Technical Guide
on
GST Annual Return - Form GSTR-9

(November, 2026)

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

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GST Annual Return
(Form GSTR - 9)

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Foreword

The journey of Goods and Services Tax (GST) in India has been one of continuous evolution, underpinned by progressive reforms that have strengthened its legislative framework, enhanced tax administration and facilitated compliance. GST has emerged as a robust, transparent and technology-enabled taxation system, with significant advancements in areas such as input tax credit, classification, compliance procedures and reporting requirements. The next phase of GST reforms has further focused on streamlining processes, rationalising tax rates and enhancing ease of doing business. The recent recommendations of the GST Council, particularly those relating to returns, refunds, registration and adjudication, underscore the sustained commitment towards fostering a simpler, more efficient and taxpayer-friendly GST regime. These developments underscore the imperative of remaining abreast of legislative changes, procedural refinements and evolving compliance requirements.

In consonance with the evolving GST landscape, the Institute of Chartered Accountants of India (ICAI), through its GST & Indirect Taxes Committee, has consistently endeavoured to equip members, practitioners and stakeholders with timely and authoritative knowledge resources. The Annual Return in Form GSTR-9 constitutes an integral component of the GST compliance framework, presenting a consolidated account of a taxpayer's annual GST transactions, including outward and inward supplies, input tax credit availed, reversals and tax paid. In view of periodic amendments to the law, procedural developments and enhancements to the GST Portal, access to reliable, practical and up-to-date guidance assumes considerable significance for professionals entrusted with the preparation and filing of this form.

I am pleased to note that the GST & Indirect Taxes Committee of ICAI has brought out the November 2026 edition of the publication titled "Technical Guide on GST Annual Return (Form GSTR-9)", duly incorporating relevant legislative amendments and procedural updates. This revised Technical Guide offers comprehensive and structured guidance on each table of Form GSTR-9, supported by clarifications, illustrations and practical insights, thereby facilitating a clearer understanding and effective application of the prescribed reporting requirements.

I acknowledge the dedicated efforts of CA. Umesh Sharma, Chairman, and CA. Rajendra Kumar P, Vice-Chairman, GST & Indirect Taxes Committee, along with all the members of the Committee who have contributed to the development of this publication.

I am confident that this revised publication will serve as a valuable reference for members, trade, industry and other professionals, facilitating the accurate and efficient preparation and filing of the GST Annual Return.

CA. Prasanna Kumar D.
President, ICAI

Date: 12.11.2026

Place: New Delhi

Preface

Form GSTR-9 is an important component of annual GST compliance, requiring taxpayers to consolidate and report details of their supplies, input tax credit and tax payments for the financial year. With changes in statutory provisions, disclosure requirements and GST portal functionalities, accurate preparation of the annual return requires a clear understanding of the applicable provisions and reporting requirements. This makes a comprehensive and updated reference guide particularly relevant for the financial year 2025-26.

The GST & Indirect Taxes Committee of ICAI has been committed to supporting members in adapting to the complexities of the GST law through various capacity-building initiatives, knowledge-sharing webinars, publications and representations before policymakers. The Committee has served as a bridge between regulatory authorities and the profession, ensuring that practical concerns and professional perspectives are constructively addressed in policy formulation.

This November 2026 Edition of the "Technical Guide on Form GST Annual Return (Form GSTR-9)", updated with amendments and clarifications up to October 2026, encapsulates the latest changes, including modified disclosure requirements in Tables relating to ITC bifurcation, treatment of reversals, reporting of IGST credit on imports, granular reconciliation of interest and penalties, reporting of original invoices in Part V, the auto-population of HSN-wise details in Table 17, and revised instructions regarding payment through the Electronic Credit Ledger. A quick guide at the beginning of the book summarises the changes introduced for FY 2024-25 that taxpayers must carry into the FY 2025-26 filing. The Guide aims to provide comprehensive, structured and user-friendly guidance to taxpayers, Chartered Accountants and professionals involved in preparing the GSTR-9 returns, helping them discharge their responsibilities with precision and confidence.

We express our sincere gratitude to CA. Prasanna Kumar D, President, ICAI, and CA. Mangesh Kinare, Vice-President, ICAI, for their valuable encouragement and support to the initiatives of the GST & Indirect Taxes Committee. We also acknowledge the dedicated efforts of CA. Shikha Maurya and CA. Madhav Kumar Jha in providing the requisite technical and administrative support in releasing this publication. We extend our thanks to

the members of the GST & Indirect Taxes Committee for their continued support and contribution to its endeavours.

While every effort has been made to ensure the accuracy, relevance, and practical utility of the contents, differing interpretations may exist due to evolving legal and judicial developments. We welcome constructive feedback from readers to help us further improve and refine this publication. We are confident that this edition will serve as a valuable companion for professionals and taxpayers in ensuring accurate, efficient, and compliant filing of the annual GST return.

We invite suggestions at gst@icai.in and encourage all to visit our website https://idtc.icai.org to stay updated on our initiatives.

CA. Umesh Sharma
Chairman
GST & Indirect Taxes Committee

CA. Rajendra Kumar P
Vice-Chairman
GST & Indirect Taxes Committee

Date: 12.11.2026

Place: New Delhi

Foreword to the First Edition

Goods and Services Tax (GST) completed its illustrious six years journey in India on 1st July, 2023. During this period, the new indirect tax regime has been continually evolving with ongoing refinements and amendments. The Government has been working to address concerns raised by businesses and simplify compliance procedures. The GST Council has been meeting regularly to discuss changes in tax rates, exemptions, and other aspects of the GST structure. The rising GST revenues and growing taxpayers are a testament to the success of this transformative tax regime.

We take pride in the key role played by the Institute of Chartered Accountants of India (ICAI) through its GST & Indirect Taxes Committee in implementation of GST in India. The Committee provided technical support to the Government in designing, formulating and implementing GST laws and worked closely with the Government in creating GST awareness. The Committee has always been proactive in upskilling the members and other stakeholders in GST and providing the needed support by organising courses, conferences and programmes, live webcasts, e-learning etc. Further, it has been regularly bringing out useful technical publications on various aspects of GST to equip the stakeholders with the knowledge of latest amendments and recent developments.

I am happy to note that the GST & Indirect taxes Committee has developed a publication namely, ***"Technical Guide on GST Annual Return (Form GSTR 9)"*** for the benefit of members. This publication is designed to provide in-depth information, guidance, and updates about provisions of GST law relating to annual return filed in Form GSTR-9. The related provisions have been compiled in the publication in an easy to understand language. Further, the publication provides a table wise discussion of Form GSTR-9 (Annual return) outlining the optional fields, mandatory fields as well as the potential sources for gathering information to fill a particular table.

I extend my gratitude to CA. Sushil Kumar Goyal, Chairman, CA. Umesh Sharma, Vice Chairman, as well as to all the members of the GST and Indirect Taxes Committee along with all those who have contributed to the revision of

this valuable technical publication. Their dedication and contribution have significantly benefited our members and other stakeholders.

I am confident that this publication will facilitate the members in discharging their professional assignments and responsibilities in a more efficient and effective manner.

CA. Aniket Sunil Talati
President, ICAI

Date: 21.10.2023

Place: New Delhi

Preface to the First Edition

The annual return, significant in nature, serves as the ultimate opportunity for a registered person to rectify any errors or omissions made in Form GSTR-1 or Form GSTR-3B. It is a consolidation of periodical returns that cannot be modified, once submitted. Annual Return in Form GSTR-9 is required to be filed by all the registered persons on an annual basis. However, to alleviate the burden of compliance for small taxpayers, the Government has exempted the registered persons having an aggregate turnover upto Rs. 2 crore from filing the annual return.

Considering the significance of filing of annual return in GST compliances, the GST & Indirect Taxes Committee has developed a publication titled, 'Technical Guide on GST Annual Return (Form GSTR 9)'. The publication provides valuable guidance on the process of filing the annual return in Form GSTR-9. The publication is updated with all the amendments up to September 30, 2023, which will serve as a useful resource for filing the annual return for the FY 2022-23. We are also coming out with another Technical Guide to provide guidance on filing of GST Reconciliation Statement (Form GSTR 9C).

We are thankful to CA. Aniket Sunil Talati, President, ICAI and CA. Ranjeet Kumar Agarwal, Vice-President, ICAI for their unwavering encouragement and support in all the initiatives of the GST & Indirect Taxes Committee. We acknowledge with our deepest gratitude the efforts of CA. Shaikh Abdul Samad Ahmad, CA. Shankara Narayanan V, CA. Ganesh Prabhu and CA. Sourabh Baser for developing and reviewing the publication. We are grateful to the members of our Committee, who have consistently been an integral part of all our initiatives. We also acknowledge the technical and administrative assistance provided by CA. Smita Mishra, Secretary to the Committee and CA. Deepak Aggarwal.

Though every effort has been made to ensure the accuracy and legitimacy of the information presented in this publication, it is important to acknowledge that differing perspectives or opinions may exist on the subjects covered herein. We urge our readers to kindly inform us of any unintentional errors or oversights that they may come across in this publication.

We are confident that readers will find this publication a valuable resource to assist them in fulfilling their professional responsibilities effectively.

CA. Umesh Sharma
Vice-Chairman
GST & Indirect Taxes Committee

CA. Sushil Kumar Goyal
Chairman
GST & Indirect Taxes Committee

Date: 21.10.2023

Place: New Delhi

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Readers may make note of the following while reading the publication:

Unless otherwise specified, the section numbers and rules referred to in this publication pertain to Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017 respectively.

Checklist Before Filing the Annual Return

A. KEY LEGAL AND REGULATORY UPDATES DURING FY 2025-26

The annual return for FY 2025-26 brings together transactions that were subject to a number of legislative, rate and procedural changes during the year. This section sets out those changes in one place, so that the person preparing the return can, before commencing the filing, identify which of them are relevant to the entity and where their effect is likely to be reflected in Form GSTR-9 and Form GSTR-9C.

1. Post-sale discounts and credit notes *(Circular No. 251/08/2025-GST dated 12.09.2025)*

Issue	Clarification
Financial or commercial credit notes issued by a supplier without reducing tax liability	(i) Section 16(1) entitles every registered person to take credit of input tax charged on supplies used or intended to be used in the course or furtherance of business. (ii) Circular 92/11/2019-GST has already clarified that a supplier may issue financial or commercial credit notes, but cannot thereby reduce the original tax liability. Since the transaction value is not reduced, the tax charged to the recipient is not reduced either. (iii) Accordingly, t**he recipient is not required to reverse the ITC** attributable to the discount given through such credit notes, because neither the original transaction value nor the corresponding tax liability changes.

Issue	Clarification
Post-sale discount by a manufacturer to a dealer, with no agreement between the manufacturer and the end customer	(i) Section 2(31) includes within consideration the monetary value of any act done to induce a supply, whether by the recipient or by any other person. (ii) Where there is no agreement between the manufacturer and the end customer, there are two independent sales, one from the manufacturer to the dealer and one from the dealer to the end customer. A sale is complete on transfer of title, after which the dealer owns the goods and the manufacturer retains no claim over them, so the transaction is on a principal-to-principal basis. (iii) Such discounts are given for competitive pricing to push sales. They merely reduce the sale price and are not linked to any independent activity rendered to the manufacturer. **They are therefore not included in consideration as the monetary value of an inducement of further supply of the goods.**
The same discount, where the manufacturer has an agreement with the end customer to supply at a discounted price and issues commercial or financial credit notes to the dealer to enable the discounted sale	(i) Where the manufacturer has an agreement with an end customer to supply goods at a discounted price, the manufacturer may issue commercial or financial credit notes to the dealer, so that the dealer can supply the goods to the end customer at the agreed discounted rate. (ii) Such a post-sale discount, given to the dealer for supplying goods to the end customer at the discounted rate, **is included in the overall consideration**,

Issue	Clarification
	as it is an inducement towards the dealer's supply of goods to the end customer (section 2(31)).
Promotional activities undertaken by the dealer	(i) A dealer who receives such a discount may carry out promotional activities to boost sales. These activities increase the sale of goods that the dealer owns and therefore the dealer's own revenue. The discount merely reduces the sale price and is not linked to any independent service rendered to the manufacturer, so **it is not consideration for a separate supply of services.** (ii) GST is leviable where the dealer undertakes specific sales promotional activities, such as advertising campaigns, co-branding, customization services, special sales drives, exhibition arrangements or customer support services, **only when these services are explicitly stated in the agreement with a clearly defined consideration payable.** In that case the dealer provides a distinct service to the supplier and GST is chargeable.

2. Rate and exemption notifications effective 22.09.2025

The notifications below give effect to the recommendations of the 56th GST Council meeting and apply from 22 September 2025 unless stated otherwise.

Notification	Subject
09/2025-CT(R)	Rates on goods. It supersedes Notification 1/2017-CT(R).

Notification	Subject
10/2025-CT(R)	Exemptions on goods. It supersedes Notification 2/2017-CT(R).
11/2025-CT(R)	Petroleum operations and coal bed methane: rate increased from 2.5% to 9%.
12/2025-CT(R)	Amendment of Notification 8/2018-CT(R) (old and used motor vehicles). References now point to Schedule II or III of Notification 9/2025-CT(R).
13/2025-CT(R)	New table of concessional rates for specified handicraft items, replacing the table in Notification 21/2018-CT(R).
14/2025-CT(R)	Fresh notification retaining a 12% rate (inter-State) on fly ash bricks, fly ash aggregates and blocks, bricks of fossil meals or similar siliceous earth, building bricks, and earthen or roofing tiles.
15/2025-CT(R)	Amendments to the services rate notification (11/2017-CT(R)), including transport of goods in containers by rail by persons other than Indian Railways, multimodal transportation, renting of goods carriage with fuel included, delivery services, job work and beauty and well-being services. Some definitions (goods transport agency, recognised sporting event, handicraft goods, mode of transport, multimodal transporter) take effect from 01.04.2025.
16/2025-CT(R)	Exemption notification for services: new exemptions for life and health insurance for individuals and families (not groups), and reinsurance of those services. The exemption for transportation of goods does not apply to local delivery services provided by or through an e-commerce operator.
17/2025-CT(R)	**Local delivery services notified under section 9(5)**, so tax is payable by the e-commerce operator. It does

Notification	Subject
	not apply where the supplier on the platform is independently liable to register under section 22(1).

Likely impact on the return:

- **Rate-wise reporting.** The year has supplies at the earlier rates (up to 21 September 2025) and at the revised rates. Table 17 of GSTR-9 and Table 9 of GSTR-9C need rate-wise mapping.
- **Section 9(5) supplies.** Local delivery services now fall within the e-commerce operator reporting framework. The operator reports in Table 4G1 of GSTR-9, and the supplier reports in Table 5C1, with the corresponding rows 7D1 and K2 in GSTR-9C.
- **New exempt supplies.** Individual life and health insurance becomes exempt, so insurers should revisit exempt turnover (Tables 5D and 5E) and the apportionment of common credit in Table 7.

3. Amendments to the CGST Rules and related notifications

Provision	Change	Relevance to the return
Notification 05/2026-CT dated 26.10.2026 & Notification 13/2025-CT dated 17.09.2025	Amended Forms GSTR-9 and GSTR-9C ((as summarized in the Part B).	Direct.
Rule 31A	The figure "128" is replaced by "140", to align the valuation formula for lotteries with the increase in the GST rate on lottery from 28% to 40%.	Valuation of lottery supplies.
Rule 39(1A), with effect from 01.04.2025	IGST reverse charge under sections 5(3) and 5(4) of the IGST	ISD credit received and

Provision	Change	Relevance to the return
	Act is brought within the ISD framework.	distributed during the year.
Notification 15/2025-CT	Registered persons with aggregate turnover up to ₹2 crore in a financial year are exempt from the annual return under section 44(1), from FY 2024-25 onwards.	Direct. Applicability.
Notification 16/2025-CT dated 17.09.2025	Brings the provisions of the Finance Act, 2025 (other than section 125, effective 01.04.2025) into force from 01.10.2025.	See Point 5.

