



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

SUGGESTIONS ON FORMS GSTR-9 & 9C



GST & Indirect Taxes Committee



INTRODUCTION

ICAI is a statutory body established by an Act of Parliament, viz. The Chartered Accountants Act, 1949 for regulation and development of the profession of Chartered Accountants in the country. The Institute, functions under the administrative control of the Ministry of Corporate Affairs, Government of India. It is the world's largest professional body of Chartered Accountants, committed to serving the Indian economy in the public interest.

The **GST & Indirect Taxes Committee (GST & IDTC)** of ICAI actively supports the Government in GST policy formulation and implementation by providing technical inputs and conducting various capacity-building initiatives. The Committee also plays a key role in enhancing GST awareness among stakeholders through publications, certificate courses, newsletter, seminars, conferences and the like.

As part of this ongoing effort, the GST & Indirect Taxes Committee has carefully reviewed the structure, format, and implementation challenges associated with **Form GSTR-9 and Form GSTR-9C**. These forms are integral to the annual compliance framework under GST, and accurate reporting in them is critical for taxpayers and regulators alike. The GST & Indirect Taxes Committee is pleased to present its suggestions on Form GSTR-9 and GSTR-9C to simplify the return filing and ensuring standardization, and clarity.



In case any further clarifications or data are considered necessary, we shall be pleased to furnish the same. The contact details are:

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SUGGESTIONS ON ANNUAL RETURN [FORM GSTR 9]

1. Exempted Supplies

Table 5D- Details of Exempted supplies made during the financial year.

D	Exempted					
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Issue

Table 5D captures all exempted supplies in a consolidated manner. However, taxpayers frequently encounter practical issues where certain incomes such as **interest** income, though exempt under GST, are **excluded from the exempt turnover** while computing common ITC reversals.

Suggestion

Table 5D be divided into two parts as under:

Table 5D	Exempted
Table 5D1	Exempted Supplies for which reversal is not required (Not part of 5D above)

Justification

This bifurcation will facilitate the precise identification of supplies relevant for reversal computations thereby avoiding overstatement of exempt turnover.

2. Table 5F - Non-GST Supply (includes 'no supply')

F	Non-GST supply (includes 'no supply')					
---	---------------------------------------	--	--	--	--	--

Issue

Table 5F requires taxpayers to report Non-GST supplies, including what is referred to as 'no supply'. A clarification issued through the press release dated



3rd July 2019 stated that *“for the purposes of reporting, non-GST supplies include supply of alcoholic liquor for human consumption, motor spirit (commonly known as petrol), high-speed diesel, aviation turbine fuel, petroleum crude, natural gas, and transactions specified in Schedule III of the CGST Act.”*

However, this requirement has led to confusion, particularly regarding the scope of disclosures required under Schedule III of the CGST Act, 2017. The key ambiguity lies in whether **all activities listed under Schedule III** need to be reported in this table or whether **only select activities** are to be included. This broad interpretation implies that even transactions such as salaries paid to employees may need to be reported in Table 5F, despite having no bearing on input tax credit (ITC) or GST turnover.

From a credit perspective, only the sale of land/building and supply of warehoused goods before clearance for home consumption are considered exempt supplies for the purpose of ITC reversal under Section 17(3) of the CGST Act, 2017.

Following the current interpretation results in **overstated turnover figures** in Form GSTR-9. More importantly, it affects the **calculation of late fees** under section 47(2) of the CGST Act, 2017, which imposes a penalty of ₹ 100 per day, subject to a maximum of **0.25% of the taxpayer’s turnover in the State or Union Territory**.

As per **Section 2(112)** of the CGST Act, "turnover in the State" is defined to include:

"...the aggregate value of all taxable supplies (excluding inward supplies on which tax is payable under reverse charge), exempt supplies, exports, and inter-State supplies made from the State... but excludes central tax, State tax, UT tax, integrated tax, and cess."

This definition does not include Schedule III transactions such as salary, court services, etc., which are outside the scope of GST. However, since Form GSTR-9 is often the only source from which the turnover value is derived for automated late fee calculation, taxpayers reporting Schedule III items in Table 5F may face inflated late fees, contrary to the intent of the law.

Suggestion

The Instructions be appropriately amended to clearly specify the reporting requirements under Table 5F, specifically in relation to Schedule III 'no supply' transactions.



Additionally, the methodology used by the GST portal for calculating late fees for delayed filing of Form GSTR-9 be reviewed and aligned with the definition of "turnover in the State" under Section 2(112) of the CGST Act. The inclusion of Schedule III values in turnover for the purpose of computing late fees be discontinued to avoid legal inconsistencies.

3. ITC reclaimed and any other ITC & Reconciliation - Tables 6 & 8

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)	<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
		Capital Goods			
		Input Services			

H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
---	--	--	--	--	--

J	Difference (I - A above)				
---	--------------------------	--	--	--	--

8	Other ITC related information				
^{5a} A	ITC as per GSTR-2B (table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			
C	⁶ [ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period]				
D	Difference [A-(B+C)]				

Issue

Currently, Table 6A of Form GSTR-9 auto-populates Input Tax Credit (ITC) data from Table 4A of Form GSTR-3B. However, in cases where ITC is initially availed,



subsequently reversed, and then reclaimed within the same financial year, the format of Table 4A (5) of GSTR-3B causes the same ITC to be captured twice – once at the time of original availment and again upon re-availment after reversal. This duplication gets auto-populated in Table 6A of Form GSTR-9, thereby overstating ITC.

If such claimed and reclaimed ITC is reported only once in Table 6H, it results in a mismatch in Table 6J (computed as $\text{Difference} = \text{I} - \text{A}$), since the total ITC reported in Table 6I does not reconcile with the ITC shown in Table 6A.

Conversely, if the claimed and reclaimed ITC are reported separately Table 6B and Table 6H respectively, it eliminates the difference in Table 6J but creates a discrepancy in Table 8D [$\text{Difference} = \text{A} - (\text{B} + \text{C})$]. This occurs because Table 8B includes both Table 6B and 6H (i.e., ITC availed first time in Table 6B and ITC reclaimed in Table 6H), while Table 8A is auto-populated from Form GSTR-2B (where ITC availed for first time only is captured) and Table 8C captures ITC availed in the subsequent financial year.

This reporting results in overstatement of ITC in Table 8B, causing a reconciliation gap in Table 8D and potentially triggering system-generated mismatch notices, despite there being no actual inconsistency in the taxpayer's books or returns.

Suggestion

To resolve these structural issues and ensure seamless reconciliation, both the ITC claimed and reclaimed be declared in Table 6 and Table 6H be delinked from Table 8D. This can be achieved by way of the following amendments:

- **Amendment in Instruction of Table 6B**

“This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.”

The above statement in Instruction of 6B be amended as under:

“In case of ITC availed, reversed and then reclaimed, ITC against the inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in Table 7 and ITC that is reclaimed should only be declared in Table 6H.”



- **Amendments in Table 6H**

Words “other than B above” be removed from Table 6H as under:

Table 6H	Amount of ITC reclaimed under the provisions of the Act
----------	---

Further, Table 6H be linked with Table 4(d)(1) of Form GSTR 3B for reducing the manual entry.

- **Amendment in Table 8B**

Table 8B	ITC as per 6(B) above
----------	-----------------------

Consequential amendment be made in the Instruction of Table 8B by removing reference of Table 6H.

