

GST HEALTH CHECK



GST HEALTH REPORT

Name-
GST No.-
Location -

Name of the Company
GST Number
Location

GST HEALTH CHECKUP

GST HEALTH CHECKUP - ABC PRIVATE LIMITED

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EXECUTIVE SUMMARY



GST HEALTH CHECKUP

A-1	EXECUTIVE SUMMARY
Executive summary for overview of the differences in GSTR 3B and GSTR 1 in Entire Report for Entire Year	

Particulars	Result	Quantification	Annexure Number
Return Filing			
Have all the returns been filed	Positive		A-2
HSN Summary Mismatch (Within GSTR 1)			
	Negative	1,446,296	B-8
Sales Matching			
Taxable Supply Mismatch	Negative	17,245	B-3
Export Sales Mismatch	Positive		B-5
Exempt Supply Mismatch	Positive		B-6
Non GST Supply Mismatch	Positive		B-7
Total		17,245	
Tax Matching			
Outward Tax liability IGST Mismatch	Negative	324,662	C-2
Outward Tax liability CGST/SGST Mismatch	Negative	-327,761	C-3
Outward Tax liability Cess Mismatch	Positive		C-4
Total		-3,099	
Tax Reconciliations			
Tota Input V/s GSTR 2A	Negative	219,047	D-1
Other Information Section			
Total sales as per GSTR 3B		16,041,170	A-3
Total Sale as per GSTR 1		16,023,925	A-3
Average Output % (Quantifying Difference)	Positive	0%	G-2
Total Blocked input		0	G-4
Amount of Carried Forward Credit		0	E-3

NOTES:-

- The differences have been calculated by taking GSTR 3B figures as base. Thus all the figures represent GSTR-3B *minus* GSTR-1 as difference
- Above Table captures differences arising on Consolidated basis. For evaluating differences in detail refer to relevant section.
- "Total Blocked Input" and "Amount of carried Forward Credit" are for informative purposes.

GST HEALTH CHECKUP

A-2 RETURN FILING STATUS

Return filing status is given in this annexure in an over view.

Return Filing status	GSTR 3B	GSTR 1 -Monthly
April	Not Applicable	Not Applicable
May	Not Applicable	Not Applicable
June	Not Applicable	Not Applicable
July	Filed	Filed
Aug	Filed	Filed
Sep/Q2	Filed	Filed
Oct	Filed	Filed
Nov	Filed	Filed
Dec/Q3	Filed	Filed
Jan	Filed	Filed
Feb	Filed	Filed
Mar/Q4	Filed	Filed

NOTES:-

- GSTR 3B was filed on monthly basis from start of GST itself.
- Periodicity of GSTR-1 is monthly or Quartely depending upon the turnover Threshold (1.5Cr)
- GSTR 1 has been filed for July separately and for other two months separately in case of quarterly filing. Reconciliations have been done on th

A-3 TOTAL SALES MATCHING

Total sales mapping has been provided, bifurcated into various segments of sales.

	GSTR 3B	GSTR 1 -Monthly	Difference	Error %
Taxable sales	16,041,170	16,023,925	17,245	0.11%
Export	0	0	0	0.00%
Exempted Items sales	0	0	0	0.00%
Non taxable sales	0	0	0	0.00%
Total	16,041,170	16,023,925	17,245	0.11%

A-4 OUTPUT TAX LIABILITY MAPPING

Output Tax liability mapping monthwise.

	GSTR 3B	GSTR 1 -Monthly	Difference	Error %
IGST	1,439,552	1,764,214	-324,662	22.55%
CGST/ SGST	1,447,854	1,120,093	327,761	22.64%
Cess	0	0	0	0.00%
Total	2,887,406	2,884,306	3,099	0.11%

GST HEALTH CHECKUP

A-5	INPUT TAX LIABILITY MAPPING
	<u>Output Tax liability mapping monthwise.</u>

	GSTR 3B	GSTR 2A	Difference	Error %
IGST	322601.13	206,191	116,410	36.08%
CGST/SGST	417490.56	314,854	102,637	24.58%
Cess	0	0	0	0.00%
Total	740091.69	521,045	219,047	29.60%