4. Sin goods: valuation, rates and cess

Provision	Change
Rule 31D (Notification 20/2025-CT dated 31.12.2025)	For pan masala, unmanufactured tobacco, cigars and similar goods, the value of supply is deemed to be the retail sale price (RSP) declared on the goods, less the applicable tax. Tax = RSP × tax rate % ÷ (100 + sum of applicable tax rates). Explanations cover the maximum RSP where several are declared, altered RSP, and area-wise RSP.
Rule 86B	For these goods, non-manufacturers get relief from the 1% cash restriction only where tax has been discharged on an RSP basis.
Notification 19/2025-CT dated 31.12.2025	Amends the valuation notification 49/2023-CT under section 15(5) by adding a new clause (iv), on the same basis as rule 31D.

Provision	Change
Rates (Notification 19/2025-CT(R) and parallel notifications)	Biris (2403 19 21 and 2403 19 29): 28% to 18%. Pan masala (2106 90 20), unmanufactured tobacco (2401), cigars and cigarettes (2402), other manufactured tobacco (2403 other than biris), and tobacco products for inhalation without combustion (2404 11 00 and 2404 19 00): 28% to 40%.
Compensation cess (Notification 03/2025-CC(R) dated 31.12.2025)	Cess on the specified sin products is made "Nil".

Likely impact on the return: manufacturers and traders of these goods have supplies in FY 2025-26 on three bases: the earlier rate with cess, the revised rates from 22 September 2025 where applicable, and the new rate and the RSP valuation from 1 February 2026. Turnover reconciliation in GSTR-9C (valuation basis), rate-wise and cess reporting in Table 9, and the reporting of cess in GSTR-9 need extra care.

5. Finance Act, 2025: provisions in force from 01.10.2025 (Notification 16/2025-CT)

- **Section 17(5)(d): "plant or machinery" is replaced by "plant and machinery"**, retrospectively from 01.07.2017, notwithstanding any judgment, decree or order of any court. An Explanation is added. This overrides the functionality-test approach taken by the Supreme Court in *Safari Retreats*. Taxpayers who claimed ITC on construction of immovable property on the basis of that ruling should assess the position. Reversals due to section 17(5) are reported in Table 7 of GSTR-9.
- Other provisions of the Finance Act, 2025 brought into force from the same date include amendments to the credit note provisions, the omission of the time-of-supply provisions for vouchers (sections 12(4) and 13(4)), and a penalty for non-compliance with track and trace requirements.

6. Late fee and Table 17 of GSTR-9C (Circular 246/03/2025-GST dated 30.01.2025)

Late fee under section 47(2) applies to delay in furnishing the complete annual return, meaning GSTR-9 and GSTR-9C where required. The late fee for GSTR-9C is calculated from the later of the date GSTR-9 is filed and the due date, up to the date GSTR-9C is filed, and is shown in Table 17 of GSTR-9C.

7. Portal and procedure

- GSTN FAQs on GSTR-9/9C for FY 2024-25 (dated 15 October 2025) and additional FAQs of 04 December 2025: treatment of preceding-year ITC, reclaims, Table 8A population and the Table 9 payable column.
- GSTN advisory of 29 October 2025: the three-year time bar under section 44(2) is enforced on the portal.
- GSTN advisory of 13 October 2026: GSTR-9 and GSTR-9C for FY 2025-26 enabled from 8 October 2026, after all GSTR-1 and GSTR-3B returns are filed. The due date is 31 December 2026.
- Form and portal items to confirm before publication: Notification No. 05/2026-CT dated 26 October 2026, as the latest amendment to the form and as the notification continuing the optional tables for FY 2025-26; the red highlighting of manually edited system-populated outward supply figures; the auto-population of Table 17 from Table 12 of GSTR-1/1A; and the Table 8A Excel change showing the difference in value on amended invoices.

B. Quick Reference Guide to Form GSTR-9 for FY 2025–26

The Annual Return in Form GSTR-9 governed through Section 44 of the Central Goods and Services Tax Act, 2017, read with Rule 80 of the Central Goods and Services Tax Rules, 2017, every registered person, except those specifically excluded under the said provisions, is required to furnish an annual return electronically in **FORM GSTR-9** for every financial year on or before 31 December of the subsequent financial year.

For FY 2025-26, Form GSTR-9 remains substantially the same as the form for FY 2024-25. The tables for which reporting was optional for FY 2024-25 continue to be optional for FY 2025-26, as provided in Notification No.

05/2026-Central Tax dated 26 October 2026, which is the latest amendment to the form. Certain enhancements have also been introduced on the GST portal to facilitate the filing of the annual return. Where a taxpayer manually edits a system-populated outward supply figure, the edited value is now highlighted in red, enabling the taxpayer to readily identify values that differ from the system-calculated figures. Further, for FY 2025-26, the HSN-wise summary of outward supplies in Table 17 is auto-populated from Table 12 of Form GSTR-1/GSTR-1A.

To facilitating an efficient and accurate filing process, this publication presents a **quick reference guide to Form GSTR-9 for FY 2025–26**, providing a table-wise overview of the information required to be reported, along with a summary of significant amendments to the form introduced in recent years and the latest portal enhancements. The guide is intended to assist members and taxpayers in understanding the reporting requirements, identifying relevant changes and navigating the annual return filing process with greater clarity and ease.

1. Statutory Framework and Filing Prerequisites

Form GSTR-9 is the consolidated annual return prescribed under Section 44(1) of the CGST Act, 2017. Its framework for FY 2025-26 is governed by Notification No. 13/2025-Central Tax dated September 17, 2025 (CGST Third Amendment Rules, 2025).

Filing is mandatory for regular taxpayers whose aggregate turnover during FY 2025-26 exceeds ₹2 crore. Taxpayers with aggregate turnover up to ₹2 crore are exempted under Notification No. 15/2025-Central Tax.

PAN-Based Threshold: Aggregate turnover is computed on a PAN-India basis. If PAN-level turnover exceeds ₹2 crore, every GSTIN registered under that PAN must file Form GSTR-9, including "NIL" returns for inactive GSTINs.

Prerequisites for Portal Enabling: Form GSTR-9 is auto-enabled on the GST portal only after all monthly/quarterly returns in **Form GSTR-1, GSTR-1A, IFF, and Form GSTR-3B** for all tax periods of FY 2025-26 are filed.

GSTR-9 cannot be revised once submitted. Under Section 44(2), no annual return can be furnished after **three years** from its statutory due date.

2. Core Structural Principle Governing FY 2025-26 Reporting

Tables 4, 5, 6, and 7 of Form GSTR-9 must capture **exclusively** transactions pertaining to FY 2025-26.

Any ITC or outward tax liability pertaining to the FY 2025-26 but reported in the FORM GSTR-3B filed for the months of April to October of FY 2026-27, filed upto 30th November of 2026-27 must be isolated in dedicated sub- tables.

3. Table-Wise Summary of Form GSTR-9 (FY 2025-26)

Table No.	Heading / Subject	Instructions for FY 2025-26
4 & 5	Outward & Inward Supplies	Auto-populates from GSTR-1, IFF, and GSTR-1A. Captures Section 9(5) ECO supplies in **4G1** (ECO) and **5C1** (Supplier). If the auto populated figure get edited by a registered person and the same row be will be highlighted in red colour. It's a visual indicator that the data has been modified from the system calculated figure.
6A	Total GSTR-3B ITC	Auto-populates total ITC availed in Table 4A of GSTR-3B for FY 2025-26 (includes prior-year ITC claimed this year).
6A1	Prior Period ITC Exclusion	**New Row:** Captures ITC pertaining to Previous Financial year and claimed in GSTR-3B of reporting Financial year. Excludes Rule 37/37A reclaims.
6A2	Net Current Year ITC	**New Formula:** Auto-calculates as Table 6A−Table 6A1 Represents true net ITC of reporting Financial year.
6B to 6E	Current Year ITC Bifurcation	Holds first-time availments of FY 2025-26 credit split into inputs, capital goods, and input services. These tables report only the ITC pertaining to reporting Financial year; ITC of the preceding financial year availed during the year is reported

		separately in Table 6A1 and is excluded from them.
6H	Reclaimed ITC	Captures all ITC reclaims. Rule 37/37A reclaims are treated as ITC of the reclaim year and reported here. This applies even where the ITC pertains to a preceding financial year (reversed in an earlier year and reclaimed in the reporting year). Such rule 37/37A reclaim is reported in Table 6H only and not in Table 6A1.
6J	ITC Reconciliation Difference	**New Formula:** Auto-populates as Table 6I−Table 6A2. Ideally equates to **NIL**.
6M	Specific Form ITC	**Relabelled** from FY 2024-25 to capture credit availed through FORM GST ITC-01, ITC-02 and ITC-02A. The instructions now specifically cover ITC availed through FORM GST ITC-01, ITC-02 and ITC-02A, excluding ITC availed through GSTR-3B, TRAN-1 and TRAN-2, replacing the earlier broader residual reporting requirement.
7A1 & 7A2	Rule 37A & Rule 38 Reversals	**New Rows:** Separate reporting introduced for ITC reversals under Rule 37A due to non-filing of GSTR-3B by the supplier and under Rule 38 relating to reversal of ITC by banking companies and financial institutions.
7A to 7H	ITC Reversals	Specific row-wise reporting for Rules 37, 37A, 38, 39, 42, 43, and Sec 17(5). Consolidated reporting in 7H is discontinued. **New Rows (7A1 & 7A2):** Separate reporting introduced for ITC reversals under Rule 37A due to non-filing of GSTR-3B by the supplier and under Rule 38 relating to reversal of ITC by banking companies and financial institutions.
8A	GSTR-2B Credit	• Auto-populates eligible FY 2025-26 inward supplies from GSTR-2B (up to Nov 30, 2026 cutoff). Excludes FY 2024-25 records.

		• The Excel file downloadable from the GSTR-9 dashboard, which gives the document-wise details of the amounts auto-populated in Table 8A, now carries the column "Actual ITC amount considered for 8A Summary computation", tax-head wise. This column reflects the amount actually populated in Table 8A (online), and not the gross document value. • In the case of amendments, the new column reflects only the differential over the original record (e.g., ITC of 100 amended to 120 is reflected as 20). In the case of credit/debit notes, the column reflects the amount actually reflected in GSTR-3B, after adjusting the amount declared by the taxpayer for ITC reduction in IMS.
8B	ITC as per Table 6B	Delinked from Table 6H; auto-populates **exclusively from Table 6B** to prevent differences in Table 8D.
8C	Next-Year First Claims	Captures first-time ITC of FY 2025-26 claimed in GSTR-3B between April 2026 to October 2026 filed up to 30 November, 2026. Excludes all reclaims.
8H1	Import Credit in Next Year	**New Row:** Holds IGST paid on import of goods in FY 2025-26 but claimed in subsequent Financial Years.
8I	Import ITC Difference	**Formula updated** to Table 8G−(Table 8H + Table 8H1).
9	Tax Payable & Paid	Payable auto-populates from GSTR-3B Table 6.1 net liability. Shortfalls are payable via DRC-03 in cash or ITC.
10 & 11	Next-Year Amendments	**Table 10:** Captures upward amendments to supplies or tax through invoices, debit notes or upward amendments pertaining to FY 2025–26,

		reported in FORM GSTR-1, GSTR-1A or IFF from April to October 2026, filed up to 30 November 2026. **Table 11:** Captures downward amendments to supplies or tax through credit notes or downward amendments pertaining to FY 2025–26, reported in FORM GSTR-1, GSTR-1A or IFF from April to October 2026, filed up to 30 November 2026.
12 & 13	Next-Year ITC Movements	Table 12: FY 2025-26 ITC reversed in FY 2026-27 reported in FORM GSTR-3B from April to October 2026, filed up to 30 November 2026. Table 13: FY 2025-26 ITC availed in FY 2026-27 reported in FORM GSTR-3B from April to October 2026, filed up to 30 November 2026.
14	Differential Tax	Captures tax payable and paid on account of declarations made in Tables 10 and 11.
17	HSN Summary	Mandatory at 6 digits (>₹5 Cr) and 4 digits (≤₹5 Cr B2B). Requires separate rows for mid-year tax rate changes. The HSN-wise summary of outward supplies in Table 17 is now auto-populated from Table 12 of GSTR-1/GSTR-1A. The portal provides a downloadable Excel file, “Download Table 12 of GSTR-1/1A HSN Details”, with an additional sheet in the format of Table 17. Taxpayers can use it to prepare and enter the details. Where the GST rate for an HSN code changes during FY 2025–26, the same HSN code may need to be reported separately under different tax rates in Table 17 of Form GSTR-9, particularly for supplies made before and after 22 September 2025.

4. Practical ITC Reporting Decision Matrix for GSTR-9 (FY 2025-26)

Transaction Scenario	GSTR-9 Table (FY 2025-26)	GSTR-9 Table (FY 2026-27)	Reporting Logic
FY 2025-26 invoice; ITC claimed first time in FY 2025-26	**Table 6B**	N/A	Standard current-year availment.
FY 2024-25 invoice; claimed first time in GSTR-3B of April–Oct 2025	**Table 6A1**	N/A	Sits inside 6A, but excluded from 6A2 and 6B–6H.
FY 2024-25 ITC; reversed in FY 2024-25; reclaimed in FY 2025-26 (Non-Rule 37/37A)	**Table 6A1**	N/A	Covered under general reclaims (e.g., Circular 170/02/2022).
FY 2024-25 ITC; reversed in FY 2024-25; reclaimed in FY 2025-26 (Under Rule 37/37A)	**Table 6H**	N/A	Rule 37/37A reclaims are treated as ITC of the reclaim year.
FY 2025-26 ITC; claimed, reversed, and reclaimed all in FY 2025-26	**Claim:** Table 6B **Reversal:** Table 7 **Reclaim:** Table 6H	N/A	All three movements captured within the same year's return.
FY 2025-26 ITC; claimed & reversed in FY 2025-26; reclaimed	**Claim:** Table 6B **Reversal:** Table 7H	**Table 6A1**	Do **not** report in Table 8C.

in FY 2026-27 (Non-Rule 37/37A)	**Part V:** Table 13		
FY 2025-26 ITC; claimed & reversed in FY 2025-26; reclaimed in FY 2026-27 (Under Rule 37/37A)	**Claim:** Table 6B **Reversal:** Table 7A/7A1	**Table 6H**	Do **not** report in Table 8C or Table 13.
FY 2025-26 invoice; missed in FY 2025-26; claimed first time in April–Oct 2026	**Table 8C & Table 13**	**6A1**	Standard prior-period claim made in next year.

5. Tax Discharge & Operations

Auto-Population of Tax Payable: Tax payable auto-populates from GSTR-3B Table 6.1 net liability. Negative liability fields populate as zero, but the column remains **fully editable**.

DRC-03 Payment Options: Any tax shortfalls identified in GSTR-9 can be paid via **Form GST DRC-03** using cash or credit ledger. Interest, late fees, and penalties must be paid **in cash only**.

Important Note: Tables optional last year remain optional vide Notification No. 05/2026 dated 26 October 2026

The tables for which reporting was optional for FY 2024-25 (including 5D to 5F, 5H to 5K, 6B to 6D, 15A to 15G, 16A to 16C, and the HSN inward summary in Table 18) remain optional for FY 2025-26.