Justification

Declaring claimed and reclaimed ITC separately and removing the linkage of Table 6H from Table 8B will remove duplication differences in Table 6J and/or Table 8D. This change will help reflect a more accurate position of credit utilization by ensuring that ITC initially claimed is reported in Table 6B, any subsequent reversal is disclosed in Table 7A or 7H, and the re-availment of such credit is appropriately captured in Table 6H.

Moreover, updating the **Instruction to Table 6B** will help taxpayers distinguish clearly between initial availment and subsequent reclaim of ITC. Linking Table 6H with **Table 4D (1) of Form GSTR-3B** will further enhance the accuracy of reporting by **reducing manual intervention** and enabling a system-driven validation of reclaimed credit.

Collectively, these changes will ensure that ITC claimed, reversed and reclaimed is accurately categorized as inputs, input services, or capital goods, and help eliminate artificial differences in Table 6J or Table 8D that arise purely due to structural issues in Form GSTR-3B.

4. Table 7H – Other reversals

H	Other reversals (pl. specify)				
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Issue

There is no separate field in Table 7 for reporting temporary ITC reversals other than reversals on account of Rule 37. Further, Instructions for Table 7H-Other reversals, mandate that only ITC reversed through Form ITC-03 should be declared therein, thus leaving no place for such other temporary reversals.

Suggestion

The Instructions be amended to clarify that any temporary reversal (other than reversal under rule 37) made in Table 4(B)(2) of Form GSTR-3B, be also reported in Table 7H. An illustrative list of reversals may be given for clarity e.g., ITC reversed through Form ITC-03, ITC reversal due to non-payment of tax by the supplier or any non-compliance of condition under section 16(2) of the CGST Act, 2017.

5. Incorrect Reflection of Unclaimed IGST on Imports as Lapsed Credit in Table 8G to 8K

G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>			
I	Difference (G-H)				
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>	<Auto>

Issue

Tables 8G to 8K treat un-availed IGST credit on import of goods as lapsed, without considering scenarios where the taxpayer subsequently avails the credit in the next financial year.

Suggestion

Table 8H be divided into two parts as under-

Table 8H	IGST Credit availed on Import of goods (as per 6(E) above)
----------	--



Table 8H1	IGST Credit on Imports Received during the Financial Year but Availed in the Next Financial Year.
-----------	---

Simultaneously Table 8I be also amended as under:

Table 8I	Difference [G- (H + H1)]
----------	--------------------------

Justification

This bifurcation will separately capture IGST credit on import of goods that is availed in the next financial year. Like the way Table 8C allows disclosure of regular ITC availed in the subsequent year, this bifurcation will enable accurate reporting of carried forward IGST credit on imported goods preventing the misclassification of eligible credit as lapsed credit.

6. Paragraph 9 of the Instructions to Form GSTR-9: Additional liability - To be paid through cash

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Annual Return" in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only.]

Issue

Para 9 of Instructions of Form GSTR-9 mandates that the additional liability declared therein can be paid only through cash ledger. It may be noted that there is no such restriction in the GST law; even the demands confirmed vide orders issued under section 73 of the CGST Act, 2017 can be paid by utilising credit. However, Para 9 does not allow the same.

Suggestion

The Instruction be amended to allow the taxpayer to pay the additional liability using credit. This would also be in line with the provisions of GST law.



7. Table 10 - Supplies pertaining to the reporting financial year but disclosed in the returns of the subsequent financial year

Part V

Pt. V	⁷ [Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]					
	Description	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies/tax declared through Amendments (+) (net of debit notes)					
11	Supplies/tax reduced through Amendments (-) (net of credit notes)					

Instruction 2A and 4

[2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.]

3. ¹⁰[***]

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. ¹¹[For FY 2017-18,] 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 ¹²[It may be noted that additional liability for the FY 2017-18 ¹³[or FY 2018-19] ¹⁴[or FY 2019-20] ¹⁵[or FY 2020-21] ¹⁶[or FY 2021-22] ¹⁷[or FY 2022-23] ¹⁸[or FY 2023-24] not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit ¹⁹[***] through this return]. The instructions to fill Part II are as follows:

Issue

Taxpayers face considerable confusion while reporting transactions in Form GSTR-9, particularly in cases where transactions involve two financial years i.e., where the event or supply pertains to one financial year but is reflected in the returns of the subsequent year.

Owing to Instruction 2A of Form GSTR-9, a taxable supply pertaining to a given financial year, even if reported in the returns of a subsequent financial year, is required to be disclosed in Table 4 of Form GSTR-9 for the financial year to which the supply relates. Since the figures of tax paid in Table 9 are auto-populated from Table 6.1 of Form GSTR-3B, this results in a mismatch between the tax payable and the tax paid reported in Table 9. The discrepancy arises because the tax payable includes liability on supplies disclosed in Table 4, whereas the corresponding tax paid (through cash / ITC) is not reflected, as it was made through Form GSTR-3B filed in the subsequent financial year.

It is pertinent to note that Para E of the Press Release dated 03.07.2019 provides that any additional outward supply not declared in Form GSTR-1 and Form GSTR-



3B may be disclosed in Part II of Form GSTR-9 of the relevant financial year, and the corresponding tax liability should be disclosed in Part IV and discharged through Form DRC-03. Furthermore, Para 4 of the Instructions to Form GSTR-9 reiterates that additional liability for the financial year, not declared in Form GSTR-1 and GSTR-3B, may be reported in Form GSTR-9. Since neither the Press Release nor the Instructions explicitly require that such omissions pertain specifically to Form GSTR-1 and Form GSTR-3B of the same financial year, it can be reasonably inferred that these provisions are intended to cover only those supplies on which tax has not been paid at all, and not those supplies that have been reported in the subsequent financial year.

Moreover, the said supply cannot be disclosed in Part V of Form GSTR-9 either, as that part permits reporting only of amendments and debit/credit notes, and not original invoices.

Another issue with Instruction 2A is that it specifies that in Tables 4, 5, 6 and 7, values pertaining to the financial year only should be reported and not the value pertaining to the preceding financial year. While this may be followed for Tables 4 & 5, the same cannot be followed in Tables 6 & 7 where ITC is to be matched with figures reported in Form GSTR-3B and Form GSTR-2B. In these Tables, details of ITC pertaining to previous financial years which is reclaimed/reversed in the reporting financial year are to be declared to arrive at the net ITC available for utilization during the financial year.

It may be noted that in terms of GSTN advisory issued on 9th December 2024, if an invoice pertains to the financial year 2023-24 and ITC was initially claimed in that year but subsequently reversed due to non-payment within 180 days, and the ITC is later reclaimed in FY 2024-25 after payment is made to the supplier, the reclaimed ITC must be reported in Table 6H of GSTR-9 for FY 2024-25. Thus, here also the advisory requires reporting of ITC details of previous years which contradicts Instruction 2A.

Suggestions

- (i) Table 10 of Part V be amended as under:

10	Supplies/tax declared through original invoice, Amendments (+) (net of debit notes)
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The above amendment will ensure that the mismatch in Table 9 on account of a supply reported in subsequent financial year is reconciled through Table 10 and consequential computation of tax in Table 14.

- (ii) Instruction 2A be amended to remove the reference of Tables 6 & 7 therefrom. This will align the Instruction with the reporting requirements of Tables 6 & 7.

