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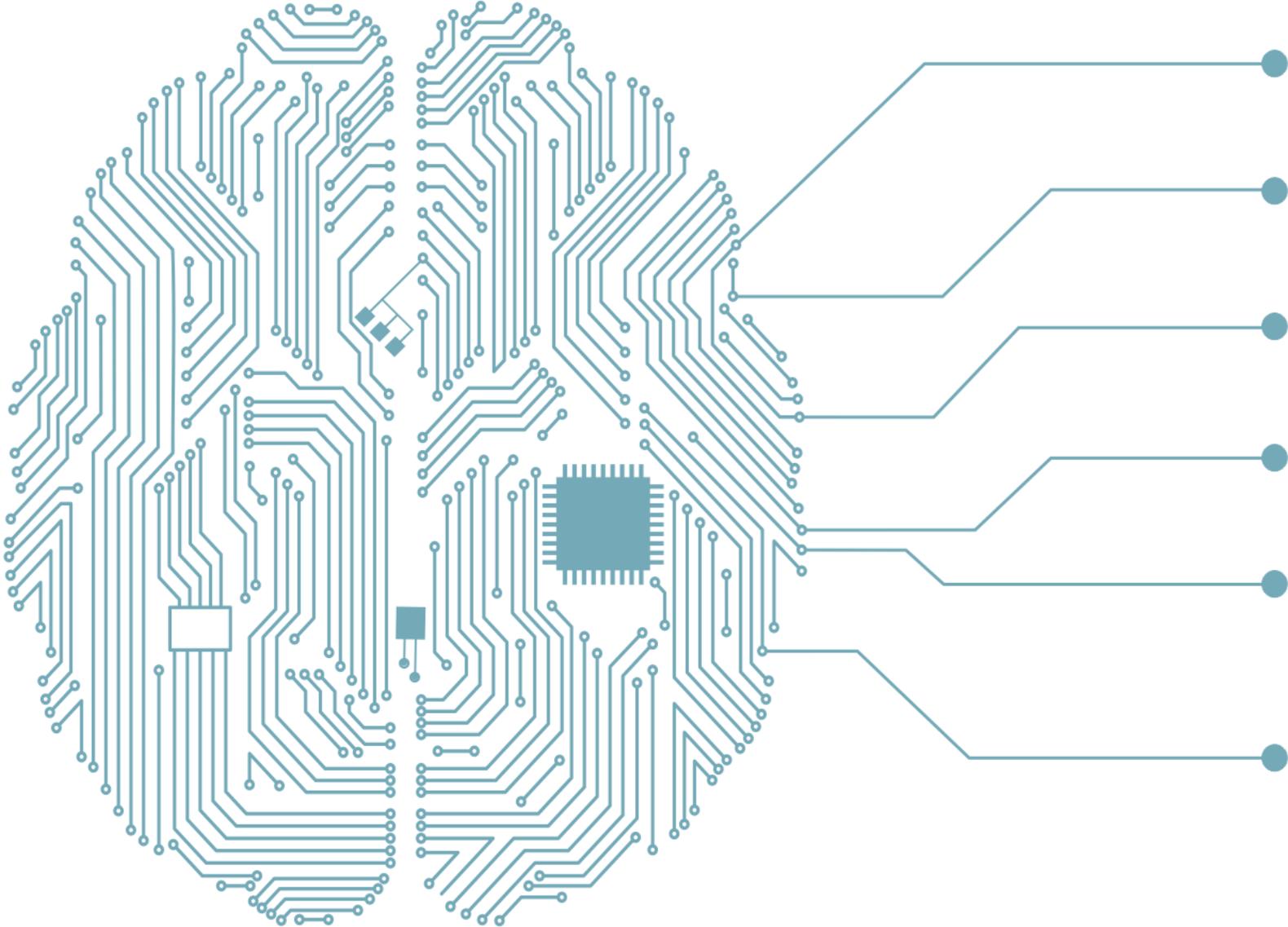
Intricacies in GSTR 9 / GSTR 9C

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*Legal
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*Approaching
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GSTR 9*



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Legal Provisions

Legal Provisions

Section 44 (1)

Every registered person, **other than an Input Service Distributor, a person paying tax under section 51 or section 52 , a casual taxable person and a non-resident taxable person** shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed :

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.]

Section 44(2)

A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.]

Rule 80

(1) Every registered person, other than those referred to in the second proviso to section 44 , an Input Service Distributor, a person paying tax under section 51 or section 52 , a casual taxable person and anon-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in FORM GSTR-9 on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in FORM GSTR -9B .

Rule 80

(3) Every registered person, other than those referred to in the second proviso to section 44 , an Input Service Distributor, a person paying tax under section 51 or section 52 , a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in FORM GSTR-9C along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]

Applicability for FY 2024-25

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GSTR 9

If aggregate turnover exceeding Rs. 2 Crore (Notification 15/2025 – Central Tax)

Notification 13/2025 has made certain changes in the format of GSTR 9 from FY 2024-25

FAQs issued on 16.10.2025 & 04.12.2025

GSTR 9C

If aggregate turnover exceeding Rs. 5 Crore

Salient Features of Legal Provisions

- ✓ Consequences of non-filing

- ✓ Late Fees

Turnover	Late Fees
If turnover upto 5 Cr.	Rs. 50/- per day (25+25) subject to maximum of 0.04% of turnover
If turnover of 5Cr. – 20Cr.	Rs. 100/- per day (50+50) subject to maximum of 0.04% of turnover
If turnover > 20 Cr.	As per old provisions Rs. 200/- per day (100+100) subject to maximum of 0.50% of turnover

- ✓ Notice u/s. 46 for default in filing of return
 - ✓ General Penalty u/s. 125 of the Act (may extend to 25,000/-+25,000/-)
- ✓ What if registration has been cancelled during the year?
- ✓ Importance of due date of Annual Return with reference to limitation period under section 73 / 74 or 74A of the Act.



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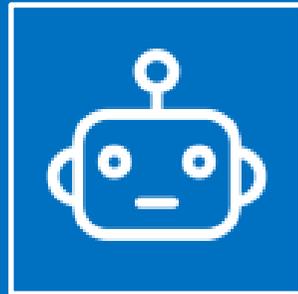
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Approaching GSTR 9 & GSTR 9C

Journey of 9 & 9C till date

- ✓ Various types of notices issued based on GSTR 9 / GSTR 9C
 - ❑ Variation between Annual Return and GSTR 3B
 - ❑ Variation between Annual Return and GSTR 1
 - ❑ Variation between Annual Return and Books of Accounts
 - ❑ Variation between Annual Return and GSTR 2B / 2A
 - ❑ Variation between Tax Payable and Tax paid
 - ❑ Variation in HSN Summary figures
 - ❑ Variation in RCM liability and RCM ITC
 - ❑ Variation in Table 6J
 - ❑ Due to Adjustments mentioned at 5O of GSTR 9C

- ✓ Understanding business of the Registered Person including nature of other income.
- ✓ Understanding of Laws prevailing at relevant time.
- ✓ Understanding of Accounting System and Software used by Registered Person.
- ✓ Notifications / Circulars / Clarifications etc. prevailing at relevant time.
- ✓ Collection of Basic Documents
 - ❑ All GST Returns for FY 2024-25 and April 2025 to October 2025
 - ❑ E-way bill / E-invoice data
 - ❑ Adjustments of FY 2024-25 in 2025-26
 - ❑ Audited / Unaudited Financial Statements (duly signed)

- ✓ To check GST applicability on other income (eg. Rent Income, Insurance & Freight charged to customers, etc).
- ✓ To check for RCM Applicability.
- ✓ To check for ITC reversal on grounds of ITC used for exempt or non-business supply, 180 days payment failure, 17(5) restrictions on foods & beverages, Car, Construction etc.

180 days payment failure

- ✓ Proviso to Section 16(2) and rule 37
- ✓ Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be 9[paid by him along with interest payable under section 50], in such manner as may be prescribed:
- ✓ Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him 10[to the supplier] of the amount towards the value of supply of goods or services or both along with tax payable thereon.

