

Q1. What is GSTR-9C?

A: GSTR-9C is a **reconciliation statement** comparing GST returns with audited financial statements.

👉 *Expert Tip – Proper reconciliation avoids GST scrutiny.*

Q2. Why is GSTR-9C important?

A: It validates the **accuracy of turnover, tax, and ITC** reported under GST.

Q3. Who should file GSTR-9C?

A: Taxpayers exceeding the **prescribed aggregate turnover limit** in a financial year.

Q4. Is GSTR-9C mandatory for all?

A: ✗ No. Applicable only to eligible large taxpayers.

✓ *Check eligibility before filing.*

Q5. Is turnover calculated PAN-wise or GSTIN-wise?

A: PAN-wise for eligibility, GSTIN-wise for filing.

Q6. Separate GSTR-9C for each GSTIN?

A: Yes, filing is **GSTIN-specific**.

Q7. What is the due date for GSTR-9C?

A: Normally **31st December** following the financial year.

Q8. Can due dates change?

A: Yes, subject to **government notification**.

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Q9. Is GSTR-9C a return?

A: No, it is a **reconciliation statement**, not a tax return.

Q10. Can tax be paid through GSTR-9C?

A: **X** No. Tax must be paid using **Form DRC-03**.

Q11. Is CA certification required now?

A: No, it is **self-certified**, but professional preparation is strongly advised.

Q12. Why involve a GST consultant?

A: To avoid **costly errors, notices, and penalties**.

Q13. Which accounts are used for reconciliation?

A: Audited **P&L and Balance Sheet**.

Q14. Should GST turnover match financial turnover?

A: Ideally yes; differences must be **clearly explained**.

Q15. Common reasons for turnover mismatch?

A: Advances, unbilled revenue, exempt supplies, non-GST income.

Q16. Are non-GST incomes shown in GSTR-9C?

A: Yes, for reconciliation purpose.

Q17. Can missed sales be added in GSTR-9C?

A: **X** No. Tax must be paid separately via DRC-03.

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Q18. What if short tax payment is found?

A: Pay tax + interest voluntarily to reduce penalties.

Q19. What ITC is reconciled in 9C?

A: ITC as per books vs ITC claimed in GST returns.

Q20. Can extra ITC be claimed through GSTR-9C?

A: **X** No, additional ITC cannot be claimed.

Q21. What is ineligible ITC?

A: ITC blocked under **Section 17(5)**.

Q22. Should ineligible ITC be disclosed?

A: Yes, separately and clearly.

Q23. What if ITC reversal was missed earlier?

A: Reverse with interest through **DRC-03**.

Q24. Does exempt turnover affect ITC?

A: Yes, proportionate ITC reversal applies.

Q25. Is RCM checked in GSTR-9C?

A: Yes, expenses are reviewed for RCM applicability.

Q26. Common RCM miss?

A: Freight, legal fees, director remuneration.

Q27. Are HSN codes verified in GSTR-9C?

A: Yes, classification and tax rate accuracy is reviewed.

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Q28. Wrong HSN impact?

A: Short payment → interest & penalty risk.

Q29. Are credit notes reconciled?

A: Yes, to ensure correct tax adjustment.

Q30. Can excess credit note cause issues?

A: Yes, may lead to additional liability.

Q31. Are debit notes part of reconciliation?

A: Yes, included in turnover and tax.

Q32. Missed debit note solution?

A: Tax payment via DRC-03.

Q33. Are GST demands disclosed in GSTR-9C?

A: Yes, pending demands are reported.

Q34. Can refunds be claimed in 9C?

A: No, refunds are filed separately.

Q35. Can provisional accounts be used?

A: No, finalized audited accounts are required.

Q36. Importance of final books?

A: GSTR-9C relies entirely on books accuracy.

Q37. Can wrong GSTR-9C lead to notice?

A: Yes, mismatches invite scrutiny.

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Q38. Best way to avoid notices?

A: Proper reconciliation + voluntary compliance.

Q39. Is voluntary disclosure allowed?

A: Yes, and highly recommended.

Q40. Benefit of voluntary payment?

A: Reduced penalty and litigation risk.

Q41. How long should records be kept?

A: Minimum 6 years.

Q42. Can department ask workings?

A: Yes, during audit or assessment.

Q43. Is GSTR-9C filed online?

A: Yes, through GST portal.

Q44. Can draft be saved?

A: Yes, review before final submission.

Q45. Most common GSTR-9C mistake?

A: Turnover mismatch.

Q46. Second common mistake?

A: Ignoring RCM expenses.

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Q47. Is management confirmation needed?

A: Highly advisable for accountability.

Q48. Who is responsible for errors?

A: Ultimately, the taxpayer.

Q49. Should GSTR-9C be rushed?

A: **X** No, accuracy is more important than speed.

Q50. Ideal approach?

A: Reconcile → Verify → Pay differences → File.

Q51. Can GSTR-9C be revised?

A: **X** No revision allowed.

Q52. So why extra care?

A: One-time filing with long-term impact.

Q53. Does GSTR-9C link GST & Income Tax?

A: Yes, mismatches may trigger cross-verification.

Q54. Should both returns align?

A: Yes, consistency is key.

Q55. Who should prepare GSTR-9C?

A: Experienced GST professional.

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Q56. Why professional handling matters?

A: Saves tax, interest, and peace of mind.

Q57. Final checklist before filing?

A: Turnover, ITC, RCM, interest, tax differences.

Q58. Preview recommended?

A: Always.

Q59. What is the purpose of GSTR-9C?

A: To ensure **true and fair GST compliance**.

Q60. Golden Rule of GSTR-9C?

A: **Books and GST returns must speak the same language.**

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