

Excel Template for GST Reconciliation Summary

Updated on 07-08-2018

by CA.Annapurna Srikanth; FCA;DISA;CS

For Feed back please mail to - info@annapurnasrikanth.com

For other GST related resources - http://annapurnasrikanth.com/resource/resources_file.aspx

Sl.No.	Sheet Name	Description of the Sheet
1	Outward Supply Recon Summary	Comparison Between GSTR 3B, GSTR 1 & Books of Outward Supplies
2	Books data dump OS	Monthly consolidated figures of Outward Supply & related taxes from books
3	Inward Supply Recon Summary	Comparison Between GSTR 3B, GSTR 2A & Books of Inward Supplies
4	Books data dump IS	Monthly consolidated figures of Inward Supply & related taxes from books
5	Electronic Cash ledger Recon	Abstract of GST paid ledger & Electronic Cash ledger

Tips to use the template

Step 1	Fill the relevant tables of GSTR 3B & GSTR 1 in the relevant rows in the sheet titled Outward Supply Recon Summary
Step 2	Fill the monthly summary pertaining to Outward Supplies & the related taxes from books in the sheet titled Books data dump - OS
Step 3	The Outward Supply Recon Summary sheet has the links & the broad differences in the outward supplies would be arrived
Step 4	Download the Electronic Liability ledger from the Portal in the Excel form & Extract the monthly figures & paste it in Column Y of the sheet titled Books data dump -OS
Step 5	Difference between the Output tax & Electronic liability ledger (if any) would get reflected
Step 6	Fill the relevant tables of GSTR 3B & GSTR 2A in the relevant rows in the sheet titled Inward Supply Recon Summary
Step 7	Fill the monthly summary pertaining to Inward Supplies & the related taxes from books in the sheet titled Books data dump - IS
Step 8	The Inward Supply Recon Summary sheet has the links & the broad differences in the inward supplies would be arrived
Step 9	Download the Electronic Credit ledger from the Portal in the Excel form & Extract the monthly figures & paste it in Column S of the sheet titled Books data dump -IS
Step 10	Difference between the Input tax & Electronic Credit ledger (if any) would get reflected
Step 11	Extract the GST paid ledger monthly summary from the books & paste it in Column B of the sheet titled Electronic Cash ledger Recon
Step 12	Download the Electronic Cash ledger from the Portal in the Excel form & Extract the monthly figures & paste it in Column C of the sheet titled Electronic Cash ledger Recon
Step 13	Difference between the GST paid & Electronic Cash ledger (if any) would get reflected
The differences arrived above will give a broad perspective of the errors /mistakes which needs further probe to drill down and analyse the actual reasons for differences	
Note	The Electronic Liability Ledger, Electronic Credit Ledger & the Electronic Cash ledger to be downloaded for Return periods July2017 to March 2018.