

GST FORM GSTR – 9D

[See rule 80]

**Statement of particulars required to be furnished
under section 35(5) and 44(2) of the CGST Act, 2017**

read with corresponding provisions under the relevant State GST, UTGST and IGST Laws

PART - A

I	Background of the registered person:	
1	Name of the registered person	
2	Legal name of Business	
3	Trade name of Business	
4	e-mail address & Contact No. of the registered person	
5	GSTIN	
6	PAN	
7	IEC Number	
8	CIN (if Company) or Firm Registration No. (if Firm / LLP)	
9	List the registrations under other Indirect Tax Laws – Central Excise, Service Tax, Value Added Tax and other State Commercial Tax laws	
II	GST Profile of the registered person:	
1	Centre/State Jurisdiction with range	
2	Date of Registration	
3	Whether the registered person has obtained a new registration under the GST laws or migrated from the earlier laws	
4	Constitution of Business	<i>Proprietor, Partnership Firm, LLP, Company etc.</i>
5	Category of the registered person	<i>Regular / SEZ / EOU / STPI etc</i>
6	Nature of Business	<i>Works Contractor, Trader, Manufacturer, Job-worker etc.</i>
7	Top 10 goods / services supplied	
8	Name, e-mail address & contact no. of the Primary Authorised Signatory	

GST FORM GSTR – 9D		
9	Details of Application Service Provider (ASP) & GST Suvidha Provider (GSP), if any	
10	GST Compliance Rating of the registered person (as at 31 st March of the year under audit)	
III	Registration and Place of Business (under the same PAN):	
1	Principal Place of Business	
2	Additional Place of Business (Within the State)	
3	Place of Business – (Within the State having separate registration)	
4	Place of Business (Outside the State including places of business of Casual Taxable Person)	
5	Details of:	
a	Business vertical, if any	
b	ISD registration, if any	
6	Whether any cancellation of registration has taken place or applied for during the year?	
7	Date of cancellation of registration	
IV	General Information:	
1	Name and version of accounting software used (if electronic records are being maintained)	
2	List of books of accounts maintained	
3	List of books of accounts examined	
4	Method of accounting employed for the year under audit.	
5	Details of changes in the method of accounting employed for the year under audit	

GST FORM GSTR – 9D			
6	Method of valuation of closing stock		
7	Whether tax audit under Section 44AB of the Income Tax Act, 1961 is applicable to the registered person? If yes, whether the relevant report / returns are filed?		
8	Indicate the relevant clause of section 44AB of the Income Tax Act, 1961 under which the audit has been conducted		
V Changes effected during the year			
1	Details of change in the nature of business during the year		
2	Details of change in the constitution of the registration person during the year		<i>LLP to Company, Proprietor to Partnership, Job-worker etc.</i>
3	Changes in the business structure on account of sale, merger, demerger, amalgamation, lease or transfer of the business		
4	Change in the partners, members or profit sharing ratio of the members of the registered person		
5	Details of changes in the accounting software used by the registered person		
PART - B			
I Levy & Collection of tax			
1	Are the supplies effected by the registered person covered under:		
a	Section 7(1)(a): Supply in the course / furtherance of business		
b	Section 7(1)(b): Import of service		
c	Section 7(1)(c): Supplies covered under Schedule I of the Act		
2	Details of transactions covered under Schedule III of the Act		Annex 1 – Month, Schedule Reference, nature of transaction, Amount

Proposed Audit Form in respect of Annual Audit required under the GST Laws

GST FORM GSTR – 9D			
	3	Details of non-taxable supplies (Non-GST supplies) effected during the year	Annex 1 – Month, Description of supply, amount
	4	Whether any supplies covered u/s 8 of the Act have been effected by the registered person?	
	a	Composite supply	Annex 2 – Month, HSN, amount, Rate, Tax, List of supplies covered in the invoice
	b	Mixed supply	Annex 2 – Month, HSN, amount, Rate, Tax, List of supplies covered in the invoice
	5	Details of inward supply of notified goods/services liable to RCM u/s 9(3) of the Act.	Annex 3 – month, description, HSN, values, rates,
	6	Details of inward supply of taxable goods/services effected from unregistered persons liable to RCM u/s 9(4) of the Act.	Annex 3 – month, description, HSN, values, rates,
	7	Whether any exemption notifications under the Act are applicable to the registered person? Details of the same to be provided.	Annex 4 – Notification, entry no., applicability during the year, values, applicable rates, exemption, description, HSN
	8	Whether the tax liability for composite supplies and mixed supplies effected during the year of audit have been determined in accordance with Section 8 of the CGST Act, 2017? If no, specify reasons	
II	Time of supply		
	1	Basis of identification of the time of removal of goods	<i>Gate pass / outward register, etc.</i>
	2	Basis of identification of the time of provision of service	<i>Completion of month / report /etc.</i>

