Sheet	Table	Description	What to do
Output	I	Reconciliation between taxable value including Zero rated supplies of BOA and GSTR 3B	populated, as the links are given from "Output detailed reconciliation" for BOA values and from "ZEN GSTR 3B" for GSTR 3B values
Output	II	Reconciliation between taxes - including Zero rated supplies of BOA and GSTR 3B	populated, as the links are given from "Output detailed reconciliation" for BOA values and from "ZEN GSTR 3B" for GSTR 3B values
Output	III	Reconciliation between RCM taxable values of BOA and GSTR 3B	populated, as the links are given from "Output detailed reconciliation" for BOA values and from "ZEN GSTR 3B" for GSTR 3B values
Output	IV	Reconciliation between RCM taxes of BOA and GSTR 3B	populated, as the links are given from "Output detailed reconciliation" for BOA values and from "ZEN GSTR 3B" for GSTR 3B values
Output	V	Reconciliation between Exempted, Nil rated and Non GST turnover of BOA and GSTR 3B	populated, as the links are given from "Output detailed reconciliation" for BOA values and from "ZEN GSTR 3B" for GSTR 3B values
Input	VI	Reconciliation between All other ITC (Net of reversal) of BOA and GSTR 3B (Excluding RCM)	values, as links are already given from "ZEN GSTR 3B".Coming to BOA values- have to plot ITC taken along with the reversals done as per BOA entries inorder to know the differences
Input	VII	Reconciliation between RCM credit as per BOA and GSTR 3B	values, as links are already given from "ZEN GSTR 3B".Coming to BOA values- have to plot RCM credit taken as per BOA entries inorder to
Input	VIII	Reconciliation between ITC on ISD as per BOA and GSTR 3B	values, as links are already given from "ZEN GSTR 3B".Coming to BOA values- have to plot ISD credit taken as per BOA entries inorder to
Output deta	A	Taxable value including Zero rated supplies	populated, as the links are given by reverse calculating the taxes specified in "Table B" of the
Output deta	B	Taxes including Zero rated supplies	the respective colomns as specified in the table.Totals of the same will be auto populated hence need not give any formula again. **Note: Only CGST values have to be filled. SGST values to be ignored for this table. If there are any**
Output deta	C	RCM taxable value	populated, as the links are given by reverse calculating the taxes specified in "Table D" of the
Output deta	D	RCM taxes	the respective colomns as specified in the table.Totals of the same will be auto populated hence need not give any formula again.
Output deta	E	Exempted, Nil rated and Non GST turnover	turnover as per BOA in the respective colomns as specified in the table.Totals of the same will be auto populated hence need not give any
Output deta	A (Summ	Summary of taxable values rate wise	"Table A". This table is used for rate wise bifurcation in GSTR 9C (Table 9)
Output deta	CHECK 1	taxable value and taxable value arrived by reverse calculation	the colomn ". Colomn C need not be filled, as these will be auto populated from "Table A"

Output deta	CHECK 2	Reconciliation between CGST and SGST	Have to fill SGST values from BOA, CGST values will be auto populated once "Table B" got filled.
Output deta	CHECK 3	Reconciliation between RCM liability discharged and RCM credit taken	auto populated from "Output sheet", RCM credit taken will be auto populated from "Input"

Description	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
3.1 (a) Outward taxable supplies (other than zero rated, nil rated and ex								
Taxable Value	74,45,207.00	62,82,008.00	80,43,996.28	82,42,272.00	35,49,188.00	99,43,579.21	73,63,229.00	70,08,726.00
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	6,70,068.63	5,65,380.72	6,32,519.67	7,41,804.48	3,19,426.92	8,94,922.13	6,62,690.61	6,30,785.34
SGST	6,70,068.63	5,65,380.72	6,32,519.67	7,41,804.48	3,19,426.92	8,94,922.13	6,62,690.61	6,30,785.34
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1 (b) Outward taxable supplies (zero rated)								
Taxable Value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1 (c) Other outward supplies (Nil rated, exempted)								
Value	52,00,294.00	42,64,917.00	51,65,417.00	56,77,750.00	68,81,228.00	0.00	49,63,000.00	55,28,000.00
3.1 (d) Inward supplies (liable to reverse charge)								
Taxable Value	29,476.00	0.00	57,375.00	30,397.00	0.00	30,396.00	30,950.00	32,020.00
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	2,652.84	0.00	5,163.75	2,735.73	0.00	2,735.64	2,785.50	2,881.80
SGST	2,652.84	0.00	5,163.75	2,735.73	0.00	2,735.64	2,785.50	2,881.80
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1 (e) Non-GST outward supplies								
Value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 (A) ITC Available - (1) Import of goods								
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 (A) ITC Available - (2) Import of services								
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4 (A) ITC Available - (3) Inward supplies liable to reverse charge (other th

IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	2,652.84	0.00	5,163.75	2,735.73	0.00	2,735.64	2,785.50	2,881.80
SGST	2,652.84	0.00	5,163.75	2,735.73	0.00	2,735.64	2,785.50	2,881.80
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4 (A) ITC Available - (4) Inward supplies from ISD

IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4 (A) ITC Available - (5) All other ITC

IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	2,760.34	2,40,687.76	3,14,243.19	3,36,339.22	2,07,375.71	8,36,792.75	4,21,715.15	2,08,003.63
SGST	2,760.34	2,40,687.76	3,14,243.19	3,36,339.22	2,07,375.71	8,36,792.75	4,21,715.15	2,08,003.63
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4 (B) ITC Reversed - (1) As per rules 42 and 43 of CGST Rules

IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4 (B) ITC Reversed - (2) Others

IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4 (C) Net ITC Available 4(A) - 4(B)								
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	5,413.18	2,40,687.76	3,19,406.94	3,39,074.95	2,07,375.71	8,39,528.39	4,24,500.65	2,10,885.43
SGST	5,413.18	2,40,687.76	3,19,406.94	3,39,074.95	2,07,375.71	8,39,528.39	4,24,500.65	2,10,885.43
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4 (D) Ineligible ITC - (1) As per section 17(5)								
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4 (D) Ineligible ITC - (2) Others								
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

5 - Value of Exempt, Nil-Rated Inward Supply								
Intra-State	4,498.80	4,75,505.00	5,21,912.20	56,77,750.00	6,29,773.00	18,27,822.00	14,73,349.00	9,68,058.80
Inter-State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00

5 - Value of Non-GST Inward Supply								
Intra-State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inter-State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

6.1 Payment of Tax - Tax paid in Cash								
IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	6,67,309.00	3,24,693.00	3,18,277.00	4,05,465.00	1,12,051.00	58,130.00	2,40,976.00	4,22,782.00
SGST	6,67,309.00	3,24,693.00	3,18,277.00	4,05,465.00	1,12,051.00	58,130.00	2,40,976.00	4,22,782.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

6.1 Payment of Tax - Using ITC

IGST using IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IGST using CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IGST using SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST using IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST using CGST	5,413.00	2,40,688.00	3,19,407.00	3,39,075.00	2,07,376.00	8,39,528.00	4,24,501.00	2,10,885.00
SGST using IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SGST using SGST	5,413.00	2,40,688.00	3,19,407.00	3,39,075.00	2,07,376.00	8,39,528.00	4,24,501.00	2,10,885.00
Cess using Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

6.1 Payment of Tax - Total Tax Paid

IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	6,72,722.00	5,65,381.00	6,37,684.00	7,44,540.00	3,19,427.00	8,97,658.00	6,65,477.00	6,33,667.00
SGST	6,72,722.00	5,65,381.00	6,37,684.00	7,44,540.00	3,19,427.00	8,97,658.00	6,65,477.00	6,33,667.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

6.1 Payment of Tax - Interest paid in Cash

IGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

6.1 Payment of Tax - Late Fee paid in Cash

CGST	250.00	250.00	250.00	25.00	250.00	100.00	1,025.00	300.00
SGST	250.00	250.00	250.00	25.00	250.00	100.00	1,025.00	300.00

Dec-20	Jan-21	Feb-21	Mar-21	Total
xempted)				
97,26,251.00	82,54,774.00	1,36,51,171.00	3,23,07,585.00	**12,18,17,986.49**
0.00	0.00	0.00	0.00	**0.00**
9,66,802.59	7,42,929.66	12,28,605.00	29,07,682.65	**1,09,63,618.40**
9,66,802.59	7,42,929.66	12,28,605.00	29,07,682.65	**1,09,63,618.40**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	75,41,000.00	1,29,63,125.00	0.00	**5,81,84,731.00**
23,061.00	17,932.00	36,349.00	93,937.00	**3,81,893.00**
0.00	0.00	0.00	0.00	**0.00**
2,075.49	1,613.88	3,271.00	8,454.33	**34,369.96**
2,075.49	1,613.88	3,271.00	8,454.33	**34,369.96**
0.00	0.00	0.00	0.00	**0.00**
1,53,18,018.00	0.00	0.00	3,39,24,750.00	**4,92,42,768.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**

an 1 and 2)