8. Table 10 & 11 – Debit/Credit Notes Issued in the Subsequent Financial Year against Invoices pertaining to the Reporting Financial Year

Pt. V	[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]					
	Description	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies/tax declared through Amendments (+) (net of debit notes)					
11	Supplies/tax reduced through Amendments (-) (net of credit notes)					

Issue

The issue is explained with the help of an example given below –

A debit note is issued in June 2024 against an invoice raised in FY 2023-24. If the same is considered as pertaining to FY 2023-24, then based on Para J of the Press Release dated 03.07.2019, such debit note can be reported in Part V of the Annual Return only if a provision was made in the books of accounts of the reporting year (i.e., FY 2023-24).

However, many listed and large entities are required to finalize and submit audited financial statements within 60 days of the financial year end, i.e., by May. Hence, any debit or credit notes issued after May would generally not have any provision in the financials of the reporting year, effectively disqualifying them from being reported in Form GSTR-9 of the FY 2023-24.

The said debit note cannot be reported in Form GSTR-9 for FY2024-25 as well due to the restriction laid down in Para 2A of the Instructions, which prohibits inclusion of values pertaining to the preceding financial year.

As a result, the debit note becomes unreportable in both financial years, despite having tax implications.

A similar problem arises in case of credit notes issued/ upward or downward amendments made, in the subsequent financial year against invoices pertaining to the reporting financial year.



Suggestion

The Instructions to Tables 10 & 11 be appropriately amended to clarify the reporting requirements of debit/credit notes issued in the subsequent financial year against invoices pertaining to the reporting financial year.

9. Tables 12 & 13 – Nomenclature needs amendment

12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

Issue

The reference of word ‘previous’ in Tables 12 & 13 creates confusion as the Heading of Part V clearly specifies that “Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period” are to be filled in Tables 10, 11, 12, 13 and 14.

Suggestion

Tables 12 & 13 be re-worded as under to bring clarity and to ensure consistency in the usage of the term financial year across the Form GSTR-9:

12	Reversal of ITC availed during financial year
13	ITC availed for the financial year

10. Table 17- HSN Wise Summary of outward supplies

17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess

Issue

Currently, the HSN summary in GSTR-9 requires manual entry, which is time-consuming and increases the risk of clerical errors

Suggestion

It is suggested that the HSN summary in Form GSTR-9 be auto-populated based on GSTR-1 data, with an option for taxpayers to edit the entries if required. This enhancement will reduce manual effort, improve reporting accuracy, and streamline the compliance process.



SUGGESTIONS ON RECONCILIATION STATEMENT [FORM GSTR-9C]

1. Adjustments in Turnover

O	Adjustments in turnover due to reasons not listed above	(+/-)	
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Suggestion

Table 5O be enhanced with an editable sub-table, triggered via an **‘Add’ radio button (+ sign)** to allow taxpayers to report adjustments individually. This will improve transparency and ensure clarity for taxpayers as well as departmental authorities.

Upon clicking the button, a new row should appear within a sub-table where taxpayers can provide **item-wise bifurcation** of the adjustments being reported. This would allow users to specify each item/adjustment separately with relevant descriptions and values. Such a feature will ensure better traceability, promote accurate reporting, and reduce queries or disputes arising due to lack of clarity in cumulative reporting.

An illustrative list of adjustments is given hereunder:

5O	Adjustments in Turnover due to reasons not listed	(+/-)	Sum
5O1	Difference in P/L Revenue as per AS/IND AS related to revenue recognition and as per GST law		
5O2	Expenses netted off from Revenue, while reporting in financials		
5O3	Profit/Loss on sales of assets as per companies act		
5O4	Taxable value of assets on which GST Payable		
5O5	Rounding value of turnover		
	(Click ‘+’ to add a new row for additional item-wise adjustments if any)		



2. Supplies made through E-Commerce Operator (ECO) tax on which is payable by ECO under section 9(5) of the CGST Act, 2017

- **Table 7B- Details of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover**

B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	
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- **Instructions for Table 7F**

7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
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- **Table 9- Reconciliation of Tax Paid**

9	Reconciliation of rate wise liability and amount payable thereon					
A				Tax payable		
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
	5%					

Issue

In the year 2023-24, Form GSTR-9 was amended to include two new rows in Tables 4 and 5 as under:

- 4G1 for Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report], and
- 5C1 for Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report].

However, no corresponding changes were made in Form GSTR-9C, particularly in Table 7, which captures the reconciliation of Taxable Turnover. This has resulted in unintended mismatches between Form GSTR-9 and Form GSTR-9C, both for suppliers who supply through e-commerce operators and for the e-commerce operators themselves.

Suggestion

Parallel amendments be incorporated in Form GSTR-9C as under:

- A new row 'D1' be inserted after row 'D' in Table 7 as under



D1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]
----	--

- Simultaneously Table 7E be also amended as under:

E	Taxable turnover as per adjustment above (A-B-C-D-D1)
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- The Instruction of Table 7F be revised as under-

"Taxable turnover as declared in Table [4N – (4G + 4G1) + (10 – 11)] of the Annual Return (Form GSTR-9) shall be declared here."

- A new row 'K 2' be inserted in Table 9 to separately report the tax paid by e-commerce operators under section 9(5) on behalf of suppliers, as under:

	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
K 2	Tax paid by ECO under section 9(5) [ECO to report]	NA	-	-	-	

Justification

The above amendments will ensure that both forms are aligned with the recent structural changes introduced to account for section 9(5) supplies and will eliminate the discrepancies in reconciliation.

3. Inclusion of Interest Payable/Paid in Table 9Q

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 (PT1)					



Issue

Table 9Q auto-populates the details of tax paid as declared in Table 9 of Form GSTR 9 including any differential tax paid as disclosed in Table 10 or 11 of Form GSTR-9. However, the Table does not capture the **Interest, Late fee & Penalty**, due to inconsistency between the formats of Form GSTR-9 and Form GSTR-9C. This results in a mismatch with the disclosures made in Table 9R, where interest, late fee & penalty payment details are reported.

Suggestion

To ensure accurate and complete reporting, it is suggested that suitable modifications be made in the format of Form GSTR-9 or Form GSTR-9C so that Table 9Q either captures the interest, late fee & penalty amount from Form GSTR-9 or excludes the same for reconciliation purposes.

4. Modification of Table 11 to Include ITC Utilization

11	Additional amount payable but not paid (due to reasons specified under Tables 6, 8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6

Issue

Table 11 captures only tax payments to be made in cash. Since taxpayers primarily utilize ITC before making cash payments, this limitation results in incomplete reconciliation.

Suggestion

It is recommended that Table 11 be modified to include a separate disclosure for tax paid through ITC to ensure accurate reconciliation of tax payments. A structured disclosure of ITC utilization alongside cash payments will enhance transparency, improve compliance accuracy, and align tax reporting with actual payment practices.

¹FORM GSTR-9

[See rule 80]

Annual Return

Pt. I Basic Details						
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II Details of Outward and inward supplies made during the financial year						
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
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					
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					
² [G1]	<i>Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]</i>					1
H	³ [Sub-total (A to G1 above)]					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					

1. Substituted by the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018, w.e.f. 31-12-2018. Earlier, Form GSTR-9 was inserted by the Central Goods and Services Tax (Eighth Amendment) Rules, 2018, w.e.f. 4-9-2018.
2. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
3. Substituted for "Sub-total (A to G above)", *ibid*.

