

Annual Return

GST Annual Return

GSTR 9 & 9A

Due Date 30 June 2019

Singhal Mohit & Co
Chartered Accountants
Gurugram

Annual Return- Statutory Provisions

Sections-44(1)-CGST Act

➤ Every registered person, other than

- ❖ an Input Service Distributor,
- ❖ a person paying tax under section 51 or section 52,
- ❖ a casual taxable person and
- ❖ a non-resident taxable person,

shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed **on or before the thirty-first day of December following the end of such financial year.**

➤ No turnover threshold limit for annual turnover.

Annual Return- Statutory Provisions

➤ CGST Rule -80

➤ Prescribed Annual Return Forms

For Ecommerce Operator

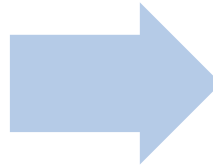


Form GSTR-9B



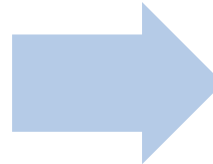
NA for FY 1718

For Composition Dealer



Form GSTR-9A

For Others Dealer

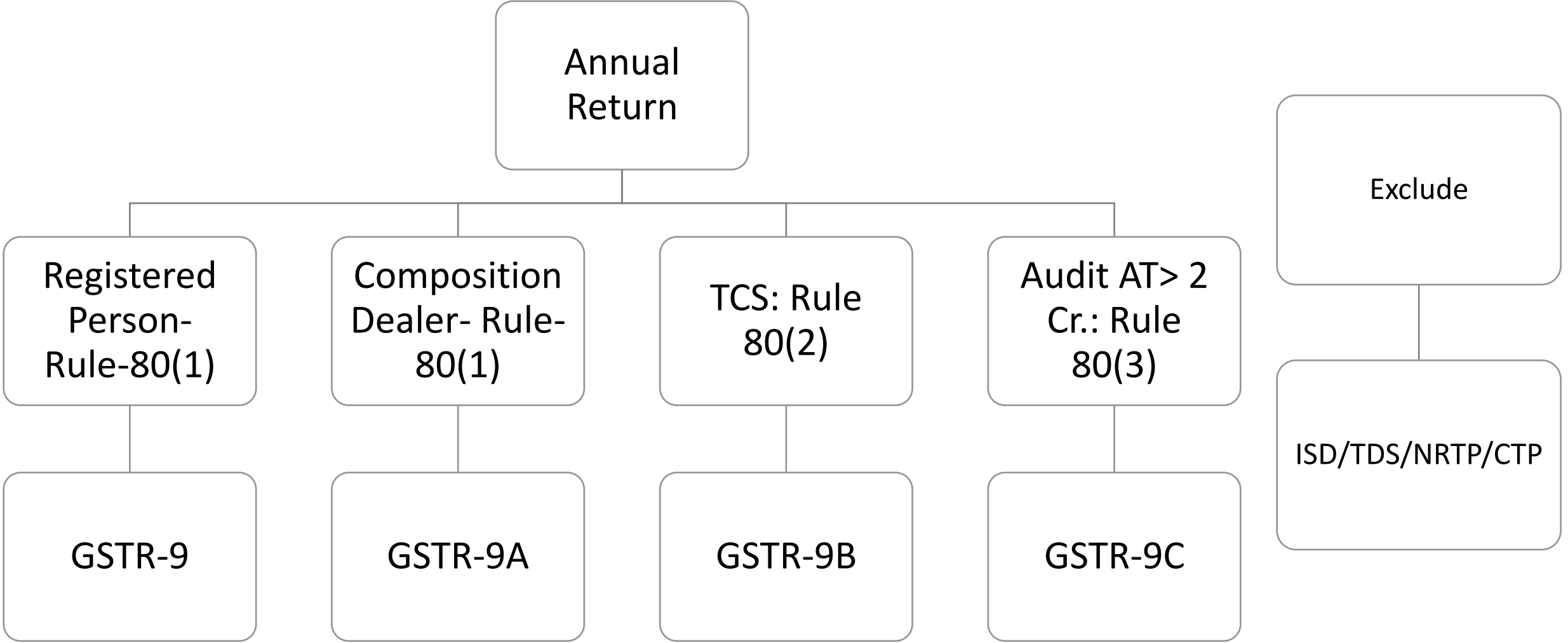


Form GSTR-9

Due date -

On or before 31 December following the end of FY

Annual Return- Statutory Provisions



Annual Return

Penalty –Non Filing of Annual Return

Sec-47(2)

Liable to pay a late fee of Rs. 100 /- per day subject to a maximum of a quarter per cent. (0.25%) of the turnover in the State /UT

Similar provision also exists under State/UT GST law as well

Also applicable for Nil Return

GST Audit

Forms

GSTR-9



For Other Registered Person

GSTR-9A



For Composition Dealer

GSTR-9- Annual Return

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UQC: Unit Quantity Code
- c. HSN: Harmonized System of Nomenclature Code

- 2. It is mandatory to file all your **FORM GSTR-1** and **FORM GSTR-3B** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.
- 3. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.
- 4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. The instructions to fill Part II are as follows:

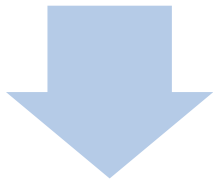
GSTR-9- Annual Return

Part-I	Part-II	Part-III	Part-IV	Part-V	Part-VI
Basic Details	Liability	Input Tax Credit	Tax Paid Details	Amendments vide Circular 26/2017	Other Information
Table 1-3	Table 4-5	Table 6-8	Table 9	Table 10-14	Table 15-19

Part-I-Basic Details

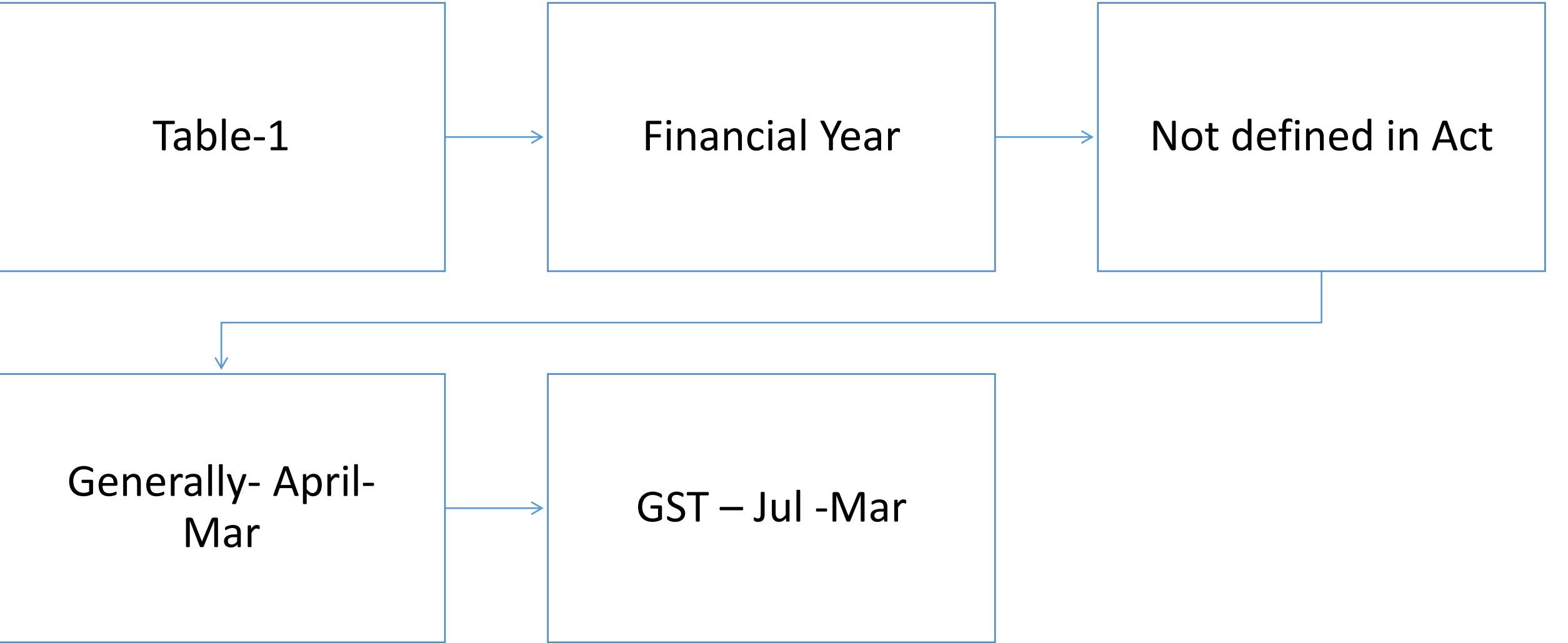
Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

