Name of the client: Vista Homes
Audit review period: Apr'19 to Jan'20
Point reference: Various reconciliations are to be performed
Source: BOA, GST portal

Output:

Period	BOA						Returns-3B						Diff b/w BOA and returns					
		Output Liability			rated/Exempted			Output Liability			Nil	Zero		Output Liability			Nil	
	Taxable value	CGST	SGST	IGST		Zero rated	Taxable	CGST	SGST	IGST	rated/Exempted	rated	Taxable	CGST	SGST	IGST	rated/Exempted	Zero rated
Apr'19	73,96,093	4,46,167	4,46,167	-	44,94,535	-	73,96,093	4,46,166	4,46,166	-	44,94,535	-	0	0	0	-	-	-
May'19	75,52,651	4,42,778	4,42,778	17,242	11,24,054	-	75,52,651	4,42,777	4,42,777	17,242	-	-	0	1	1	- 0	11,24,054	-
Jun'19	40,81,824	2,00,961	2,00,961	-	1,59,418	-	33,69,581	2,00,961	2,00,961	-	-	-	7,12,243	-	-	-	1,59,418	-
Jul'19	1,85,67,179	11,18,530	11,18,530	-	1,29,341	-	1,85,67,179	11,18,531	11,18,531	-	1,29,341	-	-	- 1	- 1	-	-	-
Aug'19	93,56,777	5,61,406	5,61,406	-	2,54,281	-	93,56,777	5,61,407	5,61,407	-	2,54,281	-	-	- 1	- 1	-	-	-
Sep'19	1,13,26,297	6,88,198	6,88,198	- 17,242	1,56,747	-	1,14,69,982	6,88,199	6,88,199	-	1,56,747	-	- 1,43,685	- 1	- 1	- 17,242	-	-
Oct'19	29,17,091	1,75,025	1,75,025	-	1,48,151	-	29,17,091	1,75,025	1,75,025	-	1,48,151	-	-	- 0	- 0	-	-	-
Nov'19	- 14,62,150	- 87,729	- 87,729	-	43,476	-	-	-	-	-	3,66,825	-	- 14,62,150	- 87,729	- 87,729	-	- 3,23,349	-
Dec'19	77,94,928	4,66,415	4,66,415	-	-	-	77,94,927	4,66,414	4,66,414	-	-	-	1	1	1	-	-	-
Jan'20	58,55,165	3,51,309	3,51,309	-	24,371	-	58,55,165	3,51,310	3,51,310	-	24,371	-	-	- 1	1	-	-	-
Total	**7,33,85,855**	**43,63,060**	**43,63,060**	**-**	**65,34,374**	**-**	**7,42,79,445.81**	**44,50,790.96**	**44,50,790.96**	**17,242.20**	**55,74,251**	**-**	**- 8,93,591**	**- 87,731**	**- 87,731**	**- 17,242**	**9,60,123**	**-**

Source ledgers: Extra specifications, installment receivables, installment receivables exempt, forfeit account, installment @12% IGST, Interest income
Note: GST refund given under PMAY scheme has not been considered in above scheme.

Period	ITC											
	BOA			GSTR-3B			Difference			Reasons		
	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	IGST
Apr'19	4,05,160	4,05,160	-	4,05,160	4,05,160	-	- 0	- 0	-			
May'19	5,07,434	5,07,434	-	5,07,435	5,07,435	-	- 1	- 1	-			
Jun'19	9,13,491	9,13,491	7,668	9,13,491	9,13,491	7,668	- 0	- 0	-			
Jul'19	4,67,494	4,67,495	13,250	4,67,497	4,67,497	13,250	- 3	- 2	-			
Aug'19	3,68,644	3,68,644	-	5,29,435	5,29,435	-	- 1,60,791	- 1,60,791	-			
Sep'19	3,97,169	3,97,169	-	4,48,077	4,48,077	17,242	- 50,908	- 50,908	- 17,242			
Oct'19	3,42,970	3,42,970	-	3,43,187	3,43,187	-	- 217	- 217	-			
Nov'19	10,03,461	10,03,461	-	11,14,124	11,14,124	-	- 1,10,663	- 1,10,663	-			
Dec'19	4,63,792	4,63,576	-	4,63,577	4,63,577	-	215	- 1	-			
Jan'20	5,93,679	5,93,680	-	5,93,602	5,93,602	-	77	78	-			
Total	**54,63,293**	**54,63,079**	**20,918**	**57,85,584**	**57,85,584**	**38,160**	**- 3,22,291**	**- 3,22,505**	**- 17,242**	**-**	**-**	**-**

