

**Form GST 9C**  
**GST Audit Report**

**(See Section 35 (5) and Section 44 (2) of the Central Goods and Services Tax Act, 2017 read with Rule 80 of the Central Goods and Services Tax Rules, 2017)**

1. I/We report that the audit for the year ended 31<sup>st</sup> March, 20 of .....(Name and Address of the registered dealer) having registration number GSTIN ..... was conducted by me/us M/s. .... (Name and address of Chartered Accountants / Cost Accountant) under Section 35 (5) and Section 44 (2) of the Central/ State Goods and Services Tax Act, 2017 read with Rule 80 of the Central/ State Goods and Services Tax Rules, 2017.
2. Maintenance of the books of accounts, records under the GST laws and the financial statements are the responsibility of the registered person. My/Our responsibility is to express a view on the correctness, completeness and accuracy of the returns filed by the registered person based on our audit conducted in accordance with the provisions of Section 35 (5) and Section 44 (2) of the Central Goods and Services Tax Act, 2017.
3. I/We have conducted our audit in accordance with the Standards on Auditing (SA) generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the said accounts, records and statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in this audit report. I/We believe that my/our audit provides a reasonable basis for our opinion.
4. The financial statements of the registered person for the year ended March 31, 20... have been audited by M/s..... , Chartered Accountants, which have been relied upon by us for the purposes of our audit.

Subject to my/our observations and comments about non-compliance, short comings and deficiencies in the returns filed by the registered person, as given in the attached report

- (a) the books of account and other related records and registers maintained by the registered person are sufficient for the verification of the correctness, completeness and accuracy of the returns filed for the year;
- (b) the annual return filed by the registered person reflects a true picture of all the transactions effected during the year that need to be reported;

- (c) the aggregate of outward supplies declared in the annual return include all the outward supplies effected during the year;
- (d) the aggregate of inward supplies declared in the annual return include all the inwards supplies effected during the year;
- (e) the transactions included / excluded from the value of supply are in accordance with the provisions of the law;
- (f) the adjustment to the outward supplies and taxes is based on the entries made in the books of account maintained for the year;
- (g) the adjustment to the inward supplies and taxes is based on the entries made in the books of account maintained for the year;
- (h) the exemptions and abatements claimed in the annual return are in conformity with the provisions of the law;
- (i) the amount of credits determined as ineligible in accordance with the provisions of the law have been disallowed in the annual return;
- (j) the classification of outward supplies, rate of tax applicable and computation of output tax and net tax payable as shown in the annual return is correct;
- (k) the computation and classification of inward supplies, the amount of input tax paid and deductions of input tax credit claimed in the annual return is correct and in conformity with the provisions of law; and
- (l) other information given in the return is correct and complete.

for xxxxxxxxxxxx  
Chartered / Cost Accountants  
Firm registration number :

**XXXXXXXXXX**  
Partner  
Membership No. xxxxx

Place: xxxxxxxx  
Date : xx / xx / 20xx

**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**

<b>I</b>	<b>Background of the registered person:</b>	
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	
<b>II</b>	<b>GST Profile of the registered person:</b>	
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	

<b>GST FORM GSTR – 9D</b>		
9	Details of Application Service Provider (ASP) & GST Suvidha Provider (GSP), if any	
10	GST Compliance Rating of the registered person (as at 31 <sup>st</sup> March of the year under audit)	
<b>III</b>	<b>Registration and Place of Business (under the same PAN):</b>	
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	
<b>IV</b>	<b>General Information:</b>	
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	

<b>GST FORM GSTR – 9D</b>			
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		
<b>V Changes effected during the year</b>			
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		
<b>PART - B</b>			
<b>I Levy &amp; Collection of tax</b>			
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*

<b>GST FORM GSTR – 9D</b>			
	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	
<b>II</b>	<b>Time of supply</b>		
	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*

<b>GST FORM GSTR – 9D</b>		
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	

<b>GST FORM GSTR – 9D</b>			
		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
<b>III</b>	<b>Place of supply</b>		
	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

<b>GST FORM GSTR – 9D</b>			
	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	
<b>IV</b>	<b>Value of supply</b>		
	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	

<b>GST FORM GSTR – 9D</b>			
		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?	
<b>V</b>	<b>Input Tax Credit</b>		
	<b>a</b>	<b>General</b>	
	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*

<b>GST FORM GSTR – 9D</b>			
		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

<b>GST FORM GSTR – 9D</b>			
		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>b</b>	<b>Special cases</b>	
	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
	<b>c</b>	<b>Job work</b>	
	1	Document the methodology adopted to ensure receipt (or effect supply) of inputs /	

<b>GST FORM GSTR – 9D</b>		
		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
	<b>d</b>	<b>ISD</b>
1		Does the registered person have an ISD registration in the State?

