Notification No. 56/2019 – Central Tax

New Delhi, the 14th November, 2019

G.S.R……(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),-

   (i) in FORM GST RFD-01, in Annexure 1,
       (a) for Statement 1A, the following Statement shall be substituted, namely:-

   **“Statement 1A [rule 89(2)(h)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Details of documents of inward supplies received</th>
<th>Tax paid on inward supplies</th>
<th>Details of documents of outward supplies issued</th>
<th>Tax paid on outward supplies</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Type of Inward Supply</td>
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<td>Type of Document</td>
<td></td>
</tr>
<tr>
<td></td>
<td>GS/TIN of Supplier/Self GS/TIN</td>
<td></td>
<td>Port Code</td>
<td>Date</td>
</tr>
<tr>
<td></td>
<td>Type of Document</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>N.O./B.E</td>
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<td>Integrated Tax</td>
<td>Central Tax</td>
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<td></td>
<td>Date</td>
<td></td>
<td>State/UT Tax</td>
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<td></td>
<td></td>
<td></td>
<td>State/UT Tax</td>
<td></td>
</tr>
</tbody>
</table>
(b) for **Statement 2**, the following Statement shall be substituted, namely:-

**“Statement 2 [rule 89(2)(c)]**
Refund Type: Export of services with payment of tax (accumulated ITC)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Document Details</th>
<th>Integrated Tax</th>
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<th>BRC/ FIRC</th>
</tr>
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<tbody>
<tr>
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<tr>
<td></td>
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<td>Date</td>
<td>Value</td>
<td>No.</td>
</tr>
</tbody>
</table>

(c) for **Statement 3**, the following Statement shall be substituted, namely:-

**“Statement 3 [rule 89(2)(b) and rule 89(2)(c)]**
Refund Type: Export without payment of tax (accumulated ITC)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Document Details</th>
<th>Goods / Services (G/S)</th>
<th>Shipping bill/ Bill of export</th>
<th>EGM Details</th>
<th>BRC/ FIRC</th>
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</thead>
<tbody>
<tr>
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<td>No.</td>
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<td>Value</td>
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<td>Value</td>
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<td>Value</td>
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</tbody>
</table>

(d) for **Statement 4**, the following Statement shall be substituted, namely:-

**“Statement 4 [rule 89(2)(d) and rule 89(2)(e)]**
Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Document Details</th>
<th>Shipping bill/ Bill of export/ Endorsed invoice by SEZ</th>
<th>Taxable Value</th>
<th>Integrated Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of Document</td>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>No.</td>
<td>Date</td>
</tr>
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<td>Date</td>
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</tbody>
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<table>
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<tr>
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<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
<th>14</th>
</tr>
</thead>
</table>
(e) after **Statement 4**, the following Statement shall be inserted, namely:-

"**Statement 4A**

Refund by SEZ on account of supplies received from DTA – With payment of tax"

<table>
<thead>
<tr>
<th>GSTIN of Supplier</th>
<th>Document Details</th>
<th>Shipping bill/ Bill of export/ Endorsed invoice by SEZ</th>
<th>Taxable Value</th>
<th>Integrated Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Type of Document</td>
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<td>Date</td>
<td>Value</td>
<td>No.</td>
</tr>
<tr>
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<td></td>
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<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

(f) for **Statement 5**, the following Statement shall be substituted, namely:-

"**Statement 5 [rule 89(2)(d) and rule 89(2)(e)]**

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)"

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Document Details</th>
<th>Goods/ Services (G/S)</th>
<th>Shipping bill/ Bill of export/ Endorsed invoice no.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Type of Document</td>
<td>No.</td>
<td>Date</td>
</tr>
<tr>
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<td>3</td>
</tr>
</tbody>
</table>

(g) for **Statement 5B**, the following Statement shall be substituted, namely:-
### Statement 5B [rule 89(2)(g)]

**Refund Type: On account of deemed exports claimed by supplier**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Type of Document</th>
<th>No.</th>
<th>Date</th>
<th>Taxable Value</th>
<th>Integrated Tax</th>
<th>Central Tax</th>
<th>State/Union Territory Tax</th>
<th>Cess</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

### Statement 5B [rule 89(2)(g)]

**Refund Type: On account of deemed exports claimed by recipient**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Type of Document</th>
<th>No.</th>
<th>Date</th>
<th>Taxable Value</th>
<th>Integrated Tax</th>
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<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