180 days payment failure

- ✓ Change in Rule 37
- ✓ **From 1.10.22** : A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply 3[whether wholly or partly,] along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, **shall pay 4[or reverse]** an amount equal to the input tax credit availed in respect of such supply 5[, proportionate to the amount not paid to the supplier,] along with interest payable thereon under section 50, while furnishing the return in **FORM GSTR-3B** for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:
- ✓ **Till 30.9.22** :A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof, the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in **FORM GSTR-2** for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

ITC Reversal under rule 42 / 43

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- ✓ Rule 42 & 43 read with Section 17(2) & 17(3)
- ✓ Deemed exempt supplies namely Transaction in securities, Supply which attract RCM, Sale of Land & Building
- ✓ Schedule III items not to be considered as exempt supply except sale of land & building and sale of warehoused goods

Compilation of Data & Reconciliations

K S D

- ✓ Reconciliations of Various Data
- ✓ Outward Supply & Tax as per GSTR 3B v/s GSTR 1
- ✓ Outward Supply & Tax as per GSTR (3B & 1) v/s Books of Accounts
- ✓ Outward Supply & HSN Summary
- ✓ Reconciliation of E invoice data with books of accounts and GSTR
 - E invoice mandatory if aggregate turnover exceeds Rs. 5 Crore
 - Time limit of reporting of e invoices of 30 days if aggregate turnover exceeds Rs. 10 Crore
- ✓ Reconciliation of Eway bill data with books of accounts and GSTR
- ✓ Rate wise outward liability
- ✓ ITC as per GSTR 3B v/s Books of Accounts
- ✓ ITC as per GSTR 3B v/s GSTR 2A/2B
- ✓ Closing Balance of ITC as per books v credit ledgers

Compilation of Data & Reconciliations

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[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-1/1A/IFF SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

[DOWNLOAD TABLE 8A DOCUMENT DETAILS](#)

[DOWNLOAD TABLE 12 OF GSTR-1/GSTR-1A HSN DETAILS](#)

Compilation of Data & Reconciliations

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✓ Compilation of Data for Outward Supply as per GSTR 3B and GSTR 1

Compilation of Outward Supply as per GSTR 3B & GSTR 1									
Data as per GSTR 3B					Data as per GSTR 1				
	Value	IGST	CGST	SGST		Value	IGST	CGST	SGST
3.1(a)Outward Supply (other)	474302609	4764629	40304911	40304911	4A B2B Supply	484351559	4548351	41317463	41317463
					5 B2C large				
					7 B2C others	2709387	323348	82171	82171
					11A Advance Received	515086		46358	46358
					11B Adjustment of Advances	-5497622		-494786	-494786
3.1(b)Outward Supply (export)					6A Export Invoice-WP				
					6A Export Invoice-WOP				
					6B SEZ-WP				
					6B SEZ-WOP				
					6C Deemed Export				
3.1(c)Outward Supply (Nil rated)	4235400				8 Nil rated, exempt	4235400			
3.1(e)Outward Supply (non-gst)					8 Non GST				
	478538009	4764629	40304911	40304911		486313810	4871699	40951206	40951206
3.1(d)inwards supply on rcm	11105065	1752425	85277	85277		NA	NA	NA	NA
		6517054	40390188	40390188					
					9A Amend Export				
					9A B2B Amend				
					9A B2C Large Amend				
					9B DN/CN RD	-7775800	-107500	-646072	-646072
					9B DN/CN URD				
					9C DN/CN Amend RD				
					9C DN/CN Amend URD				19
						478538010	4764199	40305134	40305134

Compilation of Data & Reconciliations

✓ Compilation of Data for ITC as per GSTR 3B

	IGST	CGST	SGST
4A (1) Import of Goods	3391260		
4A (2) Import of Services			
4A (3) Inward Supply on RCM	8189447	199252	199252
4A (4) Inward Supply from ISD			
4A (5) All other ITC	14621619	3691448	3691448
	26202326	3890700	3890700
4B (1) ITC Reversal 42-43	269333	160696	160696
4B (2) ITC Other Reversal			
	25932993	3730004	3730004
4D (1) ineligible ITC 17(5)	768468	104863	104863
4D (2) others ineligible			

✓ Bifurcation of ITC in Inputs / Input Services / Capital Goods



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Analysis of GSTR9

2. It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the year.

2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only for which annual return is filed. The value pertaining to the preceding financial year shall not be reported here.

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 shall be declared in this part. [It may be noted that additional liability for the FY 2017-18 or FY 2018-19 or FY 2019-20 or FY 2020-21 or FY 2021-22 or FY 2022-23 or FY 2023-24 or FY 2024-25 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit through this return.

Process on Portal

- ✓ The portal auto populates the details in GSTR 9 to the extent possible based on GSTR 1 & GSTR 3B.
- ✓ The auto populated figures are editable and one can edit the same if required.
- ✓ However, if variation in values is more than 20% the same will be highlighted in red.
- ✓ The total ITC as per GSTR 3B will be auto populated in table 6A. (It is not editable)
- ✓ Total ITC as per 2B will be auto populated in Table 8.

Structure of GSTR 9

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Part I

Basic
Details

Table 1-3

Part II

Liability

Table 4-5

Part III

ITC

Table 6-8

Part IV

Taxes Paid

Table 9

Part V

Details of
C.Y. shown
in N.Y.

Table 10-14

Part VI

Other
Information

Table 15-19

Analysis of annual return : Part – I

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Part I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	

Part II	Details of Outward and inward supplies <u>made</u> during the financial year					
						(Amount in Rs. in all tables)
	Nature of Supplies	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6

Part –II TABLE 4

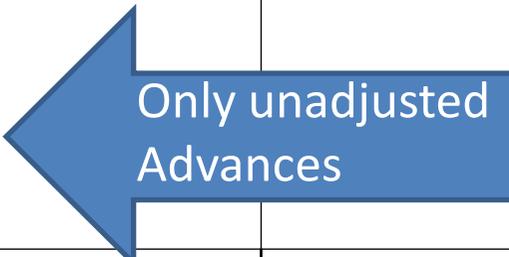
Specific Instruction in form GSTR 9 for each entry

Nature of Supplies	Taxable Value (Rs.)	(Amount in Rs. in all tables)			
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6
4	Details of advances, inward and outward supplies <u>made</u> during the financial year on which tax is payable				
A	Supplies made to un-registered persons (B2C)	Net of CN/DN			
B	Supplies made to registered persons (B2B)				
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)				
D	Supply to SEZs on payment of tax				

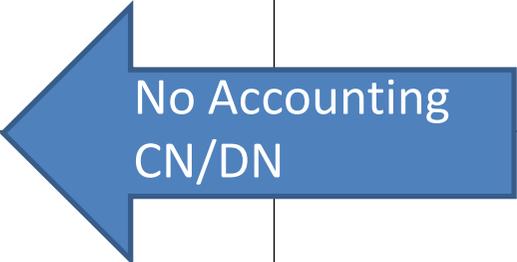
Gross Amount

Each Instruction to Table 4 & 5 provides that data may be taken from GSTR 1/1A.

Part –II TABLE 4

Nature of Supplies		Taxable Value (Rs.)	(Amount in Rs. in all tables)			
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
G1 (from FY 23- 24)	Supplies on which e-commerce operator is required to pay tax as per section 9(5) including amendment, if any) [E-commerce operator to report]					
H	Sub-total (A to G above)					28

Part –II TABLE 4

Nature of Supplies		Taxable Value (Rs.)	(Amount in Rs. in all tables)			
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

Part –II TABLE 5

Nature of Supplies	Taxable Value (Rs.)	(Amount in ₹ in all tables)			
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
5	Details of Outward supplies <u>made</u> during the financial year on which tax is not payable				
A	Zero rated supply (Export) without payment of tax				
B	Supply to SEZs without payment of tax				
C	Supplies on which tax is to be paid by recipient on reverse charge basis				
C1	Supplies on which tax is to be paid by ecommerce operators as per section 9(5) [Supplier to report]				
D	Exempted				
E	Nil Rated				
F	Non-GST supply (includes 'no supply')				
G	Sub-total (A to F above)				

To report correct value

Exempted / Nil Rated can be clubbed but non-gst to be shown separately

What is No Supply ?

- ✓ Table 5 provides field for No supply along with Non GST supply
- ✓ Schedule III Items
- ✓ Approach of reporting all items of other income / credit side of P&L Account in No supply is correct ?
- ✓ ITC Reversal ?

Part –II TABLE 5

Nature of Supplies		Taxable Value (Rs.)	(Amount in Rs. in all tables)			
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

Supply in 5A to 5F can be shown net of CN/ DN/ Amendment (5H to 5K)

Effect of Circular 170/02/2022

The reporting related to ITC is changed w.e.f. July 2022.