Details only for July 2017 to March 2018

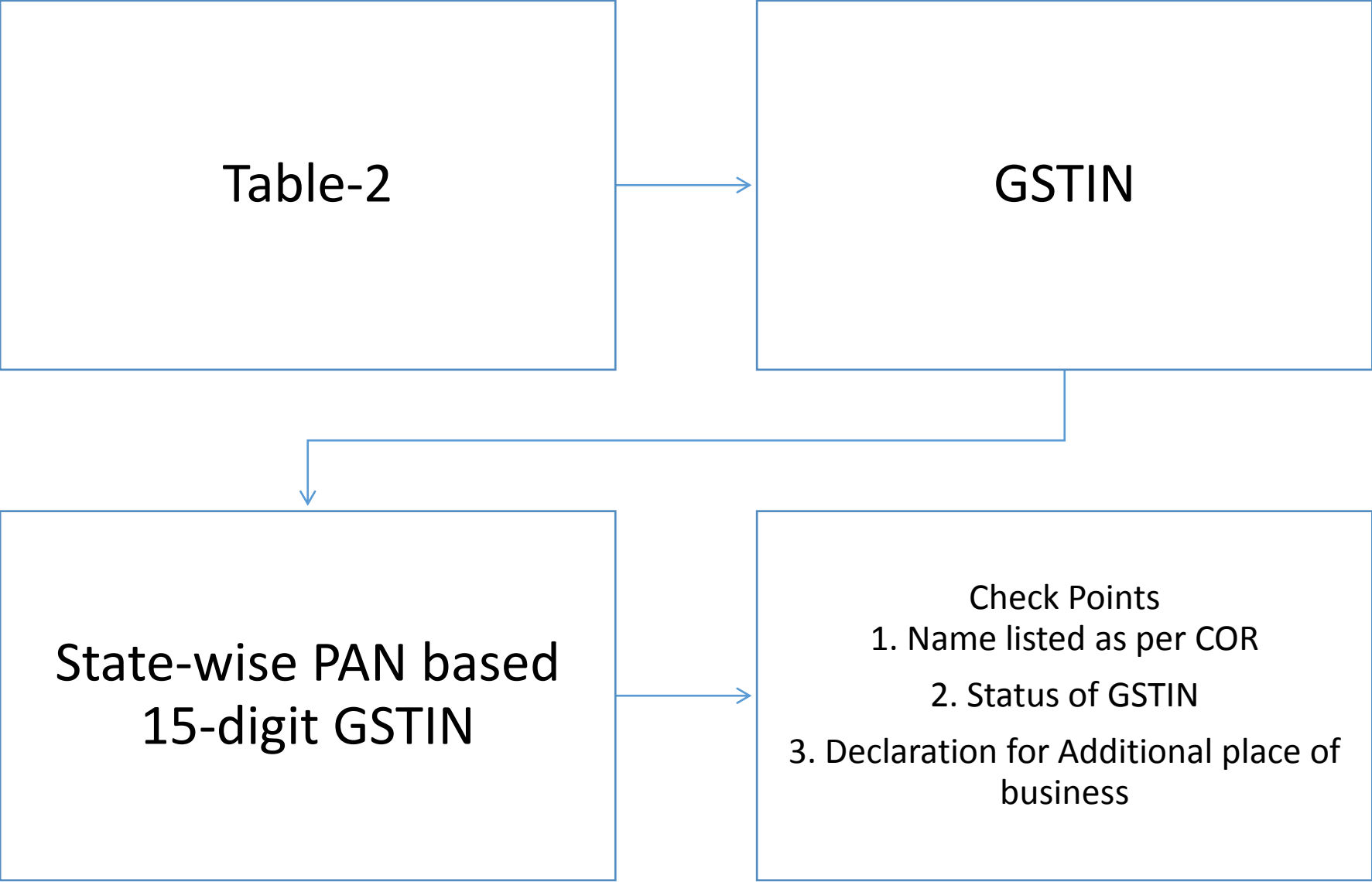


GSTIN wise reconciliation Statement

Part-I-Basic Details



Part-I-Basic Details



Part-I-Basic Details

Table -3A



Legal Name



As per Statute

Table -3B



Trade Name



Name used by trade
and industry

Details of Outward and inward supplies declared during the financial year

Table-4

- Details of advances, inward and outward supplies made during the financial year **on which tax is payable**

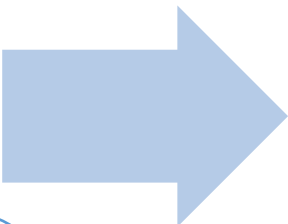


Table-5

- Details of Outward supplies made during the financial year **on which tax is not payable**

Pt. II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					

Table-4

4A - Supplies made to unregistered Persons (B2C)



Supplies made to consumers and unregistered persons including supplies through E-Com;



Net of credit notes or debit notes;



Table 5, Table 7, Table 9 and Table 10 of FORM GSTR-1 may be used.

4B - Supplies made to registered persons (B2B)



Supplies made to registered persons (including supplies made to UINs & through E-Com)



Details of debit and credit notes are **NOT** to be mentioned here.



Table 4A and Table 4C of FORM GSTR-1 may be used

4C - Zero rated supply (Export) on payment of tax (except supplies to SEZs)



Aggregate value of exports (except supplies to SEZs) on which tax has been paid;



Table 6A of FORM GSTR-1 may be used



For both goods & services

Table-4

4D - Supply to SEZs on payment of tax



Aggregate value of supplies to SEZs on which tax has been paid;



Table 6B of GSTR-1;



Details of debit and credit notes are **NOT** to be mentioned here.

4E - Deemed Exports



Supplies in the nature of deemed exports



Table 6C of FORM GSTR-1 may be used



NN 48/2017-Central tax dated 18th October 2017,

4F - Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)



Details of all unadjusted advances;



Table 11A of FORM GSTR-1 may be used



NN 40/2017-CT dated Oct 13, 2017
NN 66/2017-CT dated Nov 11, 2017

Table-4

4G - Inward supplies on which tax is to be paid on reverse charge basis



Aggregate value of all inward supplies (including advances and net of credit and debit notes) liable to RCM;



Include aggregate value of all import of services



Table 3.1(d) of FORM GSTR-3B may be used



NN 38/2017-CT(R) dated Oct 13, 2017

4H - Sub-total (A to G above)



This is a summation from 4A to 4G.

