  
<sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]

This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.  
<sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]

This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked.

				has been paid / was payable are to be declared here. <sup>12</sup> [For <sup>15</sup> [FY 2017-18, <sup>22</sup> [2018-19, <sup>26</sup> [2019-20, <sup>28</sup> [2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]	
14I	Conveyance charges	Optional	Optional	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. <sup>12</sup> [For <sup>15</sup> [FY 2017-18, <sup>22</sup> [2018-19, <sup>26</sup> [2019-20, <sup>28</sup> [2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]	
14J	Bank Charges	Optional	Optional	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked.	

				<p>Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>
14K	Entertainment charges	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>
14L	Stationery Expenses (including postage etc.)	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further,</p>

				<p>this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	
14M	Repair and Maintenance	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	
14N	Other Miscellaneous expenses	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual</p>	

				<p>Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	
14O	Capital goods	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	
14P	Any other expense 1	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The</p>	

				<p>various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]], the registered person shall have an option to not fill this Table.]</p>
14Q	Any other expense 2	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]], the registered person shall have an option to not fill this Table.]</p>
14R	Total amount of eligible ITC availed (A to Q)	Autofill	Autofill	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the</p>

				<p>expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p> <p>Total ITC declared in Table 14A to 14Q above shall be auto populated here.</p>	
14S	ITC claimed in Annual Return (GSTR9)	Optional	Optional	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><sup>12</sup>[For <sup>15</sup>[FY 2017-18, <sup>22</sup>[2018-19, <sup>26</sup>[2019-20, <sup>28</sup>[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	

				Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.	
14T	Un-reconciled ITC (S-R)	Autofill	Autofill		

### 15. Reasons for un-reconciled difference in ITC

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
15A	Reasons	Optional	Optional	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.	

### 16. Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)

Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
16A	Central Tax	Optional	Optional		Fill, if applicable.
16B	State tax /UT tax	Optional	Optional		Fill, if applicable.



16C	Integrated Tax	Optional	Optional		Fill, if applicable.
16D	Cess	Optional	Optional		Fill, if applicable.
16E	Interest	Optional	Optional		Fill, if applicable.
16F	Penalty	Optional	Optional		Fill, if applicable.

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1. Inserted vide Notification No. 49/2018 – Central Tax dated 13-09-2018
  2. Substituted vide Notification No. 74/2018 – Central Tax dated 31-12-2018.
  3. Substituted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "FY 2017-18"
  4. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  5. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  6. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  7. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  8. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  9. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  10. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  11. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  12. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  13. Substituted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
  14. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
  15. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
  16. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
  17. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
  18. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as  
**"Auditor's recommendation on additional Liability due to non-reconciliation"**
  19. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021

20. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
21. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "2018-19 and 2019-20"
22. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "2018-19 and 2019-20"
23. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as  
"7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table."
24. Omitted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
25. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
26. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
27. Inserted vide NOTIFICATION No. 38/2023–Central Tax dated 04-08-2023.
28. Substituted vide NOTIFICATION NO.38/2023–Central Tax dated 04.08.2023 before it was read as, "2020-21 and 2021-22".