0.00	0.00	0.00	0.00	**0.00**
2,075.49	1,613.88	3,271.00	8,454.33	**34,369.96**
2,075.49	1,613.88	3,271.00	8,454.33	**34,369.96**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	2,363.22	**2,363.22**
2,48,582.60	3,85,244.12	27,626.00	1,22,627.36	**33,51,997.83**
2,48,582.60	3,85,244.12	27,626.00	1,22,627.36	**33,51,997.83**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**

RCM	Apr-20
IGST	0.00
CGST	2,652.84
SGST	2,652.84
cess	0.00

ITC of Gross of reversals (incl RCM)	Apr-20
IGST	0.00
CGST	5,413.18
SGST	5,413.18
cess	0.00

ITC of Net of reversals (Excl RCM)	Apr-20
IGST	0.00
CGST	2,760.34
SGST	2,760.34
cess	0.00

0.00	0.00	0.00	2,363.22	**2,363.22**
2,50,658.09	3,86,858.00	30,897.00	1,31,081.69	**33,86,367.79**
2,50,658.09	3,86,858.00	30,897.00	1,31,081.69	**33,86,367.79**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**

9,71,340.00	8,26,521.00	3,16,347.00	4,71,906.00	**1,41,64,782.80**
0.00	0.00	0.00	0.00	**1,500.00**

0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**
7,18,220.00	3,57,686.00	12,00,979.00	27,51,848.00	**75,78,416.00**
7,18,220.00	3,57,686.00	12,00,979.00	27,54,211.00	**75,80,779.00**
0.00	0.00	0.00	0.00	**0.00**

ITC of Net of reversals (Incl RCM)	Apr-20
IGST	0.00
CGST	5,413.18
SGST	5,413.18
cess	0.00

0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	2,363.00	**2,363.00**
2,50,658.00	3,86,858.00	30,897.00	1,61,926.00	**34,17,212.00**
0.00	0.00	0.00	0.00	**0.00**
2,50,658.00	3,86,858.00	30,897.00	1,61,926.00	**34,17,212.00**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**
9,68,878.00	7,44,544.00	12,31,876.00	29,16,137.00	**1,09,97,991.00**
9,68,878.00	7,44,544.00	12,31,876.00	29,16,137.00	**1,09,97,991.00**
0.00	0.00	0.00	0.00	**0.00**

0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**
0.00	0.00	0.00	0.00	**0.00**

200.00	325.00	250.00	125.00	**3,350.00**
200.00	325.00	250.00	125.00	**3,350.00**

May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	5,163.75	2,735.73	0.00	2,735.64	2,785.50	2,881.80	2,075.49	1,613.88	3,271.00	8,454.33
0.00	5,163.75	2,735.73	0.00	2,735.64	2,785.50	2,881.80	2,075.49	1,613.88	3,271.00	8,454.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,363.22
2,40,687.76	3,19,406.94	3,39,074.95	2,07,375.71	8,39,528.39	4,24,500.65	2,10,885.43	2,50,658.09	3,86,858.00	30,897.00	1,31,081.69
2,40,687.76	3,19,406.94	3,39,074.95	2,07,375.71	8,39,528.39	4,24,500.65	2,10,885.43	2,50,658.09	3,86,858.00	30,897.00	1,31,081.69
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,363.22
2,40,687.76	3,14,243.19	3,36,339.22	2,07,375.71	8,36,792.75	4,21,715.15	2,08,003.63	2,48,582.60	3,85,244.12	27,626.00	1,22,627.36
2,40,687.76	3,14,243.19	3,36,339.22	2,07,375.71	8,36,792.75	4,21,715.15	2,08,003.63	2,48,582.60	3,85,244.12	27,626.00	1,22,627.36
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,363.22
2,40,687.76	3,19,406.94	3,39,074.95	2,07,375.71	8,39,528.39	4,24,500.65	2,10,885.43	2,50,658.09	3,86,858.00	30,897.00	1,31,081.69
2,40,687.76	3,19,406.94	3,39,074.95	2,07,375.71	8,39,528.39	4,24,500.65	2,10,885.43	2,50,658.09	3,86,858.00	30,897.00	1,31,081.69
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total
0.00
34,369.96
34,369.96
0.00

Total
2,363.22
33,86,367.79
33,86,367.79
0.00

Total
2,363.22
33,51,997.83
33,51,997.83
0.00

Total
2,363.22
33,86,367.79
33,86,367.79
0.00

Taxable value including Zero rated supplies - Table I							
Month	Taxable value as per BOA (1)	Taxable value as per GSTR 3B (2)	Difference 3 = (1-2)		As per Tally extracts data		
April	74,51,309	74,45,207	6,102	tax portion Also a	7451309.00	-	
May	62,82,008	62,82,008	-		6282008.00	-	
June	70,27,996	80,43,996	(10,16,000)		8043996.24	10,16,000.02	
July	82,42,272	82,42,272	-		8242272.00	-	
August	35,49,188	35,49,188	-		3549188.00	-	
September	99,43,579	99,43,579	0		9943579.24	0.02	
October	73,63,224	73,63,229	(5)		7363229.00	4.67	
November	70,08,725	70,08,726	(1)		7008725.00	-	
December	1,07,42,247	97,26,251	10,15,996		9726251.00	-10,15,996.22	
January	82,54,772	82,54,774	(2)		8254774.00	2.22	
February	1,36,51,171	1,36,51,171	-		13901171.00	2,50,000.00	intrest income from cı
March	3,24,34,704	3,23,07,585	1,27,119	int received from	32709704.00	2,75,000.33	forfeited amount
Total	**12,19,51,195**	**12,18,17,986**	**1,33,209**				

Taxes - including Zero rated supplies - Table II							
Month	Taxes as per BOA (1)				Taxes as per GSTR 3B (2)		
	IGST	CGST	SGST	cess	IGST	CGST	SGST
April	-	6,70,618	6,70,618	-	-	6,70,069	6,70,069
May	-	5,65,381	5,65,381	-	-	5,65,381	5,65,381
June	-	6,32,520	6,32,520	-	-	6,32,520	6,32,520

July	-	7,41,804	7,41,804	-	-	7,41,804	7,41,804
August	-	3,19,427	3,19,427	-	-	3,19,427	3,19,427
September	-	8,94,922	8,94,922	-	-	8,94,922	8,94,922
October	-	6,62,690	6,62,690	-	-	6,62,691	6,62,691
November	-	6,30,785	6,30,785	-	-	6,30,785	6,30,785
December	-	9,66,802	9,66,802	-	-	9,66,803	9,66,803
January	-	7,42,929	7,42,929	-	-	7,42,930	7,42,930
February	-	12,28,605	12,28,605	-	-	12,28,605	12,28,605
March	-	29,19,123	29,19,123	-	-	29,07,683	29,07,683
Total	**-**	**1,09,75,608**	**1,09,75,608**	**-**	**-**	**1,09,63,618**	**1,09,63,618**

RCM taxable value - Table III			
Month	Taxable value as per BOA (1)	Taxable value as per GSTR 3B (2)	Difference 3 = (1-2)
April	-	29,476	(29,476)
May	-	-	-
June	-	57,375	(57,375)
July	-	30,397	(30,397)
August	-	-	-
September	-	30,396	(30,396)
October	1,17,248	30,950	86,298
November	-	32,020	(32,020)
December	32,022	23,061	8,961
January	23,056	17,932	5,124
February	92,567	36,349	56,218
March	93,933	93,937	(4)
Total	**3,58,826**	**3,81,893**	**(23,067)**

RCM taxes - Table IV

Month	Taxes as per BOA(1)				Taxes as per GSTR 3B(2)		
	IGST	CGST	SGST	cess	IGST	CGST	SGST
April	-	-	-	-	-	2,653	2,653
May	-	-	-	-	-	-	-
June	-	-	-	-	-	5,164	5,164
July	-	-	-	-	-	2,736	2,736
August	-	-	-	-	-	-	-
September	-	-	-	-	-	2,736	2,736
October	-	10,552	10,552	-	-	2,786	2,786
November	-	-	-	-	-	2,882	2,882
December	-	2,882	2,882	-	-	2,075	2,075
January	-	2,075	2,075	-	-	1,614	1,614
February	-	8,331	8,331	-	-	3,271	3,271
March	-	8,454	8,454	-	-	8,454	8,454
Total	**-**	**32,294**	**32,294**	-	**-**	**34,370**	**34,370**