Annual Return		GSTR-9-Part-II			Table-4	
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Table-4

4I - Credit Notes issued in respect of transactions specified in (B) to (E) above (-)



Aggregate value of credit notes issued
-B to B supplies (4B),
-Exports (4C),
-Supplies to SEZs (4D) and
-Deemed exports (4E)



Table 9B of FORM GSTR-1 may be used

4J - Debit Notes issued in respect of transactions specified in (B) to (E) above (-)



Aggregate value of debit notes issued
-B to B supplies (4B),
-Exports (4C),
-Supplies to SEZs (4D) and
-Deemed exports (4E)



Table 9B of FORM GSTR-1 may be used

4K- Supplies / tax declared through Amendments (+)
4L- Supplies / tax reduced through Amendments (-)



Details of amendments made to B to B supplies (4B), Exports (4C), Supplies to SEZs (4D) and Deemed exports (4E), Credit notes (4I), Debit notes (4J) and Refund vouchers



Table 9A and Table 9C of FORM GSTR-1 may be used



Declarations and amendments for which tax has been paid in GSTR-3B till March-18

Table-4

4M - Sub-total (I to L above)



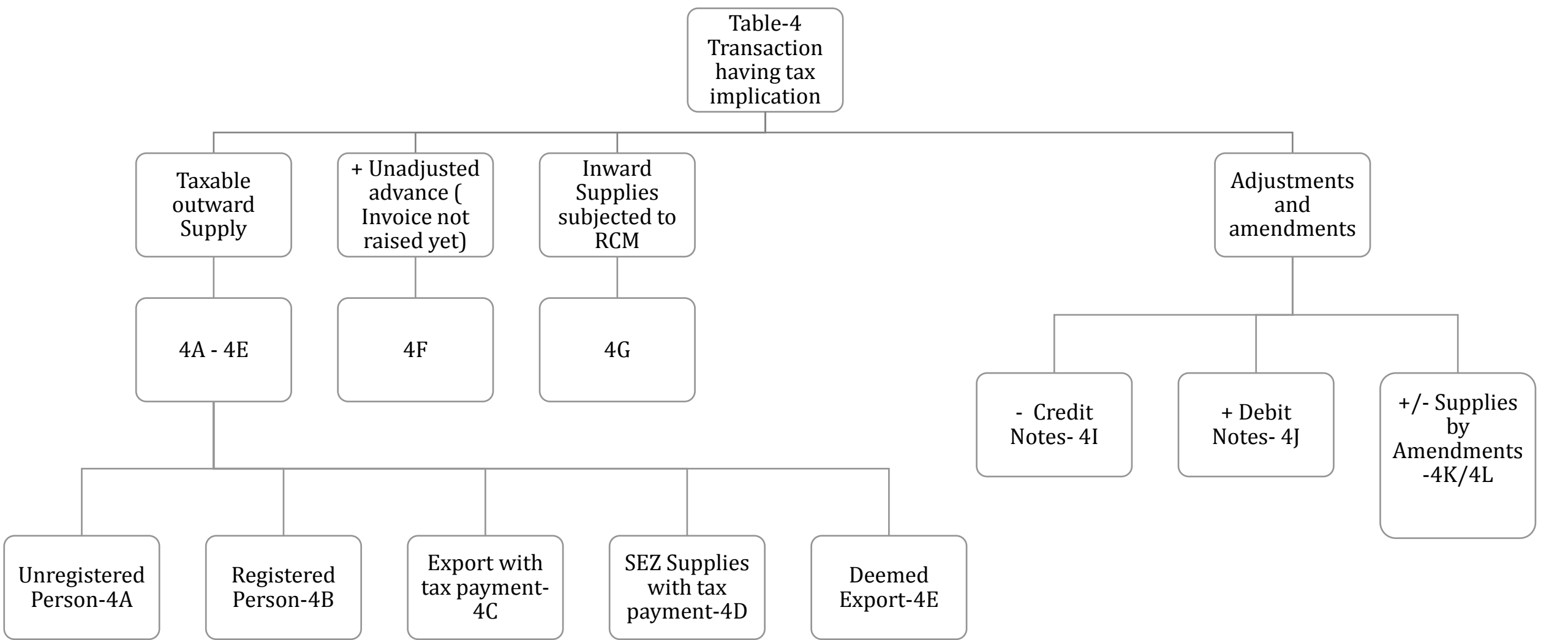
Contains the total of all the credit notes, debit notes and amendments made during the relevant financial year

4N - Supplies and advances on which tax is to be paid (H + M) above



Summation of two subtotals
1. All kinds of outward and inward supplies including advances;
2. Amendments, credit notes and debit notes issued for above.

Table-4-Summery



Annual Return			GSTR-9-Part-II		Table-5	
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes ‘no supply’)					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

Table-5

5A - Zero rated supply (Export) without payment of tax)



Aggregate value of exports (except supplies to SEZs) without payment of taxes



Table 6A of FORM GSTR-1 may be used

5B - Supply to SEZs without payment of tax



Aggregate value of supplies to SEZs without payment of taxes



Table 6B of FORM GSTR-1 may be used

5C - Supplies on which tax is to be paid by the recipient on reverse charge basis



Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis.



Table 4B of FORM GSTR-1 may be used

Table-5

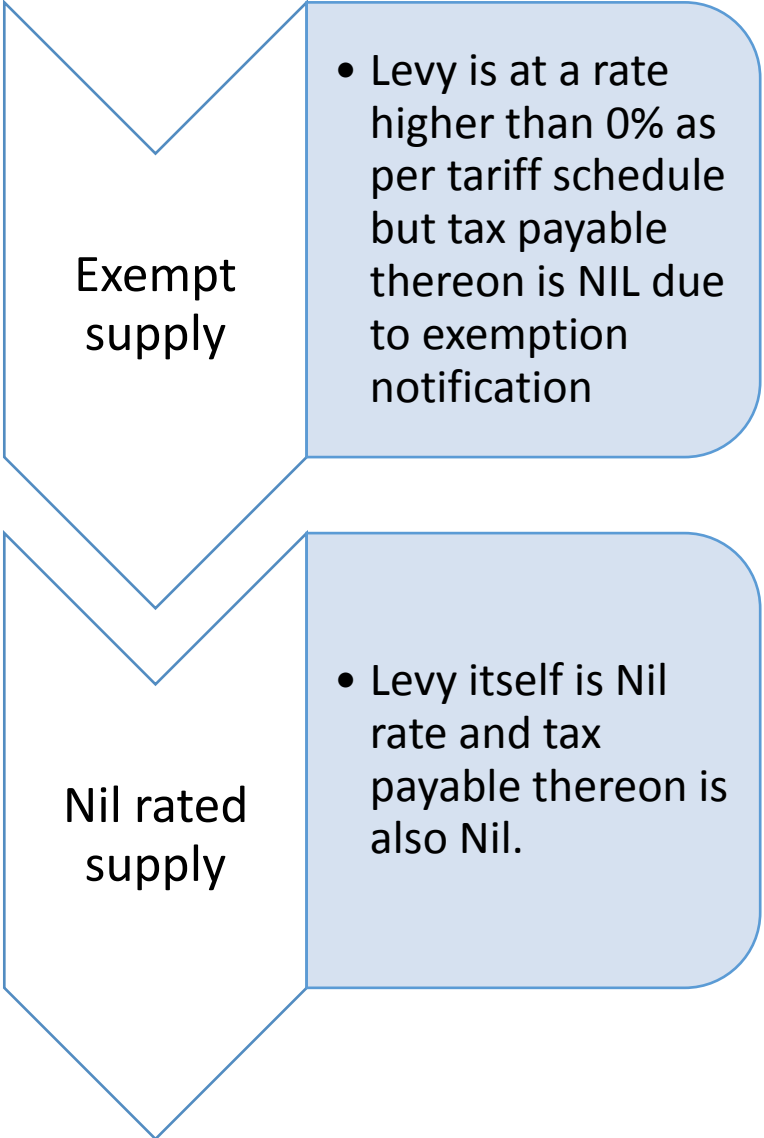
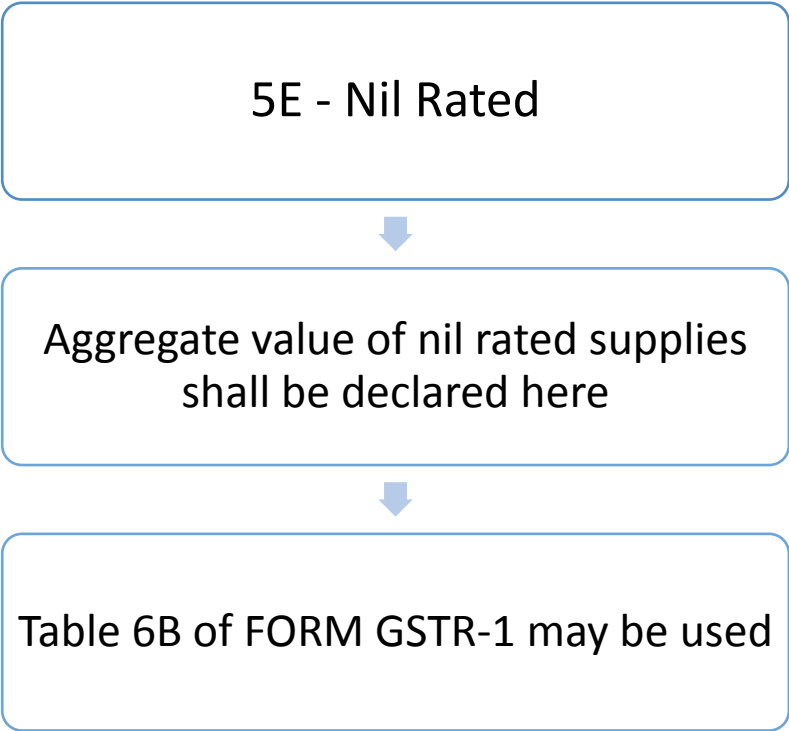
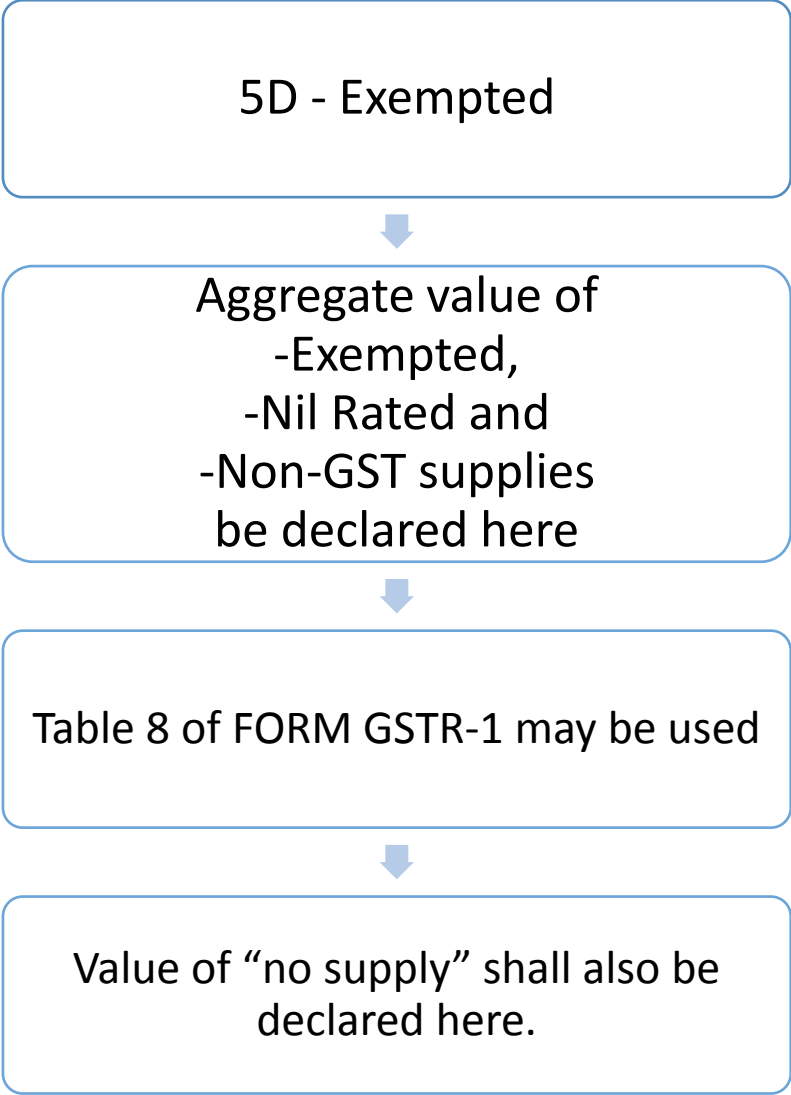