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					
5	Details of Outward supplies made 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 the recipient on reverse charge basis					
⁴ [C1	Supplies on which tax is to be paid by e-commerce 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)					
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	⁵ [Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)]					

4. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.

5. Substituted for "Total Turnover (including advances) (4N + 5M - 4G above)", *ibid*.

Pt. III Details of ITC for the financial year						
	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)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
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				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
7	Details of ITC Reversed and Ineligible ITC for the financial year					
A	As per Rule 37					
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-I credit						
G	Reversal of TRAN-II credit						
H	Other reversals (pl. specify)						
I	Total ITC Reversed (Sum of A to H above)						
J	Net ITC Available for Utilization (6O - 7I)						
8	Other ITC related information						
^{5a} [A	ITC as per GSTR-2B (table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>]		
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>					
C	⁶ [ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to 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)	<Auto>					
I	Difference (G-H)						
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>	<Auto>		
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						

5a. Substituted by the Central Goods and Services Tax (Second Amendment) Rules, 2024, w.e.f. 8-10-2024.

6. Substituted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020. Earlier, the entry in column 2 was amended by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019 and Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

	Late fee							
	Penalty							
	Other							
Pt. V	7[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]							
	Description	Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
10	Supplies/ tax declared through Amendments (+) (net of debit notes)							
11	Supplies/ tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description		Payable		Paid			
	1		2		3			
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax/ UT Tax	Integra- ted Tax	Cess	Interest	Penalty	Late Fee/ Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							

7. Substituted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020. Earlier, heading was amended by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019 and Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details			Taxable Value	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification :

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place :

Date :

Signature
Name of Authorised Signatory
Designation/Status

Instructions: -

- 1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code
- ⁸[2. It is mandatory to file all FORM GSTR-1 and FORM GSTR-3B for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.]
- ⁹[2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.]
- 3. ¹⁰[***]
- 4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. ¹¹[For FY 2017-18,] 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 ¹²[It may be noted that additional liability for the FY 2017-18 ¹³[or FY 2018-19] ¹⁴[or FY 2019-20] ¹⁵[or FY 2020-21] ¹⁶[or FY 2021-22] ¹⁷[or FY 2022-23] ¹⁸[or FY 2023-24] not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit ¹⁹[***] through this return]. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 ¹⁶ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.

- 8. Substituted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019. Prior to its substitution, paragraph 2 read as under :
 - “2. It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.”
- 9. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
- 10. Omitted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019. Prior to its omission, Sl. No. 3 read as under :
 - “3. It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.”
- 11. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
- 12. Inserted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
- 13. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
- 14. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
- 15. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
- 16. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
- 17. Words “unclaimed during FY 2017-18” omitted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

<i>Table No.</i>	<i>Instructions</i>
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 ¹⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 ¹⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 ¹⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 ¹⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 ¹⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
¹⁸ [4G1]	<i>Aggregate values of all the supplies (net of amendments) on which tax is to be paid by the e-commerce operators under section 9(5) is to be reported by e-commerce operator. Tables 15 and 15A of FORM GSTR-1 may be referred for filling up these details.]</i>
4-I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 ¹⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ¹⁹ [For ²⁰ [FY 2017-18, 2018-19 ²¹], 2019-20 and 2020-21]], the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.]
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 ¹⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ¹⁹ [For ²⁰ [FY 2017-18, 2018-19 ²¹], 2019-20 and 2020-21]], the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.]

18. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.

19. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

20. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.

21. Substituted for "and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

<i>Table No.</i>	<i>Instructions</i>
4K & 4L	<p>Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4-I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 ²²[<i>as amended by FORM GSTR-1A, if any</i>] may be used for filling up these details.</p> <p>²³[For ²⁴[FY 2017-18, 2018-19 ²⁵], 2019-20 and 2020-21]], the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.]</p>
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 ²² [<i>as amended by FORM GSTR-1A, if any</i>] may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 ²² [<i>as amended by FORM GSTR-1A, if any</i>] may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 ²² [<i>as amended by FORM GSTR-1A, if any</i>] may be used for filling up these details.
²² [5C1	<i>Aggregate values of supplies (net of amendments) made by suppliers through e-commerce operators on which e-commerce operators are liable to pay taxes under section 9(5) is required to be reported here by supplier. Table 14(b) and 14A(b) of FORM GSTR-1 may be referred for filling up these details.]</i>
5D, 5E and 5F	<p>Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 ²²[<i>as amended by FORM GSTR-1A, if any</i>] may be used for filling up these details.</p> <p>The value of "no supply" shall be declared under Non-GST supply (5F).</p> <p>²³[For ²⁴[FY 2017-18, 2018-19 ²⁵], 2019-20 and 2020-21]], the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the "exempted" row only.]</p> <p>²⁶[For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.]</p> <p>²⁷[For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.]</p> <p>²²[For FY 2023-24, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.]</p>

22. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
23. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
24. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
25. Substituted for "and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
26. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
27. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.

<i>Table No.</i>	<i>Instructions</i>
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 ²⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ²⁹ [For ³⁰ FY 2017-18, 2018-19 ³¹ [, ³² 2019-20, ³³ 2020-21, ³⁴ 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.]
5-I	Aggregate value of debit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 ²⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ²⁹ [For ³⁰ FY 2017-18, 2018-19 ³¹ [, ³² 2019-20, ³³ 2020-21, ³⁴ 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.]
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 ²⁸ [as amended by FORM GSTR-1A, if any] may be used for filling up these details. ²⁹ [For ³⁰ FY 2017-18, 2018-19 ³¹ [, ³² 2019-20, ³³ 2020-21, ³⁴ 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.]
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (<i>i.e.</i> by the person filing the annual return) on reverse charge basis ²⁸ [and supplies on which e-commerce operators are required to pay taxes under section 9(5)].

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

<i>Table No.</i>	<i>Instructions</i>
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be

28. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
29. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
30. Substituted for “FY 2017-18 and 2018-19” by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
31. Substituted for “and 2019-20” by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
32. Substituted for “2019-20 and 2020-21” by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
33. Substituted for “2020-21 and 2021-22” by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
34. Substituted for “2021-22 and 2022-23” by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.

<i>Table No.</i>	<i>Instructions</i>
	<p>classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.</p> <p>This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.</p> <p>³⁵[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.]</p> <p>³⁶[For ³⁷[FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p>
6C	<p>Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p>³⁵[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.]</p> <p>³⁶[For ³⁷[FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p> <p>For ^{37a}[FY 2017-18, 2018-19 ³⁸[, 2019-20 and 2020-21]], the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.]</p>
6D	<p>Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p>³⁵[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.]</p> <p>³⁶[For ³⁷[FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p>

35. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
36. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
37. Substituted for “FY 2019-20, 2020-21, 2021-22 and 2022-23” by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**. Earlier, the quoted words were amended by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021, Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022 and Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
- 37a. Substituted for “FY 2017-18 and 2018-19” by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
38. Substituted for “and 2019-20” by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

<i>Table No.</i>	<i>Instructions</i>
	For ³⁹ [FY 2017-18, 2018-19 ⁴⁰], 2019-20 and 2020-21], the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.]
6E	<p>Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.</p> <p>⁴¹[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.]</p> <p>⁴²[For ⁴³[FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p>
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rules 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of

39. Substituted for “FY 2017-18 and 2018-19” by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
40. Substituted for “and 2019-20” by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
41. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
42. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
43. Substituted for “FY 2019-20, 2020-21, 2021-22 and 2022-23” by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**. Earlier, the quoted words were amended by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021, Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022 and Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.

