



***Update on Amendments relating to
GSTR-9 & GSTR-9C (w.e.f. 01.08.2021)***

Notification No. 30 & 31/2021-CT dated 30.07.2021

**KHANDHAR MEHTA & SHAH
CHARTERED ACCOUNTANTS**

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- ▶ **W.e.f. 01-08-2021**, Section 35(5) of CGST Act, 2017 is omitted and Section 44 is substituted to remove requirement of GST Audit by CA/CWA.
- ▶ The amended section requires to file the annual return and GST Audit Report (GSTR-9 & GSTR-9C) for FY 2020-21 to be certified by Company's Authorized Representative (CFO / CEO / Director).
- ▶ Hence, the management may demand a "Compliance Review Report" from the Consultant / CA before signing GST Audit Report in Form GSTR-9C.



Aggregate Turnover of Company	2017-18		2018-19		2019-20		2020-21	
	GSTR-9	GSTR-9C	GSTR-9	GSTR-9C	GSTR-9	GSTR-9C	GSTR-9	GSTR-9C
Upto 2 Cr.	No	NA	No	NA	No	NA	No	NA
2 Cr. to 5 Cr.	Yes	Yes	Yes	No	Yes	No	Yes	No
More than 5 Cr.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Certification of GSTR-9C	CA/CWA Certification		CA/CWA Certification		CA/CWA Certification		Certification by CFO / CEO / Director	
Due date of filing	07-02-2020		31-12-2020		31-03-2021		31-12-2021	

**As per Notification No. 30/2021 – CT dated 30.07.2021, GSTR-9C is to be filed on self certification basis.*

Form GSTR-9

Table no.	Particulars	Relaxation
4B to 4E	Outward taxable supply	Option to fill outward supply net of Credit note, Debit note & Amendments
5D,5E & 5F	Exempt, Nil rated, Non-GST supply	Option to fill all supplies in one head i.e. 'Exempt supply'
5A to 5F	Outward supply on which Tax is not paid	Option to fill outward supply net of Credit note, Debit note & Amendments
6B to 6E	Bifurcation of Input Tax Credit (ITC)	Give breakup of ITC into 'Capital goods' separately and option to fill remaining ITC under the head 'Inputs'.
6C & 6D	ITC pertains to Reverse charge Mechanism (RCM)	Option to fill said details in totality under the table no. 6D only
7A to 7H	Details of ITC reversal	Except ITC reversal pertaining to TRAN-1 (Table 7F) & TRAN-2 (Table 7G) option to fill other details in table no. 7H
12 & 13	Amendments made in next year up to return for the month September'20	Optional
15A to 15G	Details of Refunds and Demands	Optional
16A	Supplies received from composition taxpayer	Optional
16B	Deemed supplies from principal to job worker	Optional
16C	Deemed supplies for goods which were sent on approval basis	Optional
17	HSN wise details of outward supplies	Optional
18	HSN wise details of inward supplies	Optional

Form GSTR-9C

Table no.	Particulars	Relaxation
5B to 5N	Various adjustments for reconciliation between Turnover as per Audited Financial Statements & GST Turnover	All adjustments can be given in single table no. 5O
12B	ITC booked in earlier F.Y. but availed in Current F.Y.	Optional
12C	ITC booked in current F.Y. but not availed	Optional
14	Expense wise ITC Reconciliation	Optional

Additions in Form GSTR-9C

Original Table no. /Pt. No.	Particulars	Post-amendment
9, 11 and Pt. V	For GST Rates "others" is added.	"Other" added in respective tables
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation	Additional Liability due to non-reconciliation

Omission in Form GSTR-9C

Part B I	Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:	Omitted
Part B II	Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts	

Amendment in verification of GSTR-9C

Pre-amendment	Post-amendment
<p>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:</p> <p>I hereby solemnly affirm and declare that I am uploading the reconciliation statement in FORM GSTR-9C prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.</p>	<p>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:</p> <p>I hereby solemnly affirm and declare that I am uploading the reconciliation statement in FORM GSTR-9C prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.</p> <p>I am Uploading <u>Self Certified Reconciliation Statement in GSTR-9C.</u> I am also uploading other statements, as applicable, including financial statements, profit & loss account and balance sheet, etc.”;</p>

Annual Aggregate Turnover

- GSTN has started showing annual aggregate turnover of F.Y. 2020-21 on dashboard of a taxpayer which is editable. This Turnover is calculated based on the returns filed by taxpayer.
- Taxpayer can amend the said turnover **“twice”** till **“31.08.2021”**.
- After 31.08.2021, taxpayer can not amend the turnover figure and final turnover as on 31.08.2021 shall be forwarded to Jurisdictional Tax Officer for review.
- In case the jurisdictional Officer finds any discrepancy in the updated/amended values furnished by the taxpayer, then within 30 days after 31.08.2021, said officer can amend the turnover only after communication and consultation with taxpayer.
- If no action is taken by the officer, then turnover dated 31.08.2021 shall be considered final.
- Grievances pertaining to the said functionality can be filed by raising a ticket at <https://selfservice.gstsystem.in>.

Annual Aggregate Turnover

View Turnover Details of 24AA [REDACTED] | [Advisory](#)

Financial Year ▼

(Amount in ₹)

	Estimated	Based on Returns Filed
Turnover	55,48,62,996.91 View/Update	55,48,62,996.91
Aggregate Turnover (PAN Based)	58,64,64,199.01	58,64,64,199.01

[Click here](#) to know Turnover Calculation Methodology

In case of any discrepancy in the turnover displayed, please lodge your grievance at <https://selfservice.gstsystem.in/>

Note: The values displayed above are as 30/06/2021. Turnover value is updated dynamically as per filing of Returns. Aggregate Turnover is updated dynamically based upon the filings done by all GSTINs under the PAN. Final Turnover & Aggregate Turnover will be made available post tax-officer's verification 11/10/2021.

Annual Aggregate Turnover

Declaration of Turnover

[PAN level declaration of a FY](#) | [Advisory](#)

GSTIN: [REDACTED]

Legal Name: [REDACTED]
PRIVATE LIMITED

Trade Name: [REDACTED]
PRIVATE LIMITED

FY: 2020-21

Closure Date: 31/08/2021

Status: Not Submitted

Aggregate Turnover (PAN Based) ⓘ : ₹ 58,64,64,199.01

[Turnover Calculation Methodology](#)

(Amount in ₹)

System Computed Turnover ⓘ	Turnover reported by Taxpayer *	Annual Aggregate Turnover ⓘ	Remarks	File Upload
55,48,62,996.91	<input type="text" value="Enter Turnover Value"/>	58,64,64,199.01	<input type="text" value="Remarks"/>	<input type="button" value="Choose File"/>

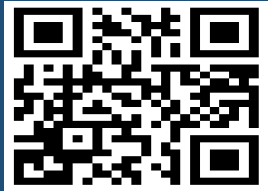
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory *

Khandhar Mehta & Shah
Chartered Accountants
3rd Floor, Devpath Complex,
Off C G Road, Navrangpura,
Ahmedabad – 380009
Gujarat – India

Phone : +91 79 66315450
Email : amish@kmsindia.in
URL : www.kmsindia.in

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