Table-5

5F - Non-GST Supplies



Aggregate value of non-GST supplies including No Supply shall be declared here

5G - Sub-total (A to F above)



Contain sum total of outward supplies on which tax is not payable

5H - Credit Notes issued in respect of transactions specified in A to F above (-)



Aggregate value of credit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F



Table 9B of FORM GSTR-1 may be used

Table-5

5I - Debit Notes issued in respect of transactions specified in A to F above (+)



Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F



Table 9B of FORM GSTR-1 may be used

5J - Supplies declared through Amendments (+)
5K - Supplies reduced through Amendments (-)



Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid



Table 9A and Table 9C of FORM GSTR-1 may be used

5L - Sub-Total (H to K above)



Sum total of amendment

Table-5

5M - Turnover on which tax is not to be paid (G + L above)



Contains the total turnover of the outward supplies on which tax is not paid by the taxpayer

5N - Total Turnover (including advances) (4N + 5M - 4G above)



Total turnover including sum of all the supplies (with additional supplies and amendments)
-on which tax is payable
-on which tax is not payable

Details of ITC as declared in returns filed during the financial year

Table-6

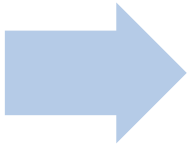


Table-7

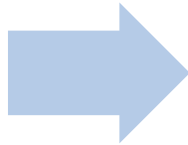


Table-8

- Details of ITC availed during the financial year

- Details of ITC Reversed and Ineligible ITC for the financial year

- Other ITC related information

GSTR-3B-Table-4

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					

Annual Return		GSTR-9-Part-III		Table-6	
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				