Exempted, Nil rated and Non GST turnover - Table V			
Month	Taxable value as per BOA (1)	Taxable value as per GSTR 3B (2)	Difference 3 = (1-2)
April	51,67,402	52,00,294	(32,892)
May	42,64,917	42,64,917	-
June	51,65,417	51,65,417	-
July	61,43,246	56,77,750	4,65,496
August	63,90,745	68,81,228	(4,90,483)
September	66,54,425	-	66,54,425
October	49,67,212	49,63,000	4,212
November	55,28,000	55,28,000	-
December	87,56,109	1,53,18,018	(65,61,909)

8008902407

January	75,41,000	75,41,000	-
February	1,29,63,125	1,29,63,125	-
March	3,39,28,124	3,39,24,750	3,374
Total	**10,74,69,723**	**10,74,27,499**	**42,224**

the same will be added in GSTR 9

ıstomers

	IGST	CGST	cess	
cess	Difference 3 = (1-2)	Difference 4 = (1-2)	Difference 5 = (1-2)	
-	-	549		CN/10001
-	-	-		
-	-	(0)		

-	-	-		
-	-	-		
-	-	-		
-	-	(0)		
-	-	(0)		
-	-	(0)		
-	-	(0)		
-	-	0		
-	-	11,441		SAL/10241
-	**-**	**11,989**		

	IGST	CGST	SGST	cess
cess	Difference 4 = (1-2)	Difference 5 = (1-2)	Difference 6 = (1-2)	Difference 7 = (1-2)
-	-	(2,653)	(2,653)	-
-	-	-	-	-
-	-	(5,164)	(5,164)	-
-	-	(2,736)	(2,736)	-
-	-	-	-	-
-	-	(2,736)	(2,736)	-
-	-	7,767	7,767	-
-	-	(2,882)	(2,882)	-
-	-	807	807	-
-	-	461	461	-
-	-	5,060	5,060	-
-	-	(0)	(0)	-
-	**-**	**(2,076)**	**(2,076)**	**-**

Table VI - All other ITC (Net of reversal)- excluding RCM									
Month	GST as per GSTR 3B				GST as per BOA				Difference
	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST
April	-	2,760	2,760	-	-	2,760	2,760	0	-
May	-	2,40,688	2,40,688	-	-	2,40,688	2,40,688	0	-
June	-	3,14,243	3,14,243	-	-	3,14,243	3,14,243	0	-
July	-	3,36,339	3,36,339	-	-	3,36,339	3,36,339	0	-
August	-	2,07,376	2,07,376	-	-	2,07,376	2,07,376	0	-
September	-	8,36,793	8,36,793	-	-	8,36,793	8,36,793	0	-
October	-	4,21,715	4,21,715	-	-	4,21,468	4,21,468	0	-
November	-	2,08,004	2,08,004	-	-	2,05,122	2,05,122	0	-
December	-	2,48,583	2,48,583	-	-	2,48,582	2,48,582	0	-
January	-	3,85,244	3,85,244	-	-	3,85,244	3,85,244	0	-
February	-	27,626	27,626	-	-	27,625	27,625	0	-
March	2,363	1,22,627	1,22,627	-	4,523	1,27,533	1,27,533	0	(2,160)
Total	**2,363**	**33,51,998**	**33,51,998**	-	**4,523**	**33,53,772**	**33,53,772**		**(2,160)**

Values has been taken directly from mam workings

Table VII - RCM									
Month	GST as per GSTR 3B				GST as per BOA				Difference
	IGST	CGST	SGST	cess	IGST	CGST	SGST	cess	IGST
April	-	2,653	2,653	-					-
May	-	-	-	-					-
June	-	5,164	5,164	-					-
July	-	2,736	2,736	-					-
August	-	-	-	-					-
September	-	2,736	2,736	-					-

October	-	2,786	2,786	-		10,552	10,552		-
November	-	2,882	2,882	-					-
December	-	2,075	2,075	-		2,882	2,882		-
January	-	1,614	1,614	-		2,075	2,075		-
February	-	3,271	3,271	-		8,331	8,331		-
March	-	8,454	8,454	-		8,454	8,454		-
Total	**-**	**34,370**	**34,370**	**-**	**-**	**32,294**	**32,294**	**-**	**-**

Table VIII - ITC on ISD									
Month	GST as per GSTR 3B				GST as per BOA				Difference
	IGST	CGST	SGST	cess	IGST	CGST	SGST	cess	IGST
April	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Difference CGST	Difference SGST	Difference cess
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
247	247	-
2,882	2,882	-
1	1	-
0	0	-
1	1	-
(4,906)	(4,906)	-
(1,775)	**(1,775)**	**-**

The same has been lapsed to avail in the subsequent period

Difference CGST	Difference SGST	Difference cess
2,653	2,653	-
-	-	-
5,164	5,164	-
2,736	2,736	-
-	-	-
2,736	2,736	-

(7,767)	(7,767)	-
2,882	2,882	-
(807)	(807)	-
(461)	(461)	-
(5,060)	(5,060)	-
0	0	-
2,076	**2,076**	**-**

Difference CGST	Difference SGST	Difference cess
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	**-**	**-**

Table A: Taxable value including Zero rate							
Month	Taxable value as per BOA	Taxable value excluding Zero rated supplies					
		5%	12%	18%	28%	Total	0%/(Without payment)
April	74,51,309	-	-	74,51,309	-	74,51,309	-
May	62,82,008	-	-	62,82,008	-	62,82,008	-
June	70,27,996	-	-	70,27,996	-	70,27,996	-
July	82,42,272	-	-	82,42,272	-	82,42,272	-
August	35,49,188	-	-	35,49,188	-	35,49,188	-
September	99,43,579	-	-	99,43,579	-	99,43,579	-
October	73,63,224	-	-	73,63,224	-	73,63,224	-
November	70,08,725	-	-	70,08,725	-	70,08,725	-
December	1,07,42,247	-	-	1,07,42,247	-	1,07,42,247	-
January	82,54,772	-	-	82,54,772	-	82,54,772	-
February	1,36,51,171	-	-	1,36,51,171	-	1,36,51,171	-
March	3,24,34,704	-	-	3,24,34,704	-	3,24,34,704	-
Total	**12,19,51,195**	**-**	**-**	**12,19,51,195**	**-**	**12,19,51,195**	**-**

Month	Taxes (IGST)	Taxes(CGST)	cess	Taxes excluding Zero rated (IGST)			
				5%	12%	18%	28%
April	-	6,70,618	-	-	-	-	-
May	-	5,65,381	-	-	-	-	-
June	-	6,32,520	-	-	-	-	-
July	-	7,41,804	-	-	-	-	-
August	-	3,19,427	-	-	-	-	-
September	-	8,94,922	-	-	-	-	-
October	-	6,62,690	-	-	-	-	-

November	-	6,30,785	-	-	-	-	-	-
December	-	9,66,802	-	-	-	-	-	-
January	-	7,42,929	-	-	-	-	-	-
February	-	12,28,605	-	-	-	-	-	-
March	-	29,19,123	-	-	-	-	-	-
Total	**-**	**1,09,75,608**	-	**-**	**-**	**-**	**-**	**-**

Table C - RCM taxable value

Month	Taxable value as per BOA	Taxable value			
		5%	12%	18%	28%
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	-	-	-	-
October	1,17,248	-	-	1,17,248	-
November	-	-	-	-	-
December	32,022	-	-	32,022	-
January	23,056	-	-	23,056	-
February	92,567	-	-	92,567	-
March	93,933	-	-	93,933	-
Total	**3,58,826**	**-**	**-**	**3,58,826**	**-**

Table D - RCM

Month	Taxes (IGST)	Taxes(CGST)	Taxes(SGST)	Cess	Taxes (IGST)		
					5%	12%	18%
April	-	-	-	-			
May	-	-	-	-			
June	-	-	-	-			
July	-	-	-	-			

August	-	-	-	-			
September	-	-	-	-			
October	-	10,552	10,552	-			
November	-	-	-	-			
December	-	2,882	2,882	-			
January	-	2,075	2,075	-			
February	-	8,331	8,331	-			
March	-	8,454	8,454	-			
Total	**-**	**32,294**	**32,294**	-	-	-	-

