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GST Diagnostic Report

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— GST COMPLIANCE ANALYSIS —

GST Diagnostic Report

Comprehensive Compliance Analysis & Advisory Summary | FY 2024-25

TAXPAYER DETAILS

ABC & CO

GSTIN 09AADFXXX47B1Z9

FINANCIAL YEAR
FY 2024-25

GSTR-9 ARN
Not Filed

GSTR-9C ARN
Not Available

GSTR-9 FILED ON
-

ENTITY TYPE
Regular Taxpayer

STATE CODE
09



Compliance Health: **Moderate**

0 High Risk

3 Medium

2 Info

5 Total Issues



1 Organisation & Report Details

LEGAL NAME ABC & CO	TRADE NAME M/S ABC & CO.	GSTIN 09AADFXXX47B1Z9
FINANCIAL YEAR FY 2024-25	GSTR-9 ARN Not Available	GSTR-9 FILED ON -
GSTR-9C ARN Not Available	GSTR-9C FILED ON -	REPORT GENERATED 28 February 2026 at 06:35 pm

2 Executive Summary — Key Metrics

TOTAL TAX LIABILITY ₹1,22,22,652 Output tax (CGST+SGST+IGST)	ITC UTILISED ₹2,47,19,988 Net ITC from GSTR-3B	CASH TAX PAID ₹0 Via cash ledger	TOTAL LATE FEE ₹0 No late fee	INTEREST (EST.) ₹0 No interest
MONTHS ANALYSED 12 GSTR-3B periods	LATE FILED 0 Return(s) filed after due date	UNFILED RETURNS 0 GSTR-3B - no data found	ISSUES DETECTED 5 0 High · 3 Med · 2 Info	

3 Monthly Return Filing Status

GSTR-1 & GSTR-3B monthly compliance for FY 2024-25. Late filings attract late fee under Section 47 and interest under Section 50 of the CGST Act, 2017.

Period	GSTR-1 (Outward Supplies)			GSTR-3B (Monthly Return)			Charges Incurred	
	Status	Filed On	Delay	Status	Filed On	Delay	Late Fee	Interest
Apr-24	FILED	05/05/2024	-	FILED	19/05/2024	-	Nil	Nil
May-24	FILED	02/06/2024	-	FILED	20/06/2024	-	Nil	Nil
Jun-24	FILED	07/07/2024	-	FILED	20/07/2024	-	Nil	Nil
Jul-24	FILED	04/08/2024	-	FILED	20/08/2024	-	Nil	Nil
Aug-24	FILED	01/09/2024	-	FILED	20/09/2024	-	Nil	Nil
Sep-24	FILED	06/10/2024	-	FILED	20/10/2024	-	Nil	Nil
Oct-24	FILED	10/11/2024	-	FILED	20/11/2024	-	Nil	Nil
Nov-24	FILED	01/12/2024	-	FILED	20/12/2024	-	Nil	Nil
Dec-24	FILED	05/01/2025	-	FILED	19/01/2025	-	Nil	Nil
Jan-25	FILED	02/02/2025	-	FILED	20/02/2025	-	Nil	Nil
Feb-25	FILED	02/03/2025	-	FILED	20/03/2025	-	Nil	Nil
Mar-25	FILED	06/04/2025	-	FILED	20/04/2025	-	Nil	Nil

4

Monthly Tax Liability — GSTR-3B Summary

Month-wise outward taxable value, CGST/SGST/IGST tax liability, Input Tax Credit (ITC) utilised, and net cash paid as reported in GSTR-3B for FY 2024-25.

Period	Taxable Value	CGST	SGST	IGST	Total Tax	ITC Used
Apr-24	₹0	₹0	₹0	₹0	₹0	₹18,75,580
May-24	₹1,60,58,755	₹14,45,288	₹14,45,288	₹0	₹28,90,576	₹17,95,270
Jun-24	₹2,30,42,587	₹20,73,833	₹20,73,833	₹0	₹41,47,666	₹25,45,980
Jul-24	₹0	₹0	₹0	₹1,696	₹1,696	₹15,96,900
Aug-24	₹2,87,92,852	₹25,91,357	₹25,91,357	₹0	₹51,82,714	₹13,44,760
Sep-24	₹0	₹0	₹0	₹0	₹0	₹18,11,250
Oct-24	₹3,20,51,499	₹0	₹0	₹0	₹0	₹26,37,520
Nov-24	₹1,73,80,916	₹0	₹0	₹0	₹0	₹19,58,050
Dec-24	₹1,66,22,535	₹0	₹0	₹0	₹0	₹24,41,780
Jan-25	₹2,06,40,220	₹0	₹0	₹0	₹0	₹33,22,210
Feb-25	₹22,53,262	₹0	₹0	₹0	₹0	₹18,54,400
Mar-25	₹1,81,40,263	₹0	₹0	₹0	₹0	₹15,36,230
GRAND TOTAL	₹17,49,82,889	₹61,10,478	₹61,10,478	₹1,696	₹1,22,22,652	₹2,47,19,980



