



WORKSHOP OF GOODS AND SERVICES TAX

SIRC OF ICAI

27TH FEB 2020

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PLACE OF SUPPLY DOMESTIC TRANSACTION

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SEC 10 OF IGST ACT PoS OF GOODS – OTHER THAN IMPORT / EXPORT	
Why PoS	<ul style="list-style-type: none"> • Payment Of GST • CGST & SGST / UTGST > Intra State Transaction • IGST > Inter State Transaction
Supply Involves Movement of Goods	<ul style="list-style-type: none"> • By Supplier / Recipient / Any other Person • PoS > Movement of Goods Terminate
On Direction of Third Person	<ul style="list-style-type: none"> • Bill to – Ship to • Deemed to be received by 3rd Person • PoS > PPOB of Such Person
Supply Does not involve Movement	<ul style="list-style-type: none"> • Whether by Supplier or Recipient • PoS > Location of Such goods at the time of deliver to recipient

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SEC 10 OF IGST ACT PoS OF GOODS – OTHER THAN IMPORT / EXPORT	
Goods Assembled or Installed at Site	<ul style="list-style-type: none"> • PoS > Place of Such Installation or Assembly
Goods Supplied on Board	<ul style="list-style-type: none"> • Conveyance, Vessel, Aircraft, Train, Motor Vehicle • PoS > Location at which such Goods are taken on Board
PoS Cannot be Determined	<ul style="list-style-type: none"> • Shall be determined in such manner as may be prescribed • By GST Council

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PLACE OF SUPPLY OF SERVICES

Location of Recipient Sec 2(14)

- Supply made at Registered Place – Such Registered Place
- Supply to "A Fixed Establishment" – Such Fixed Establishment
- More than 1 Place – Place most directly concerned
- Others – Place of Residence of Recipient

Location of Supplier Sec 2(15)

- Supply made from Registered Place – Such Registered Place
- Supply From "A Fixed Establishment" – Such Fixed Establishment
- More than 1 Place – Place most directly concerned
- Others – Place of Residence of Supplier

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SEC 12 (2) OF IGST ACT

Pos OF SERVICE – LOCATION OF SUPPLIER & RECIPIENT IS IN INDIA

General Provision

Location of Registered Person / Recipient

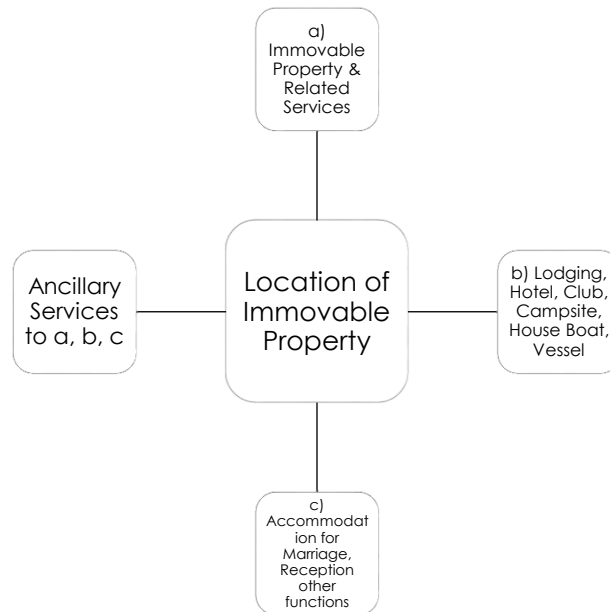
Not Registered > Address on Record

Other Cases > Location of Supplier
(Other than 12(3) to 12 (4))

