

GSTR-9 FILING AND RECONCILIATION CHECKLIST

Serial Num	Section	Item	Check	Remarks
1	GSTR-1 (Outward Supply Details)	Verify if all outward supplies for FY 2023-24 are disclosed in GSTR-1 and paid through GSTR-3B. If not, list the missing supplies and identify the reasons.	<input type="checkbox"/>	
2	GSTR-1 (Outward Supply Details)	Confirm separate disclosure for the following categories: B2B, B2C, Export, SEZ, Deemed supply, Exempted/nil-rated/non-GS T supply, HSN Summary.	<input type="checkbox"/>	
3	GSTR-1 (Outward Supply Details)	Reconcile outward supply turnover in GSTR-1 with the books of accounts. Investigate any discrepancies.	<input type="checkbox"/>	
4	GSTR-1 (Outward Supply Details)	Ensure all debit and credit notes raised during FY 2023-24 are disclosed in GSTR-1.	<input type="checkbox"/>	
5	GSTR-3B (Summary of Outward Supplies and ITC)	Check if the turnover disclosed in GSTR-3B matches with GSTR-1 for the period April 2023 to March 2024.	<input type="checkbox"/>	

6	GSTR-3B (Summary of Outward Supplies and ITC)	Verify if the client has maintained reconciliation of any differences between GSTR-1 and GSTR-3B.	<input type="checkbox"/>	
7	GSTR-3B (Summary of Outward Supplies and ITC)	Ensure all credit/debit notes for the period April 2023 to March 2024 are accounted for in both GSTR-1 and GSTR-3B.	<input type="checkbox"/>	
8	GSTR-3B (Summary of Outward Supplies and ITC)	Check if GST is paid on inward supplies attracting reverse charge, and verify if corresponding ITC is claimed.	<input type="checkbox"/>	
9	GSTR-3B (Summary of Outward Supplies and ITC)	Confirm if ITC is reversed for any unpaid supplier invoices after 180 days from the invoice date.	<input type="checkbox"/>	
10	ITC Reconciliation	Ensure the correct identification and reversal of ITC under Rules 42 & 43 (if applicable).	<input type="checkbox"/>	
11	ITC Reconciliation	If ITC is recomputed under Rule 42, verify whether any excess or short reversal has been corrected by the due date, including any applicable interest.	<input type="checkbox"/>	

12	ITC Reconciliation	Reconcile ITC claimed in GSTR-3B with the details in GSTR-2B and the books of accounts. Ensure that any missed ITC is availed by the filing deadline.	<input type="checkbox"/>	
13	ITC Reconciliation	Cross-check whether temporary ITC reversals are eligible for claim before November 30, 2024 (October return).	<input type="checkbox"/>	
14	ITC Reconciliation	Verify that any ITC previously reversed as temporary is classified correctly as permanent if conditions are not met.	<input type="checkbox"/>	
15	Books of Accounts and Financial Statements	Reconcile the turnover disclosed in GSTR-1 and GSTR-3B with the books of accounts.	<input type="checkbox"/>	
16	Books of Accounts and Financial Statements	Match ITC availed in the books with Table 4 of GSTR-3B.	<input type="checkbox"/>	

17	Books of Accounts and Financial Statements	Ensure that the credit balance in the profit and loss account is reconciled with GSTR-1 & GSTR-3B, and prepare a reconciliation statement if needed.	<input type="checkbox"/>	
18	Books of Accounts and Financial Statements	Identify any advances at the year-end and ensure they are matched with the books.	<input type="checkbox"/>	
19	Books of Accounts and Financial Statements	Verify that backdated entries are checked for potential missed liabilities and interest implications.	<input type="checkbox"/>	
20	Tax Liability and Payment	Ensure tax is paid on income that is not considered a supply (e.g., discounts, notice period recovery, transactions in money/securities).	<input type="checkbox"/>	
21	Tax Liability and Payment	Check whether income has been incorrectly accounted under expenses and verify for missed tax liabilities.	<input type="checkbox"/>	
22	Tax Liability and Payment	Verify if ineligible ITC is identifiable in the books and ensure it's classified correctly.	<input type="checkbox"/>	

23	GSTR-9 (Annual Return) Specific Checks	Confirm that all taxable turnover with GST implications is separately identified.	<input type="checkbox"/>	
24	GSTR-9 (Annual Return) Specific Checks	Ensure that turnover is bifurcated correctly into categories such as B2C, B2B, Export with tax paid, SEZ with tax paid, and others.	<input type="checkbox"/>	
25	GSTR-9 (Annual Return) Specific Checks	Check if the turnover where the recipient is liable to pay GST under reverse charge (RCM) is correctly disclosed.	<input type="checkbox"/>	
26	GSTR-9 (Annual Return) Specific Checks	Verify if the details of credit/debit notes for the period April 2023 to March 2024 are included.	<input type="checkbox"/>	
27	GSTR-9 (Annual Return) Specific Checks	Ensure that the amendments made to outward supplies during the FY 2023-24 are identified and summarized.	<input type="checkbox"/>	
28	ITC Register and Avalment	Ensure the client maintains an ITC register, classifying ITC as inputs, input services, or capital goods.	<input type="checkbox"/>	

29	ITC Register and Availment	Reconcile the ITC availed in GSTR-3B with the books of accounts and GSTR-2B. Any missed ITC should be availed by the due date for the October 2024 return (by November 30, 2024).	<input type="checkbox"/>	
30	ITC Register and Availment	Verify that GST paid on reverse charge imports of services is claimed and disclosed correctly in the returns.	<input type="checkbox"/>	
31	Final Reconciliation and Compliance	Check if the client has properly reversed ITC under Rules 37, 39, 42, 43, and Section 17(5), where applicable.	<input type="checkbox"/>	
32	Final Reconciliation and Compliance	Ensure that the client has complied with the composition scheme, if applicable, and that corresponding GST adjustments are made.	<input type="checkbox"/>	
33	Final Reconciliation and Compliance	Verify whether self-invoices or payment vouchers are raised where RCM is applicable.	<input type="checkbox"/>	