Table E: Exempted, Nil rated and Non GST turnover

Month	Taxable value as per BOA	Exempted	Nil rated	Non GST	
April	51,67,402	1,987		51,65,415	
May	42,64,917			42,64,917	
June	51,65,417			51,65,417	
July	61,43,246	15,246		61,28,000	
August	63,90,745	12,295		63,78,450	
September	66,54,425			66,54,425	
October	49,67,212		4,212	49,63,000	
November	55,28,000			55,28,000	
December	87,56,109	5,109		87,51,000	
January	75,41,000			75,41,000	
February	1,29,63,125			1,29,63,125	
March	3,39,28,124		2,808	3,39,25,316	added rounding off diff here
Total	**10,74,69,723**	**34,637**	**7,020**	**10,74,28,065**	

FD int income Misc Income

Table A (Summary): Taxable value rate wise

Month	Taxable value as per	Taxable value

Month	BOA	0%	5%	12%	18%	28%
April	74,51,309	-	-	-	74,51,309	-
May	62,82,008	-	-	-	62,82,008	-
June	70,27,996	-	-	-	70,27,996	-
July	82,42,272	-	-	-	82,42,272	-
August	35,49,188	-	-	-	35,49,188	-
September	99,43,579	-	-	-	99,43,579	-
October	73,63,224	-	-	-	73,63,224	-
November	70,08,725	-	-	-	70,08,725	-
December	1,07,42,247	-	-	-	1,07,42,247	-
January	82,54,772	-	-	-	82,54,772	-
February	1,36,51,171	-	-	-	1,36,51,171	-
March	3,24,34,704	-	-	-	3,24,34,704	-
Total	**12,19,51,195**	**-**	**-**	**-**	**##########**	**-**

CHECK 1: Taxable values as per BOA vs Taxable values as per reverse calculation of taxes

Month	Taxable value as per BOA (1)	Taxable value as per reverse calculation (2)	Difference (1) vs (2)
April		74,51,309	(74,51,309)
May		62,82,008	(62,82,008)
June		70,27,996	(70,27,996)
July		82,42,272	(82,42,272)
August		35,49,188	(35,49,188)
September		99,43,579	(99,43,579)
October		73,63,224	(73,63,224)
November		70,08,725	(70,08,725)
December		1,07,42,247	(1,07,42,247)
January		82,54,772	(82,54,772)
February		1,36,51,171	(1,36,51,171)
March		3,24,34,704	(3,24,34,704)

Total	-	12,19,51,195	(12,19,51,195)

CHECK 2: CGST vs SGST							
Month	Taxes excluding Zero rated (CGST)- (1)					Taxes excluding Zero rat	
	5%	12%	18%	28%	Total	5%	12%
April	-	-	6,70,618	-	6,70,618		
May	-	-	5,65,381	-	5,65,381		
June	-	-	6,32,520	-	6,32,520		
July	-	-	7,41,804	-	7,41,804		
August	-	-	3,19,427	-	3,19,427		
September	-	-	8,94,922	-	8,94,922		
October	-	-	6,62,690	-	6,62,690		
November	-	-	6,30,785	-	6,30,785		
December	-	-	9,66,802	-	9,66,802		
January	-	-	7,42,929	-	7,42,929		
February	-	-	12,28,605	-	12,28,605		
March	-	-	29,19,123	-	29,19,123		
Total	**-**	**-**	**1,09,75,608**	**-**	**1,09,75,608**	**-**	**-**

CHECK 3: RCM liability discharged vs credit taken							
Month	RCM liability discharged- GSTR 3B (1)			RCM Credit taken- GSTR 3B (2)			(1) vs
	IGST	CGST	SGST	IGST	CGST	SGST	IGST
April	-	2,653	2,653	-	2,653	2,653	-
May	-	-	-	-	-	-	-
June	-	5,164	5,164	-	5,164	5,164	-
July	-	2,736	2,736	-	2,736	2,736	-
August	-	-	-	-	-	-	-
September	-	2,736	2,736	-	2,736	2,736	-
October	-	2,786	2,786	-	2,786	2,786	-
November	-	2,882	2,882	-	2,882	2,882	-

December	-	2,075	2,075	-	2,075	2,075	-
January	-	1,614	1,614	-	1,614	1,614	-
February	-	3,271	3,271	-	3,271	3,271	-
March	-	8,454	8,454	-	8,454	8,454	-
Total	**-**	**34,370**	**34,370**	**-**	**34,370**	**34,370**	**-**

ed supplies										
Taxable value of SEZ					Taxable value of exports					
5%	12%	18%	28%	Total	0%	5%	12%	18%	28%	Total
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Table B- Taxes including Zero rated supplies													
	Taxes excluding Zero rated (CGST)					Taxes SEZ (IGST)					Taxes Exports(I		
Total	5%	12%	18%	28%	Total	5%	12%	18%	28%	Total	5%	12%	18%
-	-	-	6,70,618	-	6,70,618					-			
-	-	-	5,65,381	-	5,65,381					-			
-	-	-	6,32,520	-	6,32,520					-			
-	-	-	7,41,804	-	7,41,804					-			
-	-	-	3,19,427	-	3,19,427					-			
-	-	-	8,94,922	-	8,94,922					-			
-	-	-	6,62,690	-	6,62,690					-			

-	-	-	6,30,785	-	6,30,785					-			
-	-	-	9,66,802	-	9,66,802					-			
-	-	-	7,42,929	-	7,42,929					-			
-	-	-	12,28,605	-	########					-			
-	-	-	29,19,123	-	########					-			
-	**-**	**-**	**1,09,75,608**	**-**	**########**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

taxes												
	Taxes (CGST)				Taxes (SGST)				cess			
28%	5%	12%	18%	28%	5%	12%	18%	28%	5%	12%	18%	28%

			10,552				10,552					
			2,882				2,882					
			2,075				2,075					
			8,331				8,331					
			8,454				8,454					
-	**-**	**-**	**32,294**	**-**	**-**	**-**	**32,294**	**-**	**-**	**-**	**-**	**-**

ed (SGST)- (2)			(1) vs (2)				
18%	28%	Total	5%	12%	18%	28%	Total
		-	-	-	6,70,618	-	6,70,618
		-	-	-	5,65,381	-	5,65,381
		-	-	-	6,32,520	-	6,32,520
		-	-	-	7,41,804	-	7,41,804
		-	-	-	3,19,427	-	3,19,427
		-	-	-	8,94,922	-	8,94,922
		-	-	-	6,62,690	-	6,62,690
		-	-	-	6,30,785	-	6,30,785
		-	-	-	9,66,802	-	9,66,802
		-	-	-	7,42,929	-	7,42,929
		-	-	-	########	-	########
		-	-	-	########	-	########
-	**-**	**-**	-	-	########	-	########

(2)	
CGST	SGST
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

GST)		Cess				
28%	Total	5%	12%	18%	28%	Total
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-
	-					-

	-					-
	-					-
	-					-
	-					-
	-					-
-	-	-	-	-	-	-

Villa Orchids LLP (20-21)

MG Road, Ranigunj
Secunderabad

REVENUE-Extraspects

Monthly Summary
1-Apr-2020 to 31-Mar-2021

REVENUE-Extraspects
Villa Orchids LLP (20-21)
1-Apr-2020 to 31-Mar-2021

Particulars	**Transactions** Debit	**Transactions** Credit	**Closing Balance**	T/f to installm	T/f to Inv WIP	**Taxable** Net sales
Opening Balance						
April		*13200.00*	13200.00 Cr			13200.00
May			13200.00 Cr			0.00
June	*27595.76*	*54832.00*	40436.24 Cr			27236.24
July	*391157.00*	*31000.00*	319720.76 Dr			-360157.00
August	*10525.00*	*45713.00*	284532.76 Dr			35188.00
September	*68295.76*	*71400.00*	281428.52 Dr			3104.24
October	*131525.00*	*35200.00*	377753.52 Dr			-96325.00
November	*25356.00*	*126200.00*	276909.52 Dr			100844.00
December	*218649.00*	*25600.00*	469958.52 Dr			-193049.00
January	*214526.00*	*10800.00*	673684.52 Dr			-203726.00
February	*11624.00*	*121000.00*	564308.52 Dr			109376.00
March	*800091.00*	*1364399.52*		543345	1306399.52	-198746.00
Grand Total	***1899344.52***	***1899344.52***				**-763054.52**