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SEC 12 (3) OF IGST ACT

PoS OF SERVICE – LOCATION OF SUPPLIER & RECIPIENT IS IN INDIA



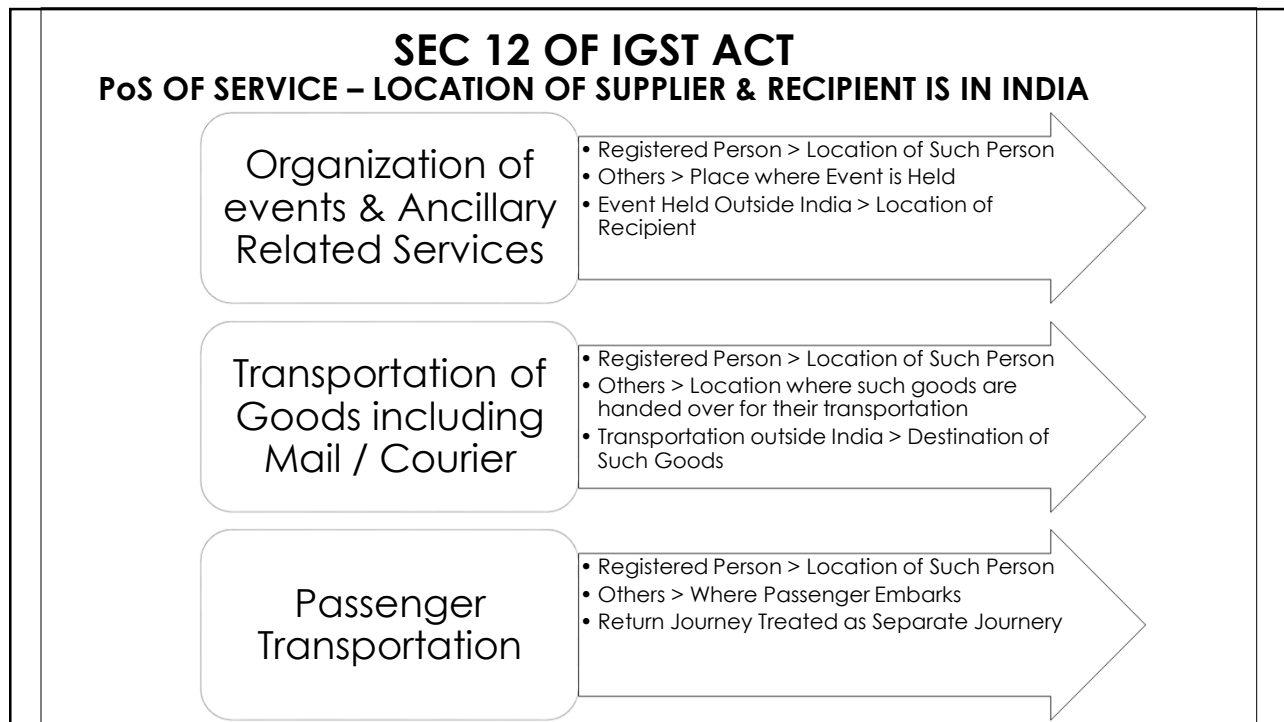
7

SEC 12 OF IGST ACT

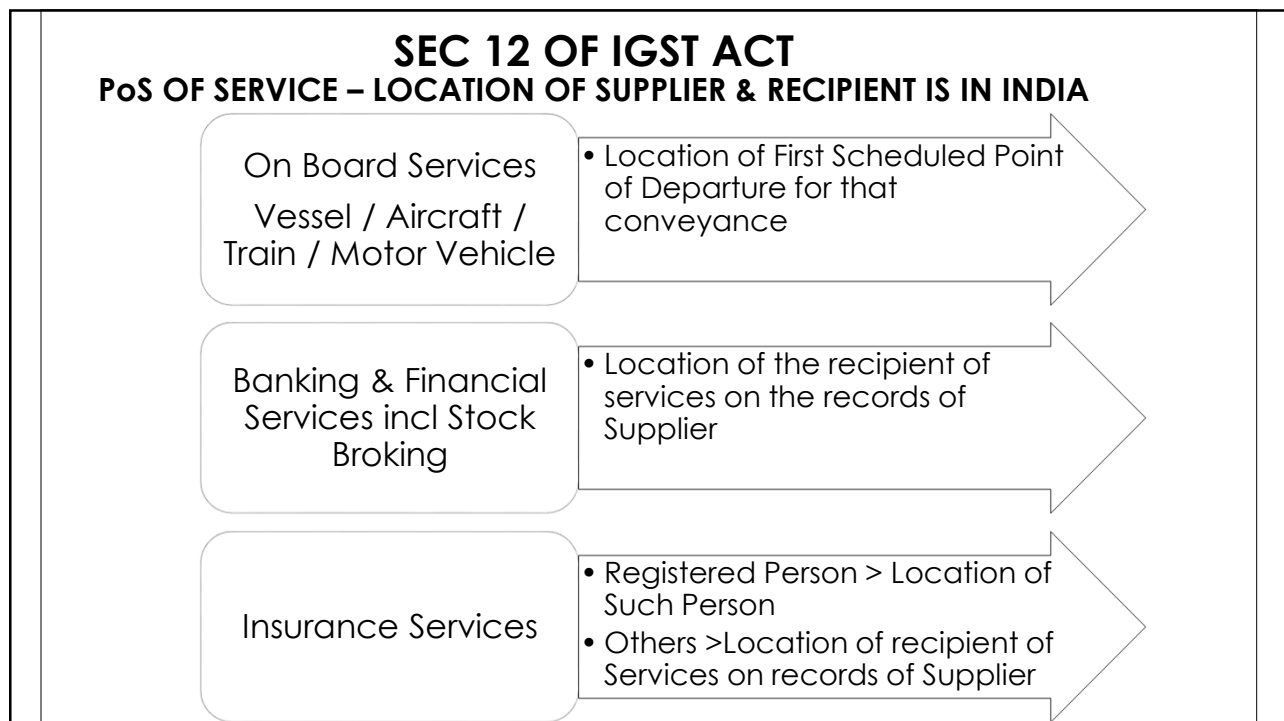
PoS OF SERVICE – LOCATION OF SUPPLIER & RECIPIENT IS IN INDIA



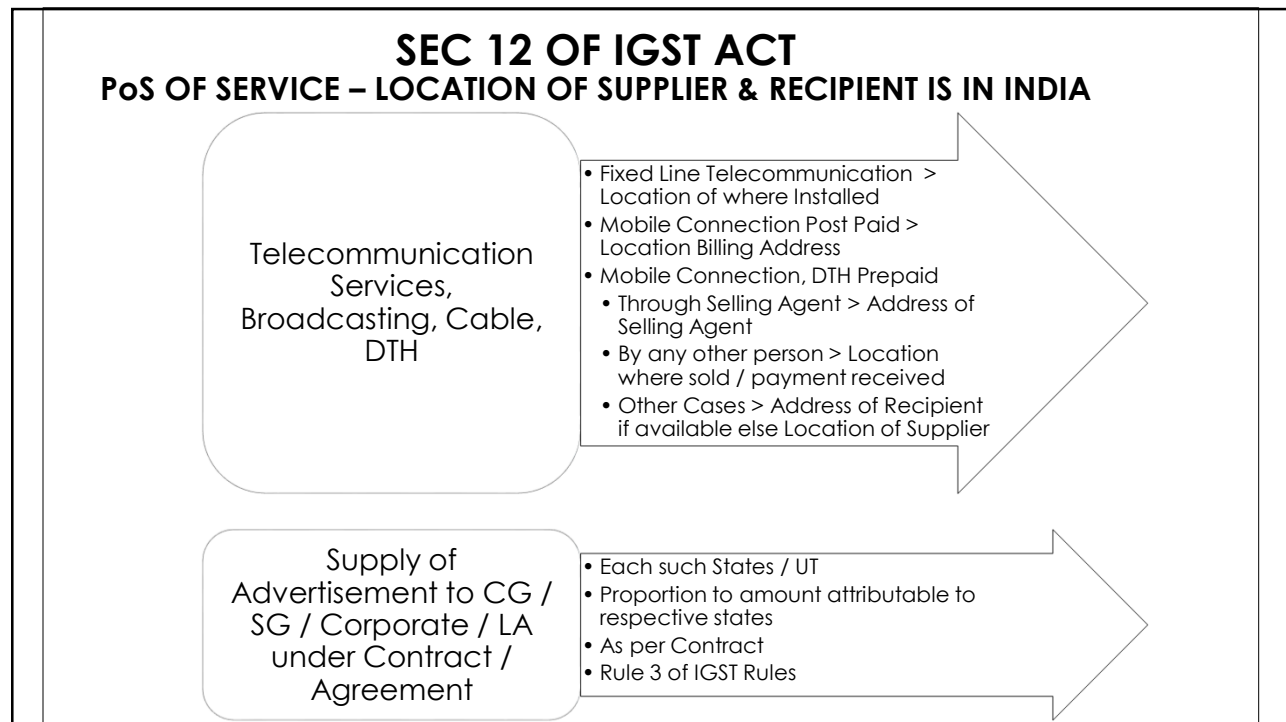
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PLACE OF SUPPLY OF SERVICES

Import = Interstate

Supplier of Service > Outside India
 Recipient of Services > In India
 Place of Supply of Service > In India

Export

Location of Supplier > In India
 Recipient of Services > Outside India
 Place of Supply > Outside India

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SEC 11 OF IGST ACT

POS OF GOODS – IMPORTED INTO / EXPORTED FROM INDIA

EXPORTED FROM INDIA

- Location > Location outside India
- EXPORT OF GOODS with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India - Sec 2(5)

IMPORTED INTO INDIA

- Location > Location of the Importer
- IMPORT OF GOODS with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India - Sec 2(11)

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SEC 13 OF IGST ACT POS OF SERVICES – LOCATION OF SUPPLIER / RECIPIENT OUTSIDE INDIA	
Applicable For	<ul style="list-style-type: none"> • PoS of Services • Location of Supplier or Location of the recipient of services outside India
General Provision (Other than (3) to (13))	<ul style="list-style-type: none"> • Location of Recipient of Services • Location of Recipient of Services not available > Location of Supplier of Services