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 38, 42 and 43 of CGST Rules and Section 17(5)				
(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Other Details				
1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period				
(2) Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions				

Effect of Circular 170/02/2022

Sample annual GSTR 3B format

Details	Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)	Cess(₹)
A. ITC Available(Whether in Full or Part)	2,24,332.26	64,33,890.99	64,33,890.99	0.00
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	2,24,332.26	64,33,890.99	64,33,890.99	0.00
B. ITC Reversed	2,610.00	1,00,872.52	1,00,872.52	0.00
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	0.00	0.00	0.00	0.00
(2) Others	2,610.00	1,00,872.52	1,00,872.52	0.00
C. Net ITC Available (A-B)	2,21,722.26	63,33,018.47	63,33,018.47	0.00
(D) Other Details	0.00	43,451.02	43,451.02	0.00
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	0.00	43,451.02	43,451.02	0.00
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	0.00	0.00	0.00	0.00

Effect of Circular 170/02/2022

Actual Data

BIFURCATION OF ITC RECLAIMED AND REVERSED						
FY: 2022-23						
MONTH	RECLAIMED			REVERSAL		
	CGST	SGST	IGST	CGST	SGST	IGST
Apr-22	-	-	-	-	-	-
May-22	-	-	-	-	-	-
Jun-22	-	-	-	-	-	-
Jul-22	-	-	-	-	-	-
Aug-22	35,424.00	35,424.00	-	81,522.40	81,522.40	-
Sep-22	234.00	234.00	-	7,662.80	7,662.80	-
Oct-22		-	-	2,621.30	2,621.30	-
Nov-22	900.00	900.00	-	4,187.62	4,187.62	-
Dec-22		-	-	29.25	29.25	-
Jan-23		-	-	2,407.50	2,407.50	-
Feb-23	769.50	769.50	-	2,089.18	2,089.18	-
Mar-23	6,123.52	6,123.52	-	352.47	352.47	2,610.00
TOTAL	43,451.02	43,451.02	-	1,00,872.52	1,00,872.52	2,610.00

Effect of Circular 170/02/2022

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Effect in Draft GSTR 9 as portal

Pt. III	Details of ITC for the financial year					
Sr.No	Description	Type	Central Tax(₹)	State Tax / UT Tax(₹)	Integrated Tax(₹)	Cess(₹)
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		64,33,890.99	64,33,890.99	2,24,332.26	0.00

Part -III TABLE 6

Description	Type	(Amount in Rs. in all tables)				
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
6	Details of ITC <u>availed</u> during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
A1	ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A					
A2	Net ITC of the financial year =(A-A1)]					
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received <i>from SEZs</i>)		Inputs			
			Capital Goods			
			Input Services			

Other reclaims to be included

Input / Input Services can be clubbed but capital goods need to be reflected separately.

6B - However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H].

Part –III TABLE 6

Description	Type	(Amount in Rs. in all tables)			
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
6	Details of ITC <u>availed</u> during the financial year				
C Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
	Capital Goods				
	Input Services				
D Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
	Capital Goods				
	Input Services				
E Import of goods (including supplies from SEZs)	Inputs				
	Capital Goods				

Table 6C & 6D can be clubbed in 6D

Input / Input Services / Capital Goods bifurcation required

Part –III TABLE 6

Description	Type	(Amount in Rs. in all tables)			
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I- A2 above)				
K	Transition Credit through TRAN-1 (including revisions, if any)				
L	Transition Credit through TRAN-2				
M	ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms (from FY 24-25)				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				39

← Ideally should be zero

← Wordings changed

Few clarifications on ITC reflection in Table 6

Q 7 - When ITC has been availed, reversed and reclaimed in FY 2024-25

Q 8 – When ITC has been availed and reversed in 2023-24 and reclaimed in 2024-25

Q 9 – When ITC has been availed and reversed in 2024-25 and reclaimed in 2025-26

Q7 - How the value of ITC will be reported if ITC pertaining to FY 2024-25 has been claimed, reversed and reclaimed in the same FY 2024-25?

Table 6A of GSTR 9, is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025. Therefore, in the given case this amount will **appear twice in Table 6A** of GSTR 9 i.e. once for claim and second for reclaimed amount. In such cases these three events should be reported as below –

- claim should be reported in Table 6B,
- reversal should be reported in Table 7 (Table 7A to 7H, as the case may be) and
- reclaimed should be reported in 6H.

Example 1 - Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in October 2024 due to non-payment to Supplier within 180 days as per rule 37 of CGST Rule 2017. The same has been reclaimed in March 2025 as payment has been made on 4th March 2025. The reporting will be in the GSTR 9 for FY 2024-25 as under -

1. Original claim in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same in Table 7A of GSTR 9 for FY 2024-25
3. Reclaim in Table 6H of GSTR 9 for FY 2024-25

Example 2 – Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in April 2024 due to non-receipt of goods as per Circular No. 170/02/2022-GST 6th July 2022. The same has been reclaimed in May 2024 as goods has been received on 4th May 2024. The reporting will be in the GSTR 9 for FY 2024-25 as under -

1. Original claim in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same in Table 7H of GSTR 9 for FY 2024-25
3. Reclaim in Table 6H of GSTR 9 for FY 2024-25

Q8 - How the value of ITC will be reported if ITC pertaining to FY 2023-24 has been claimed, reversed in FY 2023-24 and reclaimed in the FY 2024-25?

ITC pertaining to preceding FY (2023-24) which has been claimed / reclaimed in this FY (2024-25) for any reason other than rule 37/37A, should be reported in Table 6A1 as this ITC is also included in Table 6A above.

Further, any ITC which is reclaimed for the reason rule 37/37A should be reported in table 6H as this ITC is also included in Table 6A above. other than rule 37/37A, should be reported in Table 6A1 as this ITC is also included in Table 6A above.

Further, any ITC which is reclaimed for the reason rule 37/37A should be reported in table 6H as this ITC is also included in Table 6A above.

Example 1 – If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (Other than rule 37/37A like Circular No. 170/02/2022-GST 6th July, 2022 etc) in the current FY (2024-25) till the specified time period (i.e. 30th November 2025) then such reclaimed ITC to be reported in the Table 6A1 of GSTR 9 for FY 2024-25. It will not come in the Table 6H of GSTR 9 of FY 2024-25

Example 2 – If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (due to rule 37/37A) in the current FY (2024-25) then such reclaimed ITC should not be reported in Table 6A1 of GSTR 9 for FY 2024-25. This need to be reported in Table 6H of GSTR 9 for FY 2024-25.

Q9 - How the value of ITC will be reported if ITC pertaining to FY 2024-25 has been claimed, reversed in FY 2024-25 and reclaimed in the FY 2025-26?

Table 6A of GSTR 9, is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025. As ITC was claimed and reversed in the FY 2024-25 itself then it will be reported in table 6B and reversal in Table 7 of GSTR 9. In such cases these two events should be reported as below –

- claim should be reported in Table 6B,
- reversal should be reported in Table 7 (Table 7A to 7H, as the case may be).

For the reclaim the procedure will be based on whether reclaim is on account of rule 37/37A or reason otherwise, as below -

A. If the ITC which was reclaim in FY 2025-26 is because of other than rule 37/37A, Such reclaim will be reported in Table 13 of GSTR 9 for FY 2024-25 and table 6A1 of GSTR 9 of FY 2025-26 (in GSTR 9 of next Year). This will not be reported in Table 6H of GSTR 9 of 2025-26 (in GSTR 9 of next Year).

B. If the ITC which was reclaim in FY 2025-26 is because of reason rule 37/37A, such reclaim will be reported in the Table 6H of GSTR 9 of 2025-26 (in GSTR 9 of next Year). This is not to be reported in table 13 of GSTR 9 of FY 2024-25 (Current year) and Table 6A1 of GSTR 9 of FY 2025-26 (in GSTR 9 of next Year).

Example 1 – If any ITC of current FY (2024-25) was claimed and reversed in the FY (2024-25) but reclaimed (Other than rule 37/37A like Circular No. 170/02/2022-GST 6th July 2022 etc) in the next FY (2025-26) till the specified time period (i.e. 30th November 2025) then such ITC will be reported in GSTR 9 as under -

1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same shall be reported in Table 7H of GSTR 9 for FY 2024-25
3. Shall not report reclaim amount in Table 8C of GSTR 9 for FY 2024-25
4. Reclaim shall be reported in table 13 of GSTR 9 for FY 2024-25
5. Reclaim shall be reported in table 6A1 in next FY 2025-26 (in GSTR 9 of next Year).

Example 2 – If any ITC of current FY 2024-25 was claimed and reversed in the FY 2024-25 but reclaimed (due to rule 37/37A) in the next FY 2025-26 then such ITC will be reported in GSTR 9 as under -

1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same shall be reported in Table 7A (rule 37) or 7A1 (rule 37A) of GSTR 9 for FY 2024-25
3. Reclaim shall not to be reported in table 8C and 13 of GSTR 9 for FY 2024-25
4. Reclaim shall be reported in table 6H of GSTR 9 for FY 2025-26 (in GSTR 9 of next Year).