Proposed Audit Form in respect of Annual Audit required under the GST Laws

GST FORM GSTR – 9D		
3	Document the policy followed by the registered person for issuance of invoice	<i>Policy for each transaction type (if different) - whether at the time of removal / 1/2 days before removal, etc.</i>
4	Document the policy followed by the registered person for issuance of invoice, in case of continuous supply of services	
5	Document the policy for timing of issuance of invoice where an inward supply of goods is not received by the registered person, but is received by another person on the direction of the registered person – u/s 10 (1) (b) of the IGST Act, 2017	
6	Whether there was a change in rate of tax on the goods or services supplied during the year in respect of goods / services? Provide details of the same in all cases of goods / services of the registered person?	Notification, Effective date, rate before change, rate after change, HSN, description
7	Whether the records maintained by the registered person facilitate verification of compliance with Time of Supply provisions under Section 12 & 13 of the CGST Act, 2017?	
8	Whether registered person has discharged taxes in accordance with the Section 12, 13 and 14 of the CGST Act, 2017:	Yes / No. If no, provide reasons
a	Section 12(2) Forward charge goods	
b	Section 12(3) Reverse charge goods	
c	Section 12(4) Vouchers goods	
d	Section 13(2) Forward charge services	
e	Section 12(3) Reverse charge services	
f	Section 13(4) Vouchers services	
g	Section 14 Change in rate of tax	
9	Whether any interest, penalty & late fee has been collected by the registered person on	

GST FORM GSTR – 9D			
		supplies effected for delayed payment of consideration?	
	10	Whether any supplies have been effected by the registered person where the Time of Supply is determined under Section 12(5) or Section 13(5) of the Act?	List the transactions
	11	Document the policy for determination of the Time of Supply of goods where goods are billed to the registered person but delivered to another person on his instructions.	
	12	Details of supply of services where the supply ceased prior to completion.	Annex 5 – HSN, description, reason for cancellation, value agreed upon, value up to cessation of supply
	13	Details of supply of goods, which by virtue of lapse of 6 months from the date of removal of goods for sale on approval basis, are regarded as 'supply' under the Act.	Annex 6 – Month, value, tax
III	Place of supply		
	1	Whether the records maintained by the registered person facilitate verification of compliance with Place of Supply (PoS) provisions u/s 10 to 13 of the IGST Act, 2017?	
	2	Whether registered person has determined PoS in accordance with	
	a	Section 10	Annex 7 – Section; situation; applicability to registered person; yes/no
	b	Section 11	Annex 7 – Section; situation; applicability to registered person; yes/no

Proposed Audit Form in respect of Annual Audit required under the GST Laws

GST FORM GSTR – 9D			
	c	Section 12	Annex 7 – Section; situation; applicability to registered person; yes/no;
	d	Section 13	Annex 7 – Section; situation; applicability to registered person; yes/no;
	3	Basis of identification of location of recipient, in case of supply of services if PoS determined u/s 12(2) or 13(2) of the IGST Act, 2017	
IV	Value of supply		
	1	Whether any outward supplies or inward supplies liable to RCM have been effected, where the transaction value is not acceptable?	
	2	Details of transactions where the value of supply as computed above is modified prior to filing of annual return / based on audit?	Annex – 8A whether it is considered in annual return
	3	Details of transactions where the value of supply was reflected as transaction value in the monthly returns, whereas the value should have been determined under the valuation rules?	Annex – 8B whether it is considered in annual return
	4	Details of outward supplies effected by the registered person where the value of supply is determined under the Rule 32 of the CGST Rules, 2017	
	5	Whether registered person has determined the value of supply based on inclusions listed u/s 15(2)? Reasons for exceptions, if any	Annex 9 – reasons
	6	Whether all post-supply discounts provided are documented prior to / at the time of	