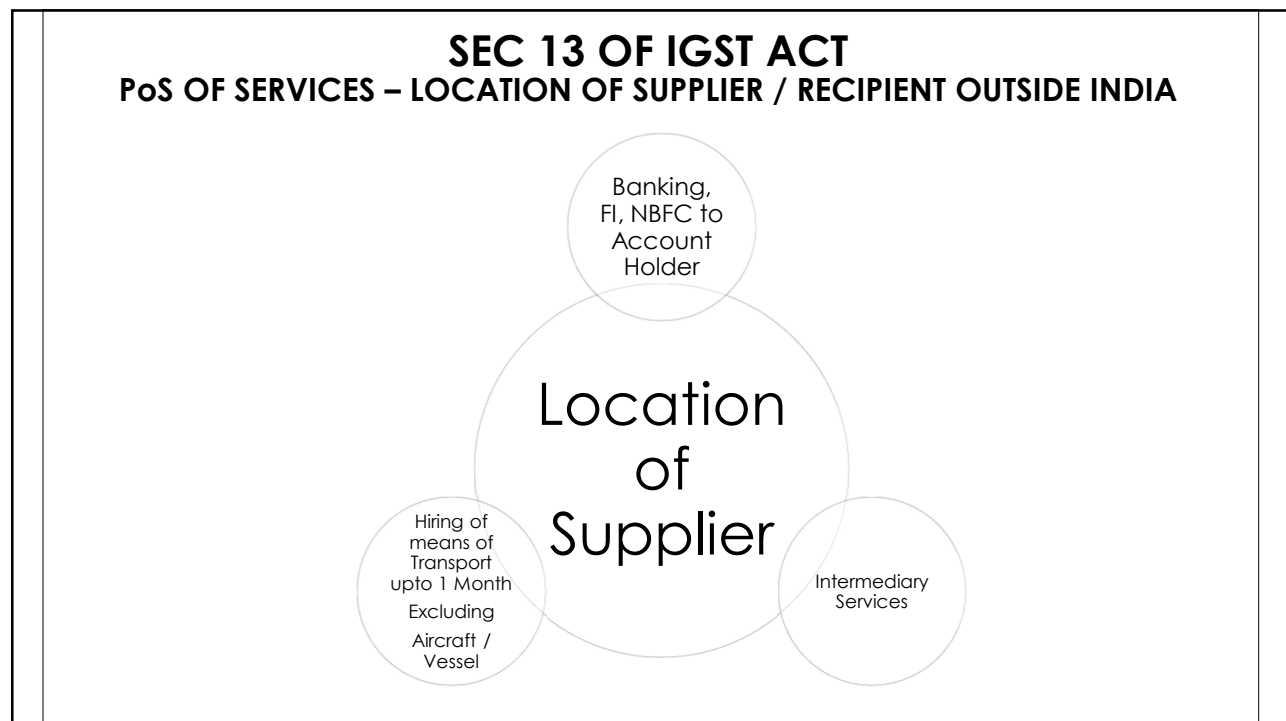
15

SEC 13 OF IGST ACT POS OF SERVICES – LOCATION OF SUPPLIER / RECIPIENT OUTSIDE INDIA	
Performance Based Services	<ul style="list-style-type: none"> • For Goods > Physically Made Available > Services Actually Performed • Remote Location by Electronic Means > Location where are goods are situated at time of services • To Individuals > Services Actually Performed
Immovable Property & Related Services	<ul style="list-style-type: none"> • Place where Immovable property is located
Admission of Events & related Services	<ul style="list-style-type: none"> • Place where event is held

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SEC 13 OF IGST ACT POS OF SERVICES – LOCATION OF SUPPLIER / RECIPIENT OUTSIDE INDIA	
More than one location including Taxable Territory	• Place of supply shall be location in the taxable territory
More than one State or UT	• Respective State / UT
Transportation of Goods other than mail / Courier	• Place of Destination of Such Goods
Passenger Transportation	• Place where Passenger embarks on conveyance
Onboard Services	• First Schedule point of departure of that conveyance for Journey

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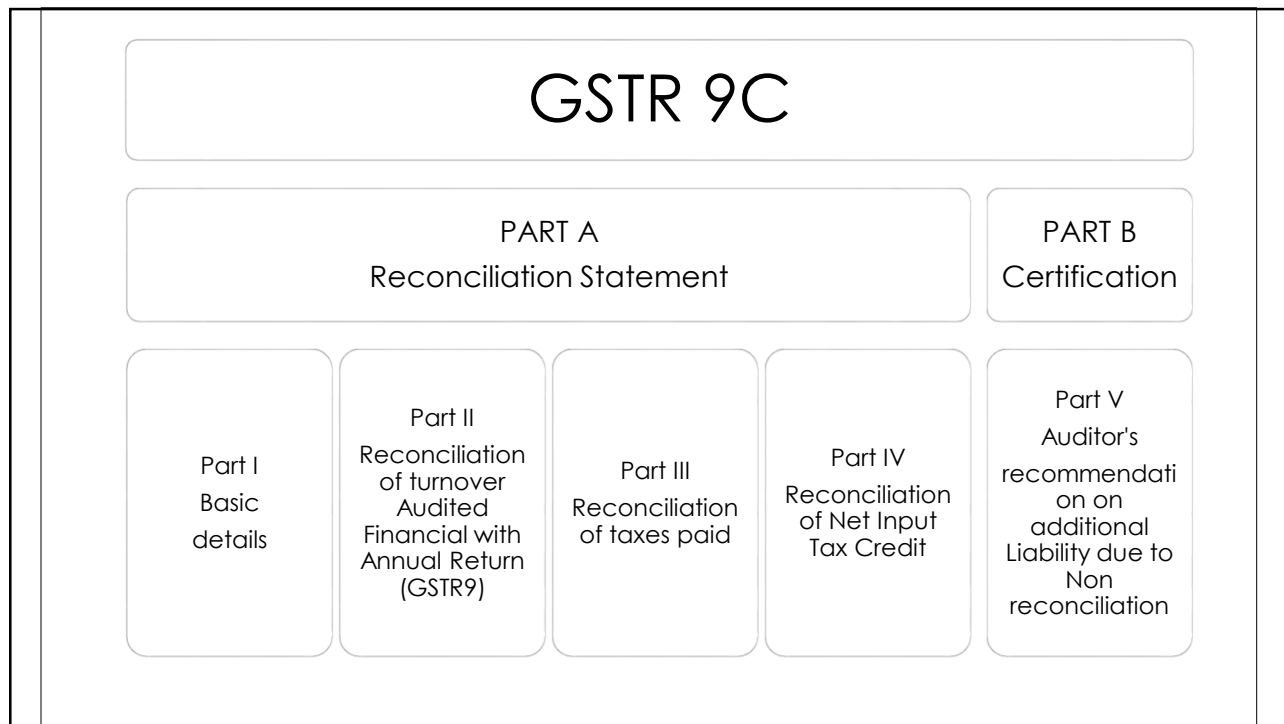
18

SEC 13 OF IGST ACT POS OF SERVICES – LOCATION OF SUPPLIER / RECIPIENT OUTSIDE INDIA						
OIDAR SERVICES						
General Provision	Deemed to be in located in Taxable Territory if any 2 non contradictory condition satisfy					
Location of Recipient of Services	Address in Taxable Territory (TT)	Digital Payment issued in TT	Billing Address of Recipient in TT	IP Address in TT	Country Code in TT	Fixed Land Line in TT