Annual Return (Form GSTR - 9)

1. Introduction

Goods and Services Tax (hereinafter referred to as GST), a consumption based value added tax is the tax levied on the supply of goods or services or both. Unlike the erstwhile tax regime, where the tax was collected by the State where the supplier is registered, at present taxes are passed on to the State which consumes it. This was done with the noble motive of making India a single market which was possible only by simplifying the following procedures in indirect taxes:

(a) Abolish the requirement of forms for availing the Tax/Duty benefits by allowing the recipient to avail input tax credit (**"ITC or input tax credit"**).

(b) Levying taxes at all points in the supply chain, with credit for taxes paid on goods or services or both, acquired for use in making the further supply.

(c) Free flow of goods by removing the check post system and increasing the efficiency of the logistics industry.

(d) Restricting the exemptions otherwise permitting the ITC to the recipient and allowing the recipient to apply for the refund in eligible cases.

(e) Moving towards progressive tax law by introducing multiple taxes for the same goods but different values.

For Example:

Chapter Heading	Description	Rate (%)	Effective from
62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece	5	22-09-2025
62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece	18	22-09-2025

(f) Automation of refund process.

(g) Standardizing the requirement in the document issued by the supplier.

(h) Standardizing requirement of the records to be maintained in every registered principal place of business.

(i) Simplifying the process of payment of taxes and filing of periodic returns.

(j) Permitting rectifying of the error, omission, and commissions in the periodic returns and permission to make the short payment voluntarily arising due to the above-referred reasons. This is because section 73 of the Central Goods and Services Tax Act, 2017 **("the CGST Act")** provides a unique opportunity of self – correction to the registered person, i.e. if a registered person has not paid, short paid or has erroneously obtained/been granted a refund or has wrongly availed or utilized ITC then before the service of a notice by any tax authority, the registered person may suo motto pay the amount of tax with interest, *if any*.

One has to note that GST, as heralded, is one of the most noteworthy indirect tax reforms in India and like in past this law also followed the self-assessment sub-routines, where the registered person will have to compute his monthly tax payout, declare the same by filing a simplified monthly return in Form GSTR-3B and pay it online. However, If the registered person had opted for QRMP scheme, he would pay taxes monthly, as per the scheme, and file a simplified quarterly return.

To ensure the correctness and veracity of the reported information in the said returns filed during the year an opportunity is provided to the registered person, to collate the data, assure its correctness, and files an annual return. This stage is considered to be the final and the particulars filed by him at this stage will be taken up for further processing by the department for assessments, audit, investigation, etc.

All registered persons, except for a few specified categories of persons, are required to file GST annual return for every financial year.

2. Primary Source for Annual Return

Section 35(1) of the CGST Act read with rule 56 of the Central Goods and Services Tax Rules, 2017 **("the CGST Rules")**. The relevant portion of the above provisions are as follows:

Sec. 35 - Accounts and other records [Extract]

(1) Every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—

(a) production or manufacture of goods;

(b) inward and outward supply of goods or services or both;

(c) stock of goods;

(d) input tax credit availed;

(e) output tax payable and paid; and

(f) such other particulars as may be prescribed:

Provided that where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business:

Provided further that the registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed.

Rule 56 - Maintenance of accounts by registered persons [Extract]

(1) Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.

(2) Every registered person, other than a person paying tax under section 10, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.

(3) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

(4) Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3)

and sub-section (4) of section 9), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.

(5) Every registered person shall keep the particulars of—

(a) names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act;

(b) names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter;

(c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.

(6) If any taxable goods are found to be stored at any place(s) other than those declared under sub-rule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.

(7) Every registered person shall keep the books of account at the principal place of business and books of account relating to additional place of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.

As stated above, annual return is the last chance for the registered person to rectify any of the particulars filed in their monthly / quarterly GST returns, since section 73 of the CGST Act provides a unique opportunity of self – correction to the registered person.

For filing Form GSTR -9, it is important to note that both Form GSTR-1/1A and Form GSTR-3B serve different purposes i.e. Form GSTR-1 is a periodic statement which deals with details of outward supplies, while Form GSTR-3B is a periodic return which deals with summary of all outward and inward supply transactions and payments related to tax and other levies if any. Ideally, the information in Form GSTR-1/1A, Form GSTR-3B, and accounts and records prescribed in section 35 of the CGST Act should be synchronous and the values should match. If the same do not match, there can be broadly two scenarios - either tax was not paid to the Government or, tax was paid in excess. However, there can be certain deviations on account of requirements

under the accounting framework followed by the registered person and the taxability criteria under GST Law. It is expected that reconciliation related to such deviation is available with the registered person to ensure that there is no short/excess payment of tax.

In cases where the tax was not paid due to any reason, the same shall be declared in the annual return and additional tax and other liability, if any, should be discharged. In cases where excess payment of tax has been made during the financial year, all information may be declared in the annual return and refund (if eligible) may be applied through Form GST RFD-01. **Further, no input tax credit can be reversed or availed through the annual return. If registered persons find themselves liable for reversing any input tax credit, they may do the same through Form GST DRC-03 separately**.

Hence, one should appreciate the importance of the records to be maintained in GST as per section 35 read with rule 56 and which will aid him in filing the annual return. Besides the above, these records are proof of the happening of the transactions and establish a connection with the documents issued by the registered person.

3. Outward Register

Well, we all know that the statement for profit and loss is drawn only for transactions in monetary terms except in specific circumstances like charge of depreciation or any provision. However, under GST Law, there are certain transactions, where the tax liability materializes even without any flow of consideration viz. deemed supply transactions which might not have an impact on the profit or loss. In Central Excise Law, the duty liability had to be discharged as soon as the excisable goods were cleared from the factory gate. Hence, in the Central excise regime, importance was given to the outward register and out- gate pass which served as proof that the goods had been cleared and the duty had to be discharged. The manufacturer registered in Excise Law was examining the correctness of the outward register for discharging their duty liability. Besides the above, outward register helps in compliance with the law in the following areas:

(a) Determine the document issued – Tax Invoice, Bill of Supply, Debit Note, Credit Note, etc.,

(b) Determine the type of supply – say B2B, B2C, Exports with/without payment, SEZ supply with/without payment, under RCM, Deemed Supply, etc.,

(c) Nature of Supply – from the place of supply determined as per section 10 or 12 of the Integrated Goods and Services Tax Act, 2017 ["the IGST Act"].

(d) Bundling of activity as regular, composite or mixed supply.

(e) Determining the rate adopted from the HSN of the supply.

(f) Time of supply as prescribed under section 12 and 13 of the CGST Act.

4. Export Register

It is important to know when the transaction qualifies as export of goods or services as the case may be. Merely raising an invoice by charging consideration in foreign currency and receiving the consideration in foreign currency does not establish a supply transaction to be in the nature of export.

To establish a particular supply transaction as an export, the supply transaction has to fulfill all the conditions laid down under the GST Law. An export transaction may be of the following forms:

- Export of Goods
- Export of Services

4.1 Export of Goods

The term "export of goods" has been defined under *sub-section (5) of the section 2 of the IGST Act*; which is reproduced below:

"export of goods" with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;

From the above, it is clear that the goods intended for export should be taken out of India to a place outside India. Merely by raising an export invoice, the transaction does not qualify as an export of goods.

Example:

M/s. Lokesh & Lokesh of Mumbai receives an order from M/s. Kone International, Germany, to supply 100 nos. of ball bearing at the rate of $250 each to M/s. Koni India Pvt. Ltd. which is operating at Bombay High.

Since the order has been received from a foreign company, and the consideration is receivable in convertible foreign exchange, the invoice is to be raised in convertible foreign currency. However, the important point to note here is that the goods are only moving from Mumbai to Bombay High, which is

part of India and hence the place of supply is in the State of Maharashtra.

The transaction is in convertible foreign exchange but the delivery is terminating in the taxable territory. Hence, it should not be termed as Export and the invoice will not be reported under Table 6A of Form GSTR-1.

Rule 96A- There may be a scenario, where the goods are cleared without payment of taxes for export and the shipment of such goods does not happen or happens at the later point. In the given scenario, the supplier has to abide by rule 96A of the CGST Rules. As per the said rule, the goods must be exported i.e., shipped out of India to a place outside India within 3 months. If it is not done, then within 15 days after the expiry of three months from the date of issue of the invoice for export of goods, the supplier (registered person) has to pay the taxes along with interest in compliance of the Letter of Undertaking filed in Form GST RFD-11.

The documentary proof that the goods had left the country is the bill of lading which is made available by the master of the ship. However, when Form GSTR-1 is filed, this information is not provided; hence the exporter, in order to comply with rule 96A, should maintain the register to satisfy that the difference between the date of invoice and the date of lading is not more than three months. Further, with effect from 23.03.2020, the exporter of goods should also comply with the provision of rule 96B, which mandate the receipt of the sale proceeds within the time period specified in the Foreign Exchange Management Act, 1999, including any extension of such period.

4.2 Export of Services

The term “export of services” has been defined under sub-section (6) of the section 2 of the IGST Act; which is reproduced below:

"export of services" means the supply of any service when,—

(i) the supplier of service is located in India;

(ii) the recipient of service is located outside India;

(iii) the place of supply of service is outside India;

(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India; and

(v) the supplier of service and the recipient of service are not merely

establishments of a distinct person in accordance with Explanation 1 in section 8;

Here the most important aspect to consider the transaction as an export of services is receipt of proceeds of services in convertible foreign exchange or in Indian Rupee, where permitted by the Reserve Bank of India. The supplier of services should satisfy all the aforesaid conditions so as to consider the supply of services as an export of service under GST.

As per rule 96A of the CGST Rules, 2017, when the services are provided under the cover of Letter of Undertaking without payment of IGST, then the supplier has to ensure that he satisfies the condition of receipt of the proceeds of services in convertible foreign exchange or in Indian Rupee, where permitted by the Reserve Bank of India, before the later of following;

a) period as allowed under the Foreign Exchange Management Act, 1999 (42 of 1999) including any extension of such period as permitted by the Reserve Bank of India; or

b) one year

from date of issue of the invoice for export.

Otherwise, within 15 days or such further period as may be allowed by the Commissioner after the above said period, the supplier has to pay the tax along with interest. Hence, to satisfy this condition, the supplier has to maintain a register and keep track of issue of invoice and receipt of consideration (in convertible foreign exchange or in India Rupee in permitted cases).

5. Advance Register

One major departure from erstwhile law when compared with the GST Law is that the tax has to be paid on receipt of advances for supply of Goods or Services or both. Earlier, such provision existed only with respect to service tax; however, in case of Central Excise, VAT or CST, the payout on advance receipt was not required.

CBIC *vide Notification No. 40/2017-C.T. dated 13.10.2017* had originally exempted the provision requiring payment of tax on advances in respect of the supply of goods for registered persons having a turnover of up to ₹1.50 crores and who had not opted for the composition scheme. This benefit was later extended to all registered persons except person opted for the composition scheme, regardless of their turnover, vide Notification No. 66/2017-C.T. dated

15.11.2017. However, this exemption does not apply to registered persons making supplies of **specified actionable claims**, as defined in clause (102A) of Section 2 of the CGST Act, 2017, as per the *Notification No. 50/2023 - Central Tax, dated 29-9-2023*.

However, there is no provision which grant exemption from payment of taxes on receipt of advances, in case of supply of service. Hence, the **supplier of the service** has to adhere to the provisions of time of supply prescribed in the CGST Act; where it has been provided that taxes have to be paid on receipt of advances connected to supply of services.

As per clause (d) of the sub-section (3) of section 31, a registered person shall, on receipt of advance payment for any supply of goods or services or both, issue a receipt voucher or any other document, evidencing receipt of such advance. Besides the above, clause (e) of the sub-section (3) of section 31 provides that subsequently if no supply is made in relation to the advance received and no tax invoice is issued in pursuance thereof, the said registered person may issue a refund voucher and the advance so received is refunded by the supplier.

In relation to the above, sub-rule (3) of rule 56 of the CGST Rules categorically prescribed that every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

6. Import Register

Import of service for consideration whether or not in the course or furtherance of business is included as Supply as per section 7(1)(b) of the CGST Act. Further, as per sub-section (4) of section 7 of IGST Act, supply of services imported into the territory of India shall be treated as a supply of service in the course of inter-state trade or commerce and the same is subject to tax under section 5 (1) of the IGST Act.

Point to note at this juncture is that the assessable value of services shall be considered as per section 15 of the CGST Act read with relevant valuation rules.

Further, in case of goods imported into India, IGST is levied and collected in accordance with section 3 of the Customs Tariff Act, 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962.

7. Reverse Charge Register

Like outward register, reverse charge register also helps the registered person to comply with the provision of the Act. It helps them in the following manner:

(a) Determine the document to consider for payment of taxes – Tax Invoice issued by the registered person or Self-Generated Invoice if the receipt of inward supply from an unregistered Person.

(b) Nature of Supply – from the place of supply, determined as per section 10, 12 or 13 of the IGST Act, applicable for the supplier / recipient.

(c) Determining the rate adopted from the HSN of the supply.

(d) Time of supply as prescribed in section 12 and 13 of the CGST Act.

(e) Determine the availability of ITC.

(f) Payment vouchers are to be issued at the time of making payment to the supplier when the supply is subject to Reverse Charge Mechanism (RCM). For inward supplies from an unregistered supplier, a **self-generated invoice** must be issued **within 30 days** from the date of receipt of the goods or services. Therefore, if goods or services are received from an unregistered supplier but payment is yet to be made, a self-generated invoice still be issued within the prescribed 30-day period. Conversely, if payment is made in advance to the unregistered supplier, a payment voucher must be issued, but a self-generated invoice will only be required upon receipt of the goods or services.

(g) Payment vouchers are mandatory at the time of making payment to a supplier if the supply is subject to RCM, regardless of whether the supplier is registered or unregistered. If the supplier is registered and their outward supply is subject to RCM, the recipient is not required to issue a self-generated invoice but must issue a payment voucher at the time of making payment.

8. Inward Register

As per section 35 of the CGST Act, every registered person at his principal place of business has to maintain an inward register with following particulars:

(a) Receipt of such goods/services: As per section 16(2) of the CGST Act, the registered person is entitled to avail and claim ITC only when the goods are received – GRN (Goods Received Note) marked by the gatekeeper in case of goods and date of accounting in books of account

for services.

(b) Classification of ITC as regular: B2B supplier's invoice (if the invoice is defective, no ITC), Import (Self Invoice for Service and Bill of Entry for Goods), RCM (B2B invoice from the supplier when he is registered, otherwise self-invoice) and ISD.

(c) Details of invoices or debit note which have been furnished by the supplier in Form GSTR-1 - Statement of Outward supplies, consequently, are reflecting in GSTR-2B of the registered person.

(d) Re-classification of ITC into Input, Input Services, and Capital Goods: In excise regime: separate register was maintained for this purpose. say RG – 23A for Inputs, RG – 23C for Capital Goods and Service Tax Register for Input services was maintained.

(e) Reversal of ITC for:

- Failing to pay to the supplier within 180 days as per rule 37.
- Exempted portion as per rule 42 and 43.
- Ineligible as per section 17(5).
- Reversal as required under section 18.

9. Stock Register

As per sub-rule (2) of rule 56 of the CGST Rules, every registered person shall maintain the accounts of stock in respect of goods received and supplied by him.

Such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.

This register will help to identify the blocked credit as per section 17(5) and reversal thereof which might have been missed while filing the periodic returns. Besides the above, one can also trace deemed supply cases where goods have not been received within time as prescribed under section 143 (goods sent on job work and not received back within permitted time) and goods sent on approval.