Table-6

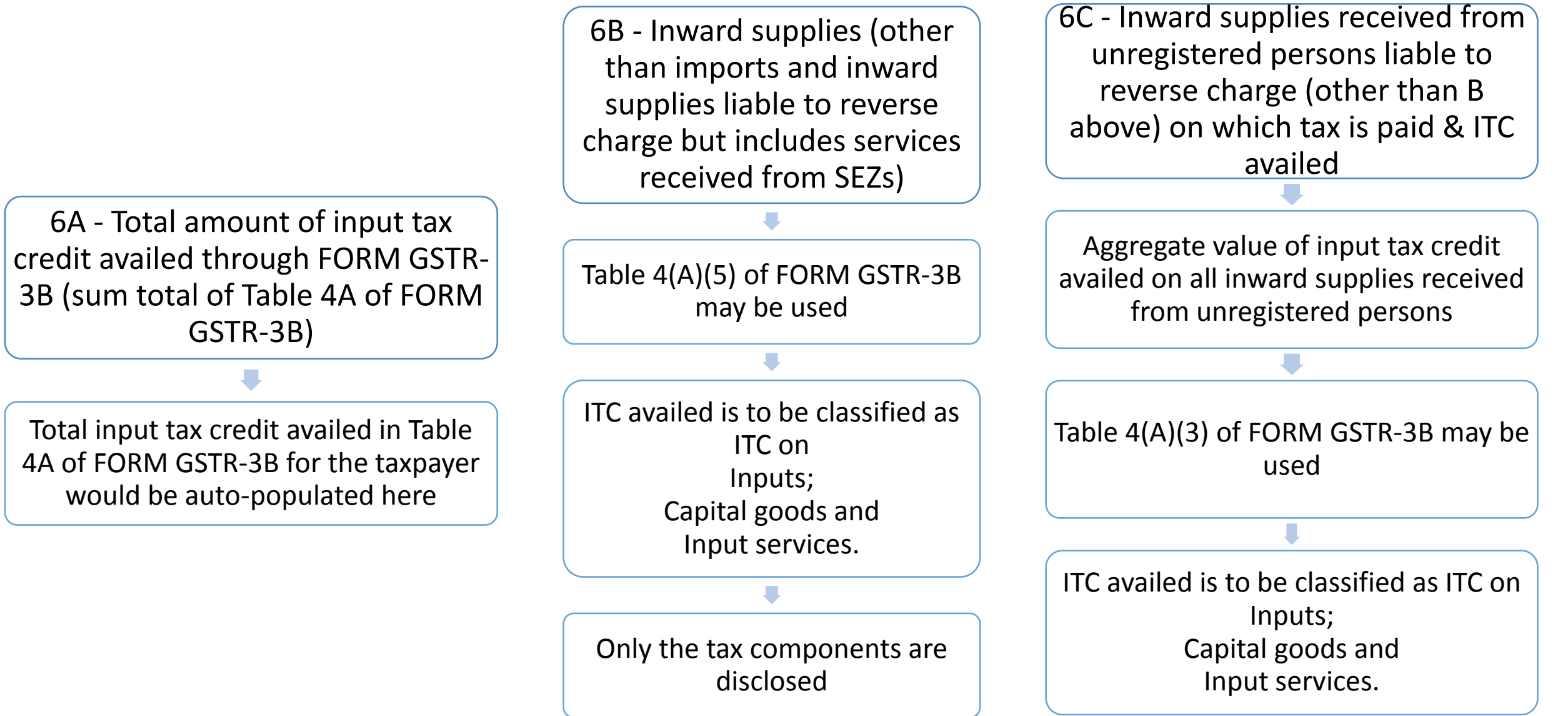


Table-6

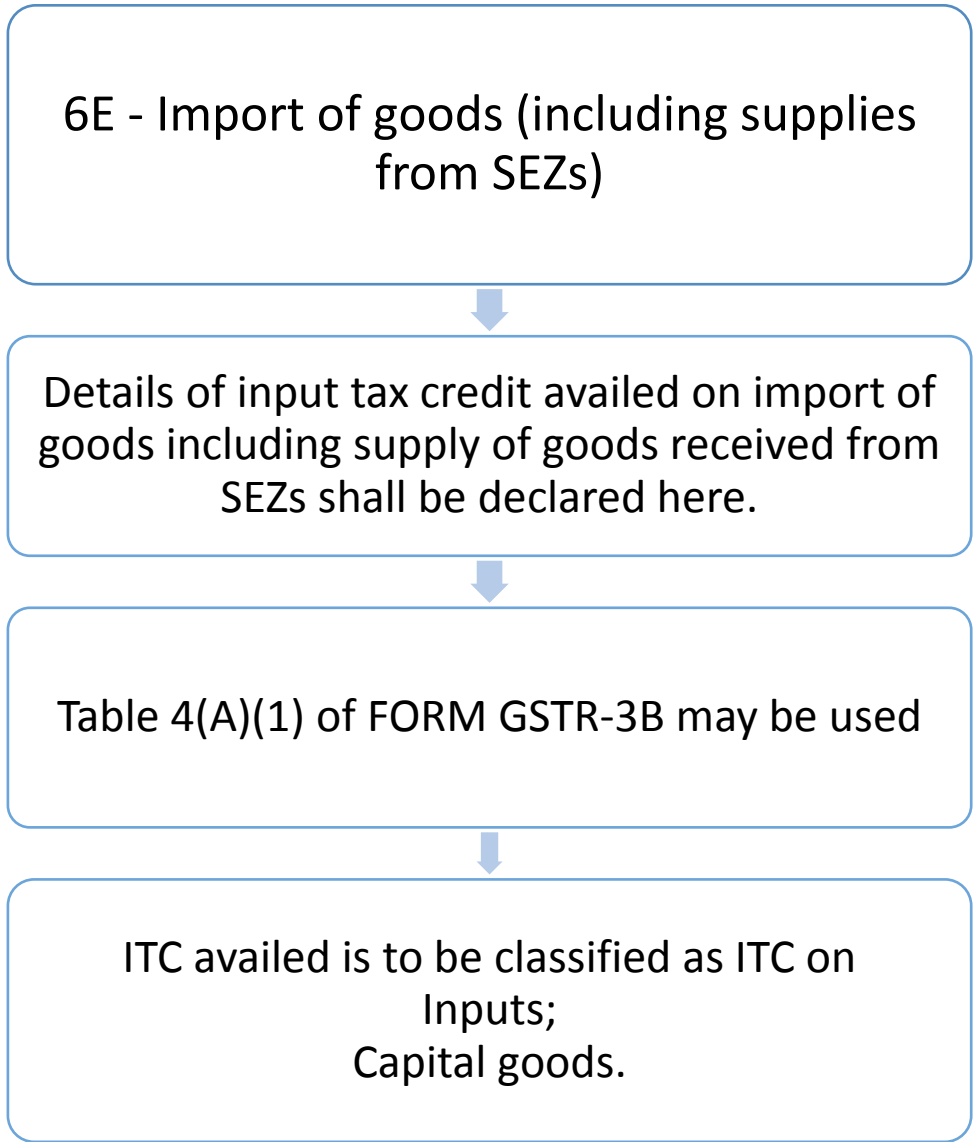
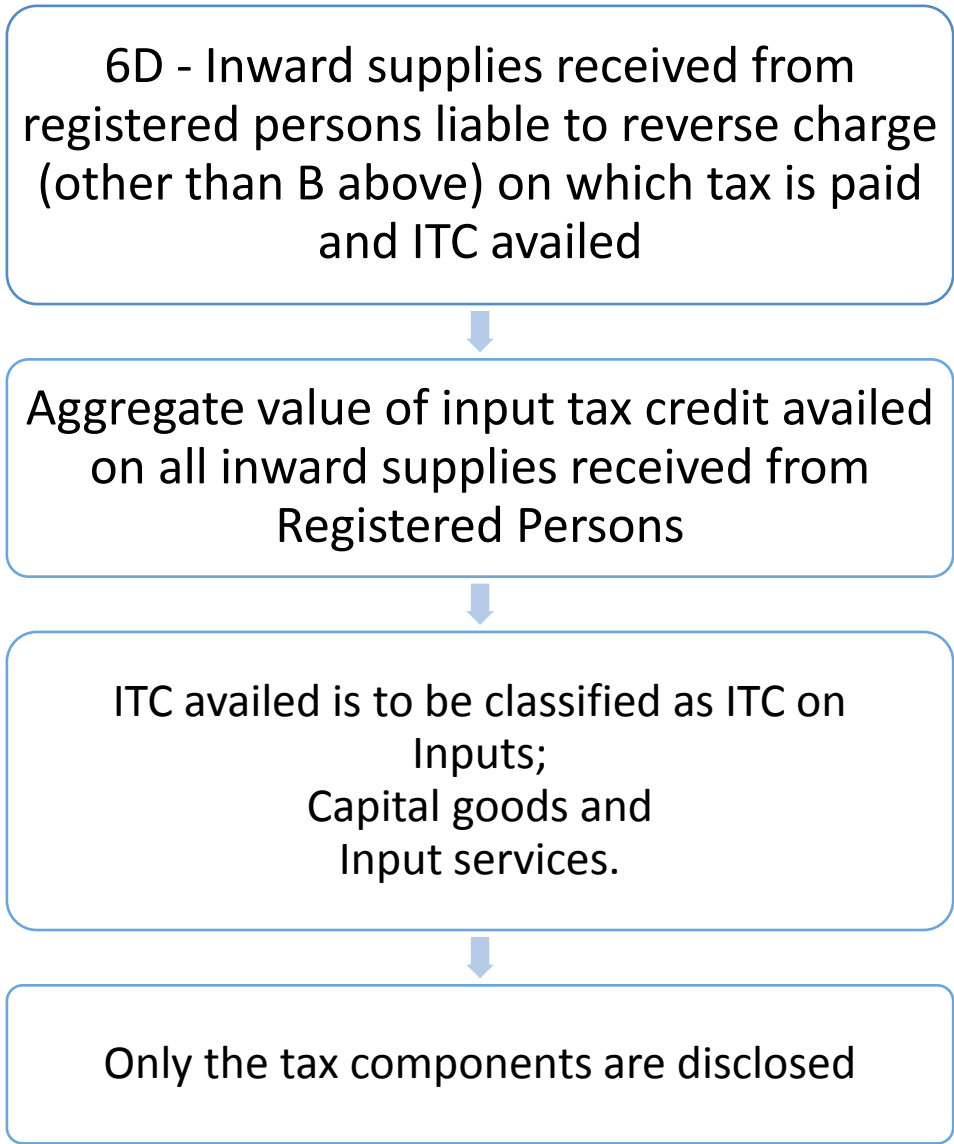