Period	GSTR 1						GSTR 3B						Diff b/w BOA and returns					
		Output Liability			rated/Exempted			Output Liability			Nil	Zero		Output Liability			Nil	
	Taxable value	CGST	SGST	IGST		Zero rated	Taxable	CGST	SGST	IGST	rated/Exempted	rated	Taxable	CGST	SGST	IGST	rated/Exempted	Zero rated
Apr'19	73,96,093	4,46,166	4,46,166	-	44,94,535	-	73,96,093	4,46,166	4,46,166	-	44,94,535	-	-	-	-	-	-	-
May'19	75,52,651	4,42,777	4,42,777	17,242	11,24,055	-	75,52,651	4,42,777	4,42,777	17,242	-	-	0	0	0	-	11,24,055	-
Jun'19	33,69,581	2,00,961	2,00,961	-	1,59,418	-	33,69,581	2,00,961	2,00,961	-	-	-	- 0	-	-	-	1,59,418	-
Jul'19	1,85,67,179	11,18,531	11,18,531	-	83,108	-	1,85,67,179	11,18,531	11,18,531	-	1,29,341	-	-	-	-	-	- 46,233	-
Aug'19	78,87,127	4,73,228	4,73,228	-	2,54,281	-	93,56,777	5,61,407	5,61,407	-	2,54,281	-	- 14,69,650	- 88,179	- 88,179	-	-	-
Sep'19	1,04,44,507	6,35,292	6,35,292	- 17,242	1,56,747	-	1,14,69,982	6,88,199	6,88,199	-	1,56,747	-	- 10,25,475	- 52,907	- 52,907	- 17,242	-	-
Oct'19	29,17,091	1,75,025	1,75,025	-	1,48,151	-	29,17,091	1,75,025	1,75,025	-	1,48,151	-	-	-	-	-	-	-
Nov'19	- 14,62,150	- 87,729	- 87,729	-	3,66,825	-	-	-	-	-	3,66,825	-	- 14,62,150	- 87,729	- 87,729	-	-	-
Dec'19	77,94,927	4,66,414	4,66,414	-	-	-	77,94,927	4,66,414	4,66,414	-	-	-	-	-	-	-	-	-
Jan'20	58,55,165	3,51,310	3,51,310	-	24,371	-	58,55,165	3,51,310	3,51,310	-	24,371	-	-	-	-	- 17,242	12,37,240	-
Total	**7,03,22,171.11**	**42,21,975.52**	**42,21,975.52**	**-**	**68,11,490.40**	**-**	**7,42,79,445.81**	**44,50,790.96**	**44,50,790.96**	**17,242.20**	**55,74,250.90**	**-**	**- 39,57,274.70**	**- 2,28,815.44**	**- 2,28,815.44**	**- 34,484.40**	**24,74,479.00**	**-**

Sheet	Table	Description	What to do
Output	I	Reconciliation between taxable value including Zero rated supplies of BOA and GSTR 3B	**Need not fill anything**, all the values will be auto 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	**Need not fill anything**, all the values will be auto 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	**Need not fill anything**, all the values will be auto 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	**Need not fill anything**, all the values will be auto 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	**Need not fill anything**, all the values will be auto 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)	Need not fill anything with respect to GSTR 3B 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 between BOA and GSTR 3B if any.
Input	VII	Reconciliation between RCM credit as per BOA and GSTR 3B	Need not fill anything with respect to 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 know the differences between BOA and GSTR 3B if any.
Input	VIII	Reconciliation between ITC on ISD as per BOA and GSTR 3B	Need not fill anything with respect to 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 know the differences between BOA and GSTR 3B if any.
Output detailed reconciliation	A	Taxable value including Zero rated supplies	Need not fill anything, all the values will be auto populated, as the links are given by reverse calculating the taxes specified in "Table B" of the same sheet.
Output detailed reconciliation	B	Taxes including Zero rated supplies	Have to fill month wise- rate wise bifurcation in 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 differences between CGST & SGST values, the same can be ensured in table "CHECK 2" of the output detailed reconciliation sheet.**
Output detailed reconciliation	C	RCM taxable value	Need not fill anything, all the values will be auto populated, as the links are given by reverse calculating the taxes specified in "Table D" of the same sheet.
Output detailed reconciliation	D	RCM taxes	Have to fill month wise- rate wise bifurcation in the respective colomns as specified in the table.Totals of the same will be auto populated hence need not give any formula again.
Output detailed reconciliation	E	Exempted, Nil rated and Non GST turnover	Have to fill Exempted, Nil rated and Non GST 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 formula again.
Output detailed reconciliation	A (Summary)	Summary of taxable values rate wise	Need not fill any thing, as links are given from "Table A". This table is used for rate wise bifurcation in GSTR 9C (Table 9)

Sheet	Table	Description	What to do
Output detailed reconciliation	CHECK 1	Reconciliation between actual taxable value and taxable value arrived by reverse calculation	Have to fill actual taxable value as per BOA in the colomn ". Colomn C need not be filled, as these will be auto populated from "Table A"
Output detailed reconciliation	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 detailed reconciliation	CHECK 3	Reconciliation between RCM liability discharged and RCM credit taken	Need not fill any thing, as RCM liability will be auto populated from "Output sheet", RCM credit taken will be auto populated from "Input" sheet.