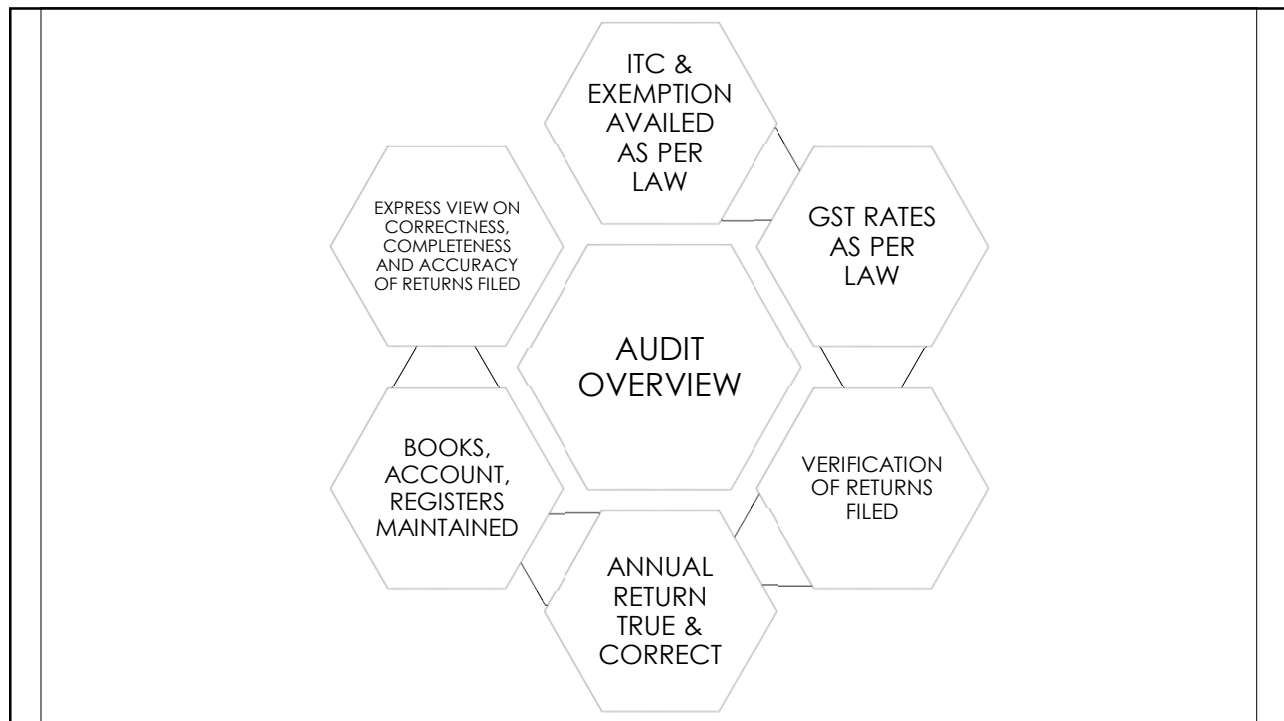
19

GSTR 9C GST AUDIT

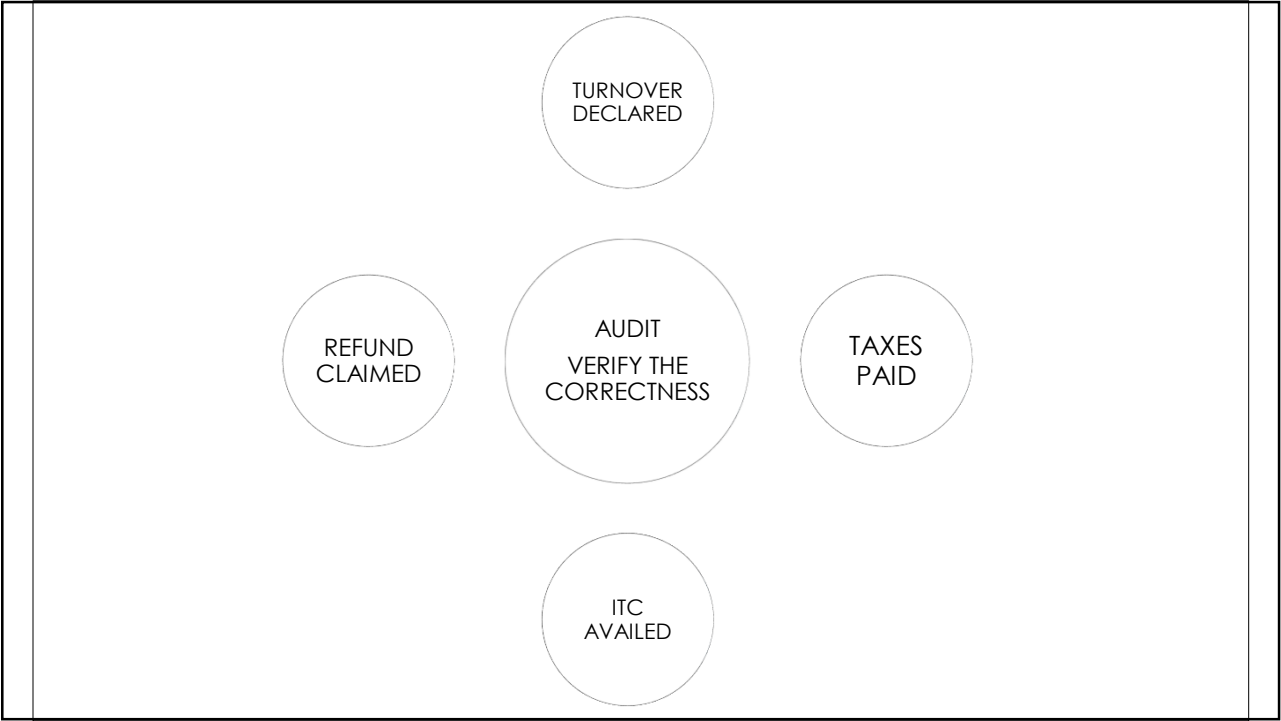
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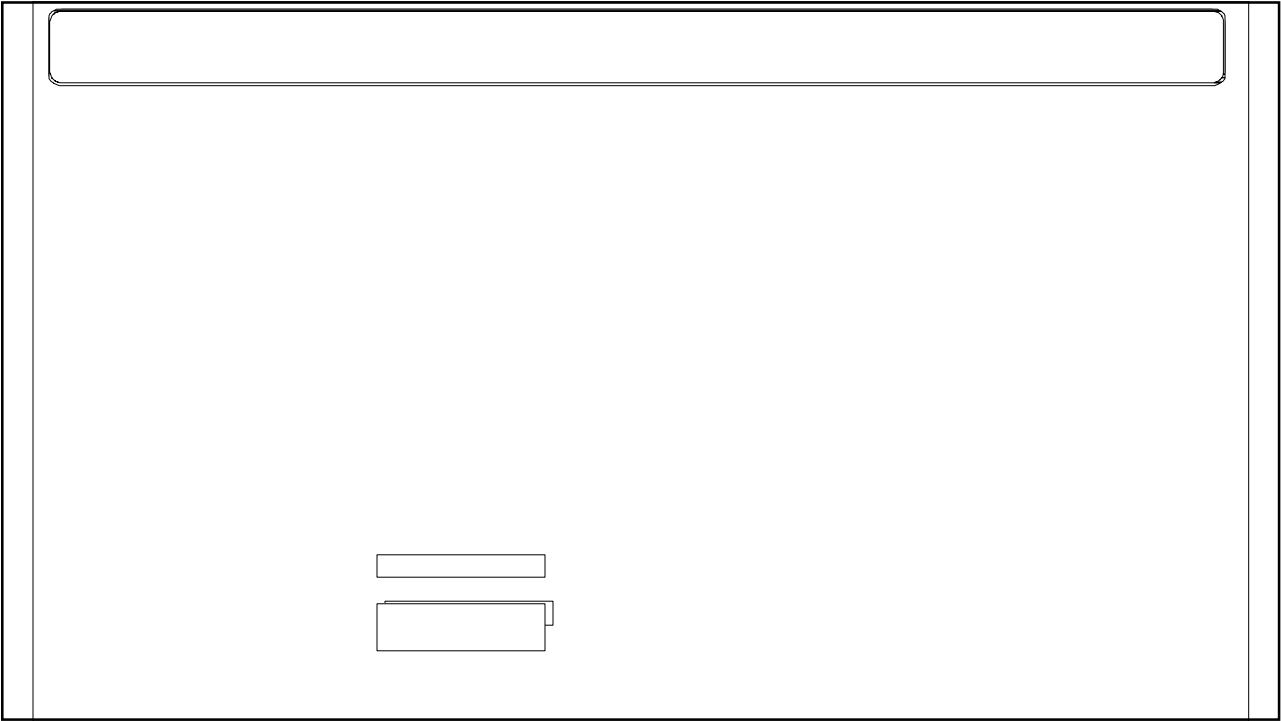
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Part II – Reconciliation of Gross Turnover		
Goods and Services Tax - GSTR 9C Offline tool		
<div> <div>HELP</div> <div>HOME</div> <div>PREVIOUS</div> <div>NEXT</div> </div>		
Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9C)		
<div> <div>Turnover as per Audited Financial Statement (Multi -GSTIN - unit wise P&L Account) will be Reconciled with Aggregate Turnover as per Annual Return Form GSTR 9. Adjustments for Unbilled Revenue (Opening & Closing), Un-Adjusted Advance Received (Opening & Closing), Deemed Supply NOT considered in P&L (in case of Multi -GSTIN), Financial Credit Note & Trade Discount issued without GST to be adjusted.</div> <div>Validate Sheet</div> </div>		
Reconciliation of Gross Turnover		
S.No	Description	Amount (₹)
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)*	2,00,06,598.00
B	Unbilled revenue at the beginning of the Financial Year	
C	Unadjusted advances at the end of the Financial Year	
D	Deemed Supply under Schedule I	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	

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Part II – Reconciliation of Gross Turnover		
Turnover for the period 2017 -18 (Q1) shall be reduced and Adjustments in Valuation, Adjustment on Forex Profit or Loss, Other Adjustments such as Sale of Capital Goods, Profit / Loss on Sale of Assets, Out of Pocket Expenses, Profit on Sale of Building, shall be considered here.		
G	Turnover from April 2017 to June 2017 *	24,93,489.00
H	Unbilled revenue as at the end of the Financial Year	
I	Unadjusted Advances as at the beginning of the Financial Year	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	
L	Turnover for the period under composition scheme	
M	Adjustments in turnover under section 15 and rules thereunder	
N	Adjustments in Turnover due to foreign exchange fluctuation	
O	Adjustment in Turnover due to reasons not listed above	
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L+M+N+O) *	1,75,13,109.00
Q	Turnover as declared in Annual return (GSTR9)*	1,75,13,109.00
R	Un-Reconciled turnover (Q- P) *	0.00