10. Statutory Provisions of Annual Return

Statutory Provisions

[1][Section 44 - Annual Return

(As amended vide Finance Act, 2023 and made effective from 01.10.2023)

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

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

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

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

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under

[1] *Substituted vide sec 111 of The Finance Act, 2021 dated 28.03.2021 notified through Notification No. 29/2021- Central Tax dated 30.07.2021 - Brought into force w.e.f. 01.08.2021.*

[2] *Re-numbered as sub-section (1) vide The Finance Act, 2023 dated 31.03.2023 notified through Notification No. 28/2023 – Central Tax dated 31.07.2023 - Brought into force w.e.f. 01.10.2023.*

[3] *Inserted vide The Finance Act, 2023 dated 31.03.2023 notified through Notification No. 28/2023 – Central Tax dated 31.07.2023 - Brought into force w.e.f. 01.10.2023.*

sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.]

Rule 80. Annual return

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

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

[5][(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]

[6][(1B) Notwithstanding anything contained in sub-rule (1), for the financial year 2022-2023, the said annual return shall be furnished on or before the tenth day of January, 2024 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.]

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

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified

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[4] *Substituted vide Notification No. 30/2021 - Central Tax dated 30.07.2021 - Brought into force w.e.f. 01.08.2021.*

[5] *Inserted vide Notification No. 40/2021 - Central Tax dated 29.12.2021.*

[6] *Inserted vide Notification No. 02/2024 – Central Tax dated 05.01.2024, w.e.f. 31.12.2023.*

reconciliation statement as specified under section 44 in FORM GSTR-9C along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]

[7]*[(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.]*

[8]*[(3B) Notwithstanding anything contained in sub-rule (3), for the financial year 2022-2023, the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the tenth day of January, 2024 for the registered persons whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu.]*

Analysis

As per section 44 of the CGST Act read with rule 80 (1) of the CGST Rules:

Every registered person, other than

- an Input Service Distributor,
- a person paying tax under section 51 or section 52,
- a casual taxable person
- a non-resident taxable person
- any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India, or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

shall furnish an annual return for every financial year in Form GSTR-9 (For regular taxpayers) / GSTR-9A (For composition taxpayers) on or before the thirty-first day of December following the end of such financial year through

[7] *Inserted vide Notification No. 40/2021- Central Tax dated 29.12.2021.*

[8] *Inserted vide Notification No. 02/2024 – Central Tax dated 05.01.2024 w.e.f. 31.12.2023.*

the common portal or as extended by Government through notification from time to time. In case of an electronic commerce operator required to collect tax at source, an annual statement in Form GSTR -9B shall be furnished. Further, section 44 also empowers the Commissioner, on the recommendations of the Council, by notification, to exempt any class of registered persons from filing annual returns.

Accordingly, the Central Government, vide *Notifications No. 47/2019-Central Tax dated 09.10.2019* and *77/2020-Central Tax dated 15.10.2020*, had made **optional** for the small taxpayers whose aggregate turnover in the financial year is up to Rs. 2 Crore, from filing the requirement of annual return for the financial year 2017-18, 2018-19 and 2019-20.Further, for FY 2020-21, 2021-22, [2022-23][9] and [2023-24][10] the Commissioner, vide various notifications had **exempted** the registered person, whose **aggregate turnover in the financial year is up to two crore rupees**, from the requirement of filing annual return. Vide *Notification No. 15/2025-CT dated 17.09.2025*, registered persons with aggregate turnover upto Rs. 2 crores in any financial year have been exempted from filing Annual Return under Section 44(1) for that financial year, from Financial Year 2024-25 onwards.

The important points to be noted:

a. Nil Annual Return has to be filed by a person having multiple GSTIN and Aggregate Turnover > 2Cr. - A person having multiple registrations under GST and whose aggregate turnover in the financial year is more than two crore rupees should also file a Nil Annual Return for those GSTIN which do not have any transactions during the year.

b. Annual Return by a person whose GSTIN has been cancelled and Aggregate Turnover > 2Cr. - A person whose registration has been cancelled during the year is also required to file the Annual return unless the final return has been filed and cancellation is completed before 31st March of the relevant financial year.

c. A registered person who has opted in or opted out of composition is required to file both Form GSTR-9 & GSTR-9A for the relevant period.

d. Form GSTR-9 does not allow for any revision after filing.

[9] *Notification No. 32/2023- Central Tax dated 31.07.2023.*

[10] *Notification No. 14/2024- Central Tax dated 10.07.2024.*

e. The declaration of the information in the Annual returns has multiple implications. Being a statutory document under GST Law, furnishing of any false information in any return is an offence which may attract penalty under relevant provisions of GST Law. Further, the information in the Annual Return can be relied upon by the tax authorities at the time of scrutiny, and any deviation or non-compliance may lead to initiation of proceedings under the relevant provisions of GST Law.

f. Liability identified during filing Annual Return can be deposited with Government using Form GST DRC-03. However, the same can be paid by utilizing the amount available in GST Cash Ledger only.

Consequences of failure to submit the annual return:

(a) Notice to defaulters - Section 46 of the CGST Act provides that where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.

(b) Late Fee for delayed filing - Section 47(2) of the CGST Act provides for levy of a late fee of ₹ 100/- per day for delay in furnishing annual return in Form GSTR-9, subject to a maximum amount of quarter percent (0.25%) of the turnover in the State or Union Territory. Similar provisions for levy of late fee exist under the State / Union Territory GST Act, 2017.

On a combined reading of section 47(2) and section 44 (1) of the CGST Act and State / Union Territory GST Act, 2017, a late fee of ₹ 200/- per day (₹ 100 under CGST law + ₹ 100/- under State / Union Territory GST law) could be levied which would be capped to a maximum amount of half percent (0.25% under the CGST Law + 0.25% under the SGST / UTGST Law) of turnover in the State or Union Territory.

The above late fees have been rationalized via *Notification No. 07/2023-Central tax dated 31.03.2023* for filing annual return in Form GSTR-9 from FY 2022-23 onwards, if the registered person is having aggregate turnover in the relevant financial year is:

Upto Rs. 5 cr	Rs. 25/- per day each under CGST & SGST/UTGST Maximum - 0.02 % of turnover in state /UT each under CGST & SGST/UTGST
More than Rs. 5 cr but upto Rs. 20 cr	Rs. 50/- per day each under CGST & SGST/UTGST Maximum - 0.02 % of turnover in state /UT each under CGST & SGST/UTGST
More than 20 cr	Rs. 100/- per day each under CGST & SGST/UTGST Maximum - 0.25 % of turnover in state /UT each under CGST & SGST/UTGST

The late fees in excess of Rs. 20,000 (10,000 – CGST & 10,000 – SGST/UTGST) shall be waived, for those registered persons who fail to furnish the annual return for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 by the due date, if the annual return is furnished by 31st August 2023. (*Notification No. 7/2023-CT dated 31.03.2023* read with *Notification No. 25/2023-CT dated 17.07.2023*)

(c) General Penalty for Contravention of Provisions - As per section 125, any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to ₹ 25,000/- (twenty-five thousand rupees). An equal amount of penalty under the SGST/UTGST Act would also be applicable. To sum up, a penalty of up to ₹ 50,000/- could be levied.

It is important to note that to impose a penalty under section 125 up to ₹ 25,000, the ingredients such as willful default, etc., must be established by a process of adjudication allowing a reasonable opportunity to the taxable person and not imposed as a matter of routine.

(d) Furnishing of annual return not allowed after expiry of three years from the due date - Vide section 144 of the Finance Act, 2023, a new provision under section 44(2) was inserted which restricts filing of annual return for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return. However, on the recommendations of the Council, Government may allow a registered person or a class of registered

persons to furnish an annual return for a financial year, even after the expiry of the said period of three years from the due date of furnishing the said annual return. The said provision shall be applicable with effective from [01-10-2023][11].

11. Analysis of Form GSTR-9

GSTR-9 is the relevant form prescribed in terms of section 44 of the CGST Act. It consists of six parts and nineteen tables as listed below:

Part	Items
I	Basic Details
II	Details of Outward and inward supplies made during the financial year
III	Details of ITC for the financial year
IV	Details of tax paid as declared in returns filed during the financial year
V	Particulars of the transactions for the financial year declared in returns of next financial year till the specified period
VI	Other Information

The GSTN portal provides the option to download the system computed summary of Form GSTR-9, GSTR-1, GSTR-3B and Table 8A (ITC as per GSTR-2B). As the downloaded summary is a consolidation of monthly returns, the consolidated figures of the taxable value, liabilities paid through ITC and paid through cash, ITC available as per Form GSTR 2B, ITC claim in Form GSTR 3B, Reverse charge liability, payment of tax, document summary, HSN wise details of outward supply etc. as per the monthly returns are displayed. However, the auto-populated data fields are editable, except few fields as given below:

Table 6A - Total amount of input tax credit availed through Form GSTR-3B (sum total of Table 4A of Form GSTR-3B),

Table 8A - ITC as per GSTR-2B (Table 3),

Table 9 - Details of tax paid (Paid through cash and ITC) as declared in returns filed during the financial year. The benefit of editing system computed Form

[11] *Notification No. 28/2023 – Central Tax dated 31.07.2023.*

GSTR-9 allows the registered person to enter the actual value of supplies, tax paid, etc., as per books of accounts. This enables the registered person to correct the value and the liability for the reporting financial year. The registered person can pay any additional liability arising out of this Form GSTR-9, through Form GST DRC-03 by electronic cash ledger.

It is important to note here that GSTN is providing data from Form GSTR-1 for reference purposes only which may be used while filing this form. This form would be filled primarily based on Form GSTR-3B filed during the financial year, in which taxes were paid and ITC availed.

11.1 PART I - Basic Details

Pt. I	Basic Details	
Table No. 1	Financial Year	To be selected from the drop-down list
Table No. 2	GSTIN	<Auto>
Table No. 3A	Legal Name	<Auto>
Table No. 3B	Trade Name (if any)	<Auto>

Financial Year – The expression financial year has not been defined under the GST laws. However, in terms of the General Clauses Act, "financial year" shall mean the year commencing on 1St day of April and closing on 31st day of March. In case of filing annual return through the offline utility or directly on the GST Portal, the same can be selected through the drop-down list.

GSTIN – "Goods and Services Tax Identification Number" of the registered person. Each registered person, on his successful registration, would be assigned a State-wise PAN-based 15-digit GSTIN. It is an auto-populated field in case of filing of annual return directly on the GST portal. In case of filing of annual return through offline utility, the GSTIN has to be manually mentioned in the utility which is validated once the JSON file is uploaded.

Legal Name and Trade Name – Legal name is one that appears on the document which gives birth to an entity. In the case of a natural human being, it is his birth certificate; in the case of a company registered under the Companies Act, 2013, it is the certificate of Incorporation and in case of

partnership firm, it is partnership deed. However, there is a difference between the legal name and trade name.

Mostly, it is the same but in a few cases like proprietary concern, the legal name will be that of the natural person say, Ramesh and the trade name will be, say, Classic Foods, which is different. Here, he is recognized by his trade name, and for supply from his stock in trade or Fixed Assets, the trade name will be subject to tax in the event of supply. However, if he sells or exchanges his old furniture / TV in his home which is in his name it will not be subject to tax; since it is not a business asset (personal effects), it does not qualify the definition of supply.

The legal name and trade name should be verified by examining the certificate of registration issued by the tax department in Form GST REG–06.

11.2. Part II – Details of outward and inward Supplies made during the financial year

A. Table 4 – Details of advances, inward and outward supplies made during the financial year on which tax is payable

A.1 Table 4A to 4H

	Nature of Supplies	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
Table 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					
[12][G1	Supplies on which e-commerce operator is required to pay tax as					

[12] *Inserted vide Notification No. 12/2024- Central Tax dated 10.07.2024.*

	per section 9(5) (including amendments, if any) [E-commerce operator to report]]					
H	Sub-total [13] [(A to G1 above)]					

Part II of Form GSTR-9 seeks to capture details of outward supply and inward supply on which tax is paid under RCM during the reporting financial year. As per the instruction and the format of Form GSTR-9, the information needs to be gathered from the outward supply register, reverse charge register and advance register.

Transactions where the goods or services or both have been supplied but the invoice is not issued (*i.e.* accounting for unbilled revenue) will not appear in Form GSTR-9. It is a part of reconciliation statement.

In terms of Para (b) of Press Release issued on 3rd July 2019, it may be noted that Form GSTR-9 is to be filed after considering the information that has already been furnished in FORM GSTR-1, FORM GSTR-3B and books of accounts. It is important to maintain uniformity and accuracy in the details provided across different GST filings in the form of returns or statements and in the accounting records.

Extract of Para (b) of Press Release:

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

[13] *Substituted vide Notification No. 12/2024- Central Tax dated 10.07.2024. Prior it was read as "(A to G)".*

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.

Now the question arises what will happen to the following transactions:

- Where the invoice is issued during the reporting FY but reported and taxes paid during the next financial year till the specified date* in Form GSTR-1 and GSTR-3B – Report in Table 10 and 14 of Form GSTR-9
- Where the invoice reported in Form GSTR – 1 had underwent upward / downward amendment after 31st March of reporting FY but before the specified date* - Report in Table 10 or 11, and 14.

There may be a scenario where the difference arises between Form GSTR-1 and Form GSTR-3B. In terms of para (d) of Press Release dated 4th June 2019, it is important to understand when tax was paid through Form GSTR-3B for the purpose of declaration of information in Part II and V of Form GSTR-9, irrespective of the fact that when the supply was declared in Form GSTR-1.

The registered person has to examine the particulars of the payment of tax liability against the missed supply or amendment carried out. There can be broadly 3 scenarios, which are as follows:

a. If the payment for a transaction was made through Form GSTR-3B or through Form GST DRC-03 during the reporting Financial Year, then the same will be reported in Table No. 4 and 9 of Form GSTR-9.

b. In the case where the payment is made through Form GSTR-3B of the next Financial Year upto the specified date* then these transactions will be reported in Table No. 10 and 14 of Form GSTR-9.

c. In the 3rd scenario, the taxes have not been paid against the transactions and the registered person desires to pay the tax along with interest in Form GSTR-9, then the said transaction has to be reported in Table 4 and 9 and the payment will be made through Form GST DRC-03.

* Section 39(9) and first proviso to section 37(3) have been amended by the Finance Act, 2022 and the same have been notified w.e.f. 1st October 2022 vide *Notification No. 18/2022-Central Tax dated 28.09.2022*. The outcome of the amendment is that from FY 2021-22 onwards, rectification of any omission or incorrect particulars made in Form GSTR-3B / GSTR-1/1A of the financial year shall be allowed in the relevant return, or the statement furnished upto 30th November of the next financial year or the date of furnishing annual return for the said financial year, whichever is earlier.

Points to be considered while preparing this table:

(a) The outward supplies register should be used as a basis for validating the amounts disclosed in the GST returns.

(b) Only those supplies on which tax is payable should be reported. Any supplies which are nil-rated, exempted, non-GST (including no supply) should not be reported in this table.

(c) Any outward supplies on which tax is payable on a reverse charge basis by the recipient would not form part of this table.

(d) Debit notes and credit notes which are concerning these supplies should be captured only if the suitable effect of GST is provided in them. In other words, **any commercial/accounting credit note** which does not contain the charge of GST should not be adjusted for the calculation of taxable value and tax amounts.

(e) Any supply of capital assets is to be carefully verified from the perspective of reporting as it is a Balance Sheet item and valuation needs to be derived separately as per section 18(6) of the CGST & SGST/UTGST Acts. The transaction value of such sale may not be directly available because of loss/profit on the sale of such assets being disclosed separately in Profit and Loss Account.

(f) GSTR-9 is an annual return, it's a final return and can't be revised therefore it requires accuracy in the values reported and also in their classification. As such, the Registered Person is expected to be mindful in the classification of the categories of the supplies. As per rule 80 of CGST Rules, Registered person, whose aggregate turnover exceeds Rs. 5 cr during the year, is required to file a self-certified reconciliation statement in Form GSTR-9C as well.

