[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

### Government of India Ministry of Finance (Department of Revenue) Central Board of Indirect Taxes and Customs

## Notification No. 49/2018 – Central Tax

# New Delhi, the 13<sup>th</sup> September, 2018

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- 1. (1) These rules may be called the Central Goods and Services Tax (Tenth Amendment) Rules, 2018.
  - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the FORMS to the Central Goods and Services Tax Rules, 2017, after **FORM GSTR-9A**, the following shall be inserted, namely:-

Pt. I		Basic Details						
	Financial							
1	Year							
2	GSTIN							
3A	Legal Name	< Auto>						
	Trade Name							
3B	(if any)	<auto></auto>						
4	Are	you liable to audit under any Act?	< <ple< th=""><th>ease specify&gt;&gt;</th></ple<>	ease specify>>				
		(At	mount i	n ₹ in all tables)				
Pt.	Reconciliati	on of turnover declared in audited Annua	al Fina	ncial Statement with				
II		turnover declared in Annual Return	n (GST)	<b>R9</b> )				
5		Reconciliation of Gross Turnover						
	Turnover (including exports) as per audited financial							
		statements for the State / UT (For multi-GSTIN units under						
А	statements f	<b>`</b>						
А	statements f	the turnover shall be derived from the audi						
	statements f same PAN	the turnover shall be derived from the audi Annual Financial Statement)	ted					
A B	statements f same PAN	the turnover shall be derived from the audi						
	statements f same PAN Unbilled re	the turnover shall be derived from the audi Annual Financial Statement)	ted					
В	statements f same PAN Unbilled re Unadjusted	the turnover shall be derived from the audi Annual Financial Statement) venue at the beginning of Financial Year	ted (+)					
B C D	statements f same PAN Unbilled re Unadjusted De Credit Note	the turnover shall be derived from the audi Annual Financial Statement) venue at the beginning of Financial Year advances at the end of the Financial Year eemed Supply under Schedule I s issued after the end of the financial year	ted (+) (+) (+)					
B C	statements f same PAN Unbilled re Unadjusted De Credit Note	the turnover shall be derived from the audi Annual Financial Statement) venue at the beginning of Financial Year advances at the end of the Financial Year eemed Supply under Schedule I	ted (+) (+)					

## **"FORM GSTR-9C**

### See rule 80(3) PART – A - Reconciliation Statement

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G	Financial Statement but are not permissible under GST Turnover from April 2017 to June 2017				()					
H			<u> </u>		(-)					
			t the end of Financial Year (-)							
Ι	Unadjusted Advances at the beginning of the Financial Year (-)									
	Credit not	es account								
J			(-)							
	Financial Statement but are not permissible under GST       C         Adjustments on account of supply of goods by SEZ       C									
K	5		to DTA U		2	(-)				
L	Turnover fo	or the perio	od under c	composition s	scheme	(-)				
м				section 15 an		(+/-				
Μ	U U	th	ereunder			)				
Ν	Adjustmer	nts in turno	over due to	o foreign exc	hange	(+/-				
19		flu	uctuations			)				
0						(+/-				
	Adjustments					)				
P				ljustments as			<a< th=""><th>uto&gt;</th></a<>	uto>		
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В	Reason				< <tex< th=""><th></th><th></th><th></th></tex<>					
C	Reason				< <tex< th=""><th></th><th></th><th></th></tex<>					
7	Reconciliation of Taxable Turnover									
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6,8 and 10 above)         To be paid through Cash         Description       Taxable Value       Central tax       State tax / UT tax       Integrated tax       Cess, if applicate e         1       2       3       4       5       6         5%				t not paid (d			ler Tables
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12%       Image: Constraint of the second seco		5%					
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28%							
3%							
0.25%		-					
0.10%		-					
Interest		-					
Late Fee							
Penalty							
Others							
specify)							
Pt. Reconciliation of Input Tax Credit (ITC)		(please					