Latest Amendment:-
Option to fill all adjustments to Turnover in Table 5(O), if details not available for Table 5(B) to 5(N)

GSTR 9 - Table 5N + Table 10 & 11

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Reason for Difference in Gross Turnover		
Goods and Services Tax - GSTR 9C Offline tool <div> HELP HOME PREVIOUS NEXT </div>		
Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9) <div> Validate Sheet </div>		
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>		
6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason Number 1	If supplier has not reported some Taxable or Exempted or Non -GST supplies in Annual Return, which leads to difference in Table No.5R
B	Reason Number 2	If supplier has erroneously reported higher Taxable or Exempted or Non - GST supplies in Annual Return, which leads to difference in Table No.5R
C	Reason Number 3	

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Part II – Reconciliation of Taxable Turnover		
HELP HOME PREVIOUS NEXT		
Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9) <div> Validate Sheet </div>		
Turnover on which tax is NOT Payable is excluded to reconcile with the Taxable Turnover reported in Form GSTR-9		
7	Reconciliation of Taxable Turnover*	
S.No	Description	Amount (₹)
A	Annual Turnover after adjustments [from 5(P) above]*	1,75,13,109.00
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	0.00
C	Zero rated supplies without payment of tax	0.00
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	0.00
E	Taxable turnover as per adjustments above (A-B-C-D)*	1,75,13,109.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	1,75,13,109.00
G	Unreconciled Taxable Turnover (F-E)*	0.00

GSTR 9 - Table (4N – 4G) & Table (10-11)

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Reason for Difference in Taxable Turnover		
 Goods and Services Tax - GSTR 9C Offline tool <div> HELP HOME PREVIOUS NEXT </div>		
Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9) <div> Validate Sheet  </div>		
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>		
8	Reasons for Un - Reconciled difference in Taxable Turnover	
A	Reason Number 1	If supplier has reported some Taxable supplies as Exempted or conditions to exempted not satisfied and the same considered by auditor as taxable supplies.
B	Reason Number 2	
C	Reason Number 3	



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Part III – Reconciliation of Tax Paid						
 Goods and Services Tax - GSTR 9C Offline tool <div> HELP HOME PREVIOUS NEXT </div>						
Pt. III. Reconciliation of tax paid <div> Validate Sheet  </div>						
Individual Rate wise tax liability as per Audited Financial Statement shall be reconciled with tax liability declared as paid in Table No. 9 of Form GSTR-9						
9	Reconciliation of rate wise liability and amount payable thereon					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	34,198.20	855.00	855.00		
B	5% (RC)	44,500.00	1,114.00	1,114.00		
C	12%	1,74,78,909.35	5,79,557.00	5,79,557.00	9,38,357.00	
D	12% (RC)					
E	18%					
F	18% (RC)	1,23,270.00	11,095.00	11,095.00		
G	28%					
H	28% (RC)					

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Part III – Reconciliation of Tax Paid						
Interest or Late Fee or Penalty relating to Outward Supply or on Additional Tax Paid shall be considered in this Table 9						
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		5,92,621.00	5,92,621.00	9,38,357.00	0.00
Q	Total amount paid as declared in Annual Return (GSTR 9)*	Form GSTR 9 - Table 9, 10 & 11				
R	Un-reconciled payment (O-P)*		0.00	0.00	0.00	0.00

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Reason for Difference in Tax Paid		
 Goods and Services Tax - GSTR 9C Offline tool <div> HELP HOME PREVIOUS NEXT </div>		
Pt. III. Reconciliation of tax paid <div> Validate Sheet  </div>		
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>		
10	Reasons for Un - Reconciled Payment of Tax	
A	Reason Number 1	Due to Interest Liability or Late Fee or Penalty or others Paid in Form GSTR-3B or Through Form DRC-03 or Payable
B	Reason Number 2	Supplier has paid taxes at lower rates or conditions to concessional rates not satisfied and the same considered at regular applicable rate
C	Reason Number 3	

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Additional Liability – Part I & II						
Goods and Services Tax - GSTR 9C Offline tool						
Pt. III. Reconciliation of tax paid						
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up						
Validate Sheet						
II Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)						
S.No	Description	Taxable Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%				0.00	0.00
D	28%				0.00	0.00
E	3%				0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

Additional liability from Table 6, 8 & 10 of From GSTR 9C and Tax Not paid as on filing of Form GSTR-9C shall be considered

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Part IV – Reconciliation of ITC		
Goods and Services Tax - GSTR 9C Offline tool		
ITC (Gross including CGST, SGST & IGST) obtained as per Audited Financial Statement shall match with ITC Available during the FY 2017-18 in Form GSTR 3B or availed during SFY the same shall be reconciled with Table No. 7J of Form GSTR-9. In case of any reversal, there will be differences reason for reversal shall be explained in next table.		
Validate Sheet		
12 Reconciliation of Net Input Tax Credit (ITC)		
S.No	Description	Amount (₹)
A	ITC availed as per audited Annual Financial Statement for the State/UT (For multi-state)	
B	ITC booked in earlier Financial Years claimed in current Financial Year*	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years*	5,500.00
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	21,86,666.00
E	ITC claimed in Annual Return (GSTR9)*	21,86,666.00
F	Un-reconciled ITC (E-D)*	0.00

