



ICAI's suggestions on Forms GSTR - 9 and GSTR - 9C accepted in Amended Return Form for 2024-25

No.	ICAI Suggestion	Notification no. 13/2025-Central Tax - dated 17-09-2025
1	Payment via ITC in GSTR-9 Suggestion Amending Para 9 of Instruction to allow payment of additional liability via Credit, as the law permits it.	Accepted The instruction now reads: "It may be noted that such liability shall be paid through electronic cash ledger or electronic credit ledger."
2	Payment via ITC in GSTR-9C Suggestion Modifying Table 11 and Part V of GSTR-9C to allow reporting of tax paid through ITC, not just Cash.	Accepted The headers in Table 11 and Part V have been changed from "To be paid through Cash" to "To be paid through cash or ITC."
3	IGST Credit on Imports in GSTR-9 Suggestion Splitting Table 8H to capture IGST credit on imports availed in the next FY separately, so it doesn't show as "Lapsed" in Table 8K.	Accepted A new row 8H1 has been inserted: "IGST Credit availed on Import of goods in next financial year." The difference formula is updated to G - (H + H1).
4	Reporting Original Invoices in Table 10 in GSTR-9 Suggestion Amending Table 10 to include "original invoices" reported in the next FY, not just amendments, to fix tax payable mismatches.	Accepted Table 10 description is substituted to read: "Supplies/tax declared through Invoices / Debit Note / Amendments (+)".



5	GSTR-9C ECO Adjustments (Sec 9(5)) in GSTR-9 Suggestion Adding rows in GSTR-9C Table 7 (Turnover) and Table 9 (Tax) to account for ECO supplies, matching GSTR-9 changes.	Accepted 1. Table 7: Row D1 added for ECO supplies. Formula E updated. 2. Table 9: Row K-1 added for ECO supplies.
6	Nomenclature of Tables 12 & 13 in GSTR-9 Suggestion Renaming "previous financial year" to "financial year" to avoid confusion in Part V.	Accepted Table 12 is renamed to "ITC of the financial year reversed in the next financial year" (and similarly for Table 13).
7	Temporary Reversals in Table 7H in GSTR-9 Suggestion Clarifying that Table 7H should include temporary reversals (other than Rule 37) and not just ITC-03.	Accepted The amended instructions for Table 7A-7H state: "Any ITC reversed through FORM ITC-03 or any other reversal not specified in any row above shall be declared in 7H."
8	ITC Reclaimed (Table 6B vs 6H) in GSTR-9 Suggestion Delinking Table 6H from Table 8D and clarifying that 6B is for "first time" availment and 6H is for "reclaimed" to avoid duplication/mismatch.	Accepted with changes The Government overhauled Table 6 structure: 1. Table 6B: Explicitly says for FY 24-25 onwards, report ITC availed "for the first time". 2. Table 6H: Explicitly says report "reclaimed" ITC here.



9	Debit/Credit Notes of Current FY issued in Next FY in GSTR-9 Suggestion It was noted that DN/CN issued in the next FY for current FY invoices were technically unreportable in Table 10/11 due to "provisioning" requirements.	Addressed The descriptions for Table 10 and 11 have been expanded to explicitly include "Debit Note" and "Credit Note". Furthermore, instructions for FY 24-25 onwards specifically mention details of supplies increased/reduced through invoices/notes in the next FY.
10	Interest/Penalty in GSTR-9C (Table 9) Suggestion Modifying Table 9Q to include Interest/Penalty/Late Fee to match Table 9R (Payment).	Accepted Table 9 has been substituted to include specific columns for Interest, Late Fee, and Penalty alongside Tax Payable/Paid, ensuring a granular reconciliation.