A.1.1 Table 4A - Supplies made to un-registered persons (B2C)

- Should be shown net of credit notes or debit notes and any amendments carried out during the current Financial Year.
- Should include supply made through E-Commerce Operator.
- Details of transactions to be reported here can be captured from the transactions reported in Table 5 and Table 7 of GSTR 1 and their respective amendments in Table 9 and Table 10 of Form GSTR 1 as amended by Form GSTR 1A, if any.

A.1.2 Table 4B - Supplies made to registered persons (B2B)

A.1.3 Table 4C - Zero rated supply (Export) on Payment of tax (except supplies to SEZs)

- The transactions should be validated from the data in the export register. The definitions of export of goods and export of services are very different from each other.
- In case of export of goods, if sale proceeds in respect of exported goods were not realized within time, then there was no recovery of refund of unutilized ITC or integrated tax paid on export of goods till 23.03.2020 i.e. repatriation of foreign exchange is not a criterion until 23.03.2020 for claiming refund of unutilized ITC or integrated tax paid. However, CBIC *vide Notification No. 16/2020 – C.T. dated 23.03.2020* inserted rule 96B of CGST Rules, which provides for recovery of refund of unutilised ITC or IGST paid on export of goods where export proceeds not realized.
- For the export of goods on payment of tax, one can validate the status of all the shipping bills and the invoices on the ICEGATE portal. Whether the goods have been exported can be known through this. The status of the automated refund claim and the reasons for not obtaining the same can also be known through this.
- However, in the case of export of services, repatriation of foreign exchange besides other remarkably unusual criteria is a point of difference.
- For the export of services, invoices need to be validated through reconciliation with the Bank Realization certificate (BRC) or Foreign Inward remittance certificate (FIRC) from the bank. Upon reconciling the

value of export of services with the BRC or FIRC against it, one can find out whether the services have been exported or not.

- The refund claim for the export of services on payment of tax should be checked and it should be determined whether the same is delayed due to any specific deficiency on the part of the taxable person. This would also contribute to invalidating the value and taxes in respect of the export of services.
- Only those supplies on which tax is payable should be reported. Any exports which are made without payment of tax under LUT or Bond would not be reported here.
- Table 6A of Form GSTR-1 as amended by Form GSTR 1A (if any), can be referred for disclosing details in this table.

A.1.4 Table 4D - Supply to SEZs on payment of tax

- The transaction should be validated from the export register.
- The transaction consisting of supplies to SEZ Developer (being a Developer of the SEZ) or SEZ Unit (a Unit in the SEZ), it would include supplies to SEZ whether by a SEZ to another SEZ or by a DTA unit to SEZ.
- The supplier should have proof of admittance from the SEZ officer in respect of goods and proof of receipt of services in case of services, these documents are required to be verified before filing annual return, whether the goods have been received in SEZ.
- Table 6B of Form GSTR-1 can be referred for disclosing details in this table.

A.1.5 Table 4E - Deemed Exports

- Section 147 and *Notification No. 48/2017-C.T. dated 18.10.2017*, prescribes that the following supplies to be regarded as deemed exports:

  (a) Supply of goods by a registered person against advance authorization

  (b) Supply of capital goods by a registered person against EPCG (Export Promotion Capital Goods) authorization

(c) Supply of goods by a registered person to EOU (Export Oriented Unit)

(d) Supply of gold by bank / PSU (Public Sector Undertaking) specified in *Notification No. 50/2017-Customs dated 30.06.2017* against advance authorisation.

- Table 6C of Form GSTR-1 as amended by Form GSTR 1A (if any), can be referred for disclosing details in this table.
- In case refund is sought by the supplier of deemed export supplies, the documentary evidence as specified in *Notification No. 49/2017-C.T. dated 18.10.2017* are also required to be furnished which includes:
  - An acknowledgement from the jurisdictional tax officer of the advance authorization holder or EPCG authorization holder, or a copy of tax invoice duly signed by the recipient of EOU that the deemed export supplies have been received by the above-mentioned holder and EOU.
  - An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.
  - An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.

A.1.6 Table 4F - Advances on which tax has been paid but invoice has not been issued (not covered under 4(A) to 4(E) above)

- The transactions should be validated from the advance receipt register.
- One should check whether no invoices, against such supplies, have been issued during the financial year.
- *Notification No. 40/2017 – C.T. dated 13.10.2017* - exempted payment of tax on advances received towards the supply of goods, in case of taxable persons whose aggregate turnover is less than ₹ 1.50 cr in the preceding FY or is likely to be less than ₹ 1.50 cr in the year in which registration is sought, and who had not opted for the composition scheme. Advances towards the supply of services remain liable to tax at the time of receipt of such advance. Suppliers of goods above this threshold limit too were liable to pay tax on advances.

- *Notification No. 66/2017 – C.T. dated 15.11.2017* – Supersede the above *Notification No. 40/2017 – C.T. dated 13.10.2017* and provides the said benefit to all the registered persons except person opted for the composition scheme, regardless of their turnover. Consequently, advances related to the supply of goods were no longer subject to tax in all cases, except for those specified in the earlier notification, up to 15th November 2017, however, there is no change in respect of advances relating to the supply of services. Therefore, with effect from 15.11.2017 advance money received is chargeable to GST for supply of services only. However, this exemption does not apply to registered persons making supplies of **specified actionable claims**, as defined in clause (102A) of Section 2 of the CGST Act, 2017, as per the Notification No. 50/2023 - Central Tax, dated 29-9-2023, w.e.f. 1.10.2023.

Example:

Advances and it's adjustment in Books of Accounts			
Particulars	**ASS_V**	**CGST**	**SGST**
Opening Balance	45,000.00	4,050.00	4,050.00
Add: Advances Received	50,000.00	4,500.00	4,500.00
Less: Adjustments			
From opening balances			
❖ Tax Invoice	29,500.00	2,655.00	2,655.00
❖ Refund Voucher	-	-	-
From advances received during the year			
❖ Tax Invoice	35,000.00	3,150.00	3,150.00
❖ Refund Voucher	2,500.00	225.00	225.00
Sub - Total	**67,000.00**	**6,030.00**	**6,030.00**
Closing Balance	**28,000.00**	**2,520.00**	**2,520.00**

Reporting of Advances received/adjustment in Form GSTR-1:

Advances received reported in Table No. 11.A.1 (Intra state Supplies), 11.A.2 (Inter State Supplies).

Advances adjustment reported in Table No. 11.B.1 (Intra state Supplies), 11.B.2 (Inter State Supplies).

Reporting of Advances received/adjustment in Form GSTR-3B:

Reported in outward taxable supplies (Other than zero rated, nil rated and exempted).

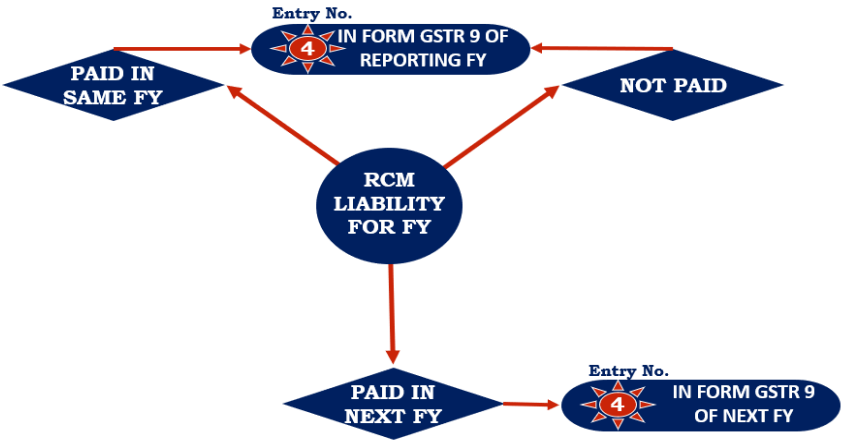
Particulars	Opening Balance			Receipt of the FY		
	Assesable Value	CGST	SGST	Assesable Value	CGST	SGST
Advances Received	45,000.00	4,050.00	4,050.00	50,000.00	4,500.00	4,500.00
Less : Adjustments						
- Tax Invoices	29,500.00	2,655.00	2,655.00	35,000.00	3,150.00	3,150.00
- Refund Vouchers	-	-	-	2,500.00	225.00	225.00
Unadjusted Balances	15,500.00	1,395.00	1,395.00	12,500.00	1,125.00	1,125.00

Tax Paid Adavances Should be Adjusted Aganist Entry No.9 Payable Column

Entry No.4

A.1.7 Table 4G - Inward supplies on which tax is to be paid on reverse charge basis

- Validate the transaction from the reverse charge Register.
- One has to understand the flow chart below to determine whether the payout is to be recorded now or later.
- The registered person is eligible to take ITC only when he makes the payment of the taxes and is in possession of the tax invoice.
- Table 3.1(d) of the Form GSTR-3B may be used for filing up this table.



Note: The tax paid in next financial year will be the reconciliation difference in table No. 9 of the Form GSTR-9C. The registered person is expected to give a remark in this regard.

A.1.8 Table 4G1 - 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]

- Aggregate values of all the supplies (net of amendments) on which tax is to be paid by the e-commerce operators.
- The reporting to be made by e-commerce operators.
- Table 15 and 15A of FORM GSTR-1 may be referred for filling up these details.

A.1.9 Table 4H - Sub-total (A to G1 above)

The total of Table 4(A) to 4(G1) is auto populated in this table.

A.2 Table 4I to 4N

	Name 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**					
I	Credit Notes issued in respect of					

	transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					

CBIC has simplified Form GSTR-9 through various notifications for FY 2017-18, 2018-19, 2019-20 and 2020-21, by way of providing an option to the **registered persons** either to report the details of debit Notes, credit Notes, and amendments made w.r.t. B2B supplies (4B), Exports (4C), Supplies to SEZs (4D) and Deemed Exports (4E) by netting off against such supplies or report separately. However, w.e.f. FY 2021-22, such option has been removed and netting of credit notes, debit notes, amendments are not allowed anymore.

Points to be considered while preparing this table:

A.2.1 Table 4I - Credit Notes issued in respect of transactions specified in (B) to (E) above

- Section 34(1) of the CGST Act allows a person to issue a credit note to the recipient where one or more tax invoices have been issued for the supply of goods or services or both in the following cases:

  (a) Where the taxable value or tax charged is found to exceed the taxable value or tax payable in respect of such supply.

(b) Where the goods supplied are returned by the recipient.

(c) Where the goods or services or both supplied are found to be deficient.

(d) [14][where a discount referred to in clause (b) of sub-section (3) of section 15 is given]

- The supplier should ask the receiver to issue him an accounting debit note as proof that he had reversed the ITC and the supplier is eligible for a reduction in outward tax liability.

  CBIC, via Circular No. 212/6/2024-GST dated 26.06.2024, had provided a clarification outlining a mechanism for obtaining suitable evidence of ITC reversal to ensure compliance with the conditions specified in Section 15(3)(b)(ii) of the CGST Act, 2017. This evidence would include a certificate issued by a Chartered Accountant (CA) or Cost Accountant (CMA) confirming the ITC reversal by the recipient. If the total tax involved in discounts does not exceed ₹5,00,000 in a financial year, a self-declaration by the recipient was enough.

  However, this Circular has now been withdrawn vide *Circular No. 253/10/2025 – GST dated 01.10.2025.*

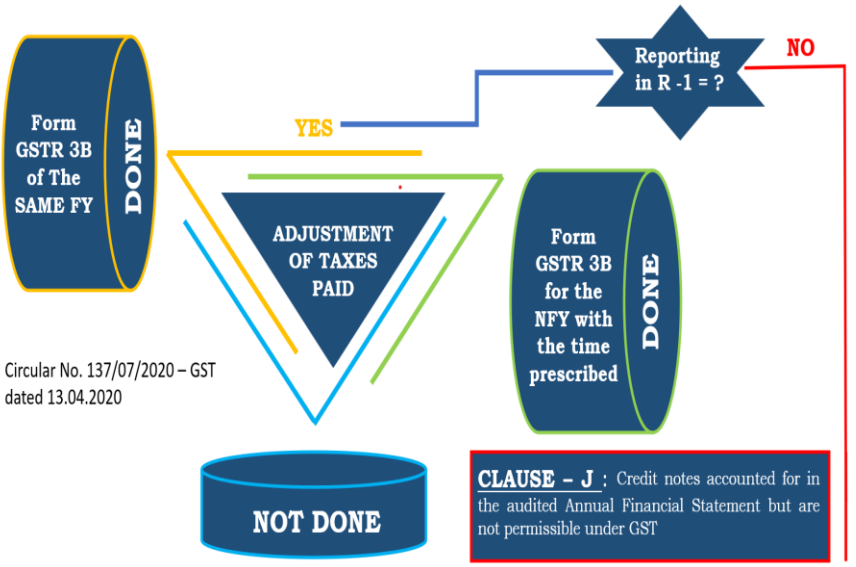
- Only credit notes issued in respect of those supplies on which tax payout is there should be reported here. Any supplies which are nil-rated, exempted, non-GST, etc., credit note in relation to such supplies should not be reported in this table.

- Credit notes should be captured only if the suitable effect of GST is provided in them. Any commercial/accounting credit notes which do not contain the charge of GST should not be adjusted for the calculation of taxable value and tax amounts.

- One has to understand the flow chart below to determine when to avail the above benefit of a reduction in outward tax liability.

- The data reported in Table 9B of Form GSTR-1 can be referred for submission of details in this table. In the following diagram, it is presumed that credit note has been reported in Form GSTR-1 in the same period when its adjustment is done in Form GSTR-3B.

[14] Inserted vide the Finance Act, 2026, w.e.f. a date yet to be notified.



Note:

→ The registered person should have reported the particulars of credit note in Form GSTR – 1 (Table 9B). Failing to do so and only adjusting in GSTR-3B creates a data mismatch, allowing recipients to retain undue ITC without reversal. This practice will tantamount to unjust enrichment, that prohibits undue benefits to any party at the expense of the Government or other stakeholders. If the credit note is not reported in GSTR-1 but only adjusted in GSTR-3B (e.g., by reducing the output tax payable in Table 3.1), the recipient's GSTR-2A/2B remains unchanged. As a result:

- The recipient continues to hold the full ITC without reversing the portion attributable to the credit note.
- The supplier benefits from a reduced tax outflow in GSTR-3B, but the government's revenue is shortchanged because the ITC reversal doesn't occur.
- Effectively, the recipient retains an "unjust" tax credit (enrichment) that they are not entitled to, while the supplier avoids scrutiny on the mismatch until potentially flagged during reconciliation or audits.

This scenario disrupts the seamless ITC chain, erodes trust in the self-assessed GST system

→ Adjustment of tax credit in the credit note in Form GSTR-3B should be analysed and accordingly the following conclusion can be drawn for reporting in Form GSTR-9:

- If Adjustment of credit note is done in the reporting FY in Form GSTR-3B then the same will be reported in Table No. 4 of Form GSTR-9;
- If Adjustment of credit note is done in the next FY upto the specified date** in Form GSTR-3B then the same will be reported in Table No. 11 of Form GSTR-9;
- If Adjustment was not done in Form GSTR-3B as there is no output tax liability against which credit note can be adjusted then apply for the refund under excess payment of tax through Form GST RFD-01 (with proper reason) as per *Circular No. 137/07/2020 – GST dated 13.04.2020*.

** Section 34(2) has been amended by the Finance Act, 2022 and the same has been notified w.e.f. 1st October 2022 vide *Notification No. 18/2022-Central Tax dated 28.09.2022*. The outcome of the amendment is that from FY 2021-22 onwards, registered person can consider the impact of credit note issued in relation to a supply of goods or services or both by declaring in the return or the statement furnished maximum upto 30th November of the next financial year or the date of furnishing annual return for the said financial year, whichever is earlier.