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<b>GST FORM GSTR – 9D</b>			
	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
<b>VI</b>	<b>Returns</b>		
	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	

<b>GST FORM GSTR – 9D</b>			
		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
<b>VII</b>	<b>Payments</b>		

<b>GST FORM GSTR – 9D</b>		
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
<b>VIII Refunds</b>		
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?	

<b>GST FORM GSTR – 9D</b>		
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

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<b>GST FORM GSTR – 9D</b>		
		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?
<b>IX</b>	<b>Documentation</b>	
	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

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<b>GST FORM GSTR – 9D</b>			
	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
<b>X</b>	<b>Assessments / Inspections</b>		
	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

<b>GST FORM GSTR – 9D</b>			
	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?	
<b>XI</b>	<b>Advance ruling</b>		
	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.	
<b>XII</b>	<b>Certification</b>		
	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	

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<b>GST FORM GSTR – 9D</b>		
<b>XIII</b>	<b>Ratios</b>	
	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	
<b>XIII</b>	<b>Any other issues considered to be relevant for the purpose of Audit</b>	<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*

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













**Details of determination of place of supply**  
Annexure 7

Section reference under the IGST Act	Situation	Whether applicable to the registered person on any outward supplies	Whether applicable to the registered person on any inward supplies
<b>Cases other than supply of goods imported into, or exported from India</b>			
<b>Section 10(1)(a)</b>	Supply involves movement of goods, whether by the registered person (as a supplier) or the recipient or by any other person	Yes / No	Yes / No
<b>Section 10(1)(b)</b>	Goods are delivered by the supplier to a recipient / any other person on the direction of the registered person (whether acting as an agent or otherwise) before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise	Yes / No	Yes / No
<b>Section 10(1)(c)</b>	Supply does not involve movement of goods, whether by the registered person (as a supplier) or the recipient	Yes / No	Yes / No
<b>Section 10(1)(d)</b>	Goods are assembled or installed at site	Yes / No	Yes / No
<b>Section 10(1)(e)</b>	Goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle	Yes / No	Yes / No
<b>Section 10(2)</b>	Where place of supply of goods cannot be determined as above	Yes / No	Yes / No
<b>Cases of import and export of goods</b>			
<b>Section 11(1)</b>	Goods imported into India	Yes / No	Yes / No
<b>Section 11(2)</b>	Goods exported from India	Yes / No	Yes / No
<b>Cases of supply of services where the supplier or recipient is located in India</b>			
<b>Section 12(3)</b>	In relation to immovable property	Yes / No	Yes / No
<b>Section 12(4)</b>	Restaurant and personal care	Yes / No	Yes / No
<b>Section 12(5)</b>	Training and performance appraisal	Yes / No	Yes / No
<b>Section 12(6)</b>	Admission to events	Yes / No	Yes / No
<b>Section 12(7)</b>	Organising events	Yes / No	Yes / No
<b>Section 12(8)</b>	Goods transportation services	Yes / No	Yes / No
<b>Section 12(9)</b>	Passenger transportation services	Yes / No	Yes / No
<b>Section 12(10)</b>	Services on board a conveyance	Yes / No	Yes / No
<b>Section 12(11)</b>	Telecommunication, etc.	Yes / No	Yes / No
<b>Section 12(12)</b>	Banking and other financial services	Yes / No	Yes / No
<b>Section 12(13)</b>	Insurance services	Yes / No	Yes / No
<b>Section 12(14)</b>	Advertisement services to governmental agencies	Yes / No	Yes / No
<b>Section 12(2)(a)</b>	Where place of supply cannot be determined as above, in case of registered recipients	Yes / No	Yes / No
<b>Section 12(2)(b)</b>	Where place of supply cannot be determined as above, in case of unregistered recipients	Yes / No	Yes / No