Villa Orchids L

MG Road, Ranigun
Secunderabad

REVENUE-Fro

Monthly Summary
1-Apr-2020 to 31-M

Particulars
Opening Balance
April
May
June
July
August
September
October
November
December
January
February
March
Grand Total

Villa Orchids LLP (20-21)

MG Road, Ranigunj
Secunderabad

INCOME-Interest From Customers

Monthly Summary
1-Apr-2020 to 31-Mar-2021

Villa Orchids L

MG Road, Ranigun
Secunderabad

INCOME-Intere

Monthly Summary
1-Apr-2020 to 31-M

INCOME-Interest From Customers				Taxable		Particulars
Particulars	**Villa Orchids LLP (20-21)** 1-Apr-2020 to 31-Mar-2021			Net sales		
	Transactions		**Closing Balance**			
	Debit	Credit				
Opening Balance						*Opening Balance*
April				0		April
May				0		May
June				0		June
July				0		July
August				0		August
September				0		September
October				0		October
November				0		November
December				0		December
January				0		January
February		*250000.00*	250000.00 Cr	250000		February
March		*127119.00*	377119.00 Cr	127119		March
Grand Total		***377119.00***	**377119.00 Cr**	377119		**Grand Total**

Villa Orchids LLP (20-21)

MG Road, Ranigunj

Secunderabad

Output CGST 9%

Monthly Summary

1-Apr-2020 to 31-Mar-2021

Output CGST 9%				
Particulars	**Villa Orchids LLP (20-21)** 1-Apr-2020 to 31-Mar-2021			
	Transactions		**Closing Balance**	
	Debit	Credit		Transfer entrie net taxes
Opening Balance				

April	*3050.82*	*673668.63*	670617.81 Cr		6,70,618
May		*565380.72*	1235998.53 Cr		5,65,381
June	*2483.62*	*635003.28*	1868518.19 Cr		6,32,520
July	*42831.27*	*784635.75*	2610322.67 Cr		7,41,804
August	*947.25*	*320374.17*	2929749.59 Cr		3,19,427
September	*6146.62*	*901068.75*	3824671.72 Cr		8,94,922
October	*2948664.81*	*682155.00*	1558161.91 Cr	2929200	6,62,690
November	*1566835.49*	*640008.00*	631334.42 Cr	1557612.74	6,30,785
December	*650463.75*	*986481.00*	967351.67 Cr	630785	9,66,802
January	*988593.54*	*762237.00*	740995.13 Cr	969286	7,42,929
February	*749086.36*	*1234761.75*	1226670.52 Cr	742930	12,28,605
March	*1427011.12*	*2949171.18*	2748830.58 Cr	1396963.27	29,19,123
Grand Total	***8386114.65***	***11134945.23***	**2748830.58 Cr**		**1,09,75,608**

LP (20-21)
j

n Unit Sales GST

lar-2021

REVENUE-From Unit Sales GST

Villa Orchids LLP (20-21)
1-Apr-2020 to 31-Apr-2021

Transactions Debit	Transactions Credit	Closing Balance	T/f to install	Taxable Net sales
	7472007.00	7472007.00 Cr		7472007.00
	6282008.00	13754015.00 Cr		6282008.00
	8016760.00	21770775.00 Cr		8016760.00
	8687175.00	30457950.00 Cr		8687175.00
	3514000.00	33971950.00 Cr		3514000.00
	9940475.00	43912425.00 Cr		9940475.00
	7544300.00	51456725.00 Cr		7544300.00
	6985000.00	58441725.00 Cr		6985000.00
1016000.00	*10935300.00*	68361025.00 Cr		9919300.00
	8458500.00	76819525.00 Cr		8458500.00
	13598575.00	90418100.00 Cr		13598575.00
123001550.00	*32583450.00*		123001550	32583450.00
124017550.00	***124017550.00***			**123001550.00**

Villa Orchids LLP (20-21)
MG Road, Ranigunj
Secunderabad

REVENUE-Forefited Amount
Monthly Summary
1-Apr-2020 to 31-Mar-2021

REVENUE-Forefi

Villa Orchids L
1-Apr-2020 to 3

Particulars	Transactions Debit	Transactions Credit
Opening Balance		
April		
May		
June		
July		
August		
September		
October		
November		
December		
January		
February		
March		*275000.00*
Grand Total		***275000.00***

LP (20-21)
j

st From Yes Bank F.D's

lar-2021

Villa Orchids LLP (20-21)
MG Road, Ranigunj
Secunderabad

Ontime Discount
Monthly Summary
1-Apr-2020 to 31-Mar-2021

INCOME-Interest From Yes Bank F.D's		
Villa Orchids LLP (20-21)		
1-Apr-2020 to 31-Mar-2021		
Transactions		**Closing**
Debit	Credit	**Balance**
	1987.40	1987.40 Cr
		1987.40 Cr
		1987.40 Cr
	15246.00	17233.40 Cr
	12295.00	29528.40 Cr
		29528.40 Cr
		29528.40 Cr
		29528.40 Cr
	5109.00	34637.40 Cr
		34637.40 Cr
		34637.40 Cr
		34637.40 Cr
	34637.40	**34637.40 Cr**

Exempt
Net sales
1987.4
0.0
0.0
15246.0
12295.0
0.0
0.0
0.0
5109.0
0.0
0.0
0.0

	Ontime Dis	
Particulars	**Villa Orchids L**	
	1-Apr-2020 to 3:	
	Transactions	
	Debit	Credit
Opening Balance		
April	#####	
May		
June		
July	#####	
August	#####	
September		
October	#####	
November	#####	
December		
January		
February	#####	
March	#####	
Grand Total	**#####**	

Villa Orchids LLP (20-21)
MG Road, Ranigunj
Secunderabad

REVENUE-From Unit Sales Exempt

Monthly Summary
1-Apr-2020 to 31-Mar-2021

ited Amount / **LP (20-21)** / 1-Mar-2021			*REVENUE-From Unit Sales Exempt* / **Villa Orchids LLP (20-21)** / 1-Apr-2020 to 31-Mar-2021				
Closing Balance	**Taxable** Net sales	**Particulars**	**Transactions** Debit	Credit	**Closing Balance**	T/f to installmen	**Non GST** Net Sales
		Opening Balance					
	0	April		*5165415.00*	5165415.00 Cr		5165415.00
	0	May		*4264917.00*	9430332.00 Cr		4264917.00
	0	June		*5165417.00*	14595749.00 Cr		5165417.00
	0	July		*6128000.00*	20723749.00 Cr		6128000.00
	0	August		*6378450.00*	27102199.00 Cr		6378450.00
	0	September		*6654425.00*	33756624.00 Cr		6654425.00
	0	October		*4963000.00*	38719624.00 Cr		4963000.00
	0	November		*5528000.00*	44247624.00 Cr		5528000.00
	0	December	*450250.00*	*9201250.00*	52998624.00 Cr		8751000.00
	0	January		*7541000.00*	60539624.00 Cr		7541000.00
	0	February		*12963125.00*	73502749.00 Cr		12963125.00
275000.00 Cr	275000	March	*107427499.00*	*33924750.00*		107427499	33924750.00
275000.00 Cr		**Grand Total**	***107877749.00***	***107877749.00***			**107427499.00**

:count

LP (20-21)

1-Mar-2021

Closing Balance		Discounts Installmnets receivable/ Non GST
33898.00 Dr		33898.00
33898.00 Dr		0.00
33898.00 Dr		0.00
118644.00 Dr		84746.00
209644.00 Dr	91000	0.00
209644.00 Dr		0.00
294390.00 Dr		84746.00
371509.00 Dr		77119.00
371509.00 Dr		0.00
371509.00 Dr		0.00
428289.00 Dr		56780.00
1280976.00 Dr	775568	77119.00
1280976.00 Dr		**414408.00**

