

GSTR-9 Comprehensive Filing Checklist

(Annual Return under GST)

1. Basic Information to Confirm

- Legal Name of the Taxpayer
 - Trade Name (if any)
 - GSTIN
 - Financial Year selected correctly (e.g., FY 2023-24)
 - Type of taxpayer (Regular/Composition switched cases?)
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2. Sales (Outward Supply) Reconciliation

- Total turnover as per books vs. turnover reported in GSTR-1 vs. GSTR-3B
 - B2B supplies correctly reported
 - B2C supplies correctly reported
 - Exports without payment of tax correctly disclosed
 - Exports with payment of tax disclosed separately
 - Advances received and adjusted correctly
 - Debit Notes and Credit Notes properly adjusted
 - Supplies under Reverse Charge Mechanism disclosed separately
 - Amendments in GSTR-1 during the year properly incorporated
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3. Input Tax Credit (ITC) Reconciliation

- ITC availed as per GSTR-3B matches with Books of Accounts
- ITC appearing in GSTR-2A / GSTR-2B verified
- Eligible ITC claimed under correct heads (CGST, SGST, IGST, Cess)
- Ineligible ITC reversed under Section 17(5) (blocked credits) identified
- Reversal of ITC (Rule 42 & Rule 43 - common credits) done properly

- Transitional ITC, if any, correctly reported
 - ITC claimed in wrong financial year properly adjusted
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4. Tax Paid Details

- Total tax payable as per GSTR-9 matches books and GSTR-3B
 - Taxes paid through cash ledger vs. credit ledger properly bifurcated
 - Late fee, penalty, interest (if applicable) separately disclosed
 - Proper reflection of DRC-03 payments (if any) made during the year
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5. Other Reconciliations

- Advances received vs. advances adjusted
 - HSN/SAC summary prepared for goods and services
 - Supplies made under different GST rates properly classified
 - Supplies liable to Reverse Charge Mechanism disclosed separately
 - Adjustment entries due to audit, reconciliations properly incorporated
 - Refund claims during the year disclosed (if any)
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6. Annual Return Specific Checks

- Table 4 (Outward Supplies) correctly filled
- Table 5 (Non-taxable/exempted/Nil-rated outward supplies) validated
- Table 6 (ITC availed) reconciled with GSTR-3B and books
- Table 7 (Reversal of ITC) properly filled
- Table 8 (Other ITC related information) carefully filled
- Table 9 (Tax paid) verified with returns
- Table 10 & 11 (Amendments for previous years) reported properly
- Table 16 (Supplies received from Composition Dealers) correctly disclosed
- Table 17 & 18 (HSN Summary) prepared carefully

7. Cross-verifications and Internal Validations

- Reconciliation of turnover as per books, GSTR-1, and GSTR-3B
- ITC as per books vs. GSTR-3B vs. GSTR-2A/GSTR-2B
- Late filing fee computation done correctly (if applicable)
- Consistency of data reported throughout all tables of GSTR-9
- Verification of manually editable fields with supporting documents

8. Special Cases to Watch

- Bifurcation of Supplies through E-commerce operators
- Supplies to SEZ units/developers correctly shown
- Supplies made without consideration (Deemed Supplies under Schedule I) reported
- Job Work-related disclosures
- Valuation adjustments (discounts, free supplies, etc.)

9. Documentation Checklist

- Copy of all GSTR-1, GSTR-3B filed for the year
- Books of Accounts (Sales register, Purchase register)
- Credit/Debit notes register
- Input Tax Credit ledger reconciliation
- GSTR-2A and GSTR-2B reconciliation report
- Tax payment challans (if any)
- Annual Financial Statements (P&L, Balance Sheet)
- Working papers for turnovers and ITC reconciliations

10. Final Filing Checks

- Return reviewed and approved by management/auditor
 - DRC-03 payment, if required, made before filing
 - Late fee paid, if applicable
 - Final version reviewed before submission
 - Filed GSTR-9 Acknowledgment Number saved for records
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Important Notes:

- GSTR-9 once filed cannot be revised.
 - Proper reconciliation is critical to avoid future audits and notices.
 - Late filing of GSTR-9 attracts ₹200 per day of delay (₹100 CGST + ₹100 SGST).
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Bonus Section (Optional Disclosure)

Particular	Table No.
Turnover details	Table 4 & 5
ITC availed & reversed	Table 6, 7, 8
Tax paid details	Table 9
Amendments of earlier years	Table 10 & 11
HSN code reporting	Table 17 & 18