<b>Cases of supply of services where the recipient is located outside India</b>			
<b>Section 13(3)(a)</b>	Where goods are required to be made physically available to the supplier	Yes / No	Yes / No
<b>Section 13(3)(b)</b>	Services requiring the physical presence of the recipient	Yes / No	Yes / No
<b>Section 13(4)</b>	In relation to immovable property	Yes / No	Yes / No
<b>Section 13(5)</b>	Admission to or organisation of events	Yes / No	Yes / No
<b>Section 13(8)(a)</b>	Services by banking / financial / NBFCs to account holders	Yes / No	Yes / No
<b>Section 13(8)(b)</b>	Intermediary services	Yes / No	Yes / No
<b>Section 13(8)(c)</b>	Hiring of means of transport	Yes / No	Yes / No
<b>Section 13(9)</b>	Goods transportation services	Yes / No	Yes / No
<b>Section 13(10)</b>	Passenger transportation services	Yes / No	Yes / No
<b>Section 13(11)</b>	Services on board a conveyance	Yes / No	Yes / No
<b>Section 13(12)</b>	OIDAR services	Yes / No	Yes / No

**Details of transactions where value of supply is based on valuation rules****Annexure 8A**

<b>Sl. No.</b>	<b>Type</b>	<b>Value as per books</b>	<b>Value as per tax invoice</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>
<b>A</b>	<b>Outward supplies</b>					
1	Where price is not the sole consideration (including barter, exchange, etc.)					
2	Permanent transfer or disposal of business asset where there is no consideration, and ITC was availed					
3	Supply to related persons (other than employees) where ITC not fully available to recipient, whether or not for a consideration					
4	Supply to employees whether or not for a consideration					
5	Supply to distinct persons where ITC not fully available to recipient whether or not for a consideration					
6	Supply to agent whether or not for a consideration					
<b>B</b>	<b>Inward supplies</b>					
1	Inward supplies received from related persons / distinct persons, where ITC can be fully claimed by the GSTIN, attracting tax on RCM basis					
2	Import of services without consideration from a related person / his other establishments outside India, in the course or furtherance of business					

**Details of transactions where value of supply is based on transaction value although the value ought to have been determined under the valuation rules**  
**Annexure 8B**

<b>Month</b>	<b>Transaction value as appearing in the tax invoice</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>
<b>Apr</b>				
<b>May</b>				
<b>Jun</b>				
<b>Jul</b>				
<b>Aug</b>				
<b>Sep</b>				
<b>Oct</b>				
<b>Nov</b>				
<b>Dec</b>				
<b>Jan</b>				
<b>Feb</b>				
<b>Mar</b>				
<b>Total</b>				

**Details of transactions where value of supply does not include the inclusions mandated under Section 15  
Annexure 9**

<b>Section</b>	<b>Whether the inclusions listed u/s 15(2) have been considered consistently by the registered person?</b>	<b>Yes/ No</b>	<b>If 'No', reasons</b>
15(2)(a)	any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than that under the GST Laws / GST Compensation Cess Law, if charged separately by the supplier		
15(2)(b)	any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both		
15(2)(c)	incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services		
15(2)(d)	interest or late fee or penalty for delayed payment of any consideration for any supply;		
15(2)(e)	subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments		
15(3)	Discounts not recorded on the face of the invoice / credit note not issued & declared in the returns within the prescribed time		
15(3)	Post-supply discounts provided which were not agreed upon before or at the time of supply		

**Details of reimbursements excluded from the taxable value where registered person acted as a pure agent under rule 33  
Annexure 10**

<b>Month</b>	<b>Total value including reimbursements</b>	<b>Taxable value</b>	<b>Reimbursements on which no tax is paid</b>
<b>Apr</b>			
<b>May</b>			
<b>Jun</b>			
<b>Jul</b>			
<b>Aug</b>			
<b>Sep</b>			
<b>Oct</b>			
<b>Nov</b>			
<b>Dec</b>			
<b>Jan</b>			
<b>Feb</b>			
<b>Mar</b>			
<b>Total</b>			

**Details of input tax credits  
Annexure 11**

Month	Goods / services on which ITC is ineligible (A)				Out of (A), Value of capital goods on which credit is not availed on account of Section 16(3) <i>(IT Dep.on GST)</i>	Goods / services on which ITC is eligible (B)			
	Value of Inputs	Value of Input services	Value of Capital goods	Total		Value of Inputs	Value of Input services	Value of Capital goods	Total
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
Jan									
Feb									
Mar									
Total									

