

How to resolve issues of reporting of FY 17-18, in GSTR 9 of FY 2018-19 in one go. A Complete Sheet. By CA Umesh Sharma. Refer Youtube video on karneeti channel to know how to fill and use this sheet.

Client Name:
FY: 2018-19
GSTN:

Statement showing calculation of Outward tax (Post Audit)						
Output						
Particulars		IGST	CGST	SGST	Cess	Total
Total Tax paid through 3B in F.Y.2018-19	[Table 9 of GSTR-9]	-	-	-	-	-
Less: Tax short paid in 2017-18 paid through 3B in F.Y.2018-19	[Table 10 of GSTR-9(2017-18)]	-	-	-	-	-
Add: Excess tax paid in 2017-18 adjusted for liability of 2018-19	[Table 11 of GSTR-9(2017-18)]	-	-	-	-	-
Add: Tax of 2018-19 paid in 3B of 2019-20	[Table 10 of GSTR-9(2018-19)] To be shown balancing fig. (Non DRC 03 senario)	-	-	-	-	-
Less: Excess tax of 2018-19 adjusted in 3B of 2019-20	[Table 11 of GSTR-9(2018-19)] To be shown balancing fig. (Non DRC 03 Senario)	-	-	-	-	-
Total tax paid for FY 18-19 in GSTR-3B		-	-	-	-	-
Tax Payable for 2018-19	[Reconciled with GST audit Books]	-	-	-	-	-
Diff (Ideally it should be zero after putting balancing fig in 19-20 rows, Subject to DRC 03 as per GSTR9)		-	-	-	-	-
Diff due to Total (- ITC CF)(+Tax Payable)	{Check with DRC-03, payment of ITC Reversal, Refund}	-	-	-	-	-
Interest calculation		-	-	-	-	-
Total Amount of DRC-03, if any (As per GSTR 9) For Outward.		-	-	-	-	-

Due Date
Date of Payment

Input tax (Post Audit)						
Particulars		IGST	CGST	SGST	Cess	Total
Total ITC claimed through 3B in F.Y.2018-19	[Table 6 of GSTR-9]	-	-	-	-	-
Less: ITC reversal through 3B in F.Y. 18-19	[Table 7 of GSTR-9]	-	-	-	-	-
Add: excess ITC claimed in 2017-18; reversed through 3B in F.Y.2018-19	[Table 12 of GSTR-9(2017-18)]	-	-	-	-	-
Less: short ITC claimed in 2017-18 claimed in GSTR-3B of 2018-19	[Table 13 of GSTR-9(2017-18)]	-	-	-	-	-
Less: Excess ITC of 2018-19 reversed in 3B of 2019-20	[Table 12 of GSTR-9(2018-19)] To be shown balancing fig.	-	-	-	-	-
Add: ITC of 2018-19 claimed in 3B of 2019-20	[Table 13 of GSTR-9(2018-19)] To be shown balancing fig.	-	-	-	-	-
Total		-	-	-	-	-
Total Net ITC for 2018-19	[Reconciled with GST audit Books]	-	-	-	-	-
Diff (+ ITC CF)(-Tax Payable) (Ideally it should be zero after putting balancing fig in 19-20 rows, Subject to DRC 03 as per GSTR9)		-	-	-	-	-
Interest calculation		-	-	-	-	-
Total Amount of DRC-03, if any (As per GSTR 9) For Inward.		-	-	-	-	-
Total DRC-03 (Inward and Outward)		-	-	-	-	-

Statement showing calculation of Outward tax (Pre Audit)						
Output						
Particulars		IGST	CGST	SGST	Cess	Total
Total Tax paid through 3B in F.Y.2018-19	[Table 9 of GSTR-9]	-	-	-	-	-
Less: Tax short paid in 2017-18 paid through 3B in F.Y.2018-19	[Table 10 of GSTR-9(2017-18)]	-	-	-	-	-
Add: Excess tax paid in 2017-18 adjusted for liability of 2018-19	[Table 11 of GSTR-9(2017-18)]	-	-	-	-	-
Add: Tax of 2018-19 paid in 3B of 2019-20	As per 3B of 2019-2020 (If actually shown)	-	-	-	-	-
Less: Excess tax of 2018-19 adjusted in 3B of 2019-20	As per 3B of 2019-2020 (If actually shown)	-	-	-	-	-
Total tax paid for FY 18-19 in GSTR-3B		-	-	-	-	-
Tax Payable for 2018-19	[Reconciled with GST audit Books]	-	-	-	-	-
Diff		-	-	-	-	-
Diff due to Total (- ITC CF)(+Tax Payable)	{Check with DRC-03, payment of ITC Reversal, Refund}	-	-	-	-	-

Input tax (Pre Audit)						
Particulars		IGST	CGST	SGST	Cess	Total
Total ITC claimed through 3B in F.Y.2018-19	[Table 6 of GSTR-9]	-	-	-	-	-
Less: ITC reversal through 3B in F.Y. 18-19	[Table 7 of GSTR-9]	-	-	-	-	-
Add: excess ITC claimed in 2017-18; reversed through 3B in F.Y.2018-19	[Table 12 of GSTR-9(2017-18)]	-	-	-	-	-
Less: short ITC claimed in 2017-18 claimed in GSTR-3B of 2018-19	[Table 13 of GSTR-9(2017-18)]	-	-	-	-	-
Less: Excess ITC of 2018-19 reversed in 3B of 2019-20	As per 3B of 2019-2020 (If actually shown)	-	-	-	-	-
Add: ITC of 2018-19 claimed in 3B of 2019-20	As per 3B of 2019-2020 (If actually shown)	-	-	-	-	-
Total		-	-	-	-	-
Total Net ITC for 2018-19	[Reconciled with GST audit Books]	-	-	-	-	-
Diff (- ITC CF)(+Tax Payable)		-	-	-	-	-