Part -III TABLE 7

K S D

Description	(Amount in Rs. in all tables)			
	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
7	Details of ITC Reversed and Ineligible ITC for the financial year			
A	As per Rule 37			
A1	As per Rule 37A			
A2	As per Rule 38			
B	As per Rule 39			
C	As per Rule 42			
D	As per Rule 43			
E	As per section 17(5)			
F	Reversal of TRAN-1 credit			
G	Reversal of TRAN-2 credit			
H	Other reversals (pl. specify)			
I	Total ITC Reversed (Sum of A to H above)			
J	Net ITC Available for Utilization (6O - 7I)			

To be reported separately from FY 2024-25

Will not match with GSTR 3B
Would lead to difference in GSTR 9C also

4	Table 7J of GSTR 9 does not consider 6A1 and therefore the amount in Table 7J does not match with the Table 4C of GSTR 3B of FY 2024-25,	Table 4C of GSTR 3B may contain the ITC of FY 2023-24 claimed or reversed in FY 2024-25. However, the Table 7J of GSTR 9 shows the net ITC pertaining to the current FY only (2024-25). Therefore, there it may create differences between Table 4C of GSTR 3B and Table 7J of GSTR 9, in cases where ITC of preceding FY (2023-24) was reported in GSTR 3B of current FY (i.e. 2024-25).
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FAQs on GSTR 9 / 9C (4.12.25)

2	<p>Ineligible ITC of 23-24, availed in FY 24-25 (Table 4A5 of GSTR 3B) and same was reversed in FY 24-25 (Table 4B1 of GSTR 3B).</p> <p>According to instructions of GSTR 9, we have to report ITC availed of last year FY 2023-24 in Table 6A1 of GSTR 9 of FY 2024-25 i.e. I can report ineligible ITC availed in Table 6A1 but there is no mention of how to show ITC of 23-24 reverse in 24-25 in table 7.</p>	<p>The ITC claimed for FY 2023-24 in the FY 2024-25 needs to be reported in 6A1.</p> <p>However, ITC reversal of FY 2023-24, reported in GSTR 3B for FY 2024-25, need not to report in the Table 7 of GSTR 9 of FY 2024-25.</p> <p>Table 6B to table 6H and Table 7A to table 7H will contain the details of ITC for the current year only (2024-25).</p>
5	<p>Can you guide whether ITC reversed during 24-25 pertaining 23-24, how to disclose the same in GSTR-9? whether it is to be reduced from Table 6A1 of GSTR-9 or table 7 or should not be shown at all?</p>	<p>ITC pertaining to 2023-24 which has been reversed in GSTR 3B of 2024-25 then such reversal will not be reported anywhere in GSTR 9 of FY 2024-25 as you need to report the reversal of ITC pertaining to current FY only in Table 7 of GSTR 9 for FY 2024-25.</p>

Part -III TABLE 8

K S D

Description		(Amount in Rs. in all tables)			
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8	Other ITC related information				
A	ITC as per GSTR-2A/2B (Table no 3 & 5 thereof)				
B	ITC as per 6(B) above (6(H) removed)				
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during financial year but availed in next financial year upto specified period				
D	Difference [A-(B+C)]				
E	ITC available but not availed				
F	ITC available but ineligible				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above) in the financial year				
H1	IGST Credit availed on Import of goods in next financial year (24-25)				
I	Difference (G-(H+H1))				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	⁵² <Auto>

Comparison of ITC as per 2B & 3B.

3	What is table 8A of GSTR 9 and how it will be auto populated?	<p>Table 8A of GSTR 9 for FY 2024-25 capture the details of documents / records pertaining to FY 2024-25 appearing in GSTR 2B. Therefore, Table 8A of GSTR 9 will include all the inward supplies pertaining to FY 2024-25 appearing in GSTR 2B of FY 2024-25 and will</p> <ol style="list-style-type: none">1. Also include the invoices pertaining to FY 2024-25 appearing in GSTR 2B of next year 2025-26 between April 2025 to October 2025 and2. exclude the invoices pertaining to previous FY 2023-24 appearing in GSTR 2B between April 2024 to October 2024.
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TABLE 8A data updation

1. Annual return in Form GSTR-9 once filed cannot be revised.
2. Computation of ITC has been made based on GSTR-1/IFF/GSTR-5 filed by your corresponding suppliers upto 30/11/2025. GSTR-1/IFF/GSTR-5 filed after the updation date will be covered in the next updation.

Annual Return GSTR9

PREPARE-ONLINE

PREPARE OFFLINE

Reconciliation Statement GSTR 9C

Due Date - 31/12/2025

INITIATE-FILING

PREPARE OFFLINE

i Table 8A has been updated to include invoices pertaining to the current financial year that appear in GSTR-2B for the April to October period of the subsequent financial year, based on the filing of the relevant GSTR-3B returns (provided GSTR-9 has not yet been filed). Please re-download the Table 8A document to access the updated records.

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)

DOWNLOAD GSTR-1/1A/IFF SUMMARY (PDF)

DOWNLOAD GSTR-3B SUMMARY (PDF)

DOWNLOAD TABLE 8A DOCUMENT DETAILS

DOWNLOAD TABLE 12 OF GSTR-1/GSTR-1A HSN DETAILS

Q 12 -Are there any circumstance where 8A Excel and 8A UI (Online) having different details?

Yes. In the following scenarios the Table 8A (Excel) and Table 8A (Online) of GSTR 9 for FY 2024-25 can have different details -

1. Outward supplies covered under RCM will appear in Table 8A excel but not appear in Table 8A online
2. Outward supplies reported as Normal charge and amended to reverse charge then it will appear in Table 8A excel (B2B and B2BA sections of excel sheet) but not appear in Table 8A online
3. Outward supplies (where recipient and supplier belongs to different state) reported as IGST and subsequently PoS is amended as Supplier state and hence CGST and SGST was charged. This record is ineligible for ITC due to PoS Rule, and it will appear in Table 8A excel (B2B as ITC eligibility Yes and B2BA as ITC eligibility No) but not appear in Table 8A online

4. Outward supplies amended from FY 2024-25 to FY 2025-26 then it will appear in Table 8A excel (B2B sections of excel sheet) but not appear in Table 8A online

5. Outward supplies amended from FY 2025-26 to FY 2024-25 then it will appear in Table 8A excel (B2BA sections of excel sheet) and will appear in Table 8A online

It may be noted that 8A online is correctly populated whereas there are some additional records may present in Table 8A excel on account of above-mentioned points.

Q 13 -When any amendment made by my supplier in his GSTR 1/1A/IFF, will the changes be auto populated in my Table 8A (Excel and Online) of GSTR 9?

Yes, any amendment in GSTR 1/1A/IFF the auto population in table 8A will be as per amended record if such amended supplies pertain to FY 2024-25.

Example 1 – Invoice dated 30.03.2025 was added in the GSTR 1 for the month of April 2025 (FY 25-26). As this was eligible record for FY 2024-25 hence appear in the table 8A (Excel and Online) of GSTR 9. Now supplier has amended the record in the GSTR 1 for the month of May 2025 and advancing the invoice date as 30.04.2025. After amending the date, now the document belongs to FY 2025-26 and therefore it is not considered for Table 8A (online) of GSTR 9 for FY 2024-25. However, this record will continue to appear in table 8A excel (B2B Section) of GSTR 9 for FY 2024-25. Vice versa, if any invoice pertains to FY 25-26 but later on Invoice date was preponed to FY 24-25 the record will be auto populated in table 8A excel (under B2BA section) and Online Table 8A of GSTR 9 for FY 2024-25.

Example 2 – Original Invoice was added in GSTR 1 for January 2025 with Rs 100 (IGST) and subsequently supplier has amended the invoice to Rs 120 (IGST) in Feb 2025. After amending the value, Table 8A online will be populated with Rs 120(IGST). However, the Table 8A excel will have this record in B2B sections of excel sheet as Rs 100 (IGST) and B2BA sections of excel sheet as Rs 120 (IGST).

Example 3 – Mr A is registered in Maharashtra has issued invoice with IGST to Mr B (registered in Delhi) in the GSTR 1 for January 2025. As this was eligible record for FY 2024-25 hence it will appear in the table 8A (Excel and Online) of GSTR 9 for FY 2024-25. Now supplier has amended the place of supply as Maharashtra in the GSTR 1 of Feb 2025 and therefore the CGST and SGST is levied on the record. After amending the place of supply, the amended record becomes ineligible ITC record. As the document belongs to FY 2024-25 so it will appear in Table 8A excel (B2B sections of excel sheet as ITC eligibility Yes and B2BA sections of excel sheet as ITC eligibility No). However, this record will not appear in table 8A Online of GSTR 9 for FY 2024-25 as amended record on which ITC is eligible will be considered for the purpose of Table 8A of GSTR 9.

Q 14 -In cases when supplier add the invoices of FY 2024-25 in the GSTR 1 of next financial year till the specified time period (April 2025 to Oct 2025) then how it will be auto populated in table 8A?

In case supplier reported the Invoice/DN/CN for the FY 2024-25 up to the specified time of next FY then such record will be auto populated in the Table 8A of GSTR 9 for FY 2024-25 automatically after filling of GSTR 3B for corresponding tax period by the recipient as ITC to be claimed by the recipient in his GSTR 3B.

Example– If my supplier reported the Invoices for FY 2024-25 in the GSTR 1 of next FY (between April 2025 to October 2025) i.e. till the specified time period. Then, it is the part of GSTR 2B of recipient as eligible ITC. Now, this invoice will be visible to taxpayer in table 8A of GSTR 9 for FY 2024-25 once the taxpayer files the GSTR 3B for the corresponding tax period.

Table 8C

Table 8C contain data of ITC of current FY which is availed in next FY within the specified time period. This table shall not include any ITC which was claimed (reported in table 4A of GSTR 3B) and reversed (Reported in 4B of GSTR 3B) in the current FY and reclaimed in next FY till the specified time period.

Hence the Table 8C only contain the missed ITC of current FY (2024-25) which is claimed in GSTR 3B of next FY till the specified time period.

Table 8C

Example 1 – Mr A has purchased the goods in the month of January 2025 however he has missed to claim the ITC in the January 2025. Now in the month of May 2025 the ITC has been claimed (Table 4A5 of GSTR 3B). This ITC is pertaining to the FY 2024-25, and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9.