**B Out of (B), eligible credits on supplies received from related persons**

GSTIN	Value of supply		Tax		
	Goods	Services	CGST	SGST	IGST

**C Out of (B), eligible credits on supplies received from distinct persons**

GSTIN	Value of supply		Tax		
	Goods	Services	CGST	SGST	IGST







**C 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**

a

Month in which the goods were sent for job work	Value of inputs	CGST	SGST	IGST
Apr of PY				
May of PY				
Jun of PY				
Jul of PY				
Aug of PY				
Sep of PY				
Oct of PY				
Nov of PY				
Dec of PY				
Jan of PY				
Feb of PY				
Mar of PY				
<b>Total</b>				

b

Month in which the goods were sent for job work	Value of capital goods	CGST	SGST	IGST
Apr of the FY-3				
May of the FY-3				
Jun of the FY-3				
Jul of the FY-3				
Aug of the FY-3				
Sep of the FY-3				
Oct of the FY-3				
Nov of the FY-3				
Dec of the FY-3				
Jan of the FY-3				
Feb of the FY-3				
Mar of the FY-3				
<b>Total</b>				

**ISD details**

**Annexure 15**

**A Details of relevant turnover of the distinct persons during the year**

GSTIN	Location	Relevant turnover (of P.Yr / P.Qtr)	<i>Amounts</i>												
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total

**B Credits lost due to the fact that the distribution did not occur within the same month**

Month	Credits eligible for distribution			Credits ineligible for distribution		
	CGST	SGST	IGST	CGST	SGST	IGST
Apr						
May						
Jun						
Jul						
Aug						
Sep						
Oct						
Nov						
Dec						
Jan						
Feb						
Mar						
Total						

Date of filing of returns / forms  
Annexure 16

A Monthly returns

Month	GSTR-3B					GSTR-1					GSTR-2					GSTR-3					
	Due date	Date of filing	Delay (in days)	Late fee	Remarks	Due date	Date of filing	Delay (in days)	Late fee	Remarks	Due date	Date of filing	Delay (in days)	Late fee	Remarks	Due date	Date of filing	Delay (in days)	Late fee	Remarks	
Apr																					
May																					
Jun																					
Jul																					
Aug																					
Sep																					
Oct																					
Nov																					
Dec																					
Jan																					
Feb																					
Mar																					

B Supplier of OIDAR services

Month	GSTR-5A				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

C ISD Return

Month	GSTR-6				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

D Return by a person liable to deduct tax at source

Month	GSTR-7				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

E Return by a person liable to collect tax at source

Month	GSTR-8				
	Due date	Date of filing	Delay (in days)	Late fee	Remarks
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Mar					

F Other Forms

Forms	Due date	Date of filing	Delay (in days)	Late fee
Form GSTR 9				
Form GSTR 9B				
Form GSTR 10				
Form ITC 01				
Form ITC 02				
Form ITC 03				
Form ITC 04 (Q1)				
Form ITC 04 (Q2)				
Form ITC 04 (Q3)				
Form ITC 04 (Q4)				

G Transition forms

Forms	Due date	Date of filing	Delay (in days)	Late fee
Form GST TRAN 01				
Form GST TRAN 02 (Jul 2017)				
Form GST TRAN 02 (Aug 2017)				
Form GST TRAN 02 (Sep 2017)				
Form GST TRAN 02 (Oct 2017)				
Form GST TRAN 02 (Nov 2017)				
Form GST TRAN 02 (Dec 2017)				