GST FORM GSTR – 9D			
		supply and can be linked to specific invoices issued prior to the date of discount?	
	7	Details of credit notes, where the credit note has been issued during the year but in respect of which reduction in liability cannot be claimed on account of lapse of time limit	
	8	Whether the rate of exchange for determining the value of imports / exports of services is considered in accordance with Rule 34 of the CGST Rules, 2017?	
	9	Has the supplier acted as a pure agent for any of the supplies effected during the year?	
		If yes, quantum of such supply along with the expenditure or costs incurred by a supplier as a pure agent excluded from the value of supply	Annex 10 – monthly - value of supply, tax, reimbursement
		Whether all the conditions prescribed for acting as a 'pure agent' have been fulfilled?	
V	Input Tax Credit		
	a	General	
	1	Details of inward supplies of inputs, input services and capital goods procured during the year (including supplies from related persons and distinct persons)	Annex 11 – Month, value, tax, eligibility
	2	Details of transactions where credit is not availed specifying reasons	Annex 19 – Net taxes
	3	Document the manner of determination of eligible and ineligible credits in respect of credits received from ISD	
	4	Details of credit attributable to inward supplies received from related persons (other	Annex 11 – GSTIN of supplier, whether goods/services, value, tax, tax type, eligibility

Proposed Audit Form in respect of Annual Audit required under the GST Laws

GST FORM GSTR – 9D			
		than those supplies liable to tax on reverse charge basis)	
5	Details of credit attributable to inward supplies received from distinct persons (other than those supplies liable to tax on reverse charge basis)		Annex 11 – GSTIN of supplier, whether goods/services, value, tax, tax type, eligibility
6	Is the registered person in possession of all the original tax invoices / debit notes / bill of entries / ISD tax invoices, based on which input tax credit is availed?		Yes / No; soft copy / hard copy, reasons for exceptions
7	Document the manner of determining whether the inputs / input services / capital goods are received by the registered person		
8	Is the registered person availing credit in respect of goods received in lots / batches / instalments, is availed only upon receipt of last lot?		
9	How does the registered person identify whether the input services are received?		
10	Whether the records maintained by the registered person facilitate verification of whether the goods / services had been received during / before the month for which credit is availed?		
11	Details of transactions where the credit had been availed in a month (or more) prior to the month in which credit became available		Annex - month, value, tax type, tax, month in which available, interest thereon
12	Whether the records maintained by the registered person facilitate identification of the date of payment of consideration & tax for every inward supply?		
13	Details of re-claim of tax credit upon payment to supplier, where an amount		Annex 12 – month of reclaim, tax, month of reversal

GST FORM GSTR – 9D			
		equivalent to the credit had been paid as output tax under the second proviso to Section 16(2)	
	14	Details of transactions where the credit has not been reversed u/s 16(2) of the Act read with Rule 37 of the Rules, on account of non-payment of consideration & tax	Annex 12 – Month, tax, actual month in which reversed (if any)
	15	Document the policy for recording the cost of capital goods. Whether the tax component is included in the cost of the asset?	
	16	Details of inward supply of capital goods where credit is ineligible only by virtue of section 16(3), on capitalising the GST component	Annex 12 – Month, value excluding tax, tax
	b	Special cases	
	1	Whether credit in Form GST ITC 01 is correctly availed in accordance with section 18(1) of the Act?	
	2	Whether any transfer of credit has been applied for in Form GST ITC 02 in accordance with section 18(3) of the Act? Has the transferee accepted the same on the GST Common portal?	
	3	Whether credit reversed / amount of tax paid by way of intimation in Form GST ITC 03 is correctly determined or availed in accordance with section 18(4) of the Act?	
	4	Details of supply of capital goods or plant and machinery, on which credit had been availed by the registered person	Annex 13 – Month, value, tax, ITC less % points
	c	Job work	
	1	Document the methodology adopted to ensure receipt (or effect supply) of inputs /	