Table No.	Instructions
	<p>FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC-03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.</p> <p>⁴⁴[For ⁴⁵[FY 2017-18, ⁴⁶[2018-19, ⁴⁷[2019-20, ⁴⁸[2020-21, ⁴⁹[2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.]</p>
8A	<p>The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs ⁵⁰[and supplies received from E-commerce operators]) pertaining to ⁵¹[the financial year for which the return is being for] and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers ⁵⁰[including e-commerce operators] in their FORM GSTR-1. ⁴⁴[For FY 2017-18,] ⁵²[it may be noted that the FORM GSTR-2A generated as on the 1st May, 2019 shall be auto-populated in this table.]</p> <p>⁴⁴[For FY 2018-19, it may be noted that the FORM GSTR-2A generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]</p> <p>⁵³[For FY 2019-20, it may be noted that the details from FORM GSTR-2A generated as on the 1st November, 2020 shall be auto-populated in this table.]</p> <p>⁵⁰[However, for FY 2023-24 onwards, the total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to the financial year for which the return is being furnished and reflected in table 3(I) of FORM GSTR-2B shall be auto-populated in this table.]</p>

44. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
45. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
46. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
47. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
48. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
49. Substituted for "2021-22 and 2022-23" by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
50. Inserted, *ibid*.
51. Substituted for "FY 2017-18" by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
52. Inserted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
53. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.

Table No.	Instructions
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here. ⁵⁴ [For FYs 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]
8C	⁵⁵ [Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under section 16(4) of the CGST Act, 2017.]
8D	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A. In such cases, the value in row 8D shall be negative. ⁵⁴ [For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
7. ⁵⁴[For FY 2017-18,] Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B ⁵⁴[between April 2018 to March 2019].
⁵⁴[For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2019 to September 2019].
^{56a}[For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2020 to September 2020.] ⁵⁷[For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2021 to September 2021.]
54. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
55. Substituted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020. Earlier, the entries in column 2 was amended by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019 and Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
56. Substituted for “of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier” by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
- 56a. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
57. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

⁵⁸[For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B ⁵⁹[of April, 2022 to October, 2022 filed upto 30th November, 2022].]

⁶⁰[For FY 2022-23, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April, 2023 to October, 2023 filed upto 30th November, 2023.]

⁶¹[For FY 2023-24, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April, 2024 to October, 2024 filed upto 30th November, 2024.]

The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	<p>⁶²[For FY 2017-18,] details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April ⁶³[2018 to March 2019] shall be declared here.</p> <p>⁶²[For FY 2018-19, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.]</p> <p>⁶⁴[For FY 2019-20, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2020 to September 2020 shall be declared here.]</p> <p>⁶⁵[For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2021 to September 2021 shall be declared here.]</p> <p>⁵⁸[For FY 2021-22, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of ⁶⁶[April, 2022 to October, 2022 filed upto 30th November, 2022] shall be declared here.]</p> <p>⁶⁰[For FY 2022-23, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here.]</p> <p>⁶¹[For FY 2023-24, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here.]</p>

58. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
59. Substituted for "between April, 2022 to September, 2022" by the Central Goods and Services Tax (Third Amendment) Rules, 2022, w.e.f. 15-11-2022.
60. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
61. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
62. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
63. Substituted for "to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier" by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
64. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
65. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
66. Substituted for "April, 2022 to September, 2022" by the Central Goods and Services Tax (Third Amendment) Rules, 2022, w.e.f. 15-11-2022.

Table No.	Instructions
12	<p>⁶⁷[For FY 2017-18,] aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April ^{67a}[2018 to March 2019] shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</p> <p>⁶⁷[For FY 2018-19, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</p> <p>⁶⁸[For FY 2019-20, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.]</p> <p>⁶⁹[For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]</p> <p>⁷⁰[For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of ⁷¹[April, 2022 to October, 2022 upto 30th November, 2022] shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]</p> <p>⁷²[For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]</p> <p>⁷³[For FY 2023-24, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]</p> <p>For ⁷⁴[FY 2017-18, ⁷⁵2018-19, ⁷⁶2019-20, ⁷⁷2020-21, ⁷⁸2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table.]</p>

67. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
- 67a. Substituted for “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier” by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
68. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
69. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
70. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
71. Substituted for “April, 2022 to September, 2022” by the Central Goods and Services Tax (Third Amendment) Rules, 2022, w.e.f. 15-11-2022.
72. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
73. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
74. Substituted for “FY 2017-18 and 2018-19” by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
75. Substituted for “2018-19 and 2019-20” by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
76. Substituted for “2019-20 and 2020-21” by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
77. Substituted for “2020-21 and 2021-22” by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
78. Substituted for “2021-22 and 2022-23” by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.

<i>Table No.</i>	<i>Instructions</i>
13	<p>⁷⁹[For FY 2017-18,] details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April ⁸⁰[2018 to March 2019] shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.</p> <p>⁸¹[For FY 2018-19, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20.</p> <p>⁸²[For FY 2019-20, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.]</p> <p>⁸³[For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.]</p> <p>⁸⁴[For FY 2021-22, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of ⁸⁵[April, 2022 to October, 2022 upto 30th November, 2022] shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2021-22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.]</p> <p>⁸⁶[For FY 2022-23, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2023</p>

79. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
80. Substituted for “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier” by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
81. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
82. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
83. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
84. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
85. Substituted for “April, 2022 to September, 2022” by the Central Goods and Services Tax (Third Amendment) Rules, 2022, w.e.f. 15-11-2022.
86. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.

Table No.	Instructions
	<p>to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2022-23 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24.]</p> <p>⁸⁷[For FY 2023-24, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2023-24 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2024-25, the details of such ITC reclaimed shall be furnished in the annual return for FY 2024-25.]</p> <p>For⁸⁸[FY 2017-18, ⁸⁹[2018-19, ⁹⁰[2019-20, ⁹¹[2020-21, ⁹²[2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table.]</p>

8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	<p>Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.</p> <p>⁹³[For ⁹⁴[FY 2017-18, ⁹⁵[2018-19, ⁹⁶[2019-20, ⁹⁷[2020-21, ⁹²[2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this Table.]</p>
15E, 15F and 15G	<p>Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.</p>

87. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
88. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
89. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
90. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
91. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
92. Substituted for "2021-22 and 2022-23" by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
93. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
94. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
95. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
96. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
97. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.