Details of Outward Supplies and Output tax  
Annexure 17

Sl. No.	Particulars	Amounts												
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
<b>Details of Outward Supplies</b>														
	<b>All outward supplies</b>													
1	Liable to tax under forward charge other than (2)													0
2	Zero rated													0
	A With payment of tax													0
	(i) Exports													
	(ii) Supplies to SEZ													
	B Without payment of tax													0
	(i) Exports													
	(ii) Supplies to SEZ													
3	Deemed exports													0
4	Liable to tax under reverse charge mechanism													
5	Partly Exempt Supplies (taxable portion)													
6	Exempt Supplies													0
	A Wholly Exempt Supplies													0
	B Partly Exempt Supplies (exempt portion)													0
7	Non-GST supplies													0
														0
6(1)	<b>5% supplies</b>													
	A <b>5% values intra-State</b>													
	(i) Liabe to tax under forward charge other than the below													0
	(ia) Zero rated With payment of tax (exports)													0
	(ib) Zero rated With payment of tax (supply to SEZ)													
	(ii) Deemed exports													
	(iv) Partly Exempt Supplies (taxable portion)													0
	B <b>2.5% CGST</b>													
	(i) Liabe to tax under forward charge other than (2)													
	(ia) Zero rated With payment of tax (exports)													
	(ib) Zero rated With payment of tax (supply to SEZ)													
	(iii) Deemed exports													
	(iv) Partly Exempt Supplies (taxable portion)													
	C <b>2.5% SGST</b>													
	(i) Liabe to tax under forward charge other than (2)													
	(ia) Zero rated With payment of tax (exports)													
	(ib) Zero rated With payment of tax (supply to SEZ)													
	(iii) Deemed exports													
	(iv) Partly Exempt Supplies (taxable portion)													
6(2)	A <b>5% values inter-State</b>													
	(i) Liabe to tax under forward charge other than (2)													
	(ia) Zero rated With payment of tax (exports)													
	(ib) Zero rated With payment of tax (supply to SEZ)													
	(iii) Deemed exports													
	(iv) Partly Exempt Supplies (taxable portion)													
	B <b>5% IGST</b>													
	(i) Liabe to tax under forward charge other than (2)													
	(ia) Zero rated With payment of tax (exports)													
	(ib) Zero rated With payment of tax (supply to SEZ)													
	(iii) Deemed exports													
	(iv) Partly Exempt Supplies (taxable portion)													
7(1)	<b>12% supplies (intra-State)</b>													
7(2)	<b>12% supplies (inter-State)</b>													
8(1)	<b>18% supplies (intra-State)</b>													
8(2)	<b>18% supplies (inter-State)</b>													
9(1)	<b>28% supplies (intra-State)</b>													
9(2)	<b>28% supplies (inter-State)</b>													
10(1)	<b>Compensation Cess (intra-State)</b>													
10(2)	<b>Compensation Cess (inter-State)</b>													

All of the above to be inclusive of debit notes and credit notes issued during the month

**Details of Inward Supplies and Input tax**  
Annexure 18

Sl. No.	Particulars	Amounts													
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	
<b>Details of Inward Supplies</b>															
	<b>All inward supplies</b>														
1	Inward supplies on which tax is charged by supplier														0
2	Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier														
3	Inward supplies liable to tax under reverse charge mechanism														0
4	Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)														
5	Inward supplies received from composition suppliers														
6	Exempt inward supplies														0
A	Wholly Exempt Inward Supplies														0
B	Partly Exempt Inward Supplies (exempt portion)														0
7	Non-GST Inward supplies														0
	<b>Tax on inward supplies</b>														
1	Inward supplies on which tax is charged by supplier														0
2	Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier														
3	Inward supplies liable to tax under reverse charge mechanism														0
4	Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)														
5	Inward supplies received from composition suppliers														
6	Exempt inward supplies														0
A	Wholly Exempt Inward Supplies														0
B	Partly Exempt Inward Supplies (exempt portion)														0
7	Non-GST Inward supplies														0
6(1)	<b>5% inward supplies</b>														
A	<b>5% values intra-State inward supplies</b>														
	(i) Inward supplies on which tax is charged by supplier														0
	(ii) Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier														0
	(iii) Inward supplies liable to tax under reverse charge mechanism														
	(iv) Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)														
B	<b>2.5% CGST</b>														
	(i) Inward supplies on which tax is charged by supplier														
	(ii) Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier														
	(iii) Inward supplies liable to tax under reverse charge mechanism														
	(iv) Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)														
C	<b>2.5% SGST</b>														
	(i) Inward supplies on which tax is charged by supplier														
	(ii) Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier														
	(iii) Inward supplies liable to tax under reverse charge mechanism														
	(iv) Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)														
6(2)	<b>5% values inter-State inward supplies</b>														
	(i) Inward supplies on which tax is charged by supplier														
	(ii) Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier														
	(iii) Inward supplies liable to tax under reverse charge mechanism														
	(iv) Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)														
B	<b>5% IGST</b>														
	(i) Inward supplies on which tax is charged by supplier														
	(ii) Partly Exempt inward supplies (taxable portion) on which tax is charged by supplier														
	(iii) Inward supplies liable to tax under reverse charge mechanism														
	(iv) Partly Exempt inward supplies liable to tax under reverse charge mechanism (taxable portion)														
7(1)	<b>12% inward supplies (intra-State)</b>														
7(2)	<b>12% inward supplies (inter-State)</b>														
8(1)	<b>18% inward supplies (intra-State)</b>														
8(2)	<b>18% inward supplies (inter-State)</b>														
9(1)	<b>28% inward supplies (intra-State)</b>														
9(2)	<b>28% inward supplies (inter-State)</b>														
10(1)	<b>Compensation Cess (intra-State)</b>														
10(2)	<b>Compensation Cess (inter-State)</b>														