GST FORM GSTR – 9D		
		semi-finished goods sent for job work, within 1 year of the date of dispatch (or 3 years in case of capital goods)?
2		Whether the records maintained by the registered person facilitate determination of the date of dispatch of goods to job worker / date of receipt of goods from job worker?
3		Document the mechanism adopted by the registered person to identify the date of recording receipt of goods, in case of direct dispatch of goods to job worker from the vendor's premises
4		Details of goods directly dispatched for supply from the job worker's premises
		Annex 14 – Month, value, tax
5		Document the policy for timing of issuance of invoice in respect of goods supplied from the premises of the job worker
6		Details of inward supplies (services) received from unregistered job workers during the year
		Annex 14 – Name, address, State, HSN, value
7		Details of deemed supply of goods, where inputs / semi-finished goods / capital goods sent for job work are not returned within the prescribed time limit. Whether taxes remitted thereon?
		Annex 14 – Month, value, tax
8		Tax treatment adopted in respect of goods returned by job-worker / directly supplied from job worker's premises where the return / dispatch of goods has taken place after the prescribed time limit
	d	ISD
1		Does the registered person have an ISD registration in the State?

GST FORM GSTR – 9D			
	2	Provide month-wise details of the ' <i>relevant turnover</i> ' in accordance with Section 20 r/w Rule 39 for all recipients of credit	Annex 15 – month, relevant turnover for each distinct person
	3	Provide the details of credit forgone due to non-distribution of credits within the same month	Annex 15 – month, taxes, eligible / ineligible
VI	Returns		
	1	Applicability of forms:	
	a.	GSTR-1: Outward supplies	
	b.	GSTR-2: Inward supplies	
	c.	GSTR-3: Monthly returns	
	d.	GSTR-3B: Monthly returns (where notified)	
	e.	GSTR-5A: Supplier of OIDAR services from a place outside India	
	f.	GSTR-6: ISD	
	g.	GSTR-7: Tax Deducted at Source u/s 51	
	h.	GSTR-8: Tax Collected at Source u/s 52	
	i.	GSTR-9: Annual return	
	j.	GSTR-9B: Annual statement to be filed by e-commerce operators	
	k.	GSTR-10: Final return	
	l.	Form ITC 01: Special circumstances specified u/s 18	
	m.	Form ITC 02: Transfer of credits	
	n.	Form ITC 03: Intimation of ITC reversal / payment of tax in terms of Section 18(4)	
	o.	Form ITC 04: Job work	
	p.	Form GST TRAN-1	<i>Applicable only for 2017-18</i>
	q.	Form GST TRAN-2	<i>Applicable only for 2017-18</i>
	2	Whether all the applicable forms have been filed within the due dates? Comment	Annex 16 – Every form - due date, actual date, delay, late fee, remarks
	3	Whether outward supplies of a month have been reflected in the appropriate month's	

Proposed Audit Form in respect of Annual Audit required under the GST Laws

GST FORM GSTR – 9D			
		return? If no, specify reasons and attach a reconciliation statement.	
	4	Details of outward supplies and output tax thereon	Annex 17
	5	Details of inward supplies and input tax credit / output tax thereon	Annex 18
	6	Statement indicating output tax, input tax credit and net tax for the year under audit	Annex 19
	7	Whether the details declared in the monthly returns match with the details declared in the annual return? If no, specify reasons and attach a reconciliation statement.	Annex 20
	8	Whether the details declared in the annual return match with the details in the audited financial statements? If no, specify reasons and attach a reconciliation statement.	Annex 21
	9	Provide the number and value (specifying tax separately) of mismatches in ITC availed, which was added to the output tax liability for the succeeding months, and the re-claim of credit in the subsequent months (if any)	Annex 22 – Month, No., Tax, whether availed in subsequent month – no., month, tax
	10	Whether the books of account have duly recorded the tax treatment with respect to Point 9 above?	
	11	Provide the HSN summary of outward supplies	Annex 4
	12	Provide the HSN summary of inward supplies	Annex 4
VII	Payments		