Description	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
3.1 (a) Outward taxable supplies (other than zero rated, nil rated and exempted)													
Taxable Value	73,96,092.89	75,52,650.56	33,69,581.14	1,85,67,179.00	93,56,777.00	1,14,69,982.00	29,17,091.00	0.00	77,94,927.22	58,55,165.00	1,92,63,371.00	96,00,571.00	**10,31,43,387.81**
IGST	0.00	17,242.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**17,242.20**
CGST	4,46,166.47	4,42,777.34	2,00,961.00	11,18,530.74	5,61,406.62	6,88,199.00	1,75,025.46	0.00	4,66,414.43	3,51,309.90	11,55,802.26	5,76,034.00	**61,82,627.22**
SGST	4,46,166.47	4,42,777.34	2,00,961.00	11,18,530.74	5,61,406.62	6,88,199.00	1,75,025.46	0.00	4,66,414.43	3,51,309.90	11,55,802.26	5,76,034.00	**61,82,627.22**
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**
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	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	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	0.00	0.00	0.00	0.00	**0.00**
3.1 (c) Other outward supplies (Nil rated, exempted)													
Value	44,94,535.00	0.00	0.00	1,29,341.00	2,54,281.00	1,56,747.00	1,48,151.00	3,66,824.90	0.00	24,371.00	0.00	0.00	**55,74,250.90**
3.1 (d) Inward supplies (liable to reverse charge)													
Taxable Value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,41,934.00	39,246.00	**4,81,180.00**
IGST	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**
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,774.06	3,532.00	**43,306.06**
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,774.06	3,532.00	**43,306.06**
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**
3.1 (e) Non-GST outward supplies													
Value	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**
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	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	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	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	0.00	0.00	0.00	0.00	**0.00**
4 (A) ITC Available - (3) Inward supplies liable to reverse charge (other than 1 and 2)													
IGST	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**
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,774.06	3,532.00	**43,306.06**
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,774.06	3,532.00	**43,306.06**
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**
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	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	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	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	0.00	0.00	0.00	0.00	**0.00**
4 (A) ITC Available - (5) All other ITC													
IGST	0.00	0.00	7,667.72	13,250.00	0.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00	**38,159.72**
CGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,65,031.11	4,63,576.88	5,93,601.64	5,01,010.76	5,76,330.00	**69,13,832.19**
SGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,65,031.11	4,63,576.88	5,93,601.64	5,01,010.76	5,76,330.00	**69,13,832.19**
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**
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	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	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	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	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	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	50,907.00	0.00	0.00	0.00	0.00	**50,907.00**
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,907.00	0.00	0.00	0.00	0.00	**50,907.00**
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**

4 (C) Net ITC Available 4(A) - 4(B)

IGST	0.00	0.00	7,667.72	13,250.00	0.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00	**38,159.72**
CGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,14,124.11	4,63,576.88	5,93,601.64	5,40,784.82	5,79,862.00	**69,06,231.25**
SGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,14,124.11	4,63,576.88	5,93,601.64	5,40,784.82	5,79,862.00	**69,06,231.25**
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**

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	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	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	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	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	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	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	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	0.00	0.00	0.00	0.00	**0.00**

5 - Value of Exempt, Nil-Rated Inward Supply

Intra-State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,05,387.86	0.00	21,485.40	1,41,405.00	45,975.00	**3,14,253.26**
Inter-State	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**

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	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	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	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	0.00	0.00	39,774.00	3,532.00	**43,306.00**
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,774.00	3,532.00	**43,306.00**
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**

6.1 Payment of Tax - Using ITC

IGST using IGST	0.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**17,242.00**
IGST using CGST	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**
IGST using SGST	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**
CGST using IGST	0.00	0.00	2,00,961.00	4,80,309.00	0.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00	**6,98,512.00**
CGST using CGST	4,46,166.00	4,42,777.00	0.00	6,38,222.00	5,61,407.00	6,70,957.00	1,75,025.00	0.00	4,66,414.00	3,51,310.00	11,55,802.00	5,76,034.00	**54,84,114.00**
SGST using IGST	0.00	0.00	2,00,961.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**2,00,961.00**
SGST using SGST	4,46,166.00	4,42,777.00	0.00	11,18,531.00	5,61,407.00	6,88,199.00	1,75,025.00	0.00	4,66,414.00	3,51,310.00	11,55,802.00	5,76,034.00	**59,81,665.00**
Cess using 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**

6.1 Payment of Tax - Total Tax Paid													
IGST	0.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**17,242.00**
CGST	4,46,166.00	4,42,777.00	2,00,961.00	11,18,531.00	5,61,407.00	6,88,199.00	1,75,025.00	0.00	4,66,414.00	3,51,310.00	11,95,576.00	5,79,566.00	**62,25,932.00**
SGST	4,46,166.00	4,42,777.00	2,00,961.00	11,18,531.00	5,61,407.00	6,88,199.00	1,75,025.00	0.00	4,66,414.00	3,51,310.00	11,95,576.00	5,79,566.00	**62,25,932.00**
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**

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	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	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	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	0.00	0.00	0.00	0.00	**0.00**

6.1 Payment of Tax - Late Fee paid in Cash													
CGST	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	**25.00**
SGST	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	**25.00**

RCM	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
IGST	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
CGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,774.06	3,532.00	43,306.06
SGST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,774.06	3,532.00	43,306.06
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

ITC of Gross of reversals (incl RCM)	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
IGST	0.00	0.00	7,667.72	13,250.00	0.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00	38,159.72
CGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,65,031.11	4,63,576.88	5,93,601.64	5,40,784.82	5,79,862.00	69,57,138.25
SGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,65,031.11	4,63,576.88	5,93,601.64	5,40,784.82	5,79,862.00	69,57,138.25

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

ITC of Net of reversals (Excl RCM)	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
IGST	0.00	0.00	7,667.72	13,250.00	0.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00	38,159.72
CGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,14,124.11	4,63,576.88	5,93,601.64	5,01,010.76	5,76,330.00	68,62,925.19
SGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,14,124.11	4,63,576.88	5,93,601.64	5,01,010.76	5,76,330.00	68,62,925.19
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

ITC of Net of reversals (Incl RCM)	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
IGST	0.00	0.00	7,667.72	13,250.00	0.00	17,242.00	0.00	0.00	0.00	0.00	0.00	0.00	38,159.72
CGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,14,124.11	4,63,576.88	5,93,601.64	5,40,784.82	5,79,862.00	69,06,231.25
SGST	4,05,160.15	5,07,434.88	9,13,491.02	4,67,497.02	5,29,434.78	4,48,077.00	3,43,186.95	11,14,124.11	4,63,576.88	5,93,601.64	5,40,784.82	5,79,862.00	69,06,231.25
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