5 ITC Reconciliation — GSTR-3B vs GSTR-2B

Period-wise comparison of ITC claimed in GSTR-3B against auto-populated GSTR-2B. Excess claims may attract demand under Rule 36(4); unclaimed ITC indicates potential missed credits subject to time limits.

Period	GSTR-2B Available (CGST)	3B Claimed (CGST)	Difference	Status
No ITC comparison data available - upload GSTR-2B files				

6 GSTR-9 Annual Return — Key Data

Summary of GSTR-9 annual return figures for FY 2024-25 including outward supply categories, ITC availed, reversals, and tax/late fee paid as declared in the annual return.

Row / Description	Taxable / Amount	CGST + SGST	IGST
GSTR-9 data not available - upload GSTR-9 PDF or XLSX			



7 Key Issues & Observations

System-detected compliance issues, filing anomalies, ITC mismatches, and other observations for FY 2024-25. Address high-severity items immediately.



Severity	Issue / Observation	Details & Context
MEDIUM	Rule 86B - May-24	Turnover ₹161L > ₹50L threshold. Min cash: ₹28,906. Paid:
MEDIUM	Rule 86B - Jun-24	Turnover ₹230L > ₹50L threshold. Min cash: ₹41,477. Paid:
MEDIUM	Rule 86B - Aug-24	Turnover ₹288L > ₹50L threshold. Min cash: ₹51,828. Paid:
INFO	GSTR-9 Data Not Loaded	GSTR-9 data unavailable. Upload GSTR9 PDF/XLSX.
INFO	GSTR-9C Filing Info Missing	GSTR-9C ARN not extracted.

8

Remedial Suggestions — Based on Analysis

The following corrective actions are recommended based on the analysis of uploaded data. Items in **red** require immediate attention to limit liability exposure.

✦ **Key Note on Late Fee & Department Notices:** If a **department notice has been received** for any late fee, interest, or tax demand — the amounts stated in the notice **will not increase further** once issued (provided no additional delay occurs). Always pay promptly on receipt. For **unfiled returns**: the maximum *late fee* under Section 47 is capped at ₹10,000 per return — however, **penalty under Section 122 for wilful non-compliance can be significantly higher** (up to ₹10,000 or 10% of tax, whichever is higher). Filing voluntarily before receiving a notice always results in lower total outgo.



GSTR-9 Annual Return — File / Verify Status

GSTR-9 data is unavailable in this analysis. GSTR-9 is **mandatory for taxpayers with aggregate turnover above ₹2 crore**. Late fee: ₹200/day (₹100 CGST + ₹100 SGST) capped at 0.25% of turnover in the state. File voluntarily at the earliest — amounts do not increase post-notice but it is best practice to comply before receiving one. GSTR-9 also provides opportunity to declare any missed supplies or ITC that could not be reported earlier.



GSTR-9C Reconciliation — Verify Applicability & File

GSTR-9C reconciliation statement data is not available. GSTR-9C is **mandatory for taxpayers with aggregate turnover above ₹5 crore**. It reconciles turnover and tax as per audited financial statements with GSTR-9 figures. Any un-reconciled differences may indicate unreported turnover or ITC differences that require attention. Late fee is same as GSTR-9. Ensure GSTR-9C is prepared by a Chartered Accountant or Cost Accountant.



Rule 86B Violation — May-24 — Cash Payment Shortfall

Taxable turnover in **May-24** exceeded ₹50 lakh, triggering Rule 86B. At least **1% of output tax liability must be paid in cash** (not from ITC). Required: ₹28,906, Paid in cash: ₹0. Shortfall: ₹28,906. This may result in blocking of ITC utilisation. Rectify by paying the differential amount in cash in the next available GSTR-3B filing.



