Basic Differences Between the Annual report and GST Audit Report

Points of comparison	**GSTR-9** **Annual Return**	**GSTR-9C** **Reconciliation Statement / GST Audit**
Nature	Informational/ a consolidation of all GST returns for FY 2017-18	Analytical statement on GST returns certified by CMA/CA for GST authorities to take necessary action
Who must file	All GST Registered taxpayer	All GST registered taxpayer to whom GST audit is applicable
Not applicable to	Casual Taxable Person Non-Resident Taxable Person Input Service Distributor Unique Identification Number Holders Online Information and Database Access Retrieval Service providers Composition Dealers Persons subject to TCS or TDS provisions	Those mentioned under GSTR-9 but also a registered person whose aggregate turnover in an FY is less than Rs. 2 Crores
Due date for filing	31st December 2018 for FY 2017-18	31st December 2018 with or after filing GSTR-9 for FY 2017-18
Nature	Mandatory with No Certificate	Mandatory along with a Certrtificate from CMA/CA
Late fees & penalty	Late fees of Rs 200 per day of delay subject to a maximum cap of an amount at 0.25% of total turnover in respective State/UT	No specific provision, Hence, subject to a general penalty of Rs 25,000
Filing of the return	On GST portal or through facilitation centre	On GST portal or through facilitation centre at the time of or after filing GSTR-9
Format of the return	Consolidated summary details of the turnover, ITC and tax paid, late fees as per the GST returns filed between July 2017 and March 2018 along with its amendments made between April 2018 and September 2018. Further, declaration of demands/ refunds, supplies from composition dealers, Job works, goods sent on an approval basis, HSN wise summary of outward and inward supplies, late fees payable is required.	Part-A -Reporting of reconciliation needed between turnover, tax paid and ITC. Report on Auditor’s recommendation of any additional tax liability. Part -B -Certificate by CMA/ CA
Who must certify/ attest	No certification required by CMA/CA but must be attested by the taxpayer using a digital signature	Certification of GST Auditor is required who is either a CMA/CA through digital signature
Annexures	No annexures to be attached	Annexure of Audited financial statement is required

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