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)	Reasons for difference	
April	73,96,093	73,96,093	-		
May	75,52,651	75,52,651	-		
June	40,81,823	33,69,581	7,12,242	have to find the difference	Difference will come due to credit note raised for PMAY scheme GST refund
July	1,85,67,179	1,85,67,179	-		
August	93,56,777	93,56,777	-		
September	1,13,26,297	1,14,69,982	(1,43,685)	credit note reversal was not passed in returns	
October	29,17,091	29,17,091	-		
November	(14,62,150)	-	(14,62,150)	credit note reversal was not passed in returns	(1,75,458)
December	77,94,927	77,94,927	-		
January	58,55,165	58,55,165	-		
February	1,92,63,371	1,92,63,371	-		
March	96,00,571	96,00,571	(0)		
Total	**10,22,49,794**	**10,31,43,388**	**(8,93,593)**		
	68419134.29	**66961289.1**			
	3,38,30,660			3,03,262.30	

Taxes - including Zero rated sup					
Month	Taxes as per BOA (1)				Taxes as per GSTR 3B (2)
	IGST	CGST	SGST	cess	IGST
April	-	4,46,166	4,46,166	-	-
May	17,242	4,42,777	4,42,777	-	17,242
June	-	2,00,962	2,00,962	-	-
July	-	11,18,531	11,18,531	-	-
August	-	5,61,407	5,61,407	-	-
September	(17,242)	6,88,199	6,88,199	-	-
October	-	1,75,025	1,75,025	-	-
November	-	(87,729)	(87,729)	-	-
December	-	4,66,414	4,66,414	-	-
January	-	3,51,310	3,51,310	-	-
February	-	11,55,802	11,55,802	-	-
March	-	5,76,034	5,76,034	-	-
Total	**-**	**60,94,899**	**60,94,899**	**-**	**17,242**

as per client workings	matching
7316113	79,980
7467652	84,999
4122285	(40,462)
18417179	1,50,000
9356777	-
11469982	(1,43,685)
2917091	-
-1462150	-
7837634	(42,707)
5855165	-
19263371	-
9600571	(0)
102161670	88,124

plies - Table II

			IGST	CGST	cess	
CGST	SGST	cess	Difference 3 = (1-2)	Difference 4 = (1-2)	Difference 5 = (1-2)	Difference-Reasons
4,46,166	4,46,166	-	-	-	-	
4,42,777	4,42,777	-	-	-	-	
2,00,961	2,00,961	-	-	1	-	
11,18,531	11,18,531	-	-	-	-	
5,61,407	5,61,407	-	-	-	-	
6,88,199	6,88,199	-	(17,242)	(0)	-	Credit note gst reversal was not made in returns
1,75,025	1,75,025	-	-	-	-	
-	-	-	-	(87,729)	-	Credit note gst reversal was not made in returns
4,66,414	4,66,414	-	-	-	-	
3,51,310	3,51,310	-	-	-	-	
11,55,802	11,55,802	-	-	-	-	
5,76,034	5,76,034	-	-	0	-	
61,82,627	**61,82,627**	**-**	**(17,242)**	**(87,729)**	**-**	

Table VI - All other ITC (Net of reversal)- including RCM											
Month	GST as per GSTR 3B				GST as per BOA				Difference	Difference	Difference
	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST
April	-	4,05,160	4,05,160	-	-	4,05,160	4,05,160	-	-	-	-
May	-	5,07,435	5,07,435	-	-	5,07,435	5,07,435	-	-	-	-
June	7,668	9,13,491	9,13,491	-	7,668	9,13,491	9,13,491	-	-	-	-
July	13,250	4,67,497	4,67,497	-	13,250	4,67,497	4,67,497	-	-	-	-
August	-	5,29,435	5,29,435	-	-	3,68,645	3,68,645	-	-	1,60,790	1,60,790
September	17,242	4,48,077	4,48,077	-	-	3,97,170	3,97,170	-	17,242	50,907	50,907
October	-	3,43,187	3,43,187	-	-	3,43,187	3,43,187	-	-	-	-
November	-	11,14,124	11,14,124	-	-	10,03,463	10,03,463	-	-	1,10,661	1,10,661
December	-	4,63,577	4,63,577	-	-	4,63,577	4,63,577	-	-	-	-
January	-	5,93,602	5,93,602	-	-	5,93,602	5,93,602	-	-	-	-
February	-	5,40,785	5,40,785	-	-	5,40,795	5,40,795	-	-	(10)	(10)
March	-	5,79,862	5,79,862	-	-	6,93,954	6,93,954	-	-	(1,14,092)	(1,14,092)
Total	**38,160**	**69,06,231**	**69,06,231**	-	**20,918**	**66,97,975**	**66,97,975**	**-**	**17,242**	**2,08,256**	**2,08,256**
						47,827	**47,827**				
					20,918	**66,50,148**	**66,50,148**				
		(50,907)			6796699.59	**67,96,699.59**	**20,917.72**				
					98,724	95,654.00	-	3,070			

(											
Month	GST as per GSTR 3B				GST as per BOA				Difference	Difference	Difference
	IGST	CGST	SGST	cess	IGST	CGST	SGST	cess	IGST	CGST	SGST
April	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	-	-	-	-