Table No.	Instructions
	⁹⁸ [For ⁹⁹ [FY 2017-18, ¹ [2018-19, ² [2019-20, ³ [2020-21, ⁴ [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this Table.]
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details. ⁹⁸ [For ⁹⁹ [FY 2017-18, ¹ [2018-19, ² [2019-20, ³ [2020-21, ⁴ [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this Table.]
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of section 143 of the CGST Act shall be declared here. ⁹⁸ [For ⁹⁹ [FY 2017-18, ¹ [2018-19, ² [2019-20, ³ [2020-21, ⁴ [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table.]
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here. ⁹⁸ [For ⁹⁹ [FY 2017-18, ¹ [2018-19, ² [2019-20, ³ [2020-21, ⁴ [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this Table.]
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. ⁵ [From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.] UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 ⁶ [as amended by FORM GSTR-1A, if any] may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10% or more of the total value of inward supplies. ⁹⁸ [For ⁹⁹ [FY 2017-18, ¹ [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this table.] ⁵ [For FY ⁴ [2021-22, 2022-23 and 2023-24]], the registered person shall have an option to not fill Table 18.]

98. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
99. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
1. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
 2. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
 3. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
 4. Substituted for "2021-22 and 2022-23" by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
 5. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
 6. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
 7. Substituted for "For FY 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.

<i>Table No.</i>	<i>Instructions</i>
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select "Annual Return" in the drop down provided in FORM DRC-03. It may be noted that such liability can be paid through electronic cash ledger only.

FORM GSTR-9C

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	< Auto>
3B	Trade Name (if any)	<Auto>
4	Are you liable to audit under any Act? <<Please specify>>	
		(Amount in ₹ in all tables)
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover	
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN 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 the Financial Year	(+)
D	Deemed Supply under Schedule I	(+)
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)
G	Turnover from April 2017 to June 2017	(-)
H	Unbilled revenue at the end of Financial Year	(-)
I	Unadjusted Advances at the beginning of the Financial Year	(-)
J	Credit notes 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 thereunder	(+/-)
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)
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)	

1. Substituted by the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018, w.e.f. 31-12-2018. Earlier, Form GSTR-9C was inserted by the Central Goods and Services Tax (Tenth Amendment) Rules, 2018, w.e.f. 13-9-2018.

R	Un-Reconciled turnover (Q - P)		AT1			
6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 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					
E	Taxable turnover as per adjustments above (A-B-C-D)				<Auto>	
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)				AT 2	
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
^{1a} [B-I	6%]
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
^{1b} [K-1	Others]
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					

1a. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
1b. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

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 (PT1)					
10	Reasons for un-reconciled payment of amount					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
11	Additional amount payable but not paid (due to reasons specified under Tables 6, 8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	6%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Others					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)					
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 Years				(-)	
D	ITC availed as per audited financial statements or books of account					<Auto>

1ba. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.

1bb. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

E	ITC claimed in Annual Return (GSTR9)			
F	Un-reconciled ITC			ITC 1
13	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
14	Reconciliation of ITC declared in Annual Return (GSTR9) 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
	1	2	3	4
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.)			
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			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (ITC 2)			
15	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		

B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
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	^{1c}[Additional Liability due to non-reconciliation]					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	^{1ca} 6%]
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
		^{1d} [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 (Pl. specify)					

1c. Substituted for “Auditor’s recommendation on additional Liability due to non-reconciliation” by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

1ca. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.

1d. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

^{1e}[Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.]

Signature

Place:

Date:

Name of Authorized Signatory

Designation/status

Instructions:—

1. Terms used:
(a) GSTIN: Goods and Services Tax Identification Number
2. It is mandatory to file all your FORM GSTR-1, FORM GSTR-3B and FORM GSTR-9 for the ²[current financial year] before filing this return. ³[For FY 2017-18,] the details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons/entities with presence over multiple States. Such persons/entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons/entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. ³ [For ^{3a} [FY 2017-18, ^{3b} [2018-19, ^{3c} [2019-20, ^{3d} 2020-21, ^{3e} [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.]

- 1e. Substituted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
2. Substituted for "FY 2017-18" by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
3. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
- 3a. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
- 3b. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
- 3c. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
- 3d. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.
- 3e. Substituted for "2021-22 and 2022-23" by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.

Table No.	Instructions
	(For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. ⁴ [For ^{4a} [FY 2017-18, ^{4b} [2018-19, ^{4c} [2019-20, ^{4d} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.]
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here. ⁴ [For ^{4a} [FY 2017-18, ^{4b} [2018-19, ^{4c} [2019-20, ^{4d} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.]
5E	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here. ⁴ [For ^{4a} [FY 2017-18, ^{4b} [2018-19, ^{4c} [2019-20, ^{4d} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.]
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here. ⁴ [For ^{4a} [FY 2017-18, ^{4b} [2018-19, ^{4c} [2019-20, ^{4d} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.]
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here. ⁴ [For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.]
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here. ⁴ [For ^{4a} [FY 2017-18, ^{4b} [2018-19, ^{4c} [2019-20, ^{4d} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.]
5-I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. ⁴ [For ^{4a} [FY 2017-18, ^{4b} [2018-19, ^{4c} [2019-20, ^{4d} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.]
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.

4. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

4a. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.

4b. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

4c. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022.**

4d. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024.**

Table No.	Instructions
	⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-2019, ^{5c} [2019-20, ^{4c} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. ⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-2019, ^{5c} [2019-20, ^{4c} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. ⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-2019, ^{5c} [2019-20, ^{4c} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. ⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-2019, ^{5c} [2019-20, ^{4c} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. ⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-2019, ^{5c} [2019-20, ^{4c} [2020-21, 2021-22, 2022-23 and 2023-24]]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. Nos. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.

4e. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.

5. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

5a. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.

5b. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

5c. Substituted for "2019-20 and 2020-21" by the ⁴³Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

<i>Table No.</i>	<i>Instructions</i>
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

<i>Table No.</i>	<i>Instructions</i>
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled 'RC', supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable/liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

<i>Table No.</i>	<i>Instructions</i>
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons/entities with presence over multiple States. Such persons/entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of account in case of persons/entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.

Table No.	Instructions
	⁶ [For ^{6a} [FY 2017-18, ⁷ [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this Table.]
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. ⁶ [For ^{6a} [FY 2017-18, ⁷ [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this Table.]
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. ⁶ [For ^{6a} [FY 2017-18, ⁷ [2018-2019, ^{7a} [2019-20, ^{7b} [2020-21, ^{7c} [2021-22, 2022-23 and 2023-24]]]], the registered person shall have an option to not fill this Table.]
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

⁸[7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.]

8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select "Reconciliation Statement" in the drop down provided in FORM DRC-03. It may be noted that such liability shall be paid through electronic cash ledger only.

PART B - CERTIFICATION

⁹[***]

6. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

6a. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.

7. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

7a. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

7b. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.

7c. Substituted for "2021-22 and 2022-23" by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.