Pt I	
1	Financial Year
2	GSTIN
3A	Legal Name
3B	Trade Name (if any)
Pt II	Details o
	Nature of Supplies
	1
4	Details of advances, inwar
A	Supplies made to un-registered persons (B2C)
B	Supplies made to registered persons (B2B)
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)
D	Supply to SEZs on payment of tax
E	Deemed Exports
F	Advances on which tax has been paid but invoice has not been issued (not (A) to (E) above)
G	Inward supplies on which tax is to be paid on reverse charge basis
H	Sub-total (A to G above)
I	Credit Notes issued in respect of transactions specified in (B) to (E) above
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (
K	Supplies / tax declared through Amendments (+)
L	Supplies / tax reduced through Amendments (-)
M	Sub-total (I to L above)
N	Supplies and advances on which tax is to be paid (H + M) above
5	Details of Outwar
A	Zero rated supply (Export) without payment of tax
B	Supply to SEZs without payment of tax
C	Supplies on which tax is to be paid by the recipient on reverse charge basi
D	Exempted
E	Nil Rated
F	Non-GST Supply **(includes 'no supply')**
G	Sub-total (A to F above)
H	Credit Notes issued in respect of transactions specified in A to F above (-)
I	Debit Notes issued in respect of transactions specified in A to F above (+)
J	Supplies declared through Amendments (+)
K	Supplies reduced through Amendments (-)
L	Sub-Total (H to K above)
M	Turnover on which tax is not to be paid (G + L above)
N	Total Turnover (including advances) (4N + 5M - 4G above)
Pt III	
	Description
	1

6	Details of ITC ava
A	Total amount of input tax credit availed through FORM GSTR-3B (sum tota
B	Inward supplies (other than imports and inward supplies liable to reverse includes services received from SEZs)
C	Inward supplies received from unregistered persons liable to reverse char above) on which tax is paid & ITC availed
D	Inward supplies received from registered persons liable to reverse charge above) on which tax is paid and ITC availed
E	Import of goods (including supplies from SEZs)
F	Import of services (excluding inward supplies from SEZs)
G	ITC received from ISD
H	Amount of ITC reclaimed (other than B above) under the provisions of the
I	Sub-Total (B to H above)
J	Difference (I - A above)
K	Transition Credit through TRAN-I (including revisions if any)
L	Transition Credit through TRAN-II
M	Any other ITC availed but not specified above
N	Sub-total (K to M above)
O	Total ITC availed (I + N above)
7	Deta
A	As per Rule 37- **Optional**
B	As per Rule 39- **Optional**
C	As per Rule 42- **Optional**
D	As per Rule 43- **Optional**
E	As per section 17(5)- **Optional**
F	Reversal of TRAN-I credit
G	Reversal of TRAN-II credit
H	Other reversals (pl. specify)
I	Total ITC Reversed (A to H above)
J	Net ITC Available for Utilization (6O - 7I)
8	
A	ITC as per GSTR-2A (Table 3 & 5 thereof)
B	ITC as per sum total of 6(B) and 6(H) above
C	ITC on inward supplies (other than imports and inward supplies liable to r from SEZs) received during 2017-18 but availed during April to September
D	Difference [A-(B+C)]
E	ITC available but not availed
F	ITC available but ineligible
G	IGST paid on import of goods (including supplies from SEZ)
H	IGST credit availed on import of goods (as per 6(E) above)
I	Difference (G-H)
J	ITC available but not availed on import of goods (Equal to I)
K	Total ITC to be lapsed in current financial year (E + F + J)
Pt IV	Details o

9	Description
	1
Tax payable should match with Table 4N	Integrated Tax
	Central Tax
	State Tax/UT Tax
	Cess
	Interest
	Late Fee
	Penalty
	Other

Pt V	Particulars of the transactions for the previous FY declared in r
	Description
	1
10	Supplies / tax declared through Amendments (+) (net of debit notes)
11	Supplies / tax reduced through Amendments (-) (net of credit notes)
12	Reversal of ITC availed during previous financial year- **Optional**
13	ITC availed for the previous financial year- **Optional**

14	Diffe
	Description
	1
	Integrated Tax
	Central Tax
	State Tax/UT Tax
	Cess
	Interest

Pt VI

15		
	Details	Central Tax
A	Total Refund claimed	
B	Total Refund Sanctioned	
C	Total Refund Rejected	
D	Total Refund pending	
E	Total Demand of Taxes	
F	Total taxes paid in respect of E above	
G	Total demands pending out of E above	

16	Information on supplies received from comp
	Details
	1
A	Supplies received from Composition taxpayers
B	Deemed supply under Section 143
C	Goods sent on approval basis but not returned

17			
	HSN Code	UQC	Total Quantity
	1	2	3

18

	HSN Code	UQC	Total Quantity
	1	2	3

19	
	Description
	1
A	Central Tax
B	State Tax/UT Tax

Verification:

I hereby solemnly affirm and declare that the information given herein ab
reduction in output tax liability the benefit thereof has been/will be passe

Place
Signatory
Date

“FORM GSTR-9
(See rule 80)
Annual Return

Basic Details	
	2020-21
	36AANFG4817C1ZH
	VILLA ORCHIDS LLP
	VILLA ORCHIDS LLP

f Outward and inward supplies made during the financial year

			(Amount in ₹ in
	Taxable Value	Central Tax	State Tax/UT Tax
	2	3	4
rd and outward supplies made during the financial year on which tax is payable			
	122396120.4	11015101.84	11015101.84
: covered under			
	381893	34369.96	34369.96
	122778013.4	11049471.8	11049471.8
(-)	0		
+)			
	0	0	0
	122778013.4	11049471.8	11049471.8
rd supplies made during the financial year on which tax is not payable			
s			
	58226954.53		
	49242768		
	107469722.5	0	0
	0	0	0
	107469722.5	0	0
	229865842.9	11015101.84	11015101.84

Details of ITC for the financial year

	Type	Central Tax	State Tax/UT Tax
	2	3	4

iled during the financial year **(Capital goods bifurcation is mandatory)**			
l of Table 4A of FORM GSTR-3B)		3386367.79	3386367.79
charge but	Inputs		
	Capital Goods		
	Input Services	3351998.79	3351998.79
ge (other than B	Inputs		
	Capital Goods		
	Input Services		
(other than B	Inputs		
	Capital Goods		
	Input Services	34369	34369
	Inputs		
	Capital Goods		
Act			
		3386367.79	3386367.79
		0	0
		0	0
		3386367.79	3386367.79
ils of ITC Reversed and Ineligible ITC for the financial year			
		0	0
		3386367.79	3386367.79
Other ITC related information			
		2924579.44	2924579.44
		3351998.79	3351998.79
everse charge but includes services received , 2018			
		-427419.35	-427419.35
		0	
		0	0
		0	0
f tax paid as declared in returns filed during the financial year			

Tax Payable	Paid through cash	Paid throug	
		Central Tax	State Tax/UT Tax
2	3	4	5
	0		
11049471.8	7578416	3417212	
11049471.8	7580779		3417212
6700	6700		

eturns of April to September of current FY or upto date of filing of annual return of previo

	Taxable Value	Central Tax	State Tax/UT Tax
	2	3	4
	0	0	0
	0	0	0
		0	0
		0	0

rential tax paid on account of declaration in 10 & 11 above

	Payable
	2

Other Information

Particulars of Demands and Refunds- **Optional**

State Tax/UT Tax	Integrated Tax	Cess	Interest

position taxpayers, deemed supply under section 143 and goods sent on approval basis- **O**

	Taxable Value	Central Tax	State Tax/UT Tax
	2	3	4

HSN wise Summary of outward supply- **Optional**

Taxable Value	Rate of Tax	Central Tax	State Tax/UT Tax
4	5	6	7

HSN wise Summary of inward supply- **Optional**

Taxable Value	Rate of Tax	Central Tax	State Tax/UT Tax
4	5	6	7

Late fee payable and paid	
	Payable
	2

ove is true and correct to the best of my knowledge and belief and nothing has been conc
·d on to the recipient of supply.

all tables)

Integrated Tax	Cess
5	6
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Integrated Tax	Cess
5	6