February	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Month	**GST as per GSTR 3B**					
	IGST	**CGST**	**SGST**	**Cess**		
April	-	4,05,160	4,05,160	-		
May	-	5,07,435	5,07,435	-		
June	7,668	9,13,491	9,13,491	-		
July	13,250	4,67,497	4,67,497	-		
August	-	5,29,435	5,29,435	-		
September	17,242	4,48,077	4,48,077	-		
October	-	3,43,187	3,43,187	-		
November	-	11,65,031	11,65,031	-		
December	-	4,63,577	4,63,577	-		
January	-	5,93,602	5,93,602	-		
February	-	5,01,011	5,01,011	-		
March	-	5,76,330	5,76,330	-		
Total	**38,160**	**69,13,832**	**69,13,832**	-	47827	47827
RCM		43,306	43,306			
Total RCM	38,160	69,57,138	69,57,138			
ITC reversal		50,907	50,907			
Net ITC	38,160	69,06,231	69,06,231			

Difference cess	Reasons	client comments
-		
-		
-		
-		
-	ITC availed relating to previous financial year i.e. 18-19-check	ITC CGST 47,827 & Sgst 47,827 relating to previous financial year
-	More availment-wrong availment	2018-19 ITC 2nd time claimed in Sep-20
-		
-	More availment-wrong availment	Customer related Journal Vouchers wrongly claimed as ITC
-		
-		
-		Debit note passed BOA
-	less availment - availed in next financial year	missed out itc
-		

1,12,963 wrong availment itc av
1,61,568
2,74,531
(1,14,092)
1,60,439

95654 itc- relating to 40,000/- of Mar'19 a
1,63,870

Difference cess
-
-
-
-
-
-
-
-
-
-

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	-
	-

ʼailed

vailed in aug 19-20

Table A: Taxable value including Zero rated supplies								
Month	Taxable value as per BOA	Taxable value excluding Zero rated supplies					Taxab	
		5%	12%	18%	28%	Total	0%/(Without payment)	5%
April	73,96,093	-	73,16,063	80,030	-	73,96,093	-	-
May	75,52,651	-	76,11,337	(58,686)	-	75,52,651	-	-
June	40,81,823	-	41,22,285	(40,462)	-	40,81,823	-	-
July	1,85,67,179	-	1,84,17,179	1,50,000	-	1,85,67,179	-	-
August	93,56,777	-	93,56,777	-	-	93,56,777	-	-
September	1,13,26,297	-	1,13,26,297	-	-	1,13,26,297	-	-
October	29,17,091	-	29,17,091	-	-	29,17,091	-	-
November	(14,62,150)	-	(14,62,150)	-	-	(14,62,150)	-	-
December	77,94,927	-	78,37,634	(42,707)	-	77,94,927	-	-
January	58,55,165	-	58,55,165	-	-	58,55,165	-	-
February	1,92,63,371	-	1,92,63,371	-	-	1,92,63,371	-	-
March	96,00,571	-	96,00,571	-	-	96,00,571	-	-
Total	**10,22,49,794**	**-**	**10,21,61,620**	**88,175**	**-**	**10,22,49,794**	**-**	**-**

Month	Taxes (IGST)	Taxes(CGST)	cess	Taxes excluding Zero rated (IGST)				
				5%	12%	18%	28%	Total
April	-	4,46,166	-		-	-		-
May	17,242	4,42,777	-		17,242	-		17,242
June	-	2,00,962	-		-	-		-
July	-	11,18,531	-		-	-		-
August	-	5,61,407	-		-	-		-
September	(17,242)	6,88,199	-		(17,242)	-		(17,242)
October	-	1,75,025	-		-	-		-
November	-	(87,729)	-		-	-		-
December	-	4,66,414	-		-	-		-
January	-	3,51,310	-		-	-		-
February	-	11,55,802	-		-	-		-
March	-	5,76,034	-		-	-		-
Total	**-**	**60,94,899**	-	**-**	**-**	**-**	**-**	**-**

Table C - RCM taxable value

Month	Taxable value as per BOA	Taxable value			
		5%	12%	18%	28%
April	37,353	-	-	37,353	-
May	44,214	-	-	44,214	-
June	40,476	-	-	40,476	-
July	40,476	-	-	40,476	-
August	40,476	-	-	40,476	-
September	39,983	-	-	39,983	-
October	38,511	-	-	38,511	-
November	-	-	-	-	-
December	79,384	-	-	79,384	-
January	40,476	-	-	40,476	-
February	40,585	-	-	40,585	-
March	39,246	-	-	39,246	-
Total	**4,81,180**	**-**	**-**	**4,81,180**	**-**

Table D - RCM taxes

Month	Taxes (IGST)	Taxes(CGST)	Taxes(SGST)	Cess	Taxes (IGST)			
					5%	12%	18%	28%
April	-	-	-	-				
May	-	-	-	-				
June	-	-	-	-				
July	-	-	-	-				
August	-	-	-	-				
September	-	-	-	-				
October	-	-	-	-				
November	-	-	-	-				
December	-	-	-	-				
January	-	-	-	-				
February	-	39,774	-	-				
March	-	-	-	-				
Total	**-**	**39,774**	**-**	-	**-**	**-**	**-**	**-**

Table E: Exempted, Nil rated and Non GST turnover

Month	Taxable value as per BOA	Exempted	Nil rated	Non GST
April	44,95,688	1,32,688		43,63,000
May	11,25,172	2,73,562		8,51,610
June	1,60,499	1,60,499		-
July	1,30,386	1,30,386		-
August	2,56,858	2,56,858		-
September	1,57,718	1,57,718		-
October	1,49,085	1,49,085		-
November	3,67,722	3,67,722		-
December	859	859		-
January	25,192	25,192		-
February	783	783		-
March	13,117	47,495		(34,378)
Total	**68,83,078**	**17,02,846**	**-**	**51,80,232**