Rule 86B Violation — Jun-24 — Cash Payment Shortfall

Taxable turnover in **Jun-24** exceeded ₹50 lakh, triggering Rule 86B. At least **1% of output tax liability must be paid in cash** (not from ITC). Required: ₹41,477, Paid in cash: ₹0. Shortfall: ₹41,477. This may result in blocking of ITC utilisation. Rectify by paying the differential amount in cash in the next available GSTR-3B filing.

**Rule 86B Violation — Aug-24 — Cash Payment Shortfall**

Taxable turnover in **Aug-24** exceeded ₹50 lakh, triggering Rule 86B. At least **1% of output tax liability must be paid in cash** (not from ITC). Required: ₹51,828, Paid in cash: ₹0. Shortfall: ₹51,828. This may result in blocking of ITC utilisation. Rectify by paying the differential amount in cash in the next available GSTR-3B filing.

9

General GST Compliance Guidance

These are standard best practices and statutory requirements applicable to all registered GST taxpayers, irrespective of the specific issues found above.



Display of GSTIN at Business Premises

Every registered taxpayer is **legally required under Rule 18 of CGST Rules, 2017 to display the GST Registration Certificate and GSTIN prominently at every place of business** — including the principal place and every additional place of business. The registration certificate must be displayed at the registered place. Failure to display is punishable under Section 125 of CGST Act with penalty up to ₹25,000. Ensure signboards, letterheads, invoices, and place-of-business boards all carry the GSTIN clearly.



Addition of Additional Places of Business

If your business operates from multiple locations (warehouses, branches, godowns, sales offices) in the same state, all such **additional places of business must be declared in your GST registration under Rule 11**. Goods moved to or stored at an undeclared location may be treated as without proper documentation, exposing the business to seizure and penalty under Section 129/130 of CGST Act. File REG-14 (Amendment Application) to add additional places. Ensure all inter-branch transfers within the state are supported by delivery challans.



Proper Invoice Maintenance & E-Invoicing Compliance

All tax invoices must comply with Rule 46 of CGST Rules — including mandatory fields: GSTIN, invoice number (unique sequential), date, recipient details, HSN/SAC code, taxable value, tax rates, CGST/SGST/IGST amounts, place of supply, and signature/digital signature. **E-Invoicing (IRP generation) is mandatory** for taxpayers with aggregate turnover exceeding ₹5 crore (from Aug 2023). E-invoices must be generated from the Invoice Registration Portal (IRP) before issuance — QR code and IRN (Invoice Reference Number) must appear on the invoice. Non-compliant invoices may result in ITC denial to buyers and penalties under Section 122.



E-Way Bill — Proper Generation & Compliance

An **E-Way Bill is mandatory for movement of goods valued above ₹50,000** (inter-state) and varies by state for intra-state movement. Generated on the EWB portal (ewaybillgst.gov.in). Key rules: (1) Generate before commencement of movement, (2) Validity: 1 day per 200 km for regular vehicles (update Part-B for transporter details), (3) Ensure vehicle number matches EWB, (4) Carry printed or digital EWB copy during transit, (5) E-invoice auto-generates Part A of EWB — only Part-B (transporter) needs to be updated. Bulk generation facility available for multiple invoices.



If Goods/Vehicle Stopped on Road — What To Do

If a GST officer intercepts your vehicle under Section 68 of CGST Act: (1) **Stay calm and cooperate** — produce E-Way Bill and invoice immediately, (2) Officer will verify documents and goods — interception memo will be issued, (3) If documents are in order, goods must be released — insist on release order in writing, (4) If documents are deficient but goods are legitimate: officer may detain goods and issue GSTR MOV-06; you can pay tax and penalty (100% of tax) under Section 129 to get release — demand a receipt, (5) If you disagree with detention: you have right to file appeal — do not sign any incriminating documents under pressure, (6) Immediately contact your CA/GST consultant and inform them, (7) Document everything — take photographs of goods, seals, and documents seized, (8) File Form GST MOV-09 if goods/vehicle are confiscated. Keep originals of invoices and EWB always ready in vehicle.