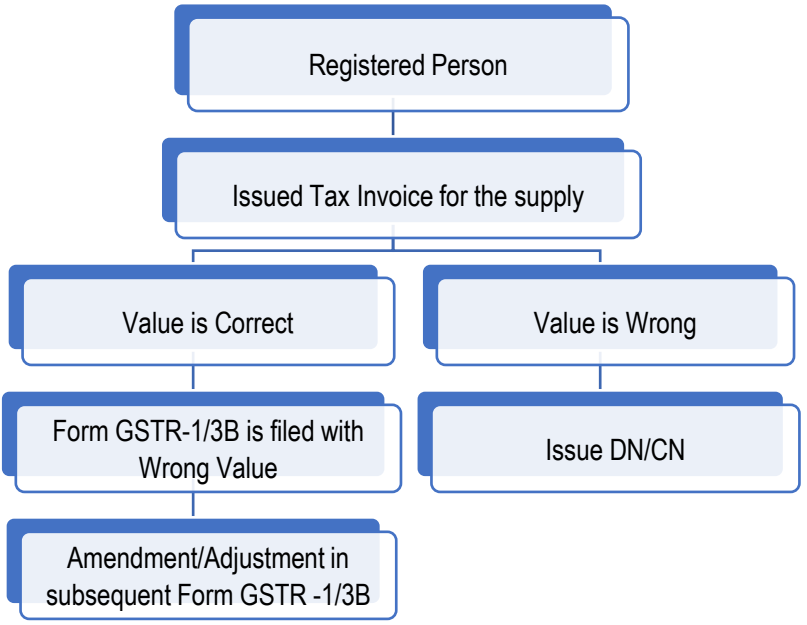
A.2.2 Table 4J - Debit Notes issued in respect of transactions specified in (B) to (E) above

- Section 34(3) of the CGST Act allows a person to issue a debit note to the recipient, in case where one or more tax invoices has been issued for supply of goods or services or both, wherein the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply.
- A person issuing the debit note has to declare such details in the return for the month during which such debit note is issued. In the annual return, that person is required to disclose only those debit notes which pertain to the relevant financial year.

- Any debit note issued in the previous financial year but reported in Form GSTR-1 and related taxes paid in next financial year upto the specified date, the same would be reported in Table 10 and 14 of the Form GSTR-9.
- The time of supply for the debit note will be counted from the date of the original invoice date. Hence, in case of issuance of debit note, delayed payment of taxes has to be made good with payment of interest. This has been confirmed in the Central Excise regime by the Apex Court in *Steel Authority of India Ltd Vs. Commissioner of Central Excise, Raipur [2019 (366) E.L.T. 369 (S.C)]*.

A.2.3 Table 4K and 4L - Supplies / tax declared through Amendments

- As per section 39(9) of the CGST Act, if any registered person detects any omission or incorrect particulars other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he can rectify these in the return to be furnished for the month during which they are detected. However, such rectification of any omission or incorrect particulars shall be allowed in the statement / return furnished maximum upto 30th November of the next financial year or the date of furnishing annual return, whichever is earlier. Further, *Circular No. 26/26/2017 - GST dated 29.12.2017* addresses amendments / corrections / rectification of errors in the GST returns, filed by the registered person.
- The details for amendments can be extracted from Table 9A and Table 9C of Form GSTR-1.
- It is important to understand when credit note or debit note should be issued and when the transaction should be amended. The following diagram helps in understanding the same.



B. Table 5 - Details of outward supplies made during the financial year on which tax is not payable

B.1 Table 5A to 5G

	Name of Supplies	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
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					
[15][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)					

Table 5 has been divided into various segments from rows 5A to 5N and the Government intends to capture the details of all those outward supplies on which tax is not payable by the registered person on fulfillment of essential conditions as specified in the law.

CBIC through various notifications categorically stated that for FY 2017-18, 2018-19, 2019-20 & 2020-21, the registered persons have an option to either separately report their supplies as exempted, nil rated, and non-GST supply or report consolidated information for all these three heads in the exempted row only.

For FY 2021-22 and FY 2022-23, an option has been provided to the registered persons to either separately report their supplies as exempted supply and nil rated supply or report consolidated information for these two heads in the exempted row only. However, Non-GST Supplies are to be mandatorily reported in Table 5F.

[15] *Inserted vide Notification No. 12/2024- Central Tax dated 10.07.2024.*

Points to be considered while preparing this table:

B.1.1 Table 5A - Zero rated supply (Export) without payment of tax and Table 5B - Supply to SEZs without payment of tax

The term 'zero-rated supply' defined under section 2(23) of the IGST Act is to be read with section 16 of IGST Act, which says that zero-rated supply means the following supplies of goods or services, namely:

- exports of goods or services or both; or
- supply of goods or services or both to an SEZ developer or SEZ unit.

  A Registered Person making a zero-rated supply has the following two options:

  - he may supply goods or services or both under the bond or LUT subject to such conditions, safeguards, and procedures as may be prescribed without payment of integrated tax and claims a refund of the input tax credit; or
  - he may supply goods or services or both, subject to such conditions, safeguards and procedures as may be prescribed, on payment of integrated tax and claim a refund of such tax paid on goods or services or both supplied.

- *Notification No. 37/ 2017 – C.T. dated 04.10.2017* extended the facility of furnishing LUT in place of bond to all the exporters under rule 96A of CGST Rules except:
  - Those who have been prosecuted for any offense under the CGST Act or the IGST Act or any of the existing laws and the amount of tax evaded in such cases exceeds ₹ 250 lakhs.
  - Those who fails to pay the tax + interest as per rule 96A(1) of CGST Rules within the period as mentioned therein, the facility of export without payment shall be withdrawn and will be restored after payment.
- Besides, above *Circular No. 08/08/2017 - GST dated 04.10.2017* has clarified that the LUT shall be valid for the whole financial year in which it is tendered. However, in case of goods are not exported within the time specified in sub-rule (1) of rule 96A of the CGST Rules and the registered person fails to pay the amount mentioned in the said sub-

rule, i.e. the registered person fails to pay the tax due along with interest within 15 days after expiry of three months or such further period as may be allowed by the Commissioner, from the date of issue of the invoice where the goods are not exported out of India, the facility of export under LUT would be deemed to have been withdrawn. Similarly, the period, in case of services, is 15 days after the expiry of one year or such further period as may be allowed by the Commissioner from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange. If the amount mentioned in the said sub-rule is paid subsequently, the facility of export under LUT shall be restored.

- As a result, exports, between the period when the facility to export under LUT is withdrawn and till the time the same is restored, shall be either on payment of the applicable integrated tax or under bond with a bank guarantee.
- In addition to the above, CBIC *vide Circular No. 37/11/2018 - GST dated 15.03.2018* has clarified that the substantive benefits of zero-rating may not be denied where it has been established that exports in terms of the relevant provisions have been made. The delay in furnishing LUT in such cases may be condoned and facilities for export under LUT may be allowed on *ex-post facto* basis, considering the facts and circumstances of each case. Accordingly, such supplies shall also be reported in Table 5A or 5B of Form GSTR-9.
- *Circular No. 48/22/2018 - GST dated 14.06.2018* has clarified that supplies to an SEZ developer or an SEZ unit shall be zero-rated and the supplier shall be eligible for a refund of the unutilized input tax credit of integrated tax paid, as the case may be, only if such supplies have been received by the SEZ developer or SEZ unit for authorized operations. An endorsement to this effect shall have to be issued by the specified officer of the Zone as proof that the supply was meant for authorized operation.
- Table 6A of GSTR 1 can be referred to for furnishing details in Table 5A of GSTR-9 and Table 6B of GSTR-1 can be referred to for furnishing details in Table 5B of GSTR-9.

B.1.2 Table 5C - Supplies on which tax is to be paid by the recipient on reverse charge basis

- Sub-section (3) of section 9 of the CGST Act provides that the Government may specify the categories of supply of goods or services or both on which the tax be paid on reverse charge basis by the recipient of such goods or services and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying tax for the supply of goods or services or both.
- In other words, a person who is making the supply of goods or services on which tax is to be paid by the recipient shall not collect tax from him. In this regard, the Government has issued *Notification No. 04/2017 – C.T.(Rate) dated 28.06.2017*, *04/2017 – I.T.(Rate) dated 28.06.2017, 13/2017 – C.T.(Rate) dated 28.06.2017 and 10/2017 – IT (Rate) dated 28.06.2017* as amended from time to time, to notify the goods and services on which tax is to be paid by recipients on reverse charge basis. If the supply of registered person falls within the scope of these notifications, then he has to declare such supplies in this table.
- The data disclosed in Table 4B of Form GSTR - 1 can be referred to disclose details in this table.

B.1.3 Table 5C1 - Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]]

- The data disclosed in Table 4B of Form GSTR - 1 can be referred to disclose details in this table.
- The reporting to be done by E-commerce Operator.
- Table 14(b) and 14A(b) of FORM GSTR-1 may be referred for filling up these details.

B.1.4 Table 5D to 5F - Exempted, Nil rated and Non-GST Supplies (includes 'no supply')

- Further, as per section 17(3) of the CGST Act, the value of exempt supply includes supplies on which a recipient is liable to pay tax on a reverse charge basis. Although, the supplies on which a recipient is liable to pay tax on a reverse charge basis, is to be shown separately under Table 5C of Form GSTR-9 and not as exempt supply in Table 5D, the turnover declared in this particular table should be considered for

reversal under section 17(2) of the CGST Act read with rules 42 and 43 of the CGST Rules.

- Section 2(47) of the CGST Act defines the exempt supply as the supply of any goods or services or both which attract nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the IGST Act, and includes non-taxable supply.
- This definition entails that exempt supply is a wide term and includes nil rated supply and non- taxable supply. There is no clear distinction between exempted and nil-rated supply in law because the lawmakers have not defined nil-rated supply. Therefore, for simplicity, an option has been given to the registered persons to classify nil rate of supply under the head exempted vide various notifications issued from time to time.
- *Notification No 01/2017–C.T. (Rate) dated 28.06.2017* contains 6 Schedules with different rates of taxes, and there is no Schedule levying tax nil rate on goods. However, in case of service, only three services related to the lease of land and agriculture etc. are notified at 'nil' rate of tax in *Notification No. 11/2017 – C.T.(Rate) dated 28.06.2017 and as amended from time to time*. The entries are reproduced below: -

Heading	Description of service
9972	Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.
9972	Supply of land or undivided share of land by way of lease or sub-lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at items [(i), (ia), (ib), (ic), (id), (ie) and (if)] Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.
9986	Support services to agriculture, forestry, fishing, animal husbandry.

- Non-GST supply is not defined anywhere in the GST law. However, non-taxable supply is defined under section 2(78) of the CGST Act which means the supply of goods or services or both which is not leviable to tax under the CGST Act or the IGST Act. It can be concluded that non-GST supplies are used interchangeably with non-taxable supplies.
- Although these supplies are reported as non-taxable supplies, the value of such supplies shall also be considered for the reversal of input tax credit in terms of section 17(2) read with rules 42 and 43 of the CGST Rules. An explanation has been inserted in section 17(3) of the CGGT Act vide the CGST (Amendment) Act, 2018, effective from 01.02.2019, to the effect that the *"value of exempt supply"* shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule. Further, an additional exception was inserted vide Finance Act, 2023 and shall be effective from 01-10-2023. As per the said exception, value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule is also to be included in the value of exempted supply for the purpose of reversal of proportionate ITC.
- Details disclosed in Table 8 of Form GSTR-1 can be referred for disclosure of aforesaid details in Form GSTR-9.

B.1.5 Table 5G – Sub-total of 5A to 5F

The total of Table 5A to 5F is auto populate in this table.

B.2 Table 5H to 5N

	Name of Supplies	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
5	**Details of outward supplies made during the financial year on which tax is not payable**					
H	Credit Notes issued in respect of transactions specified in A to					

	F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) [16][(4N + 5M - 4G - 4G1 above)]					

B.2.1 Table 5H, 5I, 5J and 5K

CBIC vide various notifications categorically stated that for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26, registered persons have an option to report the details of debit notes, credit notes and amendments made w.r.t. zero rated supply (exports) without payment of tax (5A), supplies to SEZ without payment of tax (5B), supplies on

[16] Substituted vide Notification No. 12/2024- Central Tax dated 10.07.2024. Earlier it was read as (4N + 5M - 4G above).

which tax is to be paid by the recipient on RCM (5C), exempted (5D), nil- rated (5E), and non-GST supply (includes no supply) (5F) by netting off against such supplies.

Details disclosed in Table 9 of Form GSTR-1 can be referred for submission of details in the aforesaid tables.

B.2.2 Table 5L - Sub-total of 5H to 5K

The total of Table 5(H) to 5(K) is auto populated in this table.

B.2.3 Table 5M - Turnover on which tax is not to be paid (G + L above)

The total of 5G and 5L is auto populated in this table. This table would contain the sum-total of outward supplies on which tax is not payable, after netting of the effect through debit and credit notes issued or through amendment table declared in any return during relevant financial year.

B.2.4 Table 5N - Total Turnover (including advances) (4N + 5M - 4G – 4G1 above)

The total of Table 4N + 5M - 4G – 4G1 is auto populate in this table. The table would contain the total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable. This shall also include the 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 on reverse charge basis and Supplies on which e-commerce operator is required to pay tax as per Section 9(5).

11.3 Part III - Details of ITC for the financial year

A. Table 6 – Details of ITC availed during the financial year

A.1 Table 6A to 6J

	Nature of Supplies		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1		2	3	4	5
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>
A1	ITC of preceding financial year availed the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A					
A2	Net ITC of the financial year =(A-A1)					
B	*Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received 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)					

As per section 16 of the CGST Act, every registered person is entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person on the GST Portal. However, this credit is eligible only on fulfillment of the conditions prescribed under section 16(2) of the CGST Act. The key conditions include:

(a) Possession of tax invoice or debit note or such other tax paying document as may be prescribed;

(b) The details of such invoice or debit note have been furnished by the supplier in the statement of outward supplies and have been communicated to the recipient in the prescribed manner (in Form GSTR-2B);

(c) The recipient has received the goods or services or both;

(d) The details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;

(e) The supplier of goods and / or services has paid tax to the government on such outward supplies either in cash or through admissible input tax credit; and

(f) The recipient has furnished the return under section 39.

Apart from the above conditions, the ITC is blocked under section 17(5) in specific circumstances as well as in case of specified transactions, irrespective of the fact that aforesaid conditions are fulfilled. Besides the above, sometime ITC is made available in special circumstances and these specific circumstances are provided under section 18 of the CGST Act.

Though the tax paid on various inward supplies are available on fulfilling the above conditions, that would not be full and final for utilization as further restrictions are put in place. Thereby, this credit can be called "Input Tax Credit Available".

Points to be considered while preparing this table:

A.1.1 Table 6A - Total amount of input tax credit availed through Form GSTR-3B (sum total of Table 4A of Form GSTR-3B).

The information in the aforesaid table is auto-populated on the basis of total input tax credit availed in Table 4A of Form GSTR-3B and the auto-populated amounts are not editable.