All of the above to be inclusive of debit notes and credit notes received during the month







**Reconciliation - financial statements to returns**  
**Annexure 21**

Sl. No.	Particulars	Total
	Revenue from operations	
	Other Income	
	Amount as per financials	<b>0</b>
Less:	Revenue/Other Income pertaining to other States	
	<b>Amount as per financials (in the State)</b>	<b>0</b>
Add:	Sale of fixed assets	
	Unearned revenue (advances)	
	<b>Section 15</b>	
	Taxes, duties, cess etc levied under other laws charged by supplier	
	Amount incurred by recipient but liable to be paid by supplier	
	Interest, late fee or penalty for delayed payment of consideration	
	Incidental expenses charged by the supplier	
	<b>Schedule I</b>	
	Write off and disposal of business assets without consideration, if GST credit was availed	
	Supply of goods / services by <<GSTIN>> to related persons / distinct persons:	
	(i) To employees (excluding gifts per employee upto Rs.50,000)	
	(ii) To distinct persons having same PAN	
	(iii) To other related persons	
	Goods dispatched by GSTIN to agents to the extent sale is not made / recognised	
Less:	Unbilled revenue ( <i>Considering the provisions of Section 13(2) of the CGST Act, 2017</i> )	
	Revenue by way of supplies made through agents where tax paid in PY upon initial dispatch	
	Revenue from transactions not a 'supply' under the GST law	
	Revenue omitted to be declared in the Annual Return	
	Revenue against which Time of Supply has occurred in the previous year	
	<b>Amount as per Annual Return (in a State)</b>	<b>0</b>





**Details of provisional assessment  
Annexure 24**

A	Date of filing application	Reason for application made for provisional assessment	Value of supplies effected during the year	CGST	SGST	IGST	Cess	Status of assessment	Brief summary of conclusion of assessment	Additional liability / refund			
										CGST	SGST	IGST	Cess

B	Date of filing application in PY	Brief summary of conclusion of assessment	Additional liability / refund			
			CGST	SGST	IGST	Cess

**Details of exports made under the cover of a bond / LUT**

**Annexure 25**

<b>Bond / LUT</b>	<b>Date of execution of Bond / LUT</b>	<b>Jurisdiction (Centre / State)</b>	<b>Bond / LUT No. (if any)</b>	<b>Period of validity</b>	<b>Bank Guarantee No.</b>	<b>Amount involved</b>	<b>Name of the Bank and Branch</b>



**Documentation**  
**Annexure 27**

Document type	Series	From	Date of issue	To	Date of issue
Tax invoice u/r 46					
Bill of supply u/r 49					
Receipt voucher u/r 50					
Refund voucher u/r 51					
Payment voucher u/r 52					
Credit note u/r 53					
Debit note u/r 53					
Delivery challan u/r 55					



**Details of taxable supplies where the value was below Rs.200, for which no tax invoice was li  
Annexure 28**

<b>Month</b>	<b>No. of transactions</b>	<b>Total value</b>	<b>CGST</b>	<b>SGST</b>	<b>IGST</b>
<b>Apr</b>					
<b>May</b>					
<b>Jun</b>					
<b>Jul</b>					
<b>Aug</b>					
<b>Sep</b>					
<b>Oct</b>					
<b>Nov</b>					
<b>Dec</b>					
<b>Jan</b>					
<b>Feb</b>					
<b>Mar</b>					
<b>Total</b>					