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8. Substituted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

9. Omitted, *ibid*. Earlier, Part B was amended by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.

Ministry of Finance

Clarifications on filing of Annual Return (FORM GSTR-9)

Posted On: 04 JUN 2019 11:21AM by PIB Delhi

The last date for filing of Annual return in **FORM GSTR-9** is 30th June 2019. The trade and industry have raised certain queries with respect to filing of this Annual return which are being clarified as follows:

- a. Information contained in **FORM GSTR-2A** as on 01.05.2019 shall be auto-populated in Table 8A of **FORM GSTR-9**.
- b. Input Tax Credit on inward supplies shall be declared from April 2018 to March 2019 in Table 8C of **FORM GSTR-9**.
- c. Particulars of the transactions for FY 2017-18 declared in returns between April 2018 to March 2019 shall be declared in Pt. V of **FORM GSTR-9**. Such particulars may contain details of amendments furnished in Table 10 and Table 11 of **FORM GSTR-1**.
- d. It may be noted that irrespective of when the supply was declared in **FORM GSTR-1**, the principle of declaring a supply in Pt. II or Pt. V is essentially driven by when was tax paid through **FORM GSTR-3B** in respect of such supplies. If the tax on such supply was paid through **FORM GSTR-3B** between July 2017 to March 2018 then such supply shall be declared in Pt. II and if the tax was paid through **FORM GSTR-3B** between April 2018 to March 2019 then such supply shall be declared in Pt. V of **FORM GSTR-9**.
- e. Any additional outward supply which was not declared by the registered person in **FORM GSTR-1** and **FORM GSTR-3B** shall be declared in Pt. II of the **FORM GSTR-9**. Such additional liability shall be computed in Pt. IV and the gap between the “tax payable” and “Paid through cash” column of **FORM GSTR-9** shall be paid through **FORM DRC-03**.
- f. Many taxpayers have reported a mismatch between auto-populated data and the actual entry in their books of accounts or returns. One common challenge reported by taxpayer is in Table 4 of **FORM GSTR-9** where details may have been missed in **FORM GSTR-1** but tax was already paid in **FORM GSTR-3B** and therefore taxpayers see a mismatch between auto-populated data and data in **FORM GSTR-3B**. It may be noted that auto-population is a functionality provided to taxpayers for facilitation purposes, taxpayers shall report the data as per their books of account or returns filed during the financial year.
- g. Many taxpayers have represented that Table 8 has no row to fill in credit of IGST paid at the time of import of goods but availed in the return of April 2018 to March 2019. Due to this, there are apprehensions that credit which was availed between April 2018 to March 2019 but not reported in the annual return may lapse. For this particular entry, taxpayers are advised to fill in their entire credit availed on import of goods from July 2017 to March 2019 in Table 6(E) of **FORM GSTR-9** itself.

h. Payments made through **FORM DRC-03** for any supplies relating to period between July 2017 to March 2018 will not be accounted for in **FORM GSTR-9** but shall be reported during reconciliation in **FORM GSTR-9C**.

All the taxpayers are requested to file their Annual Return (**FORM GSTR-9**) at the earliest to avoid last minute rush.

DSM/RM/PM

(Release ID: 1573319) Visitor Counter : 3680

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Ministry of Finance

Clarification regarding Annual Returns and Reconciliation Statement

Posted On: 03 JUL 2019 5:03PM by PIB Delhi

The Government of India has been receiving a number of representations regarding Annual Return (**FORM GSTR-9 / FORM GSTR-9A**) and Reconciliation Statement (**FORM GSTR-9C**). In this regard the following clarifications are issued for information of all stakeholders: -

- a) **Payment of any unpaid tax:** Section 73 of the CGST Act provides a unique opportunity of self – correction to all taxpayers i.e. if a taxpayer has not paid, short paid or has erroneously obtained/been granted refund or has wrongly availed or utilized input tax credit then before the service of a notice by any tax authority, the taxpayer may pay the amount of tax with interest. In such cases, no penalty shall be leviable on such tax payer. Therefore, in cases where some information has not been furnished in the statement of outward supplies in **FORM GSTR-1** or in the regular returns in **FORM GSTR-3B**, such taxpayers may pay the tax with interest through **FORM GST DRC-03** at any time. In fact, the annual return provides an additional opportunity for such taxpayers to declare the summary of supply against which payment of tax is made.
- b) **Primary data source for declaration in annual return:** Time and again taxpayers have been requesting as to what should be the primary source of data for filing of the annual return and the reconciliation statement. There has been some confusion over using **FORM GSTR-1**, **FORM GSTR-3B** or books of accounts as the primary source of information. It is important to note that both **FORM GSTR-1** and **FORM GSTR-3B** serve different purposes. While, **FORM GSTR-1** is an account of details of outward supplies, **FORM GSTR-3B** is where the summaries of all transactions are declared and payments are made. Ideally, information in **FORM GSTR-1**, **FORM GSTR-3B** and books of accounts should be synchronous and the values should match across different forms and the books of accounts. If the same does not match, there can be broadly two scenarios, either tax was not paid to the Government or tax was paid in excess. In the first case, the same shall be declared in the annual return and tax should be paid and in the latter all information may be declared in the annual return and refund (if eligible) may be applied through **FORM GST RFD-01A**. Further, no input tax credit can be reversed or availed through the annual return. If taxpayers find themselves liable for reversing any input tax credit, they may do the same through **FORM GST DRC-03** separately.
- c) **Premise of Table 8D of Annual Return:** There appears to be some confusion regarding declaration of input tax credit in Table 8 of the annual return. The input tax credit which is declared / computed in Table 8D is basically credit that was available to a taxpayer in his **FORM GSTR-2A** but was not availed by him between July 2017 to March 2019. The deadline has already passed and the taxpayer cannot avail such credit now. There is no question

of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer. Therefore, taxpayers need not be concerned about the values reflected in this table. This is merely an information that the Government needs for settlement purposes. Figures in Table 8A of **FORM GSTR-9** are auto-populated only for those **FORM GSTR-1** which were furnished by the corresponding suppliers by the due date. Thus, ITC on supplies made during the financial year 2017-18, if reported beyond the said date by the corresponding supplier, will not get auto-populated in said Table 8A. It may also be noted that **FORM GSTR-2A** continues to be auto-populated on the basis of the corresponding **FORM GSTR-1** furnished by suppliers even after the due date. In such cases there would be a mis-match between the updated **FORM GSTR-2A** and the auto-populated information in Table 8A. It is important to note that Table 8A of the annual returns is auto-populated from **FORM GSTR-2A** as on 1st May, 2019.

d) **Premise of Table 8J of Annual Return:** In the press release on annual return issued earlier on 4th June 2019, it has already been clarified that all credit of IGST paid at the time of imports between July 2017 to March 2019 may be declared in Table 6E. If the same is done properly by a taxpayer, then Table 8I and 8J shall contain information on credit which was available to the taxpayer and the taxpayer chose not to avail the same. The deadline has already passed and the taxpayer cannot avail such credit now. There is no question of lapsing of any such credit, since this credit never entered the electronic credit ledger of any taxpayer. Therefore, taxpayers need not be concerned about the values reflected in this table. This is information that the Government needs for settlement purposes.

e) **Difficulty in reporting of information not reported in regular returns:** There have been a number of representations regarding non-availability of information in Table 16A or 18 of Annual return in **FORM GSTR-9**. It has been observed that smaller taxpayers are facing a lot of challenge in reporting information that was not being explicitly reported in their regular statement/returns (**FORM GSTR-1** and **FORM GSTR-3B**). Therefore, taxpayers are advised to declare all such data / details (which are not part of their regular statement/returns) to the best of their knowledge and records. This data is only for information purposes and reasonable/explainable variations in the information reported in these tables will not be viewed adversely.

f) **Information in Table 5D (Exempted), Table 5E (Nil Rated) and Table 5F (Non-GST Supply):** It has been represented by various trade bodies/associations that there appears to be some confusion over what values are to be entered in Table 5D, 5E and 5F of **FORM GSTR-9**. Since, there is some overlap between supplies that are classifiable as exempted and nil rated and since there is no tax payable on such supplies, if there is a reasonable/explainable overlap of information reported across these tables, such overlap will not be viewed adversely. The other concern raised by taxpayers is the inclusion of no supply in the category of Non-GST supplies in Table 5F. For the purposes of reporting, non-GST supplies includes supply of alcoholic liquor for human consumption, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, petroleum crude and natural gas and transactions specified in Schedule III of the CGST Act.

