

GSTR-9 & GSTR-9C Preparer

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Reconciles your annual GST — turnover, input tax credit and tax paid — between your books, the GSTR-1 and GSTR-3B filed during the year and the GSTR-2B, then prepares the GSTR-9 annual return and the GSTR-9C reconciliation statement, flagging every difference you must explain and any tax payable via DRC-03. Use it before the annual filing deadline.

Purpose of this tool & output

Prepare the annual return (GSTR-9) and the reconciliation statement (GSTR-9C) from your books versus the returns filed during the year

How the output is used

Use the reconciled figures to file GSTR-9 (and GSTR-9C where applicable) on the GST portal, pay any additional tax via DRC-03, and keep the reconciliation and reasons ready for a departmental query.

Who receives it

The GST department, via the GST portal — GSTR-9 (annual return) and GSTR-9C (reconciliation statement, above the turnover threshold).

How to submit / file it

File GSTR-9 and, where applicable, GSTR-9C online for the financial year with the HSN summary and the reconciliation; pay any additional liability by DRC-03 before or with filing.

Who should vet it

A GST practitioner or CA — to confirm the turnover, ITC and tax reconciliation and whether GSTR-9C applies.

Important cautions

GSTR-9 cannot be revised once filed; late filing attracts a per-day fee. Confirm the current turnover thresholds for 9 and 9C and reconcile the differences with a GST practitioner before filing.

Companion documents

No related documents are listed on the portal for this tool.

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and processes vary by state and change over time — confirm with your state authority.