A-6	INPUT REVERSALS
	<u>Input Reversal on the basis of Exempt and Non-GST Sales</u>

Whether Input tax reversal is required ?	No
Whether Reversal was made?	No

NOTES

- Input reversal are required if there are Exempt and Non- GST sales. The proportionate amount of common Credits that are used in Production or Operations relating to Exempt or Non-GST sales needs to be calculated

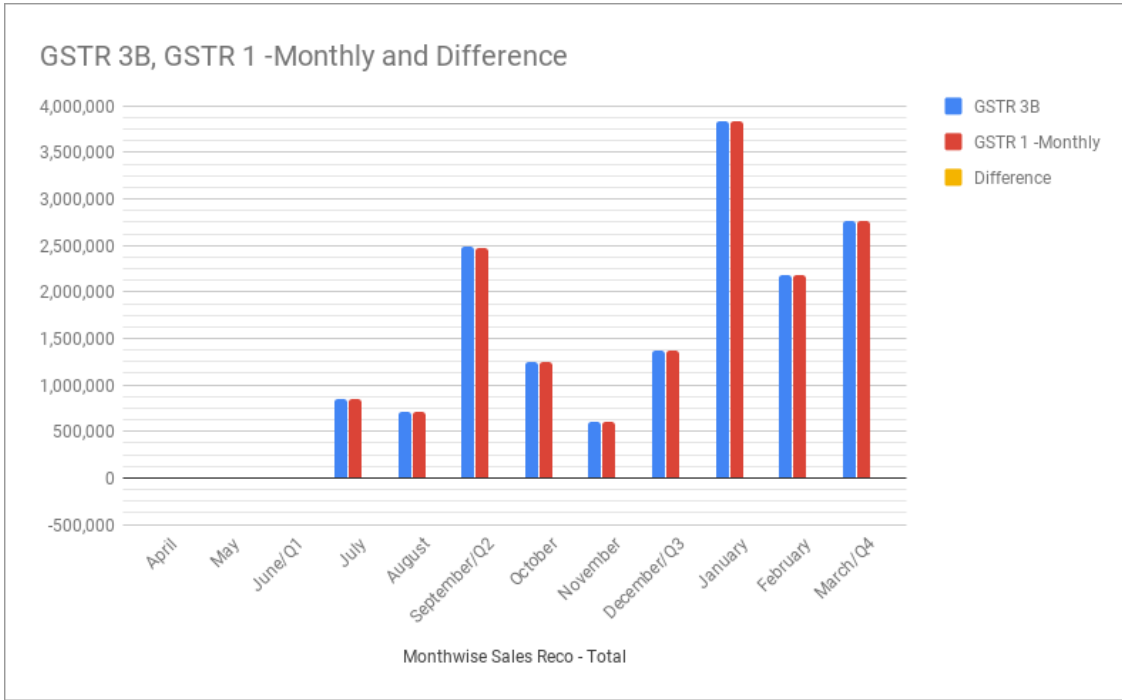
MONTHWISE SALES MAPPING



GST HEALTH CHECKUP

B-1

MONTHLY ANALYSIS OF TOTAL SALES DIFFERENCE



B-2

DIFFERENCE IN TOTAL SALES

Taxable sales mapping monthwise...

Total sales has been monthwise provided for GSTR-3B and GSTR-1 and difference have been identified.

Monthwise Sales Reco - Total			
	GSTR 3B	GSTR 1 -Monthly	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	849,396	849,100	296
August	715,244	711,006	4,238
September/Q2	2,481,069	2,468,358	12,712
October	1,245,573	1,245,572	0
November	597,196	597,196	0
December/Q3	1,366,521	1,366,521	0
January	3,831,550	3,831,550	0
February	2,186,048	2,186,048	0
March/Q4	2,768,573	2,768,573	0
Total	16,041,170	16,023,925	17,246