Example 2 – Mr A has purchased the goods in the month of January 2025 however supplier has not reported this invoice in GSTR 1 for January 2025. This invoice was added in the GSTR 1 of April 2025 by the supplier which is filed on 11th May 2025. Recipient has claimed the ITC in the GSTR 3B for April 2025 (In table 4A5 of GSTR 3B). This ITC is auto populated in Table 8A of GSTR 9 of FY 2024-25 and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9 of FY 2024-25.

Summary of ITC Disclosure

If no temporary reversal rule followed

Invoice Date / Books Entry Date	GSTR 2B	GSTR 3B	GSTR 9 Effect
2024-25	2024-25	2024-25	Table 6B
2024-25	2024-25	2025-26	Table 8C & 13 (24-25) Table 6A1 (25-26)
2024-25	2025-26	2025-26	Table 8C & 13 (24-25) Table 6A1 (25-26)
2023-24	2024-25	2024-25	Table 6A1
2023-24	2023-24	2024-25	Table 6A1
2025-26	2024-25	2025-26	Table 8C & 13 (24-25) Table 6A1 (25-26)

Summary of ITC Disclosure

If temporary reversal rule followed

Invoice Date / Books Entry Date	GSTR 2B	GSTR 3B Claim	GSTR 3B Reclaim	GSTR 9 Effect
2024-25	2024-25	2024-25	2024-25	Table 6B, 6H, 7
2024-25	2024-25	2024-25	2025-26	Table 6B, 7, 13 (24-25) Table 6A1 (25-26)
2024-25	2025-26	2025-26	2025-26	Table 8C & 13 (24-25) Table 6A1, 6H, 7(25-26)
2023-24	2024-25	2024-25	2024-25	Table 6A1, 6H, 7
2023-24	2023-24	2024-25	2024-25	Table 6A1, 6H, 7
2025-26	2024-25	2024-25	2025-26	Table 6B, 7 & 13(24-25) Table 6A1 (25-26)

Part –IV TABLE 9

Pt. IV	Details of tax paid as declared in returns filed during the financial year								
9	Description	Tax Payable (Rs.)	Paid through Cash (Rs.)	Paid through ITC (Rs.)				Total Tax Paid	Difference
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
A	Integrated Tax								
B	Central Tax	Auto							
C	State/UT Tax	populated							
D	Cess	but							
E	Interest	amendable							
F	Late fee								
G	Penalty								
H	Other								

Auto populated & not amendable

Inserted from FY 2024-25

Table 9

The Tax payable column is captured from GSTR 3B from net liability. If liability reported in the Table 6.1 of GSTR 3B is positive (Gross minus negative liability) then such positive net tax liability be auto populated in the Table 9 under tax payable. However, if net amount in table 6.1 is appearing in negative then no amount will be auto populated under Tax payable column of Table 9.

Part –V TABLE 10 to 13

Particulars of the transactions for the financial year declared in returns of the next financial year till the specified date						
Description	Taxable Value (Rs.)	(Amount in Rs. in all tables)				
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
10	Supplies / tax declared through Invoice / Debit Note / Amendment (+)					
11	Supplies / tax reduced through Amendments / Credit Note (-)					
12	ITC of the financial year reversed in the next financial year					
13	ITC of the financial year availed in the next financial year					

Part –V TABLE 14

K S D

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable (Rs.)	Paid (Rs.)
A	Integrated Tax		
B	Central Tax		
C	State/UT Tax		
D	Cess		
E	Interest		

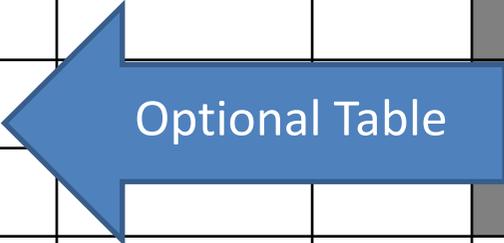
Only 10 & 11, not for 12

Further, tax would have been already discharged in next year.

This table is not linked with any other table.

Part –VI TABLE 15

Particulars of Demands and Refunds								
15	Details	(Amount in Rs. in all tables)						
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							



Part –VI TABLE 16

Pt. VI	Other Information					
Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis						
16	Details	(Amount in Rs. in all tables)				
		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
A	Supplies received from Composition taxpayers					
B	Deemed supply under Section 143					
C	Goods sent on approval basis but not returned					



Part –VI TABLE 17

Pt. VI	HSN wise summary of outward supplies							
HSN Code	UQC	Total quantity	Taxable value	Rate of Tax(%)	Central Tax	State/UT Tax	Integrated Tax	Cess

- ✓ 4 Digits HSN Reporting (only B2B) – turnover below Rs. 5 Cr.
- ✓ 6 Digits HSN Reporting for all supply – turnover exceeding Rs. 5 Cr.
- ✓ UQC only for goods.
- ✓ Quantity net of returns.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-1/1A/IFF SUMMARY \(PDF\)](#)
[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)
[DOWNLOAD TABLE 8A DOCUMENT DETAILS](#)
[DOWNLOAD TABLE 12 OF GSTR-1/GSTR-1A HSN DETAILS](#)

Part –VI TABLE 18

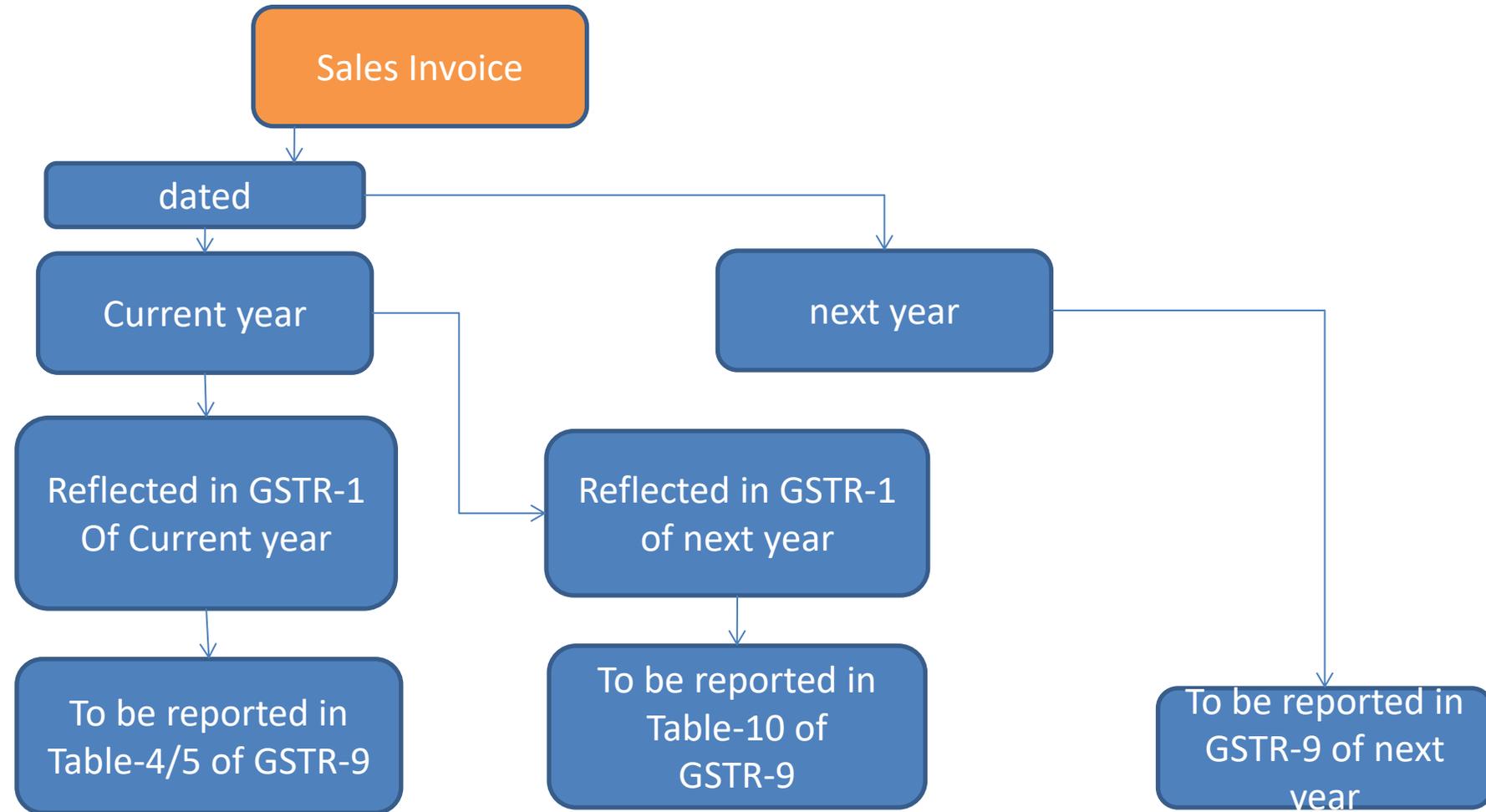
Pt. VI	HSN wise summary of inward supplies							
HSN Code	UQC	Total quantity	Taxable value	Rate of Tax(%)	Central Tax	State/UT Tax	Integrated Tax	Cess