(h) for **Statement 6**, the following Statement shall be substituted, namely:-

### “Statement 6 [rule 89(2)(j)]

**Refund Type: On account of change in POS (inter-state to intra-state and vice versa)**

<table>
<thead>
<tr>
<th>Document Type</th>
<th>Recipient GSTIN/UIN</th>
<th>Name (in case of B2C)</th>
<th>Document Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>B2C/Registered</td>
<td></td>
<td></td>
<td>Type of Document</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

Details of documents covering transaction considered as intra –State / inter-State transaction earlier

<table>
<thead>
<tr>
<th>Inter/Intra</th>
<th>Integrated Tax</th>
<th>Central tax</th>
<th>State/UT Tax</th>
<th>Cess</th>
<th>PoS</th>
</tr>
</thead>
</table>
(ii) in **FORM GSTR-9**, in the Table,-  
(a) against serial number 8C, in column 2,-  
   (A.) before the letters and words “ITC on inward supplies”, the word, letters and figures “For FY 2017-18” shall be inserted;  
   (B.) after the entry ending with the words and figures, “April 2018 to March 2019”, the following entry shall be inserted, namely :-  
   “For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019” ;  
(b) in Pt. V,-  
   (A.) before the words “Particulars of the transactions”, the word, letters and figures “For FY 2017-18” shall be inserted;  
   (B.) after the heading ending with the words and figures “April 2018 till March 2019”, the following entry shall be inserted, namely :-  
   “For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019” ;  

(iii) in **FORM GSTR-9**, in the instructions,  
(a) for paragraph 2, the following paragraph shall be substituted, namely: -  
   “2. It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.”;  
(b) in **paragraph 4**, -

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<table>
<thead>
<tr>
<th>Inter/Intra</th>
<th>Integrated</th>
<th>Central tax</th>
<th>State/UT Tax</th>
<th>Cess</th>
<th>PoS</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>16</td>
<td>17</td>
<td>18</td>
<td>19</td>
<td>20</td>
</tr>
</tbody>
</table>
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(A.) before the words, “It may be noted”, the word, letters and figures “For FY 2017-18,” shall be inserted;
(B.) after the words, letters and figures, “that additional liability for the FY 2017-18”, the letters and figures “or FY 2018-19” shall be inserted;
(C.) after the words, “taxpayers cannot claim input tax credit”, the words, letters and figures “unclaimed during FY 2017-18”, shall be omitted;
(D.) in the Table, in second column ,-
   (I) against serial number 4I, after the entry ending with the words ““ filling up these details.””, the following entry shall be inserted, namely:-
      “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.”;
   (II) against serial number 4J, after the entry ending with the words ““ filling up these details.””, the following entry shall be inserted, namely:-
      “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;
   (III) against serial number 4K & 4L, after the entry ending with the words ““ filling up these details.””, the following entry shall be inserted, namely:-
      “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.”;
   (IV) against serial number 5D,5E and 5F, after the entry ending with the words, figures and brackets “under Non-GST supply (5F).”, the following entry shall be inserted, namely:-
      “For FY 2017-18 and 2018-19, the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.”;
   (V) against serial number 5H, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.”;

(VI) against serial number 5I, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;

(VII) against serial number 5J & 5K, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.”;

(c) in paragraph 5, in the Table, in second column,-

(A.) against serial number 6B, after the entry ending with the words, figure, brackets and letter “under 6(H) below.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.”;

(B.) against serial number 6C and serial number 6D, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.”;
(C.) against serial number 6E, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.”;

(D.) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, after the entry ending with the words, figures and letters “in 7E of FORM GSTR-9.,” the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.”;

(E.) against serial number 8A,-
(I) for the letters and figures, “FY 2017-18”, the words “the financial year for which the return is being for” shall be substituted;
(II) before the words, “It may be noted”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
(III) after the entry ending with the words “auto-populated in this table.”, the following entry shall be inserted, namely:-
“For FY 2018-19, It may be noted that the FORM GSTR-2A generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

(F.) against serial number 8B, after the entry ending with the words “be auto-populated here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

(G.) against serial number 8C,–
(I) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted; 

(II) after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2018-19, Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.”;

(III) after the entry ending with the words “for filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

(H.) against serial number 8D, after the entry ending with the words “shall be negative.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

(d) in paragraph 7,–
(A.) before the words and letter “Part V consists”, the word, letters and figures “For FY 2017-18,” shall be inserted;