GST FORM GSTR – 9D		
1	Quantum of amount lying as excess cash / credit in the Electronic Cash Ledger and Electronic Credit Ledger as on 31st March, 20xx and as on date of filing the audit report	
2	List the instances where any amount has been incorrectly deposited in the wrong head during the year. Indicate whether refund has been claimed in such instances.	
3	Whether there has been any delay in payment of taxes to the Government in any tax period? If yes, specify reasons.	
a	Details of same along with the details of payment of interest	Annex 23 – Month, amount, delay, remittance date, interest
b	Details of short remittance of interest, if any along with reasons	
c	Details of mode of discharge of liability along with ratio of the same	Annex 23 – Month, liability, utilization of cash, utilization of credit, ratio
4	Do the provisions of Section 51 of the CGST Act, 2017 apply to the registered person	
5	Do the provisions of Section 52 of the CGST Act, 2017 apply to the registered person	
6	Details of tax paid under provisional assessment and status of provisional assessment orders in respect of supplies effected during the year	Annex 24
7	Details of tax paid based on conclusion of provisional assessment in respect of supplies effected during the preceding year	Annex 24
VIII Refunds		
1	Whether the registered person is eligible for claim of refund under Section 54 of the CGST Act, 2017?	
2	If yes, specify under which of the following cases refund has been claimed?	

GST FORM GSTR – 9D		
a	Refund of unutilized input tax credit on account of inverted tax structure (i.e. rate of tax on inputs is higher than that of outputs)	
b	Refund of integrated tax paid on export of goods	
c	Refund of integrated tax paid on export of service / supplies to SEZ	
d	Refund of integrated tax paid on deemed exports	
e	Refund of balance in electronic cash ledger under Section 49(6)	
3	Has the registered person claimed drawback in respect of any of the taxes?	
4	Whether the claim has been filed manually / electronically by the registered person?	
5	Has any of the refund claims been rejected by the Government? If yes, mention the reasons for the same along with the amount involved	
6	Whether the procedures prescribed under Circular No. 17/17/2017-GST dated 15.11.2017 have been followed by the registered person?	
7	Has the input tax credit been debited in the Electronic Credit Ledger to the extent of refund claim made by the registered person?	
8	Details of Bond / Letter of Undertaking (LUT) where zero-rated supplies have been effected without payment of tax	Annex 25 – Date of LUT / Bond, Centre / State Jurisdiction, Bond / LUT No. (if any), Period of Validity
9	If zero-rated supplies are effected under the cover of a Bond, provide the details of Bank Guarantee furnished in all the cases.	Annex 25 – Date of Bond, Centre / State Jurisdiction, Bond No. (if any), Bank Guarantee No., Amount involved, Name of the Bank and Branch
10	Details of transactions considered as intra-State supplies but which are subsequently	Annex 26

GST FORM GSTR – 9D		
		held to be inter-State supplies in terms of Section 77 of the CGST Act. Have the appropriate taxes been remitted and refund claimed of the taxes wrongly remitted?
IX	Documentation	
	1	Provide the Serial No. of documents used
		Annex 27 – tax invoice, bill of supply, credit note, debit note, receipt voucher, refund voucher, payment voucher, delivery challan; start & end for the year, no. of documents issued, no. of documents cancelled
	2	Document the system followed in case of supplies effected wherein the goods were directly shipped by the supplier to the end-recipient based on directions provided by the registered person (in terms of Section 10(1)(b) of the IGST Act, 2017)
	3	Document the reasons for cancellation of the documents
		Annex 27 – No. of cancellations and value thereon to be provided against each of the following reasons: Incorrect/incomplete details of recipient; Incorrect value / tax; Incorrect place of supply; Incorrect nature of tax; Incorrect particulars of the transaction other than the above; Supply not effected; Supply rejected; Others.
	4	Whether the registered person is liable to issue the following documents? If yes, whether such documents have been issued on all applicable transactions:
	a	Tax invoice u/r 46
	b	Bill of supply u/r 49
	c	Receipt voucher u/r 50
	d	Refund voucher u/r 51
	e	Payment voucher u/r 52
	f	Credit note & debit note u/r 53