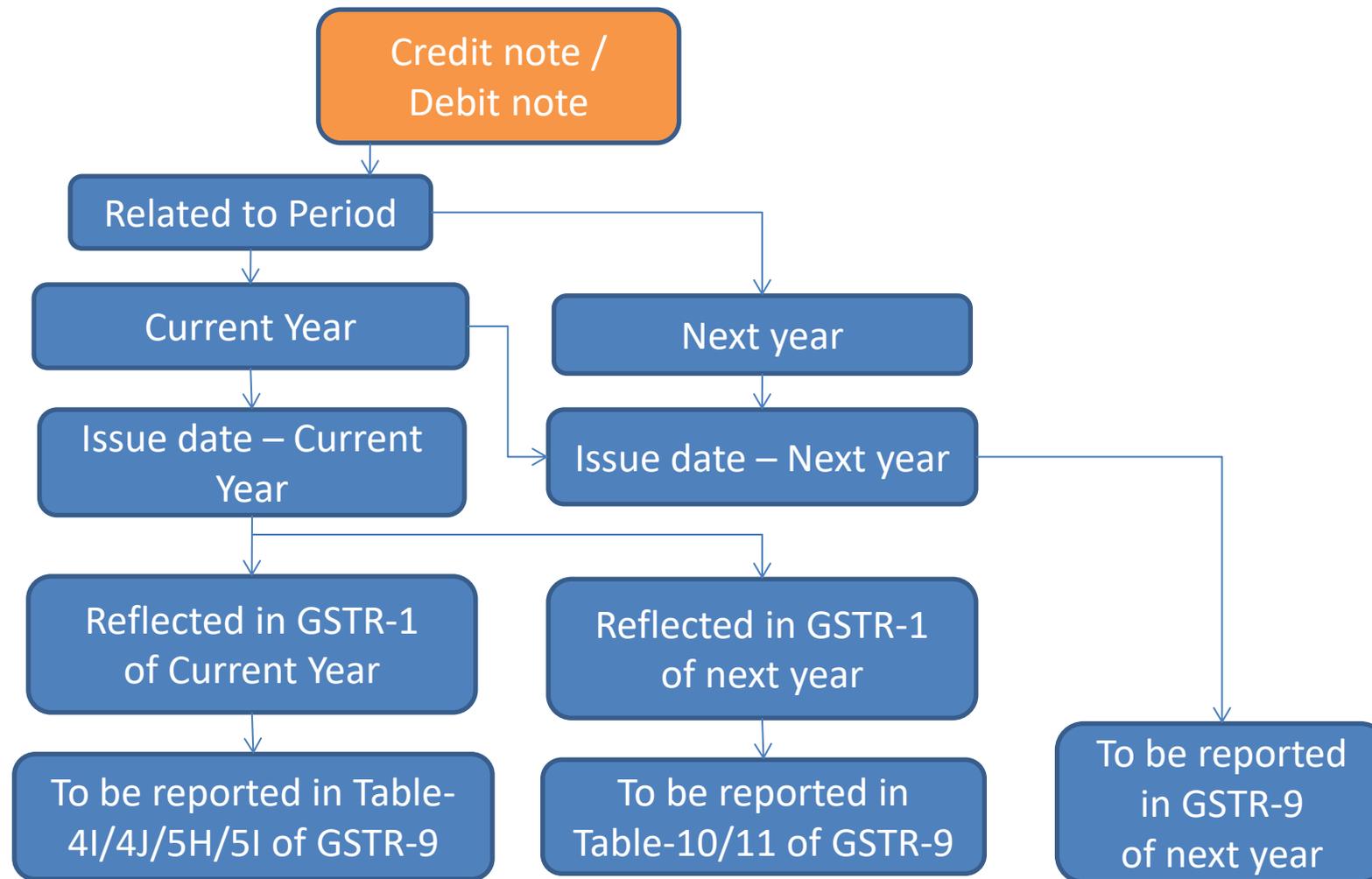
Part –VI TABLE 19

Pt. VI	Late fee payable and paid		
	Description	Payable	Paid
A	Central Tax		
B	State/UT Tax		