Table-6

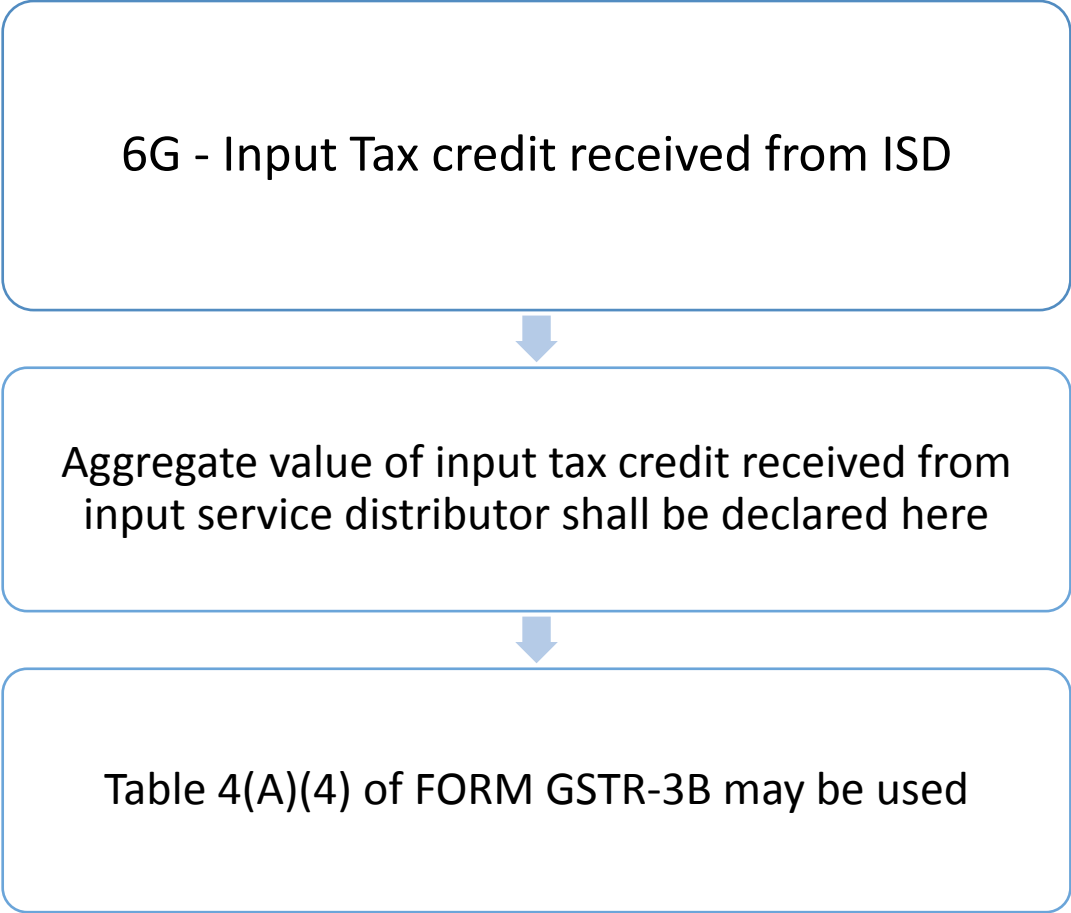
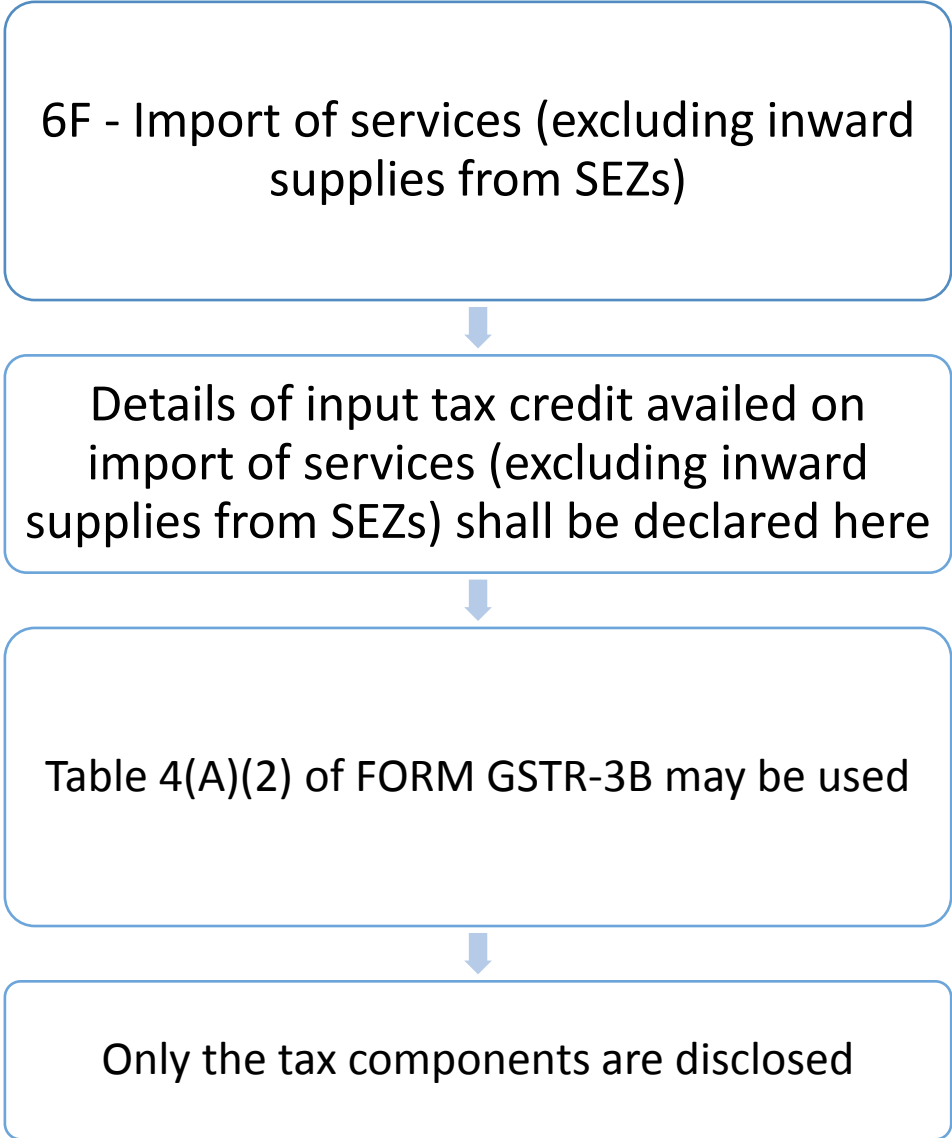
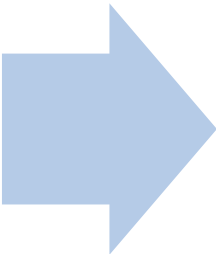


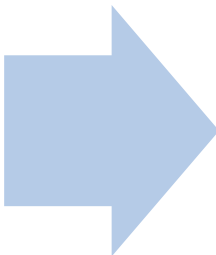
Table-6

6H- Amount of ITC reclaimed (other than B above) under the provisions of the Act



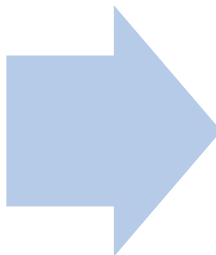
Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.