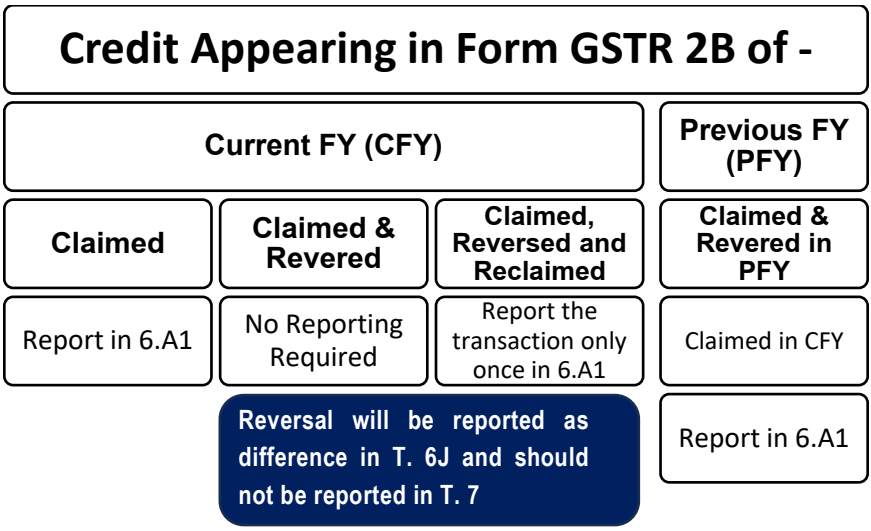
As per the relevant extracts from 4.3 of *Circular No. 170/02/2022-GST Dated 06.07.2022*; 'It may be noted that the entire set of data that is available in FORM GSTR-2B is carried to the table 4 in FORM GSTR-3B, except for the details regarding ITC that is not available to the registered person either on account of limitation of time period as delineated in sub-section (4) of section 16 of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply.' Thereby, with the above change the Credit Notes shall be netted off with the ITC Available in a tax period, consequently no need to manually report Credit Note Reversals in Form GSTR-9 as well.

In other words, the auto-population in Table 6A of GSTR-9 is sum-total of Table 4A of GSTR 3B, which has amended functionality since August, 2022 (i.e. FY 2022-23) that would be a true representation in Table 6

Also, it is pertinent to note that this reporting change in GSTR-3B would have full year impact from FY 2023-2024 onwards.

A.1.2 Table 6A1 - *ITC of preceding financial year availed the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A*

- According to Instruction No. 2A in form GSTR 9 - Tables 6 and 7 of the said form, taxpayers is expected to report only the values relevant to the current financial year. Values from the previous financial year should not be included. To implement this, a new field—6.A1—has been added, allowing registered taxpayers to separately report Input Tax Credit (ITC) claimed on tax invoices issued in the prior financial year
- This instruction ensures that Tables 6, and 7 of GSTR-9 for FY 2025-26 reflect only current-year (FY 2025-26) transactions, excluding preceding FY (FY 2024-25) values to avoid reconciliation discrepancies. To comply, previous-year ITC availed in the current FY (via GSTR-3B from April to October 2026, filed up to November 30, 2026) is segregated in the new Table 6A1. This amount auto-populates into Table 6A but is deducted to derive net current-year ITC in Table 6A2 for bifurcation into Tables 6B–6H. Reversals remain in Table 7 (current-year only), and reclaims follow specific rules (e.g., Rule 37/37A in 6H; others in 6A1). This aligns with FAQs 6 and 8 on GSTR-9/9C for FY 2024-25 which is also applicable for FY 2025-26, preventing mismatches in Table 6J.
- The Taxpayer could have claimed ITC against the supplier's Tax Invoices, Debit Note or Credit Note, dated previous financial year: the detailed scenario covered are as follows:



- Below are examples for reporting ITC (IGST **Rs.** 100.00) on a FY 2024-25 invoice in GSTR-9 for FY 2025-26, ensuring adherence to Instruction 2A by isolating previous-year elements.

  (a) ITC Claimed in Current Year (First-Time Availment) - Goods received via invoice dated March 15, 2025 (FY 2024-25); ITC missed in FY 2024-25 GSTR-3B but available in GSTR-2B for April 2025. Claimed first in GSTR-3B April 2025 (Table 4A(1)).

  Reporting in GSTR-9 (FY 2024-25):

  - Rs. 100.00 in Table 6A1 (preceding FY ITC availed in current FY; auto-includes in 6A but excluded from 6A2).
  - No entry in Tables 6B–6I (not current-year ITC) or Table 7.

  Justification: Instruction 2A prohibits preceding FY values in Tables 6/7; Table 6A1 specifically captures such first-time claims (per FAQ 6), segregating them from current-year reporting in 6A2.

  (b) ITC Claimed and Reversed in Current Year - Goods received via invoice dated February 20, 2025 (FY 2025-26); ITC missed in FY 2024-25 but claimed in GSTR-3B May 2025 (Table 4A(1)). Reversed in GSTR-3B October 2025 (Table 4B(1)) due to ineligibility (e.g., section 17(5)).

  Reporting in GSTR-9 (FY 2025-26):

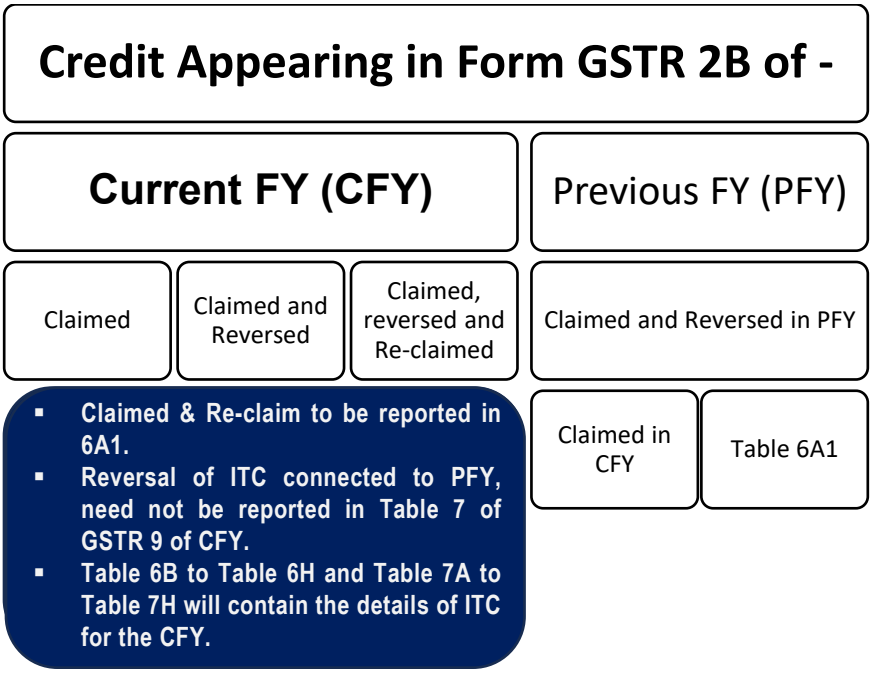
  - No entry is required in Table 6A1.

- No entry in Table 7 (reversal not reported, as it pertains to preceding FY ITC).
- This will result in a reconciling difference in Table 6J.

Justification: As per Instruction 2A to form GSTR 9, only current-year net effects go in Tables 6/7; the claim is reported gross in 6A1 to segregate preceding FY ITC (FAQ 7 analogy), while reversal (a current-year event) is in Table 7. c. ITC Claimed, Reversed, and Reclaimed in Current Year.

ALTERNATIVE SCHOOL OF THOUGHT: Report gross ITC pertaining to previous FY in Table 6A1 and current-year reversals in Table 7 to maintain zero net impact on current-year bifurcation (6A2) and Table 6J accuracy.

- The ITC value in Table 6A2 (derived as 6A minus 6A1) represents credit claimed during the current, which must be allocated across Tables 6B to 6H; by excluding prior FY ITC via Table 6A1. Accordingly, the reporting of the ITC will be done in following manner



The aforementioned school of thought has been endorsed and acknowledged by the GSTN in the provided FAQ No. 02, dated December 4, 2025:

Query	GSTN Reply
Ineligible ITC of 23-24, availed in FY 24-25 (Table 4A5 of GSTR 3B) and same was reversed in FY 24-25 (Table 4B1 of GSTR 3B). According to instructions of GSTR 9, we have to report ITC availed of last year FY 2023-24 in Table 6A1 of GSTR 9 of FY 2024-25 i.e. I can report ineligible ITC availed in Table 6A1 but there is no mention of how to show ITC of 23-24 reverse in 24-25 in table 7.	The ITC claimed for FY 2023-24 in the FY 2024-25 needs to be reported in 6A1. However, ITC reversal of FY 2023-24, reported in GSTR 3B for FY 2024-25, need not to report in the Table 7 of GSTR 9 of FY 2024-25. Table 6B to Table 6H and Table 7A to table 7H will contain the details of ITC for the current year only (2024-25).

Where ITC attributable to PFY is validly availed in CFY (e.g., via GSTR-3B filings from April 2025 to March 2026), it must be disclosed in Table 6A1 on a gross basis, inclusive of any eligible adjustments ***but exclusive of Rule 37/37A reclaims***. This ensures the portal's algorithmic reconciliation with GSTR-3B aggregates, mitigating discrepancies that could flag under Section 61 (scrutiny of returns).

When addressing any reversal "***connected to such claim***" (i.e. ITC attributed to PFY, the same was contemporaneously reported in the relevant sub-table of **Table 7**. However, the latest FAQs clearly require a distinction between:

- reversals linked to ITC of the previous year **claimed in the current year**, and
- reversals pertaining to ITC **of the current year**.

Since there is **no dedicated field** available to report reversals linked to ITC of the previous financial year claimed in the current year—and **Instruction 2A** specifically requires reporting only reversals attributable to the current financial year in **Table 7A to 7H**—such reversals are **not required to be reported** in Table 7.

The guidelines correctly mandate gross disclosure in Table 6A1 to mirror GSTR-3B claims, but the absence of a dedicated field for PFY-linked reversals (despite FAQs mandating a distinction) creates a blind spot and an

assessment notice challenging "Excess ITC Claimed". To address this concern, the following measures are recommended:

- Ensure that both the availment and reversal of PFY-related ITC are accurately reported in Table 12 and Table 13 of Form GSTR-9 for the relevant year.
- Report eligible ITC in Tables 12A to 12C of GSTR-9C of the current financial year, consistent with the taxpayer's adopted accounting methodology. Any variance reflected in Table 12F of GSTR-9C due to non-reversal of ITC should be appropriately clarified in Table 13 of GSTR-9C by providing detailed reasons for unreconciled differences.

A.1.3 Table 6B - Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)

- The values can be taken from the inward register maintained by the registered person for an input tax credit. It may be noted that the total ITC availed is to be classified as ITC on inputs, ITC on capital goods, and ITC on input services. However, CBIC through various notifications provided an option to report all input tax credit under the "inputs" only. This relaxation was applicable only for FY 2017–18 and FY 2018–19. From FY 2019-20 onwards, **the bifurcation between the ITC availed on inputs & capital goods is mandatory**. Further, relaxation has been provided to include credit pertaining to input services under the head "inputs".
- The ITC availed under this head should be compared with the entries appearing in Form GSTR-2B. One needs to consider the restriction imposed on availment of ITC vide rule 36(4) of the CGST Rules. Accordingly, ITC on invoices/debit notes not uploaded by supplier in his Form GSTR–1 has been restricted.
- Prior to the introduction of rule 36(4), the registered person was allowed to claim ITC on a self-assessment basis. In other words, there was no compulsion to reconcile the ITC figure with the GSTR-2A/2B. The introduction of the rule brought in the restriction on availing of ITC, hither forth, the credit was permitted only when the supplier uploads the particulars of his tax invoices or debit notes in Form GSTR-1 and the same is available to the recipient in his Form GSTR-2B. Besides the above, the recipient was allowed to claim provisional tax credits (against the credit of those invoices not available in Form GSTR-2A but

accounted in books) to the extent of a certain percentage which was reduced at regular intervals.

- The ITC claims on a provisional basis have been removed from the revised rule 36 (4) of CGST Rules from 01.01.2022. It is done based on the inclusion of new clause (aa) under section 16(2) of the CGST Act.
- It is relevant to note that if the registered person has disclosed gross total ITC [including ineligible ITC under section 17(5) of the CGST Act] in Table 4A of Form GSTR-3B and reduced the ineligible ITC in Table 4B (1) of Form GSTR-3B, then he should disclose the gross total ITC [including ineligible ITC under section 17(5) of the CGST Act] in Table 6B of Form GSTR-9. The ineligible ITC under section 17(5) would be disclosed in Table 7E of Form GSTR-9.
- Where the registered person has disclosed only the net ITC in Table 4A Form GSTR-3B, he must disclose the same in Table 6B of Form GSTR-9.
- The ITC which was availed, reversed and then reclaimed in the ITC ledger is to be reported in Table 6(H) and not in Table 6(B). Therefore, the ITC availed in Table 4A (5) and temporarily reversed in Table 4B(2) of Form GSTR-3B, and subsequently reclaimed, should be reported in Table 6(H) of Form GSTR-9, not in this table.
- Before ***Circular No. 170/02/2022-GST dated 06.07.2022*** was published, the GST framework lacked explicit directives or standardized procedures for populating Table 4. This ambiguity often left taxpayers in a quandary, leading to inconsistencies in how eligible ITC was reported. Without official instructions, businesses had to rely on their own interpretations of the GST laws (such as Sections 16 to 18 of the CGST Act, 2017) and any informal advisories from tax authorities.
- The aforementioned circular, issued by the CBICmarked. a pivotal clarification aimed at streamlining ITC reporting. Specifically, **paragraph 4 of the circular** provides a clear, step-by-step framework for taxpayers to report eligible ITC in Table 4. Key allowances and procedural enhancements include:

    1. **Supplier's Mandatory Reporting:** The **Supplier** reports outward supplies (B2B invoices, Credit/Debit Notes) by filing their **GSTR-1** (or using the **Invoice Furnishing Facility (IFF)** for Quarterly

Return Monthly Payment (QRMP) scheme taxpayers). The filing deadline is the **11th of the following month** (for monthly filers) or within the quarterly cycle for QRMP taxpayers.

2. **Recipient's Eligibility via GSTR-2B:** Only invoices that are **properly reported and filed** by the supplier in GSTR-1/IFF are automatically reflected in the recipient's **GSTR-2B**, auto-drafted statement generated on the **14th of every month.** As per Circular 170/02/2022-GST and Section 16(2)(aa), a recipient is **only eligible** to claim ITC on invoices/debit notes that **appear in their GSTR-2B** for that tax period.

   Note: Invoices reported late by the supplier (after the GSTR-2B cut-off date) will only appear in the next month's GSTR-2B.

3. The recipient can claim ITC in **GSTR-3B** only to the extent the invoices are reflected in GSTR-2B. This is primarily done in **Table 4(A)(5) – All Other ITC** of GSTR-3B.

4. **Recipient's reversal of ITC:** The taxpayer has to classify the reverse of ITC either permanent or temporary, depending on underlying eligibility:

a. Temporary Reversal (Re-availment is Possible) This type of reversal is required in following scenario but the ITC is otherwise valid:

   - when the inward is not reported in the books of account and the ITC is allowed only when the same is accounted in books.
   - TC is claimed based on GSTR-2B, but the invoice copy is missing or goods/services are not yet received (violates Section 16(2)(a) or 16(2)(b)).
   - when the payment is not made to the supplier within time prescribed under rule 37.
   - when the supplier fails to meet a compliance requirement (like filing GSTR-3B and paying tax).

Action & Reporting

   - Recipient claims the credit in Table 4(A)(5) of GSTR 3B.
   - Reverses the ITC in Table 4(B)(2) of GSTR-3B for any of the above scenario.

- The reversal is temporary. Once the receipt satisfies the law he re-avail the reversed amount in Table 4(D)(2) ("ITC Re-claimed") of GSTR-3B.