Table A (Summary): Taxable value rate wise						
Month	Taxable value as per BOA	Taxable value				
		0%	5%	12%	18%	28%
April	73,96,093	-	-	73,16,063	80,030	-
May	75,52,651	-	-	76,11,337	(58,686)	-
June	40,81,823	-	-	41,22,285	(40,462)	-
July	1,85,67,179	-	-	1,84,17,179	1,50,000	-
August	93,56,777	-	-	93,56,777	-	-
September	1,13,26,297	-	-	1,13,26,297	-	-
October	29,17,091	-	-	29,17,091	-	-
November	(14,62,150)	-	-	(14,62,150)	-	-
December	77,94,927	-	-	78,37,634	(42,707)	-
January	58,55,165	-	-	58,55,165	-	-
February	1,92,63,371	-	-	1,92,63,371	-	-
March	96,00,571	-	-	96,00,571	-	-
Total	**10,22,49,794**	**-**	**-**	**10,21,61,620**	**88,175**	**-**

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		73,96,093	(73,96,093)
May		75,52,651	(75,52,651)
June		40,81,823	(40,81,823)
July		1,85,67,179	(1,85,67,179)
August		93,56,777	(93,56,777)
September		1,13,26,297	(1,13,26,297)
October		29,17,091	(29,17,091)
November		(14,62,150)	14,62,150
December		77,94,927	(77,94,927)
January		58,55,165	(58,55,165)
February		1,92,63,371	(1,92,63,371)
March		96,00,571	(96,00,571)
Total	-	**10,22,49,794**	(10,22,49,794)

CHECK 2: CGST vs SGST

Month	Taxes excluding Zero rated (CGST)- (1)					Taxes excluding Zero rated (SGST)- (		
	5%	12%	18%	28%	Total	5%	12%	18%
April	-	7,627	4,38,539	-	4,46,166			
May	-	(5,282)	4,48,059	-	4,42,777			
June	-	(3,642)	2,04,603	-	2,00,962			
July	-	13,500	11,05,031	-	11,18,531			
August	-	-	5,61,407	-	5,61,407			
September	-	-	6,88,199	-	6,88,199			
October	-	-	1,75,025	-	1,75,025			
November	-	-	(87,729)	-	(87,729)			
December	-	(3,844)	4,70,258	-	4,66,414			
January	-	-	3,51,310	-	3,51,310			
February	-	-	11,55,802	-	11,55,802			
March	-	-	5,76,034	-	5,76,034			
Total	**-**	**8,360**	**60,86,539**	**-**	**60,94,899**	**-**	**-**	**-**

CHECK 3: RCM liability discharged vs credit taken								
Month	RCM liability discharged- GSTR 3B (1)			RCM Credit taken- GSTR 3B (2)			(1) vs (2)	
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST
April	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
May	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
June	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
July	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
August	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
September	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
October	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
November	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
December	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
January	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
February	-	39,774	39,774	#REF!	#REF!	#REF!	#REF!	#REF!
March	-	3,532	3,532	#REF!	#REF!	#REF!	#REF!	#REF!
Total	**-**	**43,306**	**43,306**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**

ble value of SEZ				Taxable value of exports					
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(IGST)				
5%	12%	18%	28%	Total	5%	12%	18%	28%	Total	5%	12%	18%	28%	Total
	7,627	4,38,539		4,46,166					-					-
	(5,282)	4,48,059		4,42,777					-					-
	(3,642)	2,04,603		2,00,962					-					-
	13,500	11,05,031		11,18,531					-					-
	-	5,61,407		5,61,407					-					-
	-	6,88,199		6,88,199					-					-
	-	1,75,025		1,75,025					-					-
	-	(87,729)		(87,729)					-					-
	(3,844)	4,70,258		4,66,414					-					-
	-	3,51,310		3,51,310					-					-
	-	11,55,802		11,55,802					-					-
	-	5,76,034		5,76,034					-					-
-	**8,360**	**60,86,539**	**-**	**60,94,899**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Taxes (CGST)				Taxes (SGST)				cess			
5%	12%	18%	28%	5%	12%	18%	28%	5%	12%	18%	28%
		-									
		-									
		-									
		-									
		-									
		-									
		-									
		-									
		-									
		-									
		39,774									
		-									
-	**-**	**39,774**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

(2)		(1) vs (2)				
28%	Total	5%	12%	18%	28%	Total
	-	-	7,627	4,38,539	-	4,46,166
	-	-	(5,282)	4,48,059	-	4,42,777
	-	-	(3,642)	2,04,603	-	2,00,962
	-	-	13,500	11,05,031	-	11,18,531
	-	-	-	5,61,407	-	5,61,407
	-	-	-	6,88,199	-	6,88,199
	-	-	-	1,75,025	-	1,75,025
	-	-	-	(87,729)	-	(87,729)
	-	-	(3,844)	4,70,258	-	4,66,414
	-	-	-	3,51,310	-	3,51,310
	-	-	-	11,55,802	-	11,55,802
	-	-	-	5,76,034	-	5,76,034
-	-	-	8,360	60,86,539	-	60,94,899

SGST
#REF!
#REF!
#REF!
#REF!
#REF!
#REF!
#REF!
#REF!
#REF!
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#REF!