6I- Sub-total (B to H above)



Summation of above data

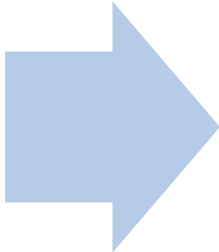
6J- Difference (I - A above)



Difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally =0

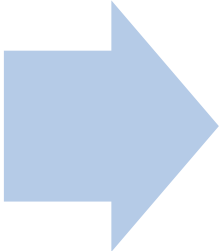
Table-6

6K- Transition Credit through TRAN-I
(including revisions if any)



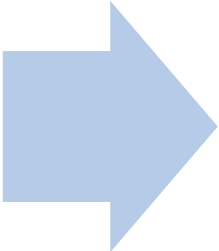
Contain Transition Credit through TRAN-I
(including revisions if any)

6L- Transition Credit through TRAN-II



Contain Transition Credit through TRAN-II
(including revisions if any)

6M- Any other ITC availed but not specified
above



- 1. Credit availed under section 18(1)(a) to 18(1)(d) of the CGST Act, 2017;
- 2. Credit availed under section 18(3) read with Rule 41(1) of CGST Rules, 2017 on account of sale, merger, demerger, amalgamation, lease or transfer of a business

6N- Sub-total (K to M
above)



Summation of above
data

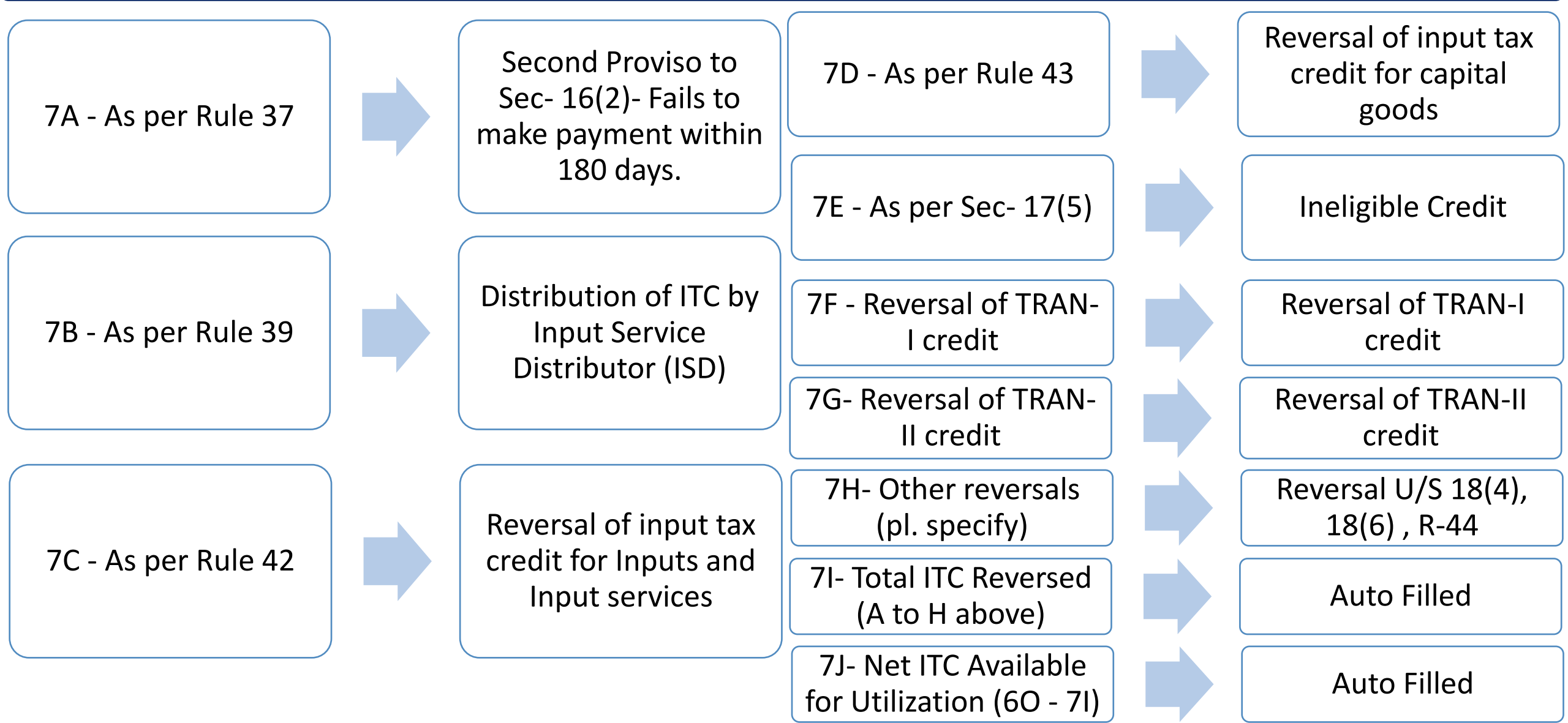
6O- Total ITC availed (I
+ N above)



Summation of above
data

Annual Return		GSTR-9-Part-III		Table-7	
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (Sum of A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				

Table-7



8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018				
D	Difference [A-(B+C)]				
E	ITC available but not availed				
F	ITC available but ineligible				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>			
I	Difference (G-H)				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>

Table-8

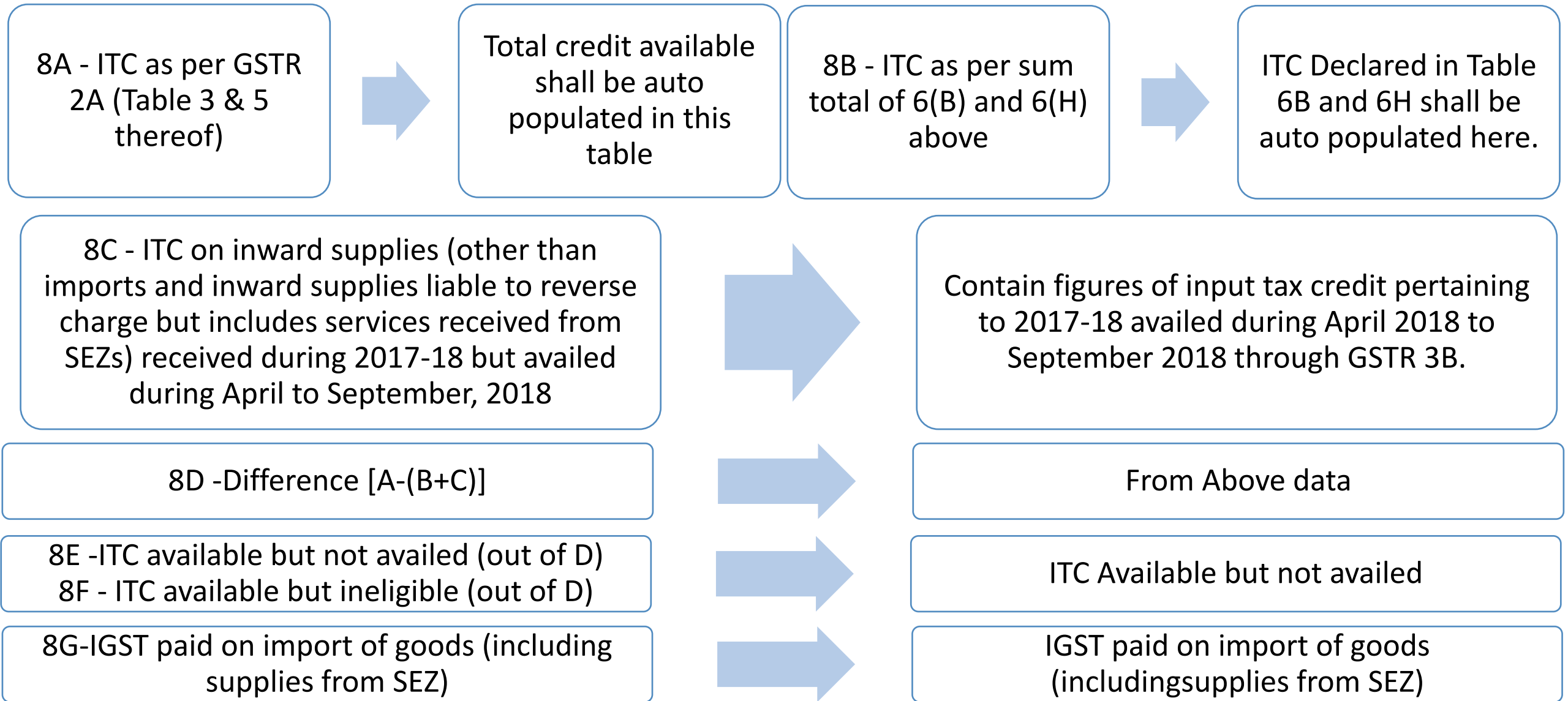
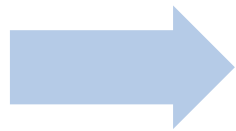