GST HEALTH CHECKUP

B-3

MONTHWISE TAXABLE SALES

Monthwise sales Reco - 2 (Taxable Total)			
	GSTR 3B	GSTR 1 -Monthly	Difference
April		0	
May		0	
June/Q1			
July	849,396	849,100	296
August	715,244	711,006	4,238
September/Q2	2,481,069	2,468,358	12,712
October	1,245,573	1,245,572	0
November	597,196	597,196	0
December/Q3	1,366,521	1,366,521	0
January	3,831,550	3,831,550	0
February	2,186,048	2,186,048	0
March/Q4	2,768,573	2,768,573	0
Total	16,041,170	16,023,925	17,246

B-4

MONTHWISE EXPORTS

Monthwise Sales Reco - 3 Exports			
	GSTR 3B	GSTR 1 -Monthly	Difference
April		0	
May		0	
June/Q1			
July	0	0	0
August	0	0	0
September/Q2	0	0	0
October	0	0	0
November	0	0	0
December/Q3	0	0	0
January	0	0	0
February	0	0	0
March/Q4	0	0	0
Total	0	0	0

GST HEALTH CHECKUP

B-5

MONTHWISE NIL AND EXEMPTED

Monthwise Sales Reco - 4 Nil Rated and Exempted			
	GSTR 3B	GSTR 1 -Monthly	Difference
April		0	
May		0	
June/Q1			
July	0	0	0
August	0	0	0
September/Q2	0	0	0
October	0	0	0
November	0	0	0
December/Q3	0	0	0
January	0	0	0
February	0	0	0
March/Q4	0	0	0
Total	0	0	0

B-6

NON-GST SALES MAPPING

Monthwise Sales Reco - 1 Non GST Supply			
	GSTR 3B	GSTR 1 -Monthly	Difference
April		0	
May		0	
June/Q1			
July	0	0	0
August	0	0	0
September/Q2	0	0	0
October	0	0	0
November	0	0	0
December/Q3	0	0	0
January	0	0	0
February	0	0	0
March/Q4	0	0	0
Total	0	0	0

GST HEALTH CHECKUP

B-7	HSN SALES MAPPING
HSN sales mapping monthwise.	

Monthwise Sales Reco - 6 HSN Differences			
	GSTR 1 Sales	GSTR 1 HSN	Difference
April	0	0	
May	0	0	
June/Q1			
July	849,100	0	849,100
August	711,006	711,006	0
September/Q2	2,468,358	2,468,357	0
October	1,245,572	1,245,573	0
November	597,196	0	597,196
December/Q3	1,366,521	1,366,521	0
January	3,831,550	3,831,550	0
February	2,186,048	2,186,048	0
March/Q4	2,768,573	2,768,573	0
Total	16,023,925	14,577,629	1,446,296

NOTES:-

HSN sale Provided in GSTR-1 in each month has been disclosed along total of all the sales in GSTR 1 and differences have been identified

OUTPUT TAX RECONCILIATIONS

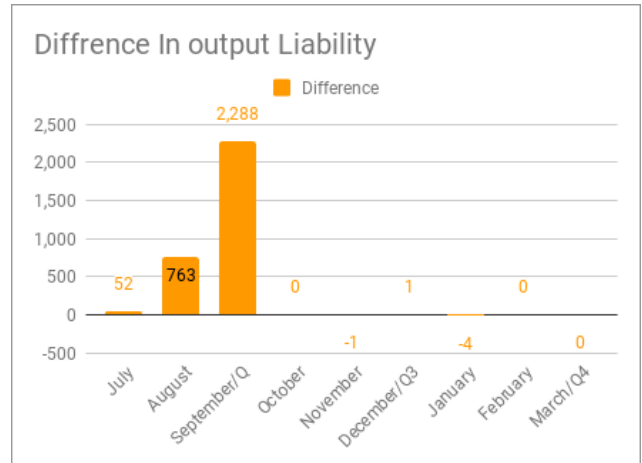
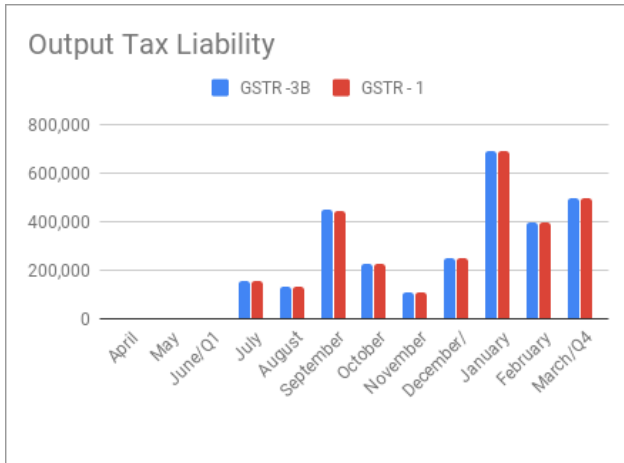