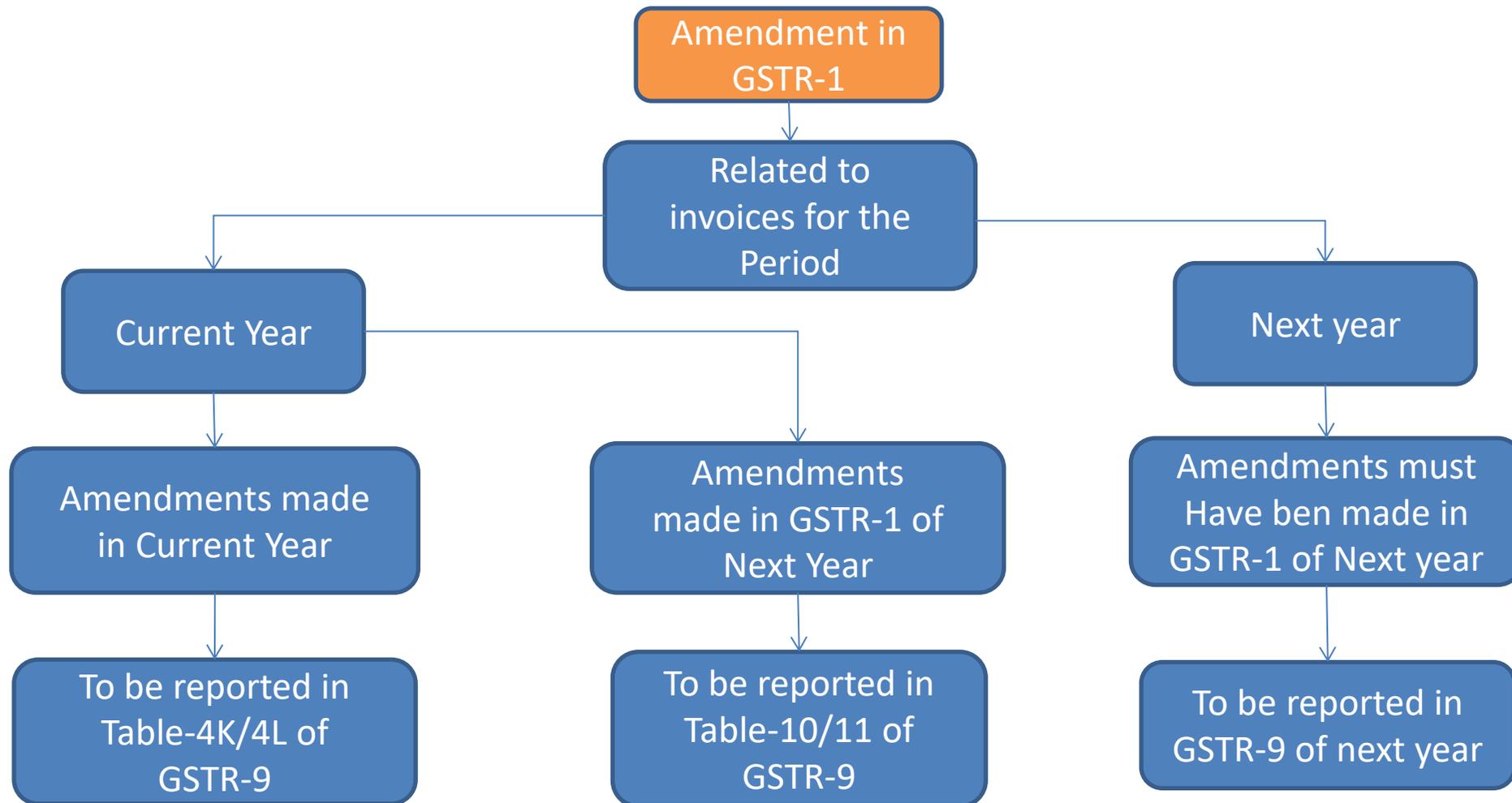
Flow in GST Annual Return



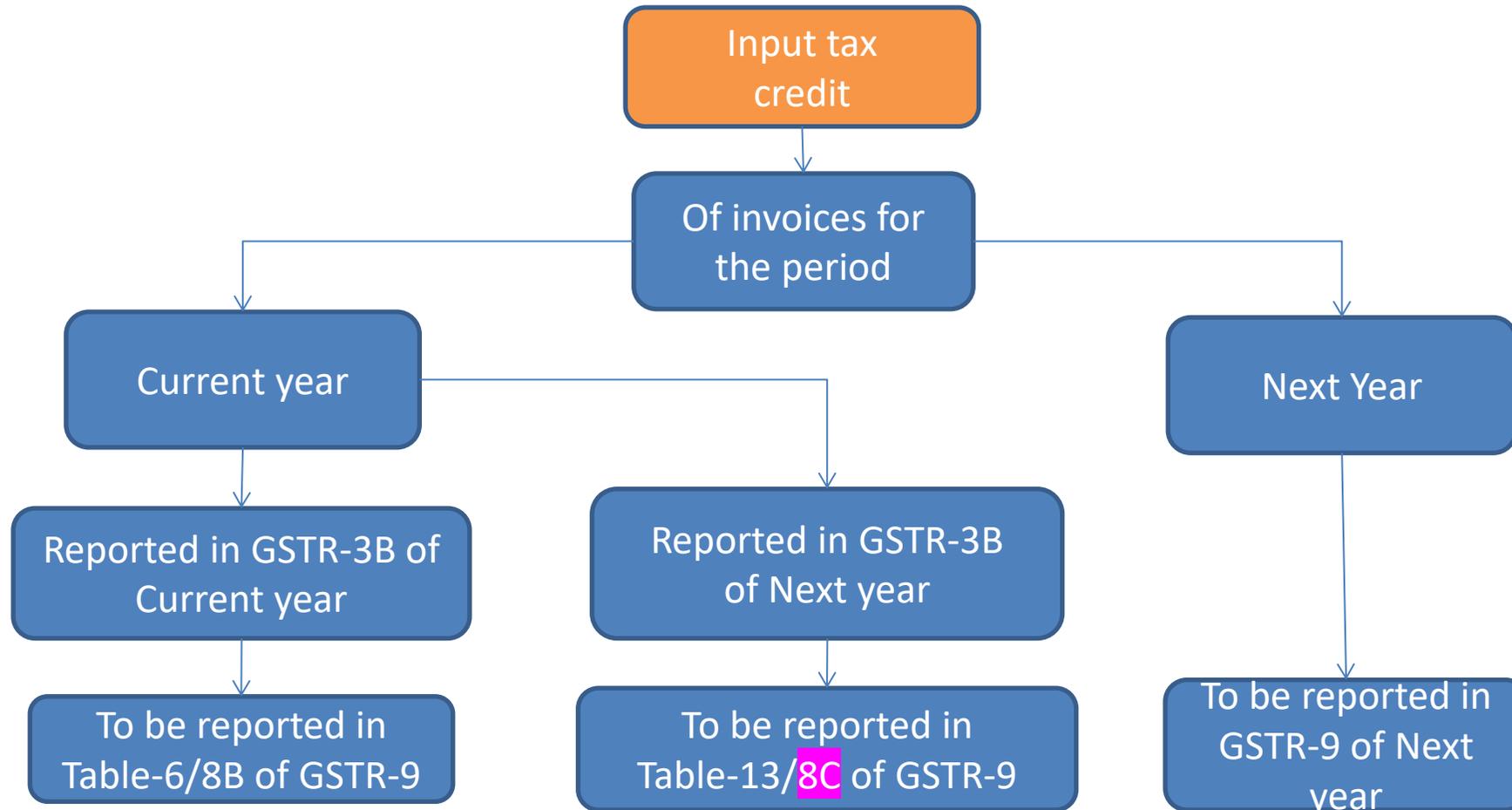
Flow in GST Annual Return



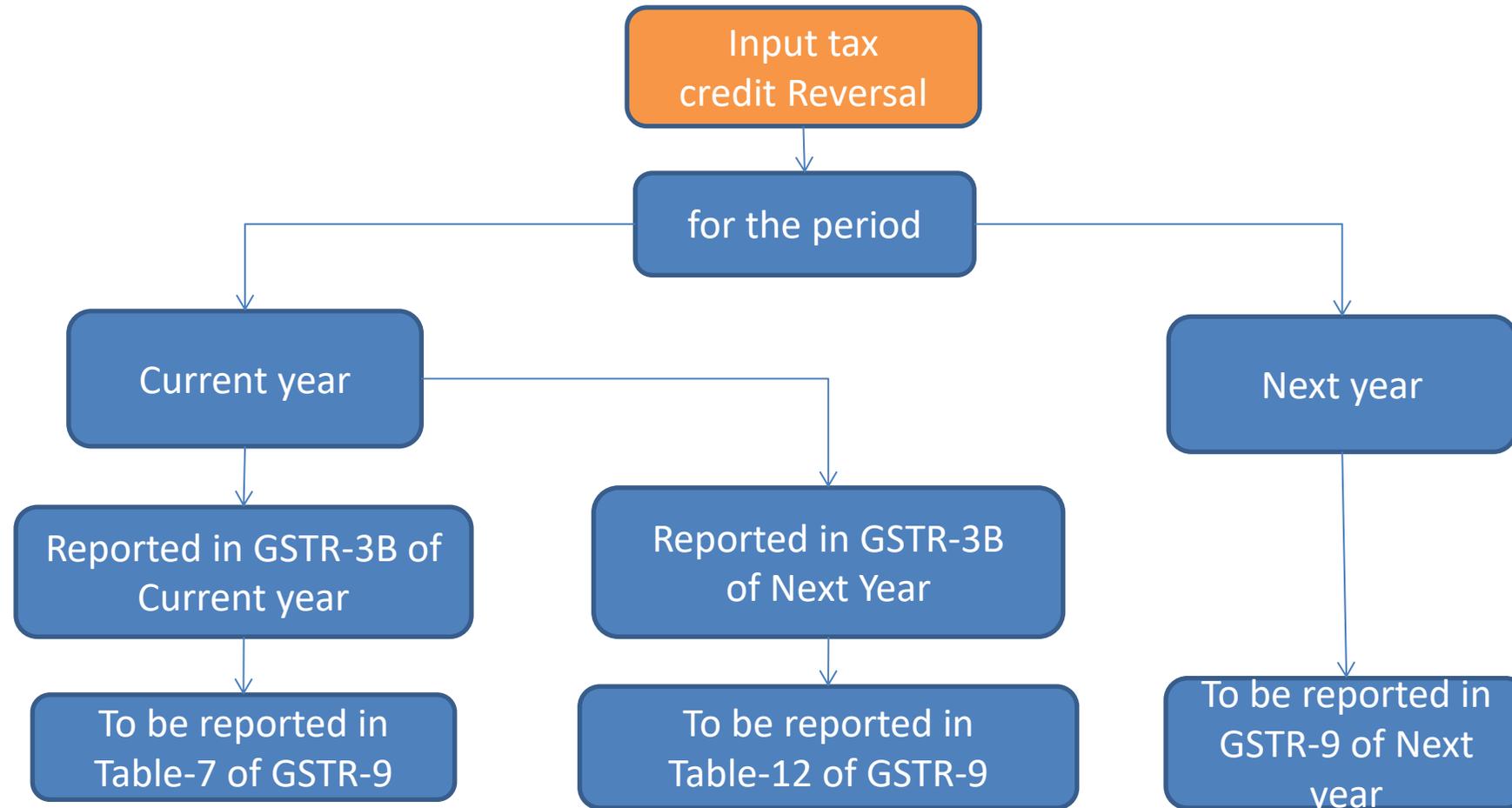
Flow in GST Annual Return



Flow in GST Annual Return



Flow in GST Annual Return





*Legal
Provisions*



*Approaching
GSTR 9 &
GSTR 9C*



*Analysis of
GSTR 9*



*Practical
Issues*



*Analysis of
GSTR 9C*



*Summary of
the Session*



Practical Issues

1. Supplies not declared in GSTR1 and GSTR3B for the year and also not disclosed in the next year, but appearing in financials.
2. Supplies not declared in GSTR1 but declared in GSTR3B, corrective action missed out.
3. Supplies declared in GSTR1 but not declared in GSTR3B, tax not discharged.
4. Outward supply / credit note of 2023-24 shown in GSTR 3B of 2024-25.
5. What if exempt supply not reported in GSTR 1 / GSTR 3B?
6. ITC of 2023-24 claimed in 2024-25



Legal Provisions



*Approaching
GSTR 9 &
GSTR 9C*



*Analysis of
GSTR 9*



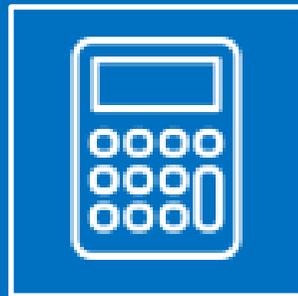
*Practical
Issues*



*Analysis of
GSTR 9C*



*Summary of
the Session*



Analysis of GSTR9C

Structure of GSTR 9C

K S D

Part I

Basic Details

Table 1-4

Part II

Reconciliation
of Turnover

Table 5-8

Part III

Reconciliation
of Tax Paid

Table 9-11

Part IV

Reconciliation
of ITC

Table 12-16

Part V

Additional
Liability

Due to non
reconciliation

Analysis of annual return GSTR 9C : Part – I **K S D**

Part I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	
3B	Trade Name (if any)	
4	Are You Liable to Audit Under Any Act ?	

