

See rule 80(3)

PART - A - Reconciliation Statement

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto >	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act? <<Please specify>>		
		(Amount in ₹ in all tables)	
Pt. II		Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	

J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q - P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	
7	Reconciliation of Taxable Turnover		
A	Annual turnover after adjustments (from 5P above)		<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover		
C	Zero rated supplies without payment of tax		
D	Supplies on which tax is to be paid by the recipient on reverse charge basis		
E	Taxable turnover as per adjustments above (A-B-C-D)		<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)		

G	Unreconciled taxable turnover (F-E)		AT 2			
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
A	1	2	3	4	5	6
	5%					
B	5% (RC)					
C						
D	12%					
E						

F					
G	12% (RC)				
H					
I	18%				
J					
K	18% (RC)				
L					
M					
N	28%				
O	28% (RC)				
	3%				
	0.25%				
	0.10%				
	Interest				
	Late Fee				
P	Penalty				
	Others				
Q	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>
R	Total amount paid as declared in Annual Return (GSTR 9)				
	Un-reconciled payment of amount (PT1)				
10	Reasons for un-reconciled payment of amount				
A	Reason 1	<<Text>>			
B					
C	Reason 2	<<Text>>			
	Reason 3	<<Text>>			

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)	
		To be paid through Cash

Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
1	2	3	4	5	6
5%					

--	--	--	--	--	--

--	--	--	--	--	--

13	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		
B				
C	Reason 2	<<Text>>		
	Reason 3	<<Text>>		
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (ITC 2)			
15	Reasons for un - reconciled difference in ITC			
A	Reason 1	<<Text>>		

B C	Reason 2	<<Text>>				
	Reason 3	<<Text>>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual					
	Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
Other (Pl.						

specify)					
----------	--	--	--	--	--

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.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in **FORM GSTR-9C** prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Signature

Place:

Date:

Name of Authorized Signatory

Designation/status **Instructions: -**

- Terms used:
 - GSTIN: Goods and Services Tax Identification Number
- It is mandatory to file all your **FORMGSTR-1, FORM GSTR-3B and FORM GSTR -9** for the [current financial year]¹³⁴ before filing this return. [For FY 2017-18,]¹³⁵ The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 201718. The reconciliation statement is to be filed for every GSTIN separately.
- The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
- Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in **FORM GSTR-9** for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be

	declared here) [For FY 2017-18, 2018-19 and 2019-20] ^{[3]6} , 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.] ¹³⁷
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ¹³⁸ , 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.] ¹³⁹
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here. [For FY 2017-18, 2018-19 and 2019-20] ^{[4]0} , 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.] ¹⁴¹

¹³⁴Substituted for 'FY 2017-18' vide Notf no. 56/2019 - CT dt. 14.11.2019

¹³⁵Inserted vide Notf no. 56/2019 - CT dt. 14.11.2019

¹³⁶ Substituted vide Notf no. 79/2020 - CT dt.15.10.2020 for 'FY 2017-18 and 2018-19.'

¹³⁷Inserted vide Notf no. 56/2019 - CT dt. 14.11.2019

¹³⁸ Substituted vide Notf no. 79/2020 - CT dt.15.10.2020 for 'FY 2017-18 and 2018-19.' ¹³⁹Inserted vide Notf no. 56/2019 - CT dt. 14.11.2019

¹⁴⁰ Substituted vide Notf no. 79/2020 - CT dt.15.10.2020 for 'FY 2017-18 and 2018-19.'

¹⁴¹Inserted vide Notf no. 56/2019 - CT dt. 14.11.2019

5E	Aggregate value of credit notes which were issued after 31 st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ³ , 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.] ⁴
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ^[5] , 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.] ^[6]
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ^[7] , 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.] ^[8]
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ^[9] , 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.] ^[10]
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ^[11] , 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.] ^[12]
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ^{[13][14]} , 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.] ¹⁵³
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ¹⁵⁴ , 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. ^{[15],[16]}
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
	[For FY 2017-18, 2018-19 and 2019-20] ^[17] , 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.] ^[18]
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ^[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.] ^[20]
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ^[21] , 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.] ^[22]
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A

	above and the sum of all supplies (exempted, nonGST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N - 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled —RC, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18. [For FY 2017-18, 2018-19 and 2019-20] ^[23] , the registered person shall have an option to not fill this table.] ^[24]
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. [For FY 2017-18, 2018-19 and 2019-20] ^[25] , the registered person shall have an option to not fill this table.] ^[26]
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual

	Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. [For FY 2017-18, 2018-19 and 2019-20 ²⁸ [2021-22, 2022-23 and 2023-24]] ^[27] , the registered person shall have an option to not fill this table.] ¹⁶⁷
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor’s recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.
8. 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 —Reconciliation Statement|| in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

[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 fromto ending on, and
- (c) the cash flow statement (if available) for the period beginning fromto 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 atand **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. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, 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 fromto ending on,

(c) the cash flow statement (if available) for the period beginning fromto 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:

(a)
(b)
(c)
**(Signature and stamp/Seal of the Auditor)
Place:
Name of the signatory
Membership No.....
Date:
Full address]^[28]

[1] Inserted vide Notf no. 49/2018-CT dt 13.09.2018

[2] Substituted vide Notf no. 74/2018-CT dt 31.12.2018

[3] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[4] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[5] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[6] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[7] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[8] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[9] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[10] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[11] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[12] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[13] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[14] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[15] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[16] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[17] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[18] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[19] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[20] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[21] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[22] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[23] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[24] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[25] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

[26] Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

[27] Substituted vide Notf no. 79/2020 – CT dt.15.10.2020 for ‘FY 2017-18 and 2018-19.’

¹⁶⁷Inserted vide Notf no. 56/2019 – CT dt. 14.11.2019

²⁸ Substituted vide Notf no. 12/2024 – CT dt.10.07.2024.

