

Annexure F :

Reconciliation of turnovers reported in GSTR 3B , GSTR 9/9C and Financials

GSTR 3B

F.Y	Taxable Value	Rate	Tax
FY 17-18	74,41,781	18%	13,39,520
FY 18-19	6,97,13,251	18%	1,25,42,424
FY 19-20	10,91,27,017	18%	1,96,42,825
FY 20-21	12,18,17,986	18%	2,19,27,237
FY 21-22	1,33,03,494	18%	23,92,177
Total	32,14,03,529		5,78,44,183

GSTR 9

F.Y	Taxable Value	Rate	Tax Payable	Tax Paid Via GSTR 3B	Tax Paid Via DRC 03	Total Tax Paid	Short/(Excess)	Remarks
FY 17-18	74,41,781	18%	13,39,521	13,39,520	-	13,39,520	1	
FY 18-19	6,99,92,090	18%	1,26,32,974	1,25,42,424	90,550	1,26,32,974	1	DRC-03 dated 31-12-2020 vide ARN AD361220005523R
FY 19-20	10,93,98,326	18%	1,96,91,699	1,96,42,825	48,874	1,96,91,699	-0	DRC-03 dated 03-04-2021 vide ARN AD3604210021013 Total DRC 03 Amount is Rs. 63,208/- and its includes Rs. 14,332 towards reversal Ineligible Input tax credit
FY 20-21	12,18,24,087	18%	2,19,27,238	2,19,27,237	-	2,19,27,237	1	
FY 21-22	1,33,03,494	18%	23,92,177	23,92,177	-	23,92,177	-	Based on 3b as GSTR 9 is not filed due to non-applicability
Total	32,19,59,778		5,79,83,608	5,78,44,183	1,39,424	5,79,83,607	2	

As per Financials

As per GSTR 9/3b

Difference

F.Y	Taxable Value	Rate	Tax Payable	Taxable Value	Rate	Tax Paid	Taxable Value	Tax Paid
FY 17-18	74,41,781	18%	13,39,521	74,41,781	18%	13,39,520	-	1
FY 18-19	6,99,92,089	18%	1,25,98,576	6,99,92,090	18%	1,26,32,974	-1	-34,398
FY 19-20	11,04,02,486	18%	1,98,72,447	10,93,98,326	18%	1,96,91,699	10,04,160	1,80,748
FY 20-21	12,18,24,087	18%	2,19,28,336	12,18,24,087	18%	2,19,27,237	1	1,099
FY 21-22	1,33,03,494	18%	23,92,177	1,33,03,494	18%	23,92,177	-	-
Total	32,29,63,937		5,81,31,057	32,19,59,778		5,79,83,607	10,04,160	1,47,450

Reasons for difference in Financials vs GSTR 9 of FY 19-20

	As per financials	As per GSTR 9	Diff
Acutal turnover towards POCC taxable Revenue	10,98,15,406	10,98,15,406	-
Extra Specs Income	5,87,080	-5,87,080	11,74,160
Total Turnover	11,04,02,486	10,92,28,326	11,74,160
Add: Unreconciled turnover as per GSTR 9C		1,70,000	-1,70,000
Total	11,04,02,486	10,93,98,326	10,04,160
Tax thereon @ 18%			1,80,749