Proposed Audit Form in respect of Annual Audit required under the GST Laws

GST FORM GSTR – 9D			
	g	Delivery challan u/r 55	
	5	Whether all particulars required under the rules are included in the following relevant documents issued by the registered person:	
	a	Tax invoice u/r 46	
	b	Bill of supply u/r 49	
	c	Receipt voucher u/r 50	
	d	Refund voucher u/r 51	
	e	Payment voucher u/r 52	
	f	Credit note & debit note u/r 53	
	g	Delivery challan u/r 55	
	6	Details of taxable supplies where the value was below Rs.200, effected for which no tax invoice was liable to be issued u/s 31(3)(b) of the Act	Annex 28 – Month, no. of transactions, total value; tax
X	Assessments / Inspections		
	1	Details of inspection of the business premises / books of the registered person conducted by the tax authorities during the financial year	Date of visit, designation of officer, AY covered, allegation in brief, amounts paid, remarks
	2	Details of inspection of the business premises / books of the registered person by the tax authorities, relating to the current financial year conducted up to the date of signing of this report	Date of visit, designation of officer, AY covered, allegation in brief, amounts paid, remarks
	3	Provide the details of pending notices as on the date of signing of the report	Date, AY covered, allegation in brief, amount involved, remarks
	4	Details of notices / assessments against which an assessment order under Section 73 or Section 74 of the CGST Act, 2017 has been passed, relating to the current financial year	Order No. & Date, Designation of the officer, order in brief, amount involved, tax, remarks

GST FORM GSTR – 9D			
	5	Whether any special audit u/s 66 of the CGST Act, 2017 has been directed to be conducted during / for the year of audit? If yes, has the special audit resulted in proceedings initiated u/s 73 or 74 of the CGST Act, 2017?	
XI		Advance ruling	
	1	Has any application for advance ruling been filed by the registered person during the current / earlier years?	
	2	If yes, has the registered person given effect to the Advance Ruling Order immediately and in the subsequent years (as applicable)?	
	3	Has any appeal been preferred by the registered person against any order issued by the Advance Ruling Authority? If so, provide details of the issues (along with amounts involved) in brief.	
XII		Certification	
	1	Details of certificates issued by a chartered account of a cost accountant under:	
	a	Rule 40(1): Declaration for claim of eligible credits u/s 18(1) in Form GST ITC 01	
	b	Rule 41(2): To the effect that the sale, merger, etc. has been done with a specific provision for the transfer of liabilities	
	c	Rule 44(5): Certifying that any amounts estimated under Rule 44(1) are based on the prevailing market price of the goods	
	d	Rule 89(2): To the effect that incidence of tax, etc. claimed as refund has not been passed on to any other person	

Proposed Audit Form in respect of Annual Audit required under the GST Laws

GST FORM GSTR – 9D		
XIII	Ratios	
	1 Provide the following ratios:	For current year and previous year
	a Inward supply of goods to turnover in State	
	b Inward supply of services to turnover in State	
	c Net Inward supplies to turnover in State	
	d Inward supplies from unregistered suppliers to Net inward supplies	
	e Turnover in State to aggregate turnover	
	f Exempt turnover to turnover in State	
	g Taxable turnover (excluding zero-rated supplies) to turnover in State	
	h Turnover of zero-rated supplies to turnover in State	
	i Net outward supplies effected to related persons (value accepted under GST laws) to turnover in State	
	j Net outward supplies effected to distinct persons (value accepted under GST laws) to turnover in State	
	k Supply of goods from opening stock to turnover from supply of goods	
XIII	Any other issues considered to be relevant for the purpose of Audit	<i>Provide by way of an Appendix</i>
The information furnished in this Form is true and correct.		
	As per our report of even date attached.	
	for xxxxxxxxxxxx	for and on behalf of
	Chartered / Cost Accountants	<<Legal name of the registered person>>
	Firm registration number:	

Proposed Audit Form in respect of Annual Audit required under the GST Laws

GST FORM GSTR – 9D			
		XXXXXXXXXX	XXXXXXXXXX
		Partner	Partner / Managing Director etc.
		Membership No. xxxxx	
		GST Enrolment Number: xxxxx	
		Place: xxxxxxxx	Place: xxxxxxxx
		Date: xx / xx / 20xx	Date: xx / xx / 20xx