2363.22		<Auto>
2363.22		
0		
2363.22	0	
0	0	
0	0	
2363.22	0	
0	0	
2363.22	0	
9256.69	0	<Auto>
2363.22	0	
6893.47	0	excess availed in GSTR 3B
		<Auto>
0	0	
0	0	<Auto>

gh ITC	
Integrated Tax	Cess
6	7
2363	

51480.8 forfeit amount and interest from custome
51480.8 forfeit amount and interest from custome

ous FY whichever is earlier	
Integrated Tax	Cess
5	6
0	0
0	0
0	0
0	0

Paid
3

Penalty	Late fees/Others

ptional	
Integrated Tax	Cess
5	6

Integrated Tax	Cess
8	9

Integrated Tax	Cess
8	9
Paid	
3	

ealed there from and in case of any

Signature
Name of Authorised Signatory

Designation/Status

rs paid through DRC - 03
rs paid through DRC - 03

FOR
Sec

PART – A - Re

Pt. I	
1	Financial Year
2	GSTIN
3A	Legal Name
3B	Trade Name (if any)
4	Are you liable to audit under any Act?
Pt. II	**Reconciliation of turnover declared in audited Annua**
5	**Recon**
A	Turnover (including exports) as per audited financial statements fo same PAN the turnover shall be derived from the audi
B	Unbilled revenue at the beginning of 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 retur
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not
G	Turnover from April 2017 to June 2017
H	Unbilled revenue at the end of Financial Year
I	Unadjusted Advances at the beginning of the Financial Year
J	Credit notes accounted for in the audited Annual Financial Statement but are not perm
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 fluctuations
O	Adjustments in turnover due to reasons not listed above
P	Annual turnover after adjustments as above
Q	Turnover as declared in Annual Return (GSTR9) (5N+10-11)
R	Un-Reconciled turnover (Q - P)
6	**Reasons for Un - Recon**
A	
B	
C	
7	**Reconci**
A	Annual turnover after adjustments (from 5P above)
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover
C	Zero rated supplies without payment of tax
D	Supplies on which tax is to be paid by the recipient on reverse charge basis
E	Taxable turnover as per adjustments above (A-B-C-D)
F	Taxable turnover as per liability declared in Annual Return (GSTR9) (4N-4G+10-11)
G	Unreconciled taxable turnover (F-E)

8	Reasons for Un - R		
A			
B			
C			
Pt. III			
9	Reconciliati		
	Description	Taxable Value	
	1	2	
A	5%	0	
B	5% (RC)	0	
C	12%	0	
D	12% (RC)	0	
E	18%	121951195.4	
F	18% (RC)	358825.7778	
G	28%	0	
H	28% (RC)	0	
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	122310021.2	
Q	Total amount paid as declared in Annual Return (GSTR 9) (9+10-11)	122778013.4	
R	Un-reconciled payment of Amount (PT1)	467992.1661	
10	R		
A	11989.19		
B	11989.19		
C	-2075.64		
D	-2076		
11	Additional amount payable but not paid (due to reasons specified under Table		
	Description	Taxable Value	
	1	2	
	5%		
	12%		
	18%		
	28%		
	3%		
	0.25%		
	0.10%		

	Interest	
	Late Fee	
	Penalty	
	Others (please specify)	
Pt. IV		I
12		Re
A	ITC availed as per audited Annual Financial Statement for the S be derived from b	
B	ITC booked in earlier Financial Years claimed in cu	
C	ITC booked in current Financial Year to be claimed in sul	
D	ITC availed as per audited financi	
E	ITC claimed in Annua	
F	Un-recon	
13		R
A	-5709.12	
B	4151.28	
C	Reason 3	
14	**Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed o**	
	Description	Va
	1	2
A	Purchases	
B	Freight / Carriage	
C	Power and Fuel	
D	Imported goods (Including received from SEZs)	
E	Rent and Insurance	
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	
G	Royalties	
H	Employees' Cost (Salaries, wages, Bonus etc.)	
I	Conveyance charges	
J	Bank Charges	
K	Entertainment charges	
L	Stationery Expenses (including postage etc.)	
M	Repair and Maintenance	
N	Other Miscellaneous expenses	
O	Capital goods	
P	Any other expense 1	
Q	Any other expense 2	
R	Total amount of eligible ITC availed	
S	ITC claimed in Annual Return (GSTR9)	
T	Un-reconciled ITC	
15		Re
A	Reason 1	
B	Reason 2	
C	Reason 3	
16	**Tax payable on un-reconci**	

	Description	
	Central Tax	
	State/UT Tax	
	Integrated Tax	
	Cess	
	Interest	
	Penalty	
Pt. V		**Auditor's recomm**
	Description	Value
	1	2
	5%	
	12%	
	18%	
	28%	
	3%	
	0.25%	
	0.10%	
	Input Tax Credit	
	Interest	
	Late Fee	
	Penalty	
	Any other amount paid for supplies not included in Annual Return (GSTR 9)	
	Erroneous refund to be paid back	
	Outstanding demands to be settled	
	Other (Pl. specify)	

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and c

**(Signature and stamp/Seal of the Auditor)

Place: ....

Name of the signatory ....

Membership No..................

Date: ....

Full address ....

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in F(am also uploading other statements, as applicable, including financial statement, profit and los:

Place:

Date:

RM GSTR-9C
e rule 80(3)

conciliation Statement

Basic Details		
< Auto>		
<Auto>		
	<<Please specify>>	
	(Amount in ₹ in all tables)	
l Financial Statement with turnover declared in Annual Return (GSTR9)		
ciliation of Gross Turnover		
the State / UT (For multi-GSTIN units under ted Annual Financial Statement)		
	(+)	
	(+)	
	(+)	
n	(-)	
permissible under GST	(+)	
	(-)	
	(-)	
	(-)	
issible under GST	(+)	
	(-)	
	(-)	
	(+/-)	
	(+/-)	
	(+/-)	
nciled difference in Annual Gross Turnover		
liation of Taxable Turnover		
		10746
		0
		12239
		12239

econciled difference in taxable turnover

Reconciliation of tax paid

on of rate wise liability and amount payable thereon

Tax payable		
Central tax	State tax/UT tax	Integrated Tax
3	4	5
0	0	0
0	0	0
0	0	0
0	0	0
10975607.59	10975607.59	0
32294.32	32294.32	0
0	0	0
0	0	0
11007901.91	11007901.91	0
11049471.8	11049471.8	0
41569.89085	41569.89085	0

easons for un-reconciled payment of amount

CGST tax liability entries passed in BOA, but not considered in retu

SGST tax liability entries passed in BOA, but not considered in retu

CGST RCM tax liability excess discharged and disclosed in GSTR 3B when com

SGST RCM tax liability excess discharged and disclosed in GSTR 3B when com

s 6,8 and 10 above)

To be paid through Cash		
Central tax	State tax/UT tax	Integrated tax
3	4	5

Reconciliation of Input Tax Credit (ITC)

:conciliation of Net Input Tax Credit (ITC)

State/ UT (For multi-GSTIN units under same PAN this should
ooks of accounts)

ırrent Financial Year- **Optional**	**(+)**
ıbsequent Financial Years- **Optional**	**(-)**
ıal statements or books of account	
l Return (GSTR9) (7J)	
ciled ITC	

easons for un-reconciled difference in ITC

ITC recorded in BOA, not considered in returns
RCM ITC excess availed in returns when compared with BOA
<<Text>>

ın expenses as per audited Annual Financial Statement or books of account- Opti

lue	Amount of Total ITC	Amo
2	3	

:asons for un - reconciled difference in ITC

<<Text>>
<<Text>>
<<Text>>

iled difference in ITC (due to reasons specified in 13 and 15 above)

Amount Payable		

nendation on additional liability due to non-reconciliation

		To be paid through Cash
Central tax	State tax/UT tax	Integrated tax
3	4	5

orrect to the best of my knowledge and belief and nothing has been concealed there fr

ORM GSTR-9C prepared and duly signed by the Auditor and nothing has been tamper
s account and balance sheet etc.

Signature

Name of Authorized Signatory
Designation/status

9,03,40,312	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
13,95,25,531	
22,98,65,843	
22,98,65,843	
(0)	
	the same has been adjusted in GSTR 9
22,98,65,843	
9722.5	
)	
6120.8	
6120.4	
(0)	

Cess, if applicable	
6	**Difference verification**
	0
	0
	0
	0
	0
	0
	0
	0
0	
0	
0	
ırns	SAL/10241, CN/10001
ırns	SAL/10241, CN/10001
ıpared with BOA	
ıpared with BOA	

Cess, if applicable
6

67,76,657	
67,76,657	
67,75,099	
1,558	
	Explained that the same I
onal	
unt of eligible ITC availed	
4	
0	
0	

Cess, if applicable
6

om.

ed or altered by me in the statement. I

Adjustments made			
Taxable Value	Central tax	State tax/UT tax	Integrat
2	3	4	5

Adjustments made		
Central tax	State tax/UT tax	Integrat

ıas been lapsed by auditee to avail the same in next year

ted Tax	Cess, if applicable
5	6

ted Tax	Cess, if applicable

ASSESSMENT YEAR 2021-2022 BALANCES AS ON:

NAME OF THE ENTITY: M/s. VILLA ORCHIDS LLP

CONSTRUCTION ACCOUNT FOR THE YEAR ENDED 31-03-2021

To	Opening Stock	-	By
To	Constructin Expenes during the year	6,03,95,053	By
To	Gross profit	2,92,50,917	
		8,96,45,969	