IV									
12	Reconciliation of Net Input Tax Credit (ITC)								
	ITC availed as per audited Annual Financial Statement for the								
	State/ UT (For multi-GSTIN units under same PAN this should								
A	be derived								
-	ITC booked in earlier Fi								
В		ancial Year	• • •	(+)					
C	ITC booked in current		aimed in	()					
C		nt Financial Years	ata or book	(-)					
D	The availed as per aut	dited financial statemen account	Its of book	\$ 01	<auto></auto>				
E	ITC claimed	in Annual Return (GS	TR9)		(Tuto)				
F		n-reconciled ITC	11())		ITC 1				
13		sons for un-reconcile	d differenc	e in IT					
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B	Reason 2		< <tex< th=""><th></th><th></th></tex<>						
C B	Reason 3		< <tex< th=""><th></th><th></th></tex<>						
	Reconciliation of ITC	declared in Annual I			with ITC availed on				
14		dited Annual Financi							
	Description	Value	Amoun Total I		Amount of eligible ITC availed				
			Total I	IC	ITC availed				
	1	2	3		4				
A	Purchases								
В	Freight / Carriage								
C	Power and Fuel								
	Imported goods								
D	(Including received								
Б	from SEZs)								
E	Rent and Insurance								
	Goods lost, stolen, destroyed, written off								
F	or disposed of by way								
	of gift or free samples								
G	Royalties								
Ŭ	Employees' Cost								
Н	(Salaries, wages,								
	Bonus etc.)								
Ι	Conveyance charges								
J	Bank Charges								
K	Entertainment charges								
	Stationery Expenses								
L	(including postage								
	etc.)								
М	Repair and								
	Maintenance								
Ν	Other Miscellaneous								
	expenses								

0	Capital g	goods						
Р	Any other ex							
Q	Any other ex	xpense 2						
R	,	Total amou	unt of elig	ible ITC ava		< <auto>&gt;</auto>		
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Т								C 2
15		ce in ITC						
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			econciled	difference i	n ITC (due	to reasor	ns specif	fied in 13
16				and 15 ab			•	
	Description			Am	ount Payab	le		
	Central Tax							
	State/UT							
	Tax							
	Integrated							
	Tax							
	Cess							
	Interest							
	Penalty							
Pt.								
V	Auditor's	recomme	ndation o	n additional				ciliation
	Auditor's	recomme	ndation o	n additional		id through		
	Auditor's	recomme	ndation o	n additional		d through	a Cash	Cess, if
					To be pai		a Cash	Cess, if applicabl
	Description	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1		lue	Central	To be paid	d through	ted tax	Cess, if applicabl
	Description 1 5%	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12%	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 18%	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 18% 28%	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description           1           5%           12%           18%           28%           3%	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 18% 28% 3% 0.25%	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description           1           5%           12%           18%           28%           3%           0.25%           0.10%	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description           1           5%           12%           18%           28%           3%           0.25%           0.10%           Input Tax	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 18% 28% 3% 0.25% 0.10% Input Tax Credit	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 12% 18% 28% 3% 0.25% 0.10% Input Tax Credit Interest	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description           1           5%           12%           18%           28%           3%           0.25%           0.10%           Input Tax           Credit           Interest           Late Fee	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 12% 18% 28% 3% 0.25% 0.10% Input Tax Credit Interest Late Fee Penalty	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 12% 18% 28% 3% 0.25% 0.10% Input Tax Credit Interest Late Fee Penalty Any other	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 18% 28% 3% 0.25% 0.10% Input Tax Credit Interest Late Fee Penalty Any other amount paid	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 12% 18% 28% 3% 0.25% 0.10% Input Tax Credit Interest Late Fee Penalty Any other	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e
	Description 1 5% 12% 12% 18% 28% 3% 0.25% 0.10% Input Tax Credit Interest Late Fee Penalty Any other amount paid for supplies	Va	lue	Central tax	To be paid State tax / UT tax	d through Integrat	ted tax	Cess, if applicabl e

(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 .....