On Receiving a GST Notice — Immediate Action Steps

Upon receiving any notice from the GST department: (1) **Do NOT ignore** — all GST notices have strict response deadlines (typically 15–30 days), (2) **Read carefully**: identify the section invoked (Sec 61 = scrutiny of return, Sec 73 = demand without fraud, Sec 74 = demand with fraud allegation, Sec 75 = assessment, Sec 76 = tax collected not paid), (3) **Immediately inform your CA/GST Practitioner** — do not respond without expert guidance, (4) Gather all relevant documents, invoices, returns, and ledgers pertaining to the period/issue mentioned, (5) For Sec 61 (Scrutiny): file online reply in GSTIN portal within 30 days, (6) For tax demands: if you agree — pay tax + interest + 25% penalty (Sec 73) or 50% penalty (Sec 74) to close the matter; dispute will be closed without further proceedings, (7) If you disagree: file detailed reply with supporting documents, (8) Keep records of all communications, notices, and replies — maintain a notice register. Remember: a notice does not mean guilt — respond professionally and factually.



Consultation with GST Expert — When & Why

Consult a qualified **Chartered Accountant, Cost Accountant, or enrolled GST Practitioner** in the following situations: (1) Receipt of any show cause notice or demand order, (2) ITC mismatch or reversal demand above ₹1 lakh, (3) Inspection/audit by GST officers, (4) Any inter-state or high-value transaction disputes, (5) If you wish to file appeal against any order (must be filed within 3 months of order), (6) Annual GST audit (GSTR-9C preparation), (7) If you receive any communication regarding fraud, tax evasion, or prosecution. Self-filing without understanding of provisions may lead to larger liability. Professional fees are far lower than penalties and demand amounts that can arise from incorrect responses.



Record Keeping & Books of Account

Under Section 35 of CGST Act, every registered person must maintain at the **principal place of business**: (1) Production/manufacture records, (2) Inward and outward supply records, (3) Stock/inventory register, (4) ITC availed and utilised account, (5) Output tax payable and paid account, (6) Electronic cash/credit/liability ledger statements. Records must be retained for **72 months (6 years)** from the due date of furnishing annual return for the relevant year. Digital records are permissible but must be accessible within 1 working day of demand. Failure to maintain records: penalty under Section 125 up to ₹25,000.



Monthly Compliance Checklist — Best Practices

Follow this monthly routine: (1) **By 11th of each month**: file GSTR-1 with all B2B invoices, credit notes, and HSN summary, (2) **Check GSTR-2B** after 14th — reconcile with purchase register before filing GSTR-3B, (3) **By 20th**: file GSTR-3B with correct tax liability and ITC, (4) Ensure **RCM liability** on GTA, legal services, import of services, security services etc. is self-assessed and paid in cash each month, (5) Verify **Rule 86B** compliance if turnover crosses ₹50 lakh in any month, (6) Reconcile GSTR-1 outward supply with GSTR-3B Table 3.1 monthly, (7) Check HSN-wise summary accuracy (mandatory from FY 2021-22), (8) Maintain e-invoicing compliance — do not issue manual invoices above ₹5 crore threshold, (9) Update additional places of business if new locations added, (10) Review blocked credit under Section 17(5) to avoid erroneous claims.

10

Verification Checklist

Manually verify the following items from original records, GST portal, and books of account before relying on this report for any purpose.

 Verify GSTIN is active on gst.gov.in portal Confirm all GSTR-1 ARNs against GST portal acknowledgements Verify all GSTR-3B filing dates from portal dashboard Check cash/ITC/liability ledger balance on portal Reconcile GSTR-2B ITC with purchase register — month-wise Confirm RCM liability correctly assessed and paid in cash Check GSTR-9 turnover vs audited financial statements Verify HSN summary completeness in GSTR-1 filings Confirm e-invoicing compliance (check applicable threshold) Review any outstanding demand notices on GST portal Verify all additional places of business are declared Ensure GSTIN displayed at all business premises Check Table 8D (ITC lapse) in GSTR-9 — document reason Verify all E-Way Bills generated and valid for all movements Confirm all supplier GSTR-1 filings for ITC claims Review blocked credit under Section 17(5) for eligibility



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Verification from Primary Records is Essential: All amounts, ARNs, filing dates, ITC figures, and computations **must be independently verified** from: (a) original returns filed on the GST portal (gst.gov.in), (b) books of account and purchase/sales registers, (c) bank statements and payment receipts, (d) EWB portal records, and other primary source documents before taking any action based on this report.

Consult a Qualified Professional: For legal disputes, demand notices, penalty proceedings, ITC reconciliation matters, Section 73/74 proceedings, GST audits, or any compliance issue with potential material financial impact — **consultation with a qualified Chartered Accountant, Cost Accountant, or GST Practitioner is strongly advisable**. Applicable laws, rates, and interpretations may change — verify currency of all provisions.

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