GST HEALTH CHECKUP

C-1 OUTPUT TAX RECONCILIATIONS

Output Tax liability mapping monthwise...

The graph presents Output taxliability as per GSTR - 1 and GSTR 3B and Differences thereof



C-2 OUTPUT TAX RECONCILIATIONS

Total Tax liability mapping monthwise...

Output Liability Reco - Total	GSTR -3B	GSTR - 1	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	152,890	152,838	52
August	128,744	127,981	763
September/Q2	446,593	444,304	2,288
October	224,203	224,203	0
November	107,494	107,495	-1
December/Q3	245,975	245,974	1
January	689,675	689,679	-4
February	393,489	393,489	0
March/Q4	498,343	498,343	0
	2,887,406	2,884,306	-3,099

GST HEALTH CHECKUP

C-3	IGST OUTPUT TAX LIABILITY MAPPING
	IGST liability mapping monthwise.

Output Liability Reco - IGST			
	GSTR -3B	GSTR - 1	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	101,402	101,349	53
August	27,854	27,091	763
September/Q2	337,689	337,689	0
October	211,200	211,200	0
November	68,264	68,264	0
December/Q3	192,505	192,505	0
January	233,595	233,599	-4
February	94,173	94,173	0
March/Q4	172,869	498,343	-325,474
	1,439,552	1,764,214	324,662

C-4	CGST-SGST OUTPUT TAX LIABILITY MAPPING
-----	-----------------------------------------------

Output Liability Reco - CGST+SGST			
	GSTR 3B	GSTR 1	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	51488	51,489	-1
August	100890	100,890	0
September/Q2	108903.06	106,615	2,288
October	13002.72	13,003	0
November	39230	39,231	-1
December/Q3	53470	53,469	1
January	456080	456,080	0
February	299316	299,316	0
March/Q4	325474	0	325,474
	1,447,854	1,120,093	-327,761

C-5 CESS OUTPUT TAX LIABILITY MAPPING

Output Liability Reco - Cess	GSTR 3B	GSTR 1	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	0	0	0
August	0	0	0
September/Q2	0	0	0
October	0	0	0
November	0	0	0
December/Q3	0	0	0
January	0	0	0
February	0	0	0
March/Q4	0	0	0
	0	0	0

INPUT TAX RECONCILIATIONS



GST HEALTH CHECKUP

D-1 TOTAL INPUT TAX CREDIT MAPPING

Total Input Tax credit			
	GSTR 3B	GSTR 2A	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	21460	9,668	11,792
August	62944.62	10,536	52,409
September/Q2	30807.72	50,172	-19,364
October	15706.35	16,941	-1,235
November	67380	30,341	37,039
December/Q3	20882	19,671	1,211
January	239671	77,953	161,718
February	121209	61,768	59,441
March/Q4	160031	243,995	-83,964
	740091.69	521,045	219,047

D-2 IGST INPUT CREDIT MAPPING

	GSTR 3B	GSTR 2A	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	20020	8,228	11,792
August	6100.92	6,101	0
September/Q2	22463.46	22,463	0
October	8353.75	8,430	-76
November	3918	3,918	0
December/Q3	8972	8,972	0
January	136739	71,606	65,133
February	91071	52,480	38,591
March/Q4	24963	23,992	971
	322601.13	206,191	116,410

GST HEALTH CHECKUP

D-3

CGST+SGST INPUT CREDIT MAPPING

	GSTR 3B	GSTR 2A	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	1440	1,440	0
August	56843.7	4,435	52,409
September/Q2	8344.26	27,708	-19,364
October	7352.6	8,511	-1,158
November	63462	26,423	37,039
December/Q3	11910	10,698	1,212
January	102932	6,347	96,585
February	30138	9,288	20,850
March/Q4	135068	220,003	-84,935
	417490.56	314,854	102,637