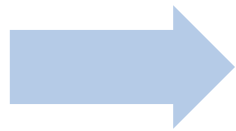
Table-8

8H -IGST credit availed on import of goods (as per 6(E) above)



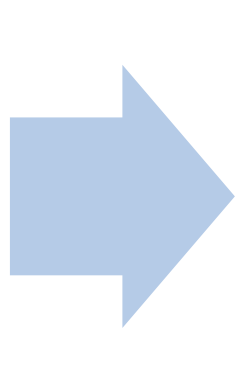
The input tax credit as declared in Table 6E shall be auto-populated here

8I - Difference (G-H)



Difference above

8J-ITC available but not availed on import of goods (Equal to I)



Goods imported
1. are not intended to be used in the course of business
2. are used entirely for non-business purposes
3. are blocked as credit u/s 17(5)
4. are used exclusively for exempt supplies

8K -Total ITC to be lapsed in current financial year (E + F + J)



Auto

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Details of tax paid as declared in returns filed during the financial year

Table-9

Details of tax paid as declared
in returns filed during the
financial year

Contain details of actual tax paid during the financial year



Table 6.1 of FORM GSTR-3B may be used

Particulars of the transactions for the previous FY declared in returns of April to September of current FY or up to date of filing of annual return of previous FY whichever is earlier

Table-10

- Supplies / tax declared through Amendments (+) (net of debit notes)

Table-11

- Supplies / tax reduced through Amendments (-) (net of credit notes)

Table-12

- Reversal of ITC availed during previous financial year

Table-13

- ITC availed for the previous financial year

Table-14

- Differential tax paid on account of declaration in 10 & 11 above

Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Centra 1 Tax	State Tax / UT Tax	Integrat ed Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description	Payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					

Other Information

Table-10- Supplies / tax
declared Through
Amendments (+) (net of debit
notes)

Table-11-Supplies / tax
reduced through
Amendments (-) (net of credit
notes)

Debit notes dated FY 17-18 but reported after FY (Table 9B of GSTR 1).

Additions/Amendment to supplies reported in Table 10 (B2C) and Table 9A(B2B) and 9C of GSTR 1 (amendments to debit notes and credit notes) which have effect of increasing total turnover

Credit notes dated 17-18 but reported after FY (Table 9B)

Amendment to supplies reported in Table 10 (B2C) and Table 9A(B2B) and Table 9C of GSTR 1 (amendments to debit notes and credit notes) which have effect of reducing total turnover

Other Information

Table-12- Reversal of ITC availed during previous financial year

Table-13- ITC availed for the previous financial year

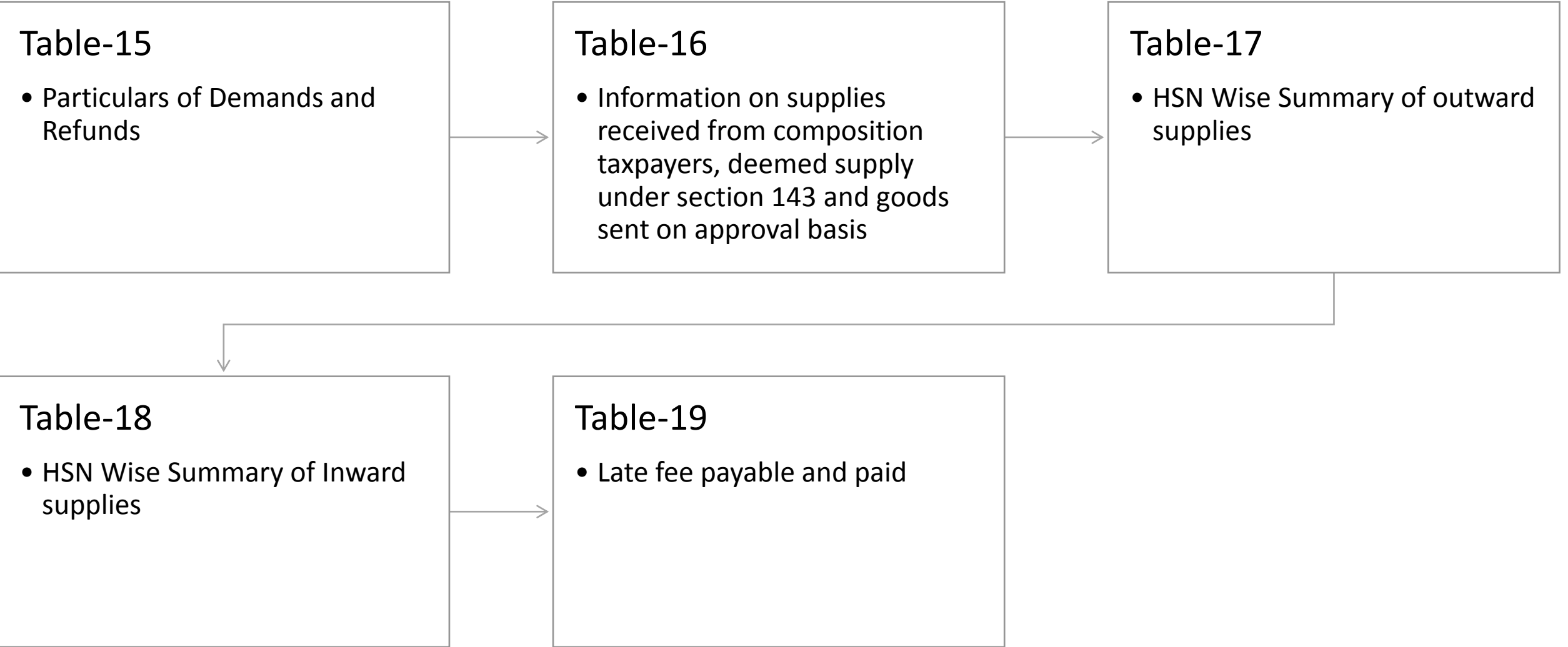
Table-14- Differential tax paid on account of declaration in 10 & 11 above

Input credit that was taken in the previous financial year and reversed during the period April 2018 to September 2018

Details of ITC claimed by him in the subsequent year (April to September,2018) which relates to the previous year 2017-18

Captures the relevant additional tax arising has been actually paid or not

Other Information



Pt. VI 15	Other Information							
	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Annual Return			GSTR-9-Part-VI		Table-16	
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis					
	Details	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					

17	HSN Wise Summary of outward supplies							
HSN Cod e	UQC	Total Quanti ty	Taxable Value	Rate of Tax	Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Cod e	UQC	Total Quanti ty	Taxable Value	Rate of Tax	Centra l Tax	State Tax / UT Tax	Integrat ed Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification:
 I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
 Signatory
 Date

Signature
 Name of Authorised

 Designation / Status

Annual Return

Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only.”.

Annual Return

GSTR-9A

Annual Return

FORM GSTR – 9A^{27 28}

[See rule 80]

Annual Return (For Composition Taxpayer)

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	<Auto>
3B	Trade Name (if any)	<Auto>
4	Period of composition scheme during the year (From ---- To ----)	
5	Aggregate Turnover of Previous Financial Year	

Annual Return

(Amount in ₹ in all tables)

Pt. II	Details of outward and inward supplies made during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies made during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						

Annual Return

7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					

Annual Return

Pt. III	Details of tax paid as declared in returns filed during the financial year			
9	Description	Total tax payable	Paid	
	1	2	3	
	Integrated Tax			
	Central Tax			
	State/UT Tax			
	Cess			
	Interest			
	Late fee			
	Penalty			

Annual Return

Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)					
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
12	Supplies / tax (outward) reduced through					
	Amendments (-) (net of credit notes)					
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)					
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above					
	Description	Payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					

Annual Return

Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

Annual Return

16	Details of credit reversed or availed				
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5
A	Credit reversed on opting in the composition scheme (-)				
B	Credit availed on opting out of the composition scheme (+)				
17	Late fee payable and paid				
	Description	Payable		Paid	
	1	2		3	
A	Central Tax				
B	State Tax				

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature

Name of Authorised Signatory

Date

Designation / Status

Thank You

CA Mohit Singhal

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