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2021

	EXPENDITURE	SCHEDULE		AMOUNT	
To	Promotions Expenes	N		3,09,369	By
To	Statutory Interest & P	O		44,275	By
	Financial Expenses	P		37,24,606	By
To	Professional Services	Q		27,90,935	By
To	Salaries & Employee	R		6,12,779	By
To	Other Indirect expens	S		24,61,164	
To	Net Profit Transferred to partners:				
	Modi Housing Pvt. Ltd. (50%)		1,00,01,066		
	Anand Mehta (50%)		1,00,01,066		
				2,00,02,132	
				2,99,45,259	

44,286

Revenue Recognized	8,96,45,970
Closing Stock	(0)
	8,96,45,969

INCOME	SCHEDULE	AMOUNT
Gross profit		2,92,50,917
Interest from customers		3,77,119
Interest on FDR		34,637
Misc Income		7,586
Forefit Account		2,75,000
		2,99,45,259

Income as per table 5A

Revenue recogr	8,96,45,970
Interest from cu	3,77,119
Interest on FDR	34,637
Misc Income	7,586
Forefit Account	2,75,000
Total Income	**9,03,40,312**

Name of t Villa Orchids LLP
Period Apr'20 to Mar'21
Sheet nam Table 5A

Table 5A

Ledgers	As per Balance	As per returns	Difference
Revenue recognise	8,96,45,970	229665994.48	14,00,20,024.57
Interest from custo	3,77,119	3,38,983.05	(38,136)
Interest on FDR	34,637	34637	(0)
Misc Income	7,586	7586	(0)
Forefit Account	2,75,000	2,33,051	(41,949)
Total Income	**9,03,40,312**	**23,02,80,251**	**13,99,39,939**

On time discounts allowed - not considered in AFS -414408.00

Nett **13,95,25,531**

Remarks
Accounting standard adjustment_5O
need to pay it through DRC - 03 and add it in GSTR 9 and 9C
Added in GSTR 9
Added in GSTR 9
need to pay it through DRC - 03 and add it in GSTR 9 and 9C

Tax liability sheet

Particulars	Invoice value
Forfeit amount	2,75,000
Interest received from customer	4,00,000
Ineligible ITC availed to be reversed	1,53,575
Total	**8,28,575**

Taxable value	CGST	SGST
2,33,051	20,975	20,975
3,38,983	30,508	30,508
1,53,575	6,009	6,009
7,25,609	**57,492**	**57,492**

pay it through DRC - 03 and disclose it in (

CAR Hire charges

Date
14-Oct-20
14-Oct-20
11-Nov-20
02-Dec-20
07-Jan-21
20-Jul-20
18-Sep-20

Gold Purchases

Date
25-Sep-20
25-Sep-20

GSTR 9C

Particulars	Narration	Amount
SP-Summit Sales Llp-Logistics	Being On Car Hire Charges for themonth of Aug ' 2020 against inv no: ssllp/log/10258 dtd: 07.08.2020	5,750
SP-Summit Sales Llp-Logistics	Being car hire charges for the month of oct ' 2020 against inv no: ssllp/log/10579 dtd: 09.10.2020	5,750
SP-Summit Sales Llp-Logistics	Being Car hire charges for the month of Nov ' 2020 against inv no: ssllp/log/10687 dtd: 10.11.2020	5,750
SP-Summit Sales Llp-Logistics	Being Car hire charges for the month of Dec ' 20 against inv no: ssllp/log/10790 dtd: 02.12.2020	10,325
SP-Summit Sales Llp-Logistics	Being on car hire charges for the month of Jan ' 2021 against Bill no: ssllp/log/10915 dtd: 02.01.2021	10,325
SP-Summit Sales Llp-Logistics	Being on car hire chagres for the month of July 2020 against bil no:10170, dt:3-7-20	5,750
SP-Summit Sales Llp-Logistics	Being on Car hire charges for the month of Sept ' 2020 against inv no: ssllp/log/10494 dt: 16.09.2020	5,750
Total		**49,400**
GST Amount		**8,892**

Particulars	Narration	Amount
SUP-Caps Gold Pvt Ltd	Being in purchase of Gold coins against bill no:90, dt:19-09-2020	52,039
SUP-Caps Gold Pvt Ltd	Being in purchase of Gold coins against bill no:95, dt:25-09-2020	52,136
Total		**1,04,175**
GST Amount		**3,125**

Check points for GSTR 9

Tax payable vs Tax paid

Description	Tax Payable (Table 4N)	Paid through cash (As per 3B)
Integrated Tax	-	-
Central Tax	1,10,49,472	75,78,416
State Tax/UT Tax	1,10,49,472	75,80,779

Final Check points

Check	As per GSTR 9	AS per GSTR 9C
Exempted, Nil Rated, Non-GST supplies, No-Supply turnover, Zero rated supplies without payment of tax, Supplies on which tax is to be paid by the recipient on reverse charge basis	107469722.5	107469722.5

Particulars	GSTR 9	GSTR 9C
Taxable value (Other than RCM)	122396120.4	121951195.4
Taxable value (RCM)	381893	358825.7778

Particulars	Taxable value	IGST
GSTR 3B	12,18,17,986.49	
GSTR 9	122396120.4	
Diff	-578133.8983	0
Final Liability sheet		
Final difference		

GSTR 9 It has been specified in the instructions that in Sl. Nos. 4, 5, 6, 7, the taxpayers shall re
Break up of ITC for capital goods needs to be provided separately in Tables 6B to 6E ir
The option to report the entire amount of reversal of ITC in Table 7H only (instead of
It has been clarified that in Table 8A of GSTR-9 for FY 2019-20, the details from Form
In the instructions to Part V of Form GSTR-9 of FY 2019-20, it has been specified that
For Table 10 and 11 of GSTR-9 of FY 2019-20, it has been clarified that details of addit
For Table 12 of GSTR-9 of FY 2019-20, it has been clarified that aggregate value of rev
For Table 13 of GSTR-9 of FY 2019-20, it has been clarified that details of ITC of goods

In the instructions to Part VI of GSTR-9 of FY 2019-20, it has been clarified that the op

GSTR 9C In the instructions to Part II of Form GSTR-9C for FY 2019-20, it has been clarified that
In the instructions to Part IV of Form GSTR-9C for FY 2019-20, it has been clarified tha

Paid through ITC (As per 3B)			Difference	Reasons
Central Tax	State Tax/UT Tax	Integrated Tax		
-	-	-	-	
34,17,212		2,363	(51,481)	Need to pay through DRC - 03
	34,17,212	-	(51,481)	Need to pay through DRC - 03

Difference
0

Difference	
444924.9439	forfeit and interest income from customers
23067.22222	

CGST	SGST
0	0

When there is no turnover relating to zero rated supplies, this table sho

port the values pertaining to the FY only. It has also been clearly stated that the values relating to preceding F
GSTR-9 of FY 2019-20. Option is provided for the remaining amount of ITC, which could be bifurcated as inpu
bifurcation rule-wise from Table 7A to 7E), has been extended to Annual Return of FY 2019-20 as well.
GSTR-2A generated as on the 1st November, 2020 would be autopopulated.
Part V consists of transactions for the previous financial year but paid in the Form GSTR-3B between April 2020
ions or amendments which were furnished in Table 9A, 9B, 9C of Form GSTR-1 of April 2020 to September 202
ersal of ITC which was availed in FY 2019-20 but reversed in the returns filed for the months of April 2020 to S
and services received in FY 2019-20 but ITC for the same was availed in returns filed for the months of April 20

tion to fill tables 15A to 15G, 16A to 16C, tables 17 and 18, have been extended to GSTR-9 of FY 2019-20 as we

the taxpayers have an option not to fill tables 5B to 5N, and any adjustments required to be reported therein
t the taxpayers have an option not to fill tables 12B, 12C which require details regarding reconciliation of ITC a

uld match

Y shall not be reported in the specified tables.
ts and input services, or the entire remaining amount could be reported under “inputs” only

) to September 2020
20, are to be declared in table 10 and 11
eptember 2020, are to be reported in Table 12. An option has been provided to the taxpayers to not fi
020 to September 2020 would be declared in Table 13. An option has been provided to the taxpayers t

ell.

could be reported in Table 5O, i.e. “Adjustments in turnover dueto reasons not listed above”.
vailed in books and that in annual return Form GSTR-9. Further, Table 14 of Form GSTR-9C has been r

ill Table 12 of GSTR-9 for FY 2019-20
:o not fill Table 13 of GSTR-9 for FY 2019-20.

nade optional for FY 2019-20 which requires expense wise breakup of ITC in books of accounts.