D-4

CESS INPUT CREDIT MAPPING

	GSTR 3B	GSTR 2A	Difference
April	0	0	
May	0	0	
June/Q1	0	0	
July	0	0	0
August	0	0	0
September/Q2	0	0	0
October	0	0	0
November	0	0	0
December/Q3	0	0	0
January	0	0	0
February	0	0	0
March/Q4	0	0	0
	0	0	0

GST HEALTH CHECKUP

E-1 TAX RECONCILIATIONS FROM 3B

Setoff	Reverse Charge liability (A)	Output Tax (B)	Input tax Total (C)	Tax payments (D)
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	41,410	152,890	62,870	131,430
August	41,676	128,744	104,621	65,799
September	0	446,593	30,808	415,785
October	0	224,203	15,706	208,497
November	0	107,494	67,380	40,114
December	135,095	245,975	155,977	225,093
January	5,399	689,675	245,070	450,004
February	769	393,489	121,978	272,280
March	6,841	498,343	166,872	338,312
Total	231,190	2,887,406	971,282	2,147,314

NOTES:-

- (D) = Higher of (A) or (A)+(B)-(C)
- Value of (A) is included in (C) as credit of Reverse charge paid can be claimed
- Even when there is Adequate input Tax credit Reverse Charge liability has to be discharged in cash

E-2 INPUT TAX BREAKUP

Input tax Breakup	Due to reverse charge	Claimed +Carried Forward of last month	Credit Utilized	Carried Forward
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	41,410	21,460	62,870	0
August	41,676	62,945	104,621	0
September	0	30,808	30,808	0
October	0	15,706	15,706	0
November	0	67,380	67,380	0
December	135,095	20,882	155,977	0
January	5,399	239,671	245,070	0
February	769	121,209	121,978	0
March	6,841	160,031	166,872	0

E-3 CLOSING BALANCE ON INPUT CREDIT

Closing Input Balance	Amount
IGST	0
CGST	0
SGST	0
Cess	0
	0

GRAPHICAL ANALYSIS



GST HEALTH CHECKUP

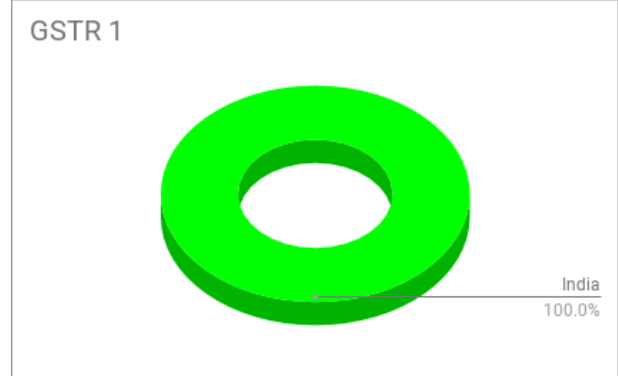
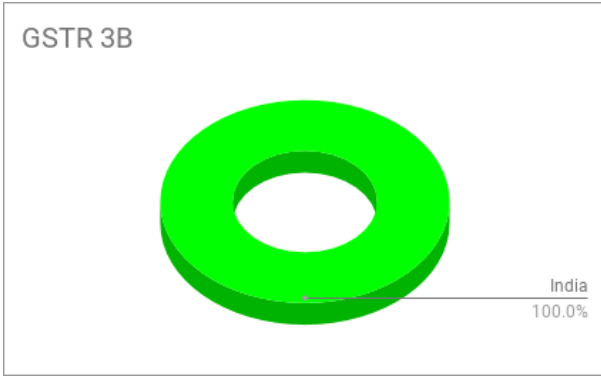
F-1 INDIAN AND EXPORT SALES

The composition of your sales has been bifurcated into exports and sales within india. _____

This shall give you a birds eye view of the differences,if any, in the composition of your sales.