(B.) after the entry ending with the words and figures “April 2018 to March 2019”, the following entry shall be inserted, namely :-
“For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2019 to September 2019.”;

(C.) in the Table, in second column ,- 
(I) against serial number 10 & 11,
(1.) before the words, “Details of additions”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
(2.) after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-

“For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.”;

(II) against serial number 12,

(1.) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(2.) after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-

“For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”;

(III) against serial number 13, –

(1.) before the words, “Details of ITC for”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(2.) after the entry ending with the words, letters and figures “annual return for FY 2018-19.”, the following entry shall be inserted, namely:-

“For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”;
(e) in paragraph 8, in the Table, in second column,—

(A.) against serial number 15A, 15B, 15C and 15D, after the words and letters “details of non-GST refund claims.”, the words and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(B.) against serial number 15E, 15F and 15G, after the words “shall be declared here.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(C.) against serial number 16A, after the words “filling up these details.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(D.) against serial number 16B and serial number 16C, after the words “shall be declared here.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.” shall be inserted;

(E.) against serial number 17 & 18, after the words “value of inward supplies.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.” shall be inserted;

3. In the said rules, in FORM GST GSTR-9C, in the instructions, in paragraph 2,

(i) for the letters and figures, “FY 2017-18”, the words “current financial year” shall be substituted;

(ii) before the words, “The details for the”, the word, letters and figures “For FY 2017-18,” shall be inserted;

(iii) in Paragraph 4, in the Table, in second column,—

(a) against serial number 5B and serial number 5C, after the entry ending with the words and brackets “shall be declared here.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

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(b) against serial number 5D, after the entry ending with the words “not required to be included here.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

(c) against serial number 5E and serial number 5F, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

(d) against serial number 5G, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-

“For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

(e) against serial number 5H, serial number 5I, serial number 5J, serial number 5K, serial number 5L, serial number 5M and serial number 5N, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

(iv) in paragraph 6, in second column ,–

(A.) against serial number 12B, after the entry ending with the words and figures “availed during Financial Year 2017-18.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;

(B.) against serial number 12C, after the entry ending with the words “ shall be declared here.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
against serial number 14, after the entry ending with the words “are to be declared here.”, the following entry shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;

(v) for Part B, the following shall be substituted, namely:-

“PART – B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—
(a) balance sheet as on ……….
(b) the *profit and loss account/income and expenditure account for the period beginning from ……………to ending on ………., and
(c) the cash flow statement (if available) for the period beginning from ………. to ending on ………., —attached herewith, of M/s …………… (Name), …………………………………………

(Address), ………………………………(GSTIN).

2. Based on our audit I/we report that the said registered person—
* has maintained the books of accounts, records and documents as required by the IGST/CGST/<>GST Act, 2017 and the rules/notifications made/issued thereunder
* has not maintained the following accounts/records/documents as required by the IGST/CGST/<>GST Act, 2017 and the rules/notifications made/issued thereunder:
1. 2. 3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:
…………………………………….
…………………………………….

3. (b) *I/we further report that, -
(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.
(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.
(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of account maintained at the Principal place of business at …………………… and ** …………………additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No. GSTR-9C.
5. In my/our opinion and to the best of my/our information and according to explanations given to me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following observations/qualifications, if any:
   (a) ……………………………………………………………………………………………
   (b) ……………………………………………………………………………………………
   (c) ……………………………………………………………………………………………
   ………………………………………
   ………………………………………

*(Signature and stamp/Seal of the Auditor)*
Place: ……………
Name of the signatory …………………
Membership No………………
Date: ……………
Full address ………………………

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. …………………………………………..………. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the …………………………….Act, and *I/we annex hereto a copy of their audit report dated ………………………………………….. along with a copy of each of:-

(a) balance sheet as on ………
(b) the *profit and loss account/income and expenditure account for the period beginning from …………..…to ending on …….,
(c) the cash flow statement (if available) for the period beginning from …………..…to ending on ………., and
(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—
   *has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder
   *has not maintained the following accounts/records/documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder:
   1.
   2.
   3.

3. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No.GSTR-9C.

4. In my/our opinion and to the best of my/our information and according to examination of books of account including other relevant documents and explanations given to me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:
Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610 (E), dated the 19th June, 2017 and last amended vide notification No. 49/2019 - Central Tax, dated the 9th October, 2019, published vide number G.S.R. 772 (E), dated the 9th October, 2019.