Latest Amendment:-
Option to fill Table No. 12B & 12C

Form GSTR 9 - Table 7 J

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Reason for Difference in ITC Availed		
Goods and Services Tax - GSTR 9C Offline tool		
<div>HELP HOME PREVIOUS NEXT</div>		
<p>ITC (Gross including CGST, SGST & IGST) obtained as per Audited Financial Statement shall match with ITC Availed during the FY 2017-18 in Form GSTR 3B or availed during SFY the same shall be reconciled with Table No. 7J of Form GSTR-9. In case of any reversal, there will be differences reason for reversal shall be explained in next table.</p>		
Validate Sheet		
13	Reasons for Un-Reconciled difference in ITC	
A	Reason Number 1	ITC Reversal done during the F.Y. 2017-18
B	Reason Number 2	ITC Reversal done during the S.F.Y. 2018-19
C	Reason Number 3	ITC Reversal Paid / Reversed through Form DRC-03

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ITC Availed on Inward Supply Wise			
Goods and Services Tax - GSTR 9C Offline tool			
<div>HELP HOME PREVIOUS NEXT</div>			
<p>Reconciliation ITC Availed as declared in Table No. 7J of form GSTR-9 with ITC (Gross including CGST, SGST & IGST) availed on expenses wise as per Audited Financial Statement which include ITC Availed or ITC Reversed in SFY</p>			
Validate Sheet			
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account		
S.No	Description	Value (₹)	Amount of Total ITC (₹)
A	Purchases	1,33,86,762.00	19,11,618.00
B	Freight / Carriage	1,51,650.00	21,830.00
C	Power and Fuel Costs		
D	Imported goods (Including received from SEZ)		
E	Rent and Insurance Expense		
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples		
G	Royalties		
H	Employee's Cost (Salaries, Wages, Bonus etc.)		
I	Conveyance charges		

Latest Amendment:-
Option to fill Table No. 14


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ITC Availd on Inward Supply Wise				
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationary Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods	9,04,351.00	2,53,218.00	2,53,218.00
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed (A to Q)*			21,86,666.00
S	ITC claimed in Annual Return (GSTR9)*			21,86,666.00
T	Un-reconciled ITC (S-R)*			0.00


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Reason for Difference in Inward Supply Wise	
<div>  Goods and Services Tax - GSTR 9C Offline tool <div> HELP HOME PREVIOUS NEXT </div> </div>	
Pt. IV. Reconciliation of Input Tax Credit (ITC) <div> Validate Sheet  </div>	
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>	
15	Reasons for Un - Reconciled difference in ITC
A	Reason Number 1 ITC Reversal done during the F.Y. 2017-18
B	Reason Number 2 ITC Reversal & ITC Availd during the S.F.Y. 2018-19
C	Reason Number 3 ITC Reversal Paid / Reversed through Form DRC-03

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ITC Reversal – Part IV		
Goods and Services Tax - GSTR 9C Offline tool		
<div>HELP HOME PREVIOUS NEXT</div>		
Pt. IV. Reconciliation of Input Tax Credit (ITC)		
<p>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</p> <div>Validate Sheet </div>		
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	
S.No	Description	Amount payable (₹)
A	Central Tax	
B	State tax /UT tax	
C	Integrated Tax	
D	Cess	
E	Interest	
F	Penalty	
<div>Additional liability or ITC reversal from Table 13 & 15 of Form GSTR 9C and the same was not paid till the date of filing Form GSTR 9C, the same shall be considered</div>		

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Part V - Auditor Recommendations						
Goods and Services Tax - GSTR 9C Offline tool						
<div>HELP HOME PREVIOUS NEXT</div>						
Pt. V. Auditor's recommendation on due to non-reconciliation						
<p>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</p> <div>Validate Sheet </div>						
S.No	Description	Value (₹)	To be paid through Cash (₹)			
			Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess
A	5%					
B	12%					
C	18%					
D	28%					
E	3%					
F	0.25%					
G	0.10%					
H	Input tax credit					
I	Interest					
J	Late Fee					
K	Penalty					
L	Any other amount paid for supplies not included in annual return (25/19)					
M	Erroneous refund to be paid back					
N	Outstanding demands to be settled					
<div>Form GSTR 9C - Table 11 & 16</div>						

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Part B - Certificate																		
<u>Qualifications</u>																		
S.No	Qualification Type	Observation/Qualification																
1	2. List of Documents not maintained	Books of account are not maintained as required by law																
Add																		
<u>Auditor's details</u>																		
Place*																		
Name of the signatory*																		
Membership No*																		
Date*																		
Full address*	<table border="1"> <tr> <td>Building No/Flat No*</td> <td></td> <td>Floor Number</td> <td></td> </tr> <tr> <td>Name of the Premises/Building</td> <td></td> <td>Road/Street*</td> <td></td> </tr> <tr> <td>City/Town/Locality/Village*</td> <td></td> <td>District*</td> <td></td> </tr> <tr> <td>State*</td> <td></td> <td>Pin Code*</td> <td></td> </tr> </table>		Building No/Flat No*		Floor Number		Name of the Premises/Building		Road/Street*		City/Town/Locality/Village*		District*		State*		Pin Code*	
Building No/Flat No*		Floor Number																
Name of the Premises/Building		Road/Street*																
City/Town/Locality/Village*		District*																
State*		Pin Code*																

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<h1>QUESTIONS</h1> 	
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*Thank
you*



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