In case you have Sales to SEZ

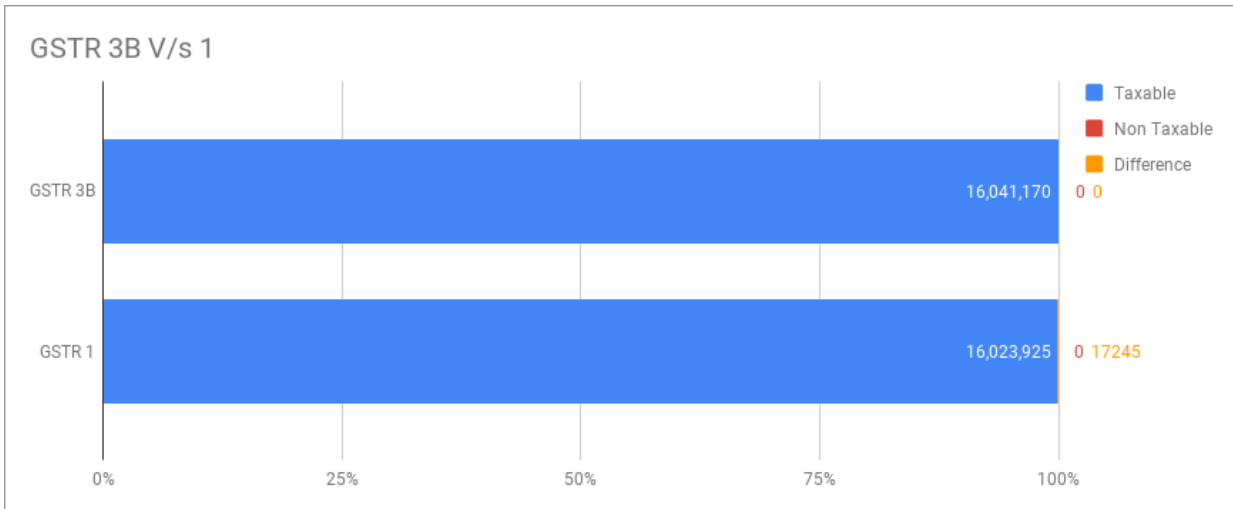
GSTR 3B will show SEZ included in EXPORTS, whereas GSTR 1 will show SEZ in INDIAN sales



F-2 TAXABLE AND NON TAXABLE SEGMENTS

The composition of your sales has been bifurcated into Taxable and Non- Taxable sales within india. _____

This shall give you a birds eye view of the differences,if any, in the composition of your sales.



GST HEALTH CHECKUP

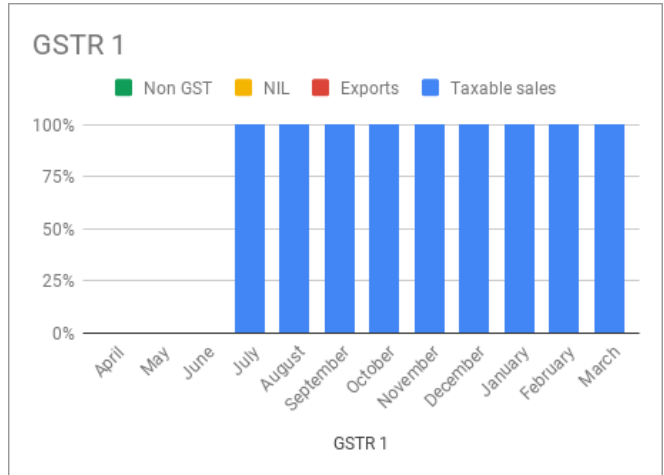
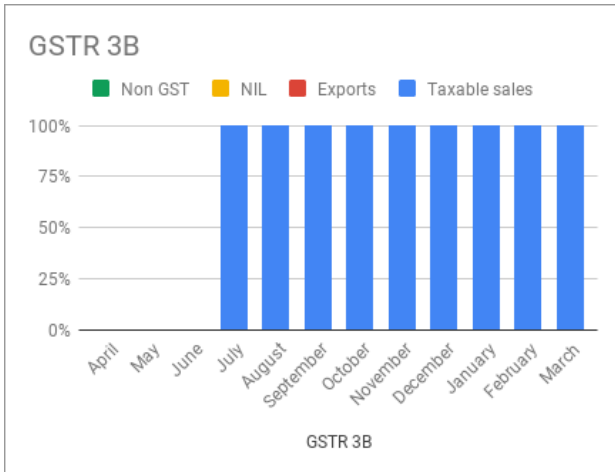
F-3 SALES COMPOSITION OVER THE MONTHS - IN BOTH KIND OF RETURNS FOR COMPARISON