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

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

Pt I	Basic Details	
1	Financial Year	2019-20
2	GSTIN	36AAGFV2068P1ZJ
3A	Legal Name	VISTA HOMES
3B	Trade Name (if any)	VISTA HOMES

Pt II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)	6,69,61,289	60,54,934	6054934.077	17242.2	0
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 covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis	481180	43306.06	43306.06		
H	Sub-total (A to G above)	67442469.1	6098240.137	6098240.137	17242.2	0
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	0	0	0	0	0
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)	0	0	0	0	0
N	Supplies and advances on which tax is to be paid (H + M) above	67442469.1	6098240.137	6098240.137	17242.2	0
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax	0				
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	0				
D	Exempted	1345120				
E	Nil Rated					
F	Non-GST Supply (includes 'no supply')	39268483				
G	Sub-total (A to F above)	40613603	0	0	0	0
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)	0	0	0	0	0
M	Turnover on which tax is not to be paid (G + L above)	40613603	0	0	0	0
N	Total Turnover (including advances) (4N + 5M - 4G above)	107574892.1	6054934.077	6054934.077	17242.2	0
Pt III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax/UT Tax	Integrated Tax	Cess

	1	2	3	4	5	6
6	Details of ITC availed during the financial year **(Capital goods bifurcation is mandatory)**					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		69,57,138.25	6957138.25	38159.72	
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	69,13,832.19	69,13,832.19	38159.72	
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	43306.06	43306.06	0	
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services	0	0	0	
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
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 Act					
I	Sub-Total (B to H above)		6957138.25	6957138.25	38159.72	0
J	Difference (I - A above)		0	0	0	0
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)		0	0	0	0
O	Total ITC availed (I + N above)		6957138.25	6957138.25	38159.72	0
7	Details of ITC Reversed and Ineligible ITC for the financial year					
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)		50,907.00	50907		
I	Total ITC Reversed (A to H above)		50907	50907	0	0
J	Net ITC Available for Utilization (6O - 7I)		6906231.25	6906231.25	38159.72	0
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		6719055.49	6719055.49	21151.14	0
B	ITC as per sum total of 6(B) and 6(H) above		0			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]		6719055.49	6719055.49	21151.14	0
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)		0			
I	Difference (G-H)		0	0	0	0

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)	0	0	0	0

Pt IV Details of tax paid as declared in returns filed during the financial year

9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
Tax payable should match with Table 4N	Integrated Tax	17242.2	0	0	0	17242	
	Central Tax	6098240.137	43306	5484114		698512	
	State Tax/UT Tax	6098240.137	43306		5981665	200961	
	Cess		0				0
	Interest		0				
	Late Fee		50				
	Penalty						
	Other						

Pt V Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier

	Description	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
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 Differential tax paid on account of declaration in 10 & 11 above

	Description	Payable	Paid
	1	2	3
	Integrated Tax		
	Central Tax		
	State Tax/UT Tax		
	Cess		
	Interest		

Pt VI Other Information

15 Particulars of Demands and Refunds- **Optional**

	Details	Central Tax	State Tax/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late fees/Others
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 composition taxpayers, deemed supply under section 143 and goods sent on approval basis- **Optional**

	Details	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

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

	HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7	8	9
18	HSN wise Summary of inward supply- **Optional**								
	HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7	8	9

19	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Central Tax		
B	State Tax/UT Tax		

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Signatory
Date

Signature
Name of Authorised Signatory

Designation/Status

Details	Particulars	Taxable turnover	CGST	SGST	IGST	Total Tax	Due date	Date of payment	Delay	Interest	Total liability (tax + interest) - CGST	Total liability (tax + interest) - SGST
Shiva Kumar-May	Interest received from customer	44,643	2,679	2,679	-	5,357	20-06-2019	27-07-2021	768	2,029	3,693	3,693
Srinivasa Raghavan Palyan-June	Interest received from customer	1,78,571	10,714	10,714	-	21,429	20-07-2019	27-07-2021	738	7,799	14,614	14,614
						-						
						-						
Total		**2,23,214**	**13,393**	**13,393**	**-**	**26,786**				**9,828**	**18,307**	**18,307**

	Advances adjusted in 2019-20 GSTR0	23,51,440	1,41,086	1,41,086				

Revenue as per GSTR 9

Grouping	**Particulars**	**Amount**	Disclosure		**Comments_VK**		
Sales	Extra specifications exempt	(34,378)	GSTR 9		Done		
Sales	Extra specs @18%	3,428	GSTR 9		Done		
Sales	Installments receivable @12%	6,81,07,746	GSTR 9		Done		
	Land value in installments receivable @12%	3,40,53,873	GSTR 9				
Sales	Installements receivable exempt	52,14,610	GSTR 9		Done		
Direct Income	Forfeit account	84,746	GSTR 9		Done		
Direct Income	Forfeit account	1,49,956	5O		Relating to service tax regime		
Direct Income	Installment @12% IGST	-			Done		
Direct Income	Revenue recognized	14,00,69,961					
Indirect income	Interest on unsecured loans	12,983	GSTR 9		Done		
Indirect income	Interest on Yes Bank fixed deposit	13,66,515	GSTR 9		Done	Whole amount to consider	16,89,863.00
Indirect income	Interest received from customer	2,23,214	GSTR 9		DRC-03		
		24,92,52,654					
	Total as per AFS	14,00,69,961					
	Difference between revenue recognised and adv received	(3,27,24,682)	5O				
	Forfeit account	(1,49,956)	5O		(1,76,948)		
	Tax portion of interest recd from customer included in financ	(26,786)	5O	13,392.86			
	Total as per GSTR 9	10,90,32,737					
	Net	10,90,32,737					
	Taxable	6,84,19,134					
	Exempt	4,06,13,603					
	Table 4	6,69,61,289					
	Table 5	4,06,13,603	65,94,108	3,40,19,495			
		10,75,74,892					
	Difference	14,57,845					
	Interest from customers	2,23,214	-893593.45				
	Advance paid in preivous year	3,76,716					