g) **Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19:** Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19. It may be noted that since the payment was made during FY 2018-19, the input

tax credit on such payment of tax would have been availed in FY 2018-19 only. Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19. If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (**FORM GSTR-9C**).

h) Role of chartered accountant or a cost accountant in certifying reconciliation statement: There are apprehensions that the chartered accountant or cost accountant may go beyond the books of account in their recommendations under **FORM GSTR-9C**. The GST Act is clear in this regard. With respect to the reconciliation statement, their role is limited to reconciling the values declared in annual return (**FORM GSTR-9**) with the audited annual accounts of the taxpayer.

i) Turnover for eligibility of filing of reconciliation statement: It may be noted that the aggregate turnover i.e. the turnover of all the registrations having the same Permanent Account Number is to be used for determining the requirement of filing of reconciliation statement. Therefore, if there are two registrations in two different States on the same PAN, say State A (with turnover of Rs. 1.2 Crore) and State B (with turnover of Rs. 1 Crore) they are both required to file reconciliation statements individually for their registrations since their aggregate turnover is greater than Rs. 2 Crore. The aggregate turnover for this purpose shall be reckoned for the period July, 2017 to March, 2018.

j) Treatment of Credit Notes / Debit Notes issued during FY 2018-19 for FY 2017-18: It may be noted that no credit note which has a tax implication can be issued after the month of September 2018 for any supply pertaining to FY 2017-18; a financial/commercial credit note can, however, be issued. If the credit or debit note for any supply was issued and declared in returns of FY 2018-19 and the provision for the same has been made in the books of accounts for FY 2017-18, the same shall be declared in Pt. V of the annual return. Many taxpayers have also represented that there is no provision in Pt. II of the reconciliation statement for adjustment in turnover in lieu of debit notes issued during FY 2018-19 although provision for the same was made in the books of accounts for FY 2017-18. In such cases, they may adjust the same in Table 5O of the reconciliation statement in **FORM GSTR-9C**.

k) Duplication of information in Table 6B and 6H: Many taxpayers have represented about duplication of information in Table 6B and 6H of the annual return. It may be noted that the label in Table 6H clearly states that information declared in Table 6H is exclusive of Table 6B. Therefore, information of such input tax credit is to be declared in one of the rows only.

l) Reconciliation of input tax credit availed on expenses: Table 14 of the reconciliation statement calls for reconciliation of input tax credit availed on expenses with input tax credit declared in the annual return. It may be noted that only those expenses are to be reconciled where input tax credit has been availed. Further, the list of expenses given in Table 14 is a representative list of heads under which input tax credit may have been availed. The taxpayer has the option to add any head of expenses.

All the taxpayers are requested to file their Annual Return (**FORM GSTR-9 / FORM GSTR-9A**) and Reconciliation Statement (**FORM GSTR-9C**) well before the last date of filing, i.e. 31st August, 2019.

DSM/RM/PD

(Release ID: 1576870) Visitor Counter : 10666

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Advisory on difference in value of Table 8A and 8C of Annual Returns FY 23-24

Dec 9th, 2024

As per the Notification No 12/2024 Central Tax dated 10th July 2024 read with Notification No.20/2024-Central Tax Dated 8th October 2024, for FY 2023-24 onwards, the total credit available for inwards supplies shall be auto-populated in the table 8A of Form GSTR 9 from GSTR-2B of the FY 23-24. Further, in table 8C of Form GSTR-9 total value of ITC on inwards supplies received during the FY but availed in next FY up to specified period, need to be filled manually.

2. Various tickets are received, wherein concerns have been raised regarding possible mismatch between the values of table 8A and 8C of Form GSTR-9 for FY 23-24. It is pertinent to mention that for FY 22-23 in table 8A of Form GSTR-9, values were getting auto populated from GSTR-2A however for FY 23-24 same are being auto populated from GSTR-2B. Therefore, to some extent, in Form GSTR-9 of FY 23-24, values in Table 8A will be inflated in respect of FY 22-23 at the same time values will be lower than expected in respect of FY 23-24, hence there will be a mismatch between the two tables i.e. 8A and 8C. Few scenarios in this regard are advised hereunder: -

Sr. No.	Issue	Reporting in GSTR 9
1	Invoice having the date of FY 23-24 but the supplier has reported in the GSTR 1 after the due date of March'24. As a result, this amount is not auto populated in the Table 8A of GSTR 9 for FY 2023-24 because it is the part of next years GSTR 2B. How to report such transaction in the GSTR 9 of FY 23-24?	Taxpayer shall report such ITC in the Table 8C and in Table 13 as this is the ITC of FY 2023-24. This is in line with the instructions to the Table 8C and Table 13 of GSTR 9
2	Invoice belongs to FY 23-24 and ITC has been claimed in FY 23-24. Due to payment not made to supplier within 180 days, ITC was reversed in 23-24 as per the second proviso to section 16(2) and this ITC is reclaimed in next Year FY 2024-25, after making the payment to supplier. How to report such transaction in the GSTR 9 of FY 23-24?	This reclaimed ITC shall be reported in the table 6H of GSTR 9 for FY 24-25 hence not in the Table 8C and Table 13 of GSTR 9 of FY 2023-24. This is in line with the Instruction to the Table 13 given in the Notified Form GSTR 9. Similar reporting is applicable for the ITC reclaimed as per Rule 37A
3	Invoice belongs to FY 2023-24 but goods not received in 23-24 therefore ITC is claimed in Table 4A5 of GSTR 3B and reversed in Table 4B2 as per the guidelines of Circular 170 and such ITC reclaimed in next FY 2024-25 till the specified time period. How to report such transaction in the GSTR 9 of FY 23-24?	Taxpayer shall report such reclaimed ITC in the Table 8C and Table 13 as this is the ITC of FY 2023-24.
4	Invoice belongs to FY 22-23 which is appearing in the Table 8A of GSTR 9 of FY 23-24, as the supplier would have reported the same in GSTR 1 after the due date of filing of GSTR-1 for the tax period of March 23. How to report such transaction in the GSTR 9 of FY 23-24?	This is the ITC of last year (2022-23) and was auto populated in table 8A of GSTR-9 of FY 22-23. Hence, aforesaid value need not to be reported in the table 8C and Table 13 of GSTR-9 for FY 23-24. This is in line with the instruction no 2A given for the notified form GSTR 9 which states that Table 4,5,6 and Table 7 should have the details of current FY only
5	Where to report the reclaim of ITC for an Invoice which belongs to FY 2023-24, and which is	As already clarified by the CBIC press release 3rd July 2019 in the para k, It may be noted that the label in Table 6H clearly states that information

<p>claimed, reversed and reclaimed in the same year?</p>	<p>declared in Table 6H is exclusive of Table 6B. Therefore, information of such input tax credit is to be declared in one of the rows only.</p> <p>Further, as the claim and reclaim is reported only in one row therefore the same should not be reported in the reversal under table 7 of GSTR 9 of FY 23-24.</p>
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Thanking You,
Team GSTN



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