The composition of your sales has been bifurcated into various segments into which the sales is divided

The variation in movement shall depict a variation in sales punched in respective months. This can be used to judge the consistency of sales over the

In case you have Sales to SEZ

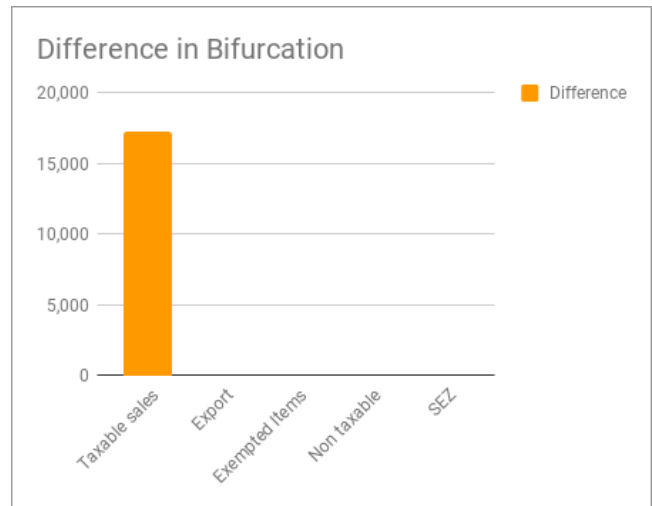
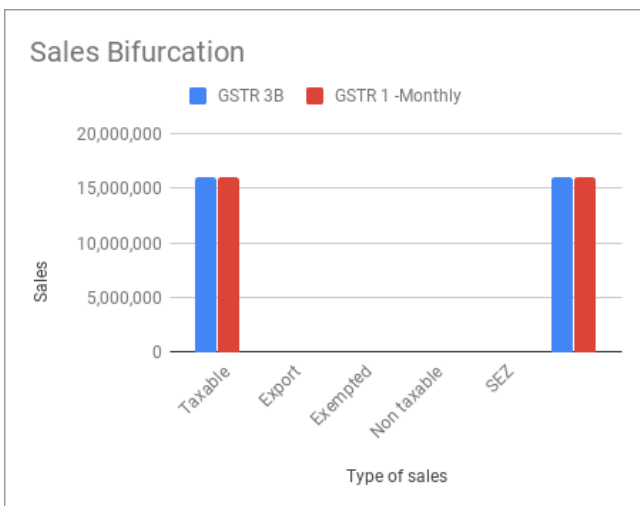
GSTR 3B will show SEZ included in EXPORTS, whereas GSTR 1 will show SEZ in INDIAN sales



F-4 SUMMARY OF ALL THE DIFFERENCES SHOWING THEIR QUANTUM

The total sales of year has been bifurcated into various segments and comparison between two returns has been shown

The variation in movement shall depict a variation in sales punched in respective months. This can be used to judge the consistency of sales over the year



NUMERICAL ANALYSIS



GST HEALTH CHECKUP

G-1 NUMERICAL ANALYSIS

Segment Analysis

Numerical presentation Segment-wise of various for GSTR-3B and GSTR-1

	GSTR 3B		GSTR 1	
Segment Report	Amount	Percentage	Amount	Percentage
Total Sale	16,041,170	100%	16,023,925	100%
OVERSEAS				
Exports	0	0%	0	0%
Others	16,041,170	100%	16,023,925	100%
TAXABLE / NON-TAXABLE				
Taxable	16,041,170	100%	16,023,925	100%
Non Taxable	0	0%	0	0%
REGISTERED / UNREGISTERED - Out of Taxable				
Registered			15,833,760	99%
Unregistered			190,164	1%

G-2 INVOICE VALUE TRENDS

Average Invoice value Trends

This analysis shall be useful for companies selling standardised products and rate of product is same or under very insignificant variation Range