Part –II TABLE 5

5	Reconciliation of Gross Turnover		
	Description		Amount In Rs.
A	Turnover (Including Exports) As Per Audited Financial Statements for The State / UT (For Multi – GSTN 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 Financial Year	(+)	
D	Deemed Supply Under Schedule 1	(+)	
E	Credit Note Issued After The End Of The Financial Year But Reflected In The Annual Return	(-)	
F	Trade Discount Accounted For In The Audited Annual Financial Statement But Are Not Permissible Under GST	(+)	
G	Turnover From April 2017 to June 2017	(-)	

Part –II TABLE 5

5	Reconciliation of Gross Turnover		
	Description		Amount In Rs.
H	Unbilled revenue at the end of financial year	(-)	
I	Unadjusted Advances At The Beginning of Financial Year	(-)	
J	Credit Note 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 There under	(+ \ -)	
N	Adjustments In Turnover due to Foreign Exchange Fluctuations	(+ \ -)	

Part –II TABLE 5

5	Reconciliation of Gross Turnover		
	Description		Amount In Rs.
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



Part –II TABLE 6

6	Reasons for Un – Reconciled Difference In Annual Gross Turnover	
	Particulars	Turnover
A	Reason 1	<Text >
B	Reason 1	<Text >
C	Reason 1	<Text >

Part -II TABLE 7

7	Reconciliation of Taxable Turnover	
	Description	Amount
A	Annual Turnover After Adjustments (Form 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	
D1	Supplies on which tax is to be paid by e- commerce operators as per sub-section (5) of section 9 [Supplier to report]]	
E	Taxable Turnover as per adjustments above (A-B-C-D-D1)	<Auto>
F	Taxable Turnover As Per Liability Declared In Annual Return (GSTR 9)	Table 4N-4G-4G1 + 10-11 of GSTR 9
G	Un reconciled Taxable Turnover (F-E)	AT 2

Part –II TABLE 8

8	Reasons for Un – Reconciled Difference In Taxable Turnover	
	Particulars	Turnover
A	Reason 1	<Text >
B	Reason 1	<Text >
C	Reason 1	<Text >

Part –III TABLE 9

Pt. III	Reconciliation of Rate Wise Liability and Amount Payable Thereon					
	Description	Taxable Value	Central Tax	State/UT Tax	Integrated Tax	Cess
A	5					
B	5% (RC)					
B -1	6%					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					

Part –III TABLE 9

Pt. III	Reconciliation of Rate Wise Liability and Amount Payable Thereon					
	Description	Taxable Value	Central Tax	State/UT Tax	Integrated Tax	Cess
J	0.25%					
K	0.10%					
K 1	Others					
K 2	Supplies on which e-commerce operator is required to pay tax as per sub- section (5) of section 9[E-commerce operator to report]					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					90

Part –III TABLE 9

Pt. III	Reconciliation of Rate Wise Liability and Amount Payable Thereon					
	Description	Taxable Value	Central Tax	State/UT Tax	Integrated Tax	Cess
P	Total Amount To Be Paid As Per Tables Above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total Amount Paid As Declared In Annual Return (GSTR 9)					
R	Un Reconciled Payment of Amount (PT 1)					

Table 9 tax payable adjusted by table 10 and 11 of GSTR 9

Part –III TABLE 10

10	Reasons for Un – Reconciled Payment of Amount	
	Particulars	Turnover
A	Reason 1	<Text >
B	Reason 1	<Text >
C	Reason 1	<Text >

Part –III TABLE 11

Pt. III	Additional amount Payable But Not Paid (Due To Reasons Specified Under Tables 6, 8 And 10 Above)					
	Description	Taxable Value	Central Tax	State/UT Tax	Integrated Tax	Cess
	5					
	6%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					

Part –III TABLE 11

Pt. III	Additional amount Payable But Not Paid (Due To Reasons Specified Under Tables 6, 8 And 10 Above)					
	Description	Taxable Value	Central Tax	State/UT Tax	Integrated Tax	Cess
	Others					
	Interest					
	Late Fee					
	Penalty					
	Others (Please Specify)					

Part –IV TABLE 12

IV	Reconciliation of Net Input Tax Credit (ITC)		
	Description		Amount
A	ITC Availed As Per Audited Annual Financial Statement For The State/UT (For Multi – GSTIN Units Under Same PAN This Should Be Derived From Books Of Accounts)		
B	ITC Booked In Earlier Financial Years Claimed In Current Financial Year	(+)	
C	ITC Booked In Current Financial Year To Be Claimed In Subsequent Financial Year	(-)	
D	ITC Availed As Per Audited Financial Statements or Books of Account		<Auto>
E	ITC claimed in Annual Return (GSTR 9)		
F	Un-reconciled ITC		ITC 1

← Table 7J of GSTR 9

Impact of change in GSTR 9 format ?

- | | | |
|---|---|---|
| 3 | Table 12B of GSTR-9C for FY 2024-25 becomes reductant as Table 7J of GSTR 9 of FY 2024-25 does not consider the ITC of FY 2023-24 claimed or reversed in FY 24-25 | Table 12B capture the ITC booked in earlier FY and claimed in current FY. Therefore, this amount will neither appear in Table 12A nor in Table 12E. Hence it appears that this FY, this may create a mismatch.

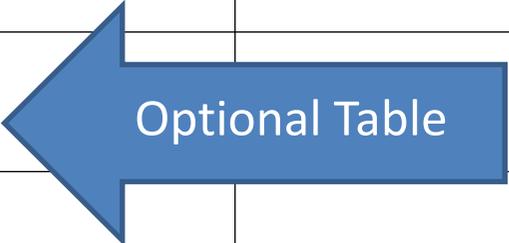
However, in case of any differences in Table 12F of GSTR 9C, taxpayer may provide the reason for un-reconciled differences in ITC in Table 13 of GSTR 9C. |
|---|---|---|

Part –IV TABLE 13

13	Reasons for Un – Reconciled Difference In ITC	
	Particulars	Turnover
A	Reason 1	<Text >
B	Reason 1	<Text >
C	Reason 1	<Text >

Part –IV TABLE 14

14	Reconciliation of ITC declared in Annual Return (GSTR 9) 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
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.)			



Part –IV TABLE 14

14	Reconciliation of ITC declared in Annual Return (GSTR 9) 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
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			

Part –IV TABLE 14

14	Reconciliation of ITC declared in Annual Return (GSTR 9) 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
S	ITC Claimed In Annual Return (GSTR 9)			
T	Un-reconciled ITC (ITC 2)			

Part –IV TABLE 15

15	Reasons for Un – Reconciled Difference In ITC	
	Particulars	Turnover
A	Reason 1	<Text >
B	Reason 1	<Text >
C	Reason 1	<Text >

Part –IV TABLE 16

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	Additional Liability Due To non-reconciliation					
	T0 Be Paid Through Cash					
	Description	Value	Central Tax	State/UT Tax	Integrated Tax	Cess
	5					
	6%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					

Pt. V	Additional Liability Due To non-reconciliation					
	Description	Value	Central Tax	State/UT Tax	Integrated Tax	Cess
	Others					
	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 (P1. Specify)					

Annexure with GSTR 9C

1. Various disclosures or reconciliation (E invoice data / EWB data / GSTR 1 & GSTR 3B / ITC Mismatches etc.)
2. Method adopted for filing of GSTR 9 when more than one options are available
3. Voluntary disclosure helps in adjudication



Legal Provisions



*Approaching
GSTR 9 &
GSTR 9C*



*Analysis of
GSTR 9*



*Practical
Issues*



*Analysis of
GSTR 9C*



*Summary of
the Session*



Summary of the Session

Summarized Approach – Outward Supplies

1. To compile the data of GSTR 3B and GSTR 1 for the year.
2. To make reconciliation of data as per GSTR 3B and GSTR 1. If difference, resolve error as explained below.
3. To make reconciliation of data as per GSTR with Books of Accounts. If difference, resolve error as explained below.

Supplies effected or CN/DN issued during current year					
GSTR of current year		GSTR of next year			
Reflected in GSTR 3B	Reflected in GSTR 1	Reflected in GSTR 3B	Reflected in GSTR 1	Effect in GSTR 9	Remarks
Yes	Yes	NA	NA	Part II	
No	No	Yes	Yes	Part V	
Yes (tax paid)	No	No	No	Part II	Amount as per 3B even though same is not reflected in 1.
No	Yes (tax not paid)	No	No	Part II	Additional tax need to be paid by DRC 03.
No	No	No	No	Part II	Additional tax need to be paid by DRC 03.

Total Tax Payable = Tax as per Table 5N + 10 – 11

Summarized Approach – Input Tax Credit

1. To compile data as per GSTR 3B for current year.
2. To make reconciliation of data as per GSTR 3B with data as per Books of Accounts. If difference, resolve error as explained below.
3. To make reconciliation of ITC with ITC as per GSTR 2B.

Input Tax Credit availed or reversed during current year			
Reflected in GSTR 3B of current year	Reflected in GSTR 3B of next year	Effect in GSTR 9	Remarks
Yes	NA	Part III	
No	Yes	Part V	
No	No	---	The ITC not availed in GSTR, can not be availed in GSTR 9.

Total ITC = ITC as per Table 6 & 13 – Reversal as per Table 7 & 12

THANK YOU!!

For any query, you may contact on



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