Revenue recognized	14,00,69,961
Forfeit account	2,34,702
Interest account	16,29,498
	14,19,34,161

FORM GSTR-9C
See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details			70833.3333
1	Financial Year	2019-20		
2	GSTIN	36AAGFV2068P1ZJ		
3A	Legal Name	VISTA HOMES		
3B	Trade Name (if any)	VISTA HOMES		
4	Are you liable to audit under any Act?		<<Please specify>>	
			(Amount in ₹ in all tables)	
Pt. II	**Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)**			
5	**Reconciliation of Gross Turnover**			
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		14,19,34,161	
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 return	**(-)**	-	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	**(+)**	-	
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 permissible under GST	**(+)**	8,93,593	
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	**(+/-)**	(3,32,78,140)	
P	Annual turnover after adjustments as above		10,95,49,614	
Q	Turnover as declared in Annual Return (GSTR9) (5N+10-11)		10,75,74,892	
R	Un-Reconciled turnover (Q - P)		**(19,74,722)**	(17,51,508)
6	**Reasons for Un - Reconciled difference in Annual Gross Turnover**			
A	Reason 1			
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
7	**Reconciliation of Taxable Turnover**			
A	Annual turnover after adjustments (from 5P above)		**10,95,49,614**	
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover		4,06,13,603	
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)		6,89,36,011	
F	Taxable turnover as per liability declared in Annual Return (GSTR9) (4N-4G+10-11)		6,69,61,289	(19,74,723)
G	Unreconciled taxable turnover (F-E)		**(19,74,722)**	
8	**Reasons for Un - Reconciled difference in taxable turnover**			
A	Reason 1			
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
Pt. III	**Reconciliation of tax paid**			

9	Reconciliation of rate wise liability and amount payable thereon						
			Tax payable				
	Description	Taxable Value	Central tax	State tax/UT tax	Integrated Tax	Cess, if applicable	
	1	2	3	4	5	6	**Difference ver**
A	5%	-	-	-	-		0
B	5% (RC)	-	-	-	-		0
C	12%	-			-		0
D	12% (RC)	-	-	-	-		0
E	18%	6,89,36,012	60,54,935	60,54,935	17,242		0
F	18% (RC)	4,81,180	39,774	39,774	-		0
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	6,94,17,192	60,94,709	60,94,709	17,242	-	
Q	Total amount paid as declared in Annual Return (GSTR 9) (9+10-11)	6,74,42,469	60,98,240	60,98,240	17,242	-	
R	Un-reconciled payment of Amount (PT1)	(19,74,723)	3,532	3,532	0	-	

10	Reasons for un-reconciled payment of amount	
A	Reason 1	
B	Reason 2	CGST of Rs. 3532/- of pertaining to RCM paid in this year but accounted in subsequent year.
C	Reason 3	

11	**Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)**					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					

Pt. IV	**Reconciliation of Input Tax Credit (ITC)**		
12	**Reconciliation of Net Input Tax Credit (ITC)**		
A	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)		1,34,16,868
B	ITC booked in earlier Financial Years claimed in current Financial Year- Optional	**(+)**	95,654
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years- Optional	**(-)**	

D	ITC availed as per audited financial statements or books of account			1,35,12,522	
E	ITC claimed in Annual Return (GSTR9) (7J)			1,38,50,622	
F	Un-reconciled ITC			(3,38,100)	
13	**Reasons for un-reconciled difference in ITC**				
A	Reason 1	Rs. 163870/- of CGST and Rs. 163870/- of SGST is pertaining to credit notes issued in Mar'19, which was adjusted in FY 19-20 by taking the same			327740
B	Reason 2	Rs. 110661/- of CGST and Rs. 110661/- of SGST and Rs. 17222 of IGST is pertaining to credit notes issued in FY 19-20 which was adjusted by			238544
C	Reason 3	Rs. 114092/- of CGST and Rs. 114092/- of SGST is missed to be availed. Hence, lapsed.			-228184
14	**Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account- Optional**				338100
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed	
	1	2	3	4	
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	**Reasons for un - reconciled difference in ITC**				
A	Reason 1	<<Text>>			
B	Reason 2	<<Text>>			
C	Reason 3	<<Text>>			

16	**Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)**	
	Description	Amount Payable
	Central Tax	
	State/UT Tax	
	Integrated Tax	
	Cess	
	Interest	
	Penalty	

Pt. V	**Auditor's recommendation on additional liability due to non-reconciliation**					
			To be paid through Cash			
	Description	Value	Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	0					
	0					
	0					

	0					
	0					
	0					
	0					
	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 correct to the best of my knowledge and belief and nothing has been concealed there from.
**(Signature and stamp/Seal of the Auditor)
Place: ……………
Name of the signatory …………………
Membership No……………..
Date: ……………
Full address ………………………

Verification of registered person:
##

Place:
Date:

Signature

Name of Authorized Signatory
Designation/status

rification

Adjustments made				
Taxable Value	Central tax	State tax/UT tax	Integrated Tax	Cess, if applicable
2	3	4	5	6

Adjustments made			
Central tax	State tax/UT tax	Integrated Tax	Cess, if applicable

0