	GSTR 3B	GSTR 1
Total sales	16,041,170	16,023,925.00
Total documents issued	235	235
Average Invoice value	68,260	68,187

Average Invoice value Trends			
	GSTR 3B	GSTR 1 -Monthly	Difference
April	0	0	0
May	0	0	0
June/Q1	0	0	0
July	47,189	47,172	16
August	22,351	22,219	132
September/Q2	68,919	68,565	353
October	56,617	56,617	0
November	42,657	42,657	0
December/Q3	48,804	48,804	0
January	85,146	85,146	0
February	99,366	99,366	0
March/Q4	153,810	153,810	0
Total	624,858	624,356	502

GST HEALTH CHECKUP

G-3	AVERAGE OUTPUT TAX LIABILITY
Average output Tax Liability_	
Following figure will gives an insight into whether Output liability is consistent with regard to rate of tax of your material and Rate-wise composition of sales	

	GSTR 3B	GSTR 1
Taxable sales	16,041,170	16,023,925
Output tax	2,887,406	2,884,306
Percentage	18.0000%	18.0000%

G-4	INPUT TAX REVERSAL AND INELIGIBLE CREDIT
Monthwise Inelible credit and Reversals entered in GSTR-3B_	

	Amount Reversed	Ineligible input	Total
April	0	0	0
May	0	0	0
June	0	0	0
July	0	0	0
August	0	0	0
September	0	0	0
October	0	0	0
November	0	0	0
December	0	0	0
January	0	0	0
February	0	0	0
March	0	0	0
	0	0	0
Total Input Available	740,092		
Total input Blocked	0		
Percentage	0.00%		

CONSOLIDATED GSTR-3B and GSTR-1



GST HEALTH CHECKUP

H-1

CONSOLIDATED GSTR 3B

	Total Taxable value	IGST	CGST	SGST
(a) Outward taxable supplies	16,041,170	1,439,552	723,927	723,927
(b) Outward taxable supplies (zero rated)	0	0	0	0
(c) Other outward supplies (Nil rated, exempted)	0	0	0	0
(d) Inward supplies (liable to reverse charge)	1,270,039	96,780	67,205	67,205
(e) Non-GST outward supplies	0	0	0	0
Out of (a) above	Total taxable value	Integrated tax		
Supplies made to Unregistered Persons	32,452	5,838		
Supplies made to Composition Taxable Persons	0	0		
Supplies made to UIN holders	0	0		
	IGST	CGST	SGST	Cess
ITC Available	322,601	208,755	208,735	0
ITC Reversed	0	0	0	0
Net ITC Available (A) – (B)	322,601	208,755	208,735	0
Ineligible ITC	0	0	0	0
	Inter state	Intra state		
From a supplier under composition scheme, Exempt and Nil rated supply	0	0		
Non-GST supply	0	0		
	IGST	CGST	SGST	Cess
Interest	5,165	1,536	1,536	0
Late fee	200	200	0	0

GST HEALTH CHECKUP

H-2

CONSOLIDATED GSTR 1

	Total Taxable value	IGST	CGST	SGST
Sales to Reg	16,308,899	1,841,175	547,214	547,214
Credit notes for 4A/B/C	483,613	87,050	0	0
Adjustment of Advances	16,950	763	1,144	1,144
Advances	25,424	763	1,907	1,907
Total sale to reg persons	15,833,760	1,754,124	547,976	547,976

	Total Taxable value	IGST	Cess
Sales to Unreg - inter	0	0	0
Credit notes for 5A/B	0	0	0
Total	0	0	0

	Total Taxable value	IGST	CGST	SGST
Sales to Unreg - intra	190,164	10,090	12,070	12,070
Total sale to unregistered persons	190,164	10,090	12,070	12,070

	Total Taxable value	IGST	
Sales - Export	0	0	
	NIL	Exempted	Non - GST
Sales Non- taxable	0	0	0

HSN Summary	Total Taxable value	IGST	CGST	SGST
	14,577,629	1,269,162	677,404	677,404
HSN Mismatch	1,446,296	495,052	-117,358	-117,358

THANK YOU!

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