Time Limit: Re-availment is subject to the original time limit of Section 16(4) (up to November 30th following the end of the FY or the filing of the annual return, whichever is earlier).

b. Permanent Reversal (Re-availment is NOT Possible): This type of reversal is required when the fundamental conditions for claiming ITC under Section 16(2) are not met, making the initial claim ineligible. Unless the condition is rectifiable (like non-receipt of goods which are later received), the reversal is effectively permanent for that transaction. Any other condition of Section 16(2) is not fulfilled, which includes:

- The ITC is availed on supplies listed as blocked credits (e.g., motor vehicles, food/beverages, construction of immovable property, etc.).
- The inputs/input services (Rule 42) or capital goods (Rule 43) are used partly for business and partly for non-business/personal purposes or for taxable/exempt supplies.
- ITC is availed on inputs that are lost, stolen, destroyed, or given as free samples (Section 17(5)(h)) The supplier's GST registration was invalid or cancelled retrospectively for reasons indicating a non-genuine transaction (subject to ongoing legal interpretation)..

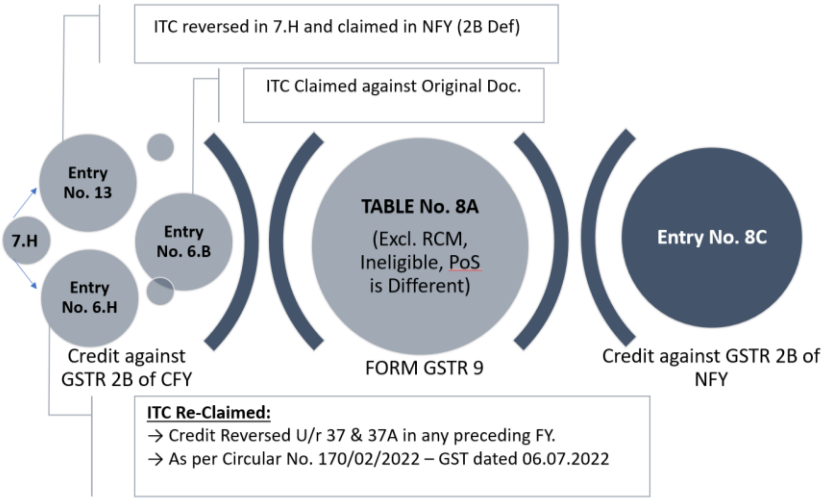
Action & Reporting

- Recipient claims the credit in Table 4(A)(5) of GSTR 3B.
- Reverses the ITC in Table 4(B)(1) of GSTR-3B for any of the above scenario.

- Upon a combined and careful reading *of* ***Circular No. 170/02/2022-GST dated 06.07.2022*** and **Instruction No. 2A** to Table 6 of Form GSTR-9, the correct reporting position for ITC in the GSTR-9 annual return can be summarized and elaborated as follows:
- **ITC that is being claimed for the first time in the current financial year** (i.e., ITC pertaining to invoices/debit notes of the relevant FY which is availed in the current year through GSTR-3B) → Such ITC must be

reported **only once** in **Table 6B** of GSTR-9 ("ITC Availed during the Financial Year" – inward supplies other than imports and inward supplies liable to reverse charge).

- **ITC claimed for the first time reversed** under Rule 37, 39, 42, 43 etc. or voluntarily, and is now being **re-claimed/taken afresh in the current financial year** (after fulfilling the conditions anew) → Such re-claimed/re-availed ITC must be reported in **Table 6H** of GSTR-9 ("ITC Re-claimed during the Financial Year").
- **The pictorial presentation for the above submission based on Table 8A is as follows:**



A.1.3 Table 6C & 6D - Inward supplies received from unregistered/ registered persons liable to reverse charge (other than Table 6B above) on which tax is paid and ITC availed

- Inward supply received from un-registered persons liable to reverse charge to be declared under Table 6C and from registered person to be declared under Table 6D. It is relevant to note that an option has been provided by various notifications to report details of both Tables 6C and 6D i.e., ITC availed on inward supplies liable to reverse charge under section 9(3) as well as 9(4) of CGST Act to be declared under Table 6D only for the FY 2017-18, 2018-19, 2019-20 and 2020-21. However, from FY 2021-22 onwards, the details for inward supplies from unregistered

and registered persons has to be disclosed separately in Table 6C and 6D respectively.

- For the purpose of disclosure in Table 6C and Table 6D, for FY 2017-18 and 2018-19, an option has been given to the registered persons either to report the ITC on input, input services and capital goods separately in their respective row or to report consolidated figures in inputs only. However, from FY 2019-20 onwards, the bifurcation between the ITC availed on inputs & capital goods is mandatory. Further, relaxation has been provided to include credit pertaining to input services under the head "inputs".
- In case of inward supply from registered person, the tax liability for the registered person should be such as declared in Form GSTR-1 by the supplier. The same also be reflected in Form GSTR-2B of the registered person.
- In case of inward supply from unregistered person, the tax liability payout shall be determined by the registered person.
- The total of Table 6C and Table 6D shall not exceed the data disclosed in Table 4G – Inward supplies of which tax is to be paid on reverse charge basis.
- The Table 4A(3) of Form GSTR-3B can be referred for disclosing details in Table 6C and Table 6D.

A.1.4 Table 6E and 6F - Import of goods and services including supplies from SEZ

- For the import of goods, the taxable person should report the aggregate value of input tax credit availed on all imports (for inputs and capital goods) from outside India or SEZ units in Table 6E. Such data can be sourced from the bill of entry or other similar documents prescribed under the Customs Act, Customs Tariff Act or rules made thereunder for the assessment of integrated tax on imports. Only the IGST paid on the import of goods can be availed as ITC. BCD and Social Welfare Surcharge cannot be availed as ITC. Further, ensure that the GSTIN is updated in the ICEGATE and the GSTIN appears on the Bill of Entry. Table 4A (1) of Form GSTR-3B may be used for filing up details in Table 6E. The bifurcation between the ITC availed on inputs & capital goods is mandatory in Table 6E.

- For the import of Services, the taxable Person should report the aggregate value of input tax credit availed on all import services received from outside India in Table 6F. Table 4A (2) of GSTR-3B may be used for filing up these details. However, it is relevant to note that liability to pay GST on the import of services arises only if conditions specified in section 2(11) of the IGST Act are satisfied. As per rule 34(2) of the CGST Rules, the rate of exchange for determining the value of taxable service should be the rate of exchange determined as per the generally accepted accounting principles as on the date of time of supply as per section 13 of the CGST Act.

A.1.5 Table 6G - Input tax credit received from ISD

- The registered person should have the tax invoice issued by ISD under rule 54 (1) of the CGST Rules. It is also relevant to note that the ineligible portion of ITC distributed should be availed first than reversed in table 4B (1) of Form GSTR 3B. Table 4A (4) of Form GSTR-3B may be used for filing up these details.

A.1.6 Table 6H- Amount of ITC reclaimed (other than B above) under the provisions of this Act

- As per the instruction given for table 6B and 6H of **Form GSTR-9**, Input Tax Credit (ITC) that was availed, reversed, and then reclaimed in Form GSTR 3B must be reported in **Table 6H** and not in **Table 6B**.
- However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on 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 Table 6B above. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only in Table 6H if made in same FY.
- If full or proportionate ITC is reversed due to non-payment (full or proportionate) to a supplier within 180 days, the recipient becomes eligible to reclaim the credit upon making the payment, without any time limit. **Such reclaimed ITC should be reported in Table 6H of Form GSTR-9 for the financial year in which the credit is reclaimed**. It should not be reported in Table 8C or Table 13 of Form GSTR-9 for the reporting financial year
- Further, Input Tax Credit (ITC) temporarily reversed in Table 4B(2) of Form GSTR-3B (as per *Circular No.170/02/20222-GST*) and

subsequently **reclaimed within the same financial year** should also be reported in Table 6H of Form GSTR-9 for the reporting financial year.

- However, if the temporarily reversed ITC is reclaimed in a **subsequent financial year** other than temporary reversal under Rule 37 & 37A of the CGST Rules 2017, the taxpayer must report the said credit in Table 13 of Form GSTR-9 for the reporting FY, and again report the reclaimed ITC in Table 6A1 of Form GSTR-9 for the financial year in which the credit is reclaimed.

A.1.7 Table 6I – Sub-total (B to H above)

This table is auto populated and contains the aggregate amount of ITC availed and disclosed in Table B to Table H.

A.1.8 Table 6J - Difference (I – A above)

Ideally, the difference in Table 6J should be nil. This is because the amount disclosed in Table 6A is auto-populated from Form GSTR-3B. Further, the amount disclosed in Table 6B to 6H is merely the classification of ITC availed in Form GSTR-3B.

A.2 Table 6K to 6O

6	Details of ITC availed during the financial year					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	*ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms)*					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					

A.2.1 Table 6K - Transition Credit through TRAN-I (including revisions if any)

The registered person should report the amount of credit received in the electronic credit ledger through Form GST TRAN-1. Where the registered person has revised Form GST TRAN-1, the credit claimed in the revised Form GST TRAN-1 should be disclosed in this table.

A.2.2 Table 6L - Transition Credit through TRAN-II

The registered person should disclose the quantum of ITC received in the electronic credit ledger through Form GST TRAN-II. This is because the credit through Form GST TRAN-II would have been credited to the electronic credit ledger in the month in which Form GST TRAN-II was filed.

A.2.3 Table 6M - ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms)

This table covers the credit availed under sections 18(1)(a) to 18(1)(d) of the CGST Act i.e. ITC availed by way of filing Form GST ITC-01. Further, any credit availed on account of sale, merger, demerger, amalgamation, lease or transfer of a business in Form GST ITC-02 and GST ITC-02A shall be disclosed here.

From FY 2024-25 Label change to Table 6M has aligned it with the instruction of the notified form. As per the Instruction to the notified form the ITC claimed through ITC 01, 02 and 02A should be reported in Table 6M of GSTR 9.

A.2.4 Table 6N – Sub-total (K to M above)

The details in this table are auto populated based on details furnished in Table 6K to 6M of Form GSTR-9.

A.2.5 Table 6O – Total ITC availed (I + N above)

This table contains the total of ITC availed through Form GSTR 3B and other ITC credited directly to credit ledger by filing Form GST TRAN-0I, TRAN-2, ITC-01 and ITC-02. These details are auto populated in the return.

Insertion of Section 16(5) - "Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed upto the thirtieth day of November, 2021."

It is pertinent to note that this insertion has no effect on Annual Return of FY: 2025-2026.

B. Table 7 - Details of ITC Reversed and Ineligible ITC for the financial year

	Description	Central +Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	3	4	5	6
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37				
[17][A1	As per Rule 37A				
A2	As per Rule 38				]
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-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)				

[17] Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 w.e.f. 22-09-2025

Section 16 of the CGST Act contains the conditions under which ITC becomes available to a person. On the other hand, section 17 of the CGST Act deals with the restricted and ineligible input tax credit. Therefore, the recipient claiming the input tax credit would be required to reverse the input tax credit claimed in situations envisaged under section 17 of the CGST Act. Besides, as per the second proviso to section 16(2) of CGST Act, if the registered person fails to pay to the supplier of goods or services or both except in case where tax is payable on a reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equals to the input tax credit availed by the recipient shall be paid by him, along with interest payable thereon u/s 50, in the prescribed manner.

The test of disallowance shall be framed based on business facts and circumstances to ascertain restricted input tax credit –

- the inputs, input services or capital goods are put to use for a purpose other than business (section 17(1)).
- the inputs, input services or capital goods are put to use for exempt supplies (section 17(2)).
- the inputs, input services or capital goods are those prescribed under the list of blocked input tax credit of inward supplies (section 17(5)).

Besides the above, it must be noted here that ITC which is restricted can be reclaimed till the specified date if the excess reversal was made earlier or when the conditions for reclaiming the input tax credit are satisfied. However, it must be noted that ineligible credit cannot be availed once it is declared as ineligible.

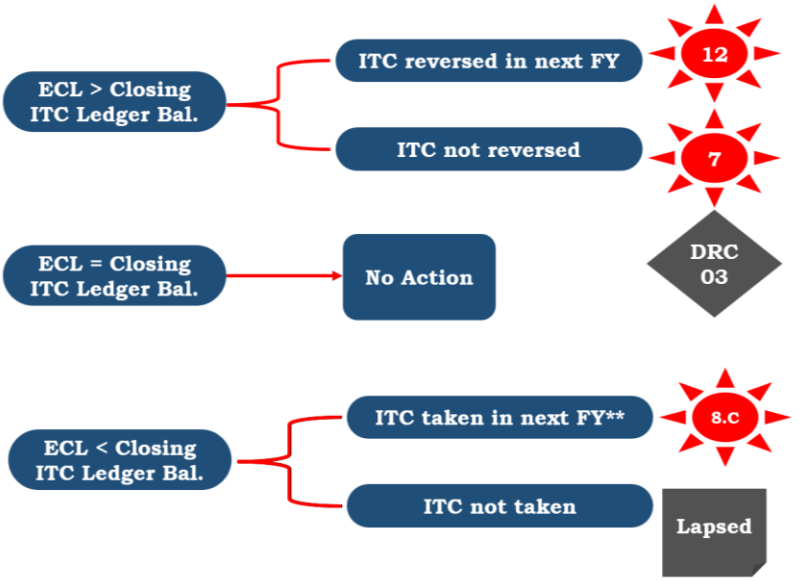
CBIC through various notifications categorically stated that for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23, registered persons have an option to report the consolidated data of reversal from Table 7A to 7E to be reported in Table 7H. However, reversals on account of Form GST TRAN-01 credit (Table 7F) and TRAN-02 credit (Table 7G) are to be mandatorily reported.

Point to be considered while preparing Table 7:

(a) A general comment applicable throughout Table 7 is that where ITC is included in Table 6B and 6H, the same may be shown in Table 7 for the purpose of reversal of such credit, and if credit is not included, the same shall not be shown in Table 7 to avoid double reversal.

(b) Where ineligible credits are found to be availed in Form GSTR-3B and are now accepted to be reversed, the registered person may identify whether such ineligible credit has already been utilized or remains unutilized. Where it has been utilized, the same is to be paid in cash through Form GST DRC-03.

(c) At the time of validation, if it is found that input tax credit left to be reversed in Form GSTR-3B filed for the reporting financial year and reported in Form GSTR-3B filed for the subsequent financial year, would be reported in Table-12 of Form GSTR-9.



** ITC should have been claimed in the next financial year within the time permitted under section 16 (4) of the CGST Act.

B.1 Table 7A - As per Rule 37 & Rule 37A

Where a recipient fails to pay to the supplier the amount towards the value of supply along with tax, within a period of 180 days from the date of issue of invoice, an amount equal to the ITC availed by the recipient, has to be paid by the recipient along with interest payable under section 50. Further, recipient would be entitled to re-avail such ITC on payment made by him to the supplier.

Further, the reversal of any ITC as per rule 37A i.e. reversal of ITC on account of non-payment of tax by the supplier can be disclosed in Table 7A1.

Furthermore, A banking company or financial institution (including an NBFC) engaged in accepting deposits or extending loans or advances may opt under section 17(4) to avail fifty per cent. of the eligible ITC on inputs, capital goods and input services each month, in lieu of complying with section 17(2) need to separately report in Table 7A2. The figures may be drawn from Table 4(B)(1) of GSTR-3B, which also carries other permanent reversals such as section 17(5).

B.2 Table 7B - As per Rule 39

As per rule 39, any ITC required to be reduced on account of issuance of a credit note to the input service distributor by the supplier shall be apportioned to each recipient in the same ratio in which the ITC contained in the original invoice was distributed. The same shall be reported in Table 7B.

Amounts to be shown under Table 7B would be based on the following:

- the input service distributor credit note, issued by Input Service Distributor, as prescribed in sub-rule (1) of rule 54, for reduction of credit in case the ITC already distributed gets reduced for any reason.
- Eligible ITC and ineligible ITC are separately distributed by the input service distributor. [In common parlance, separate invoices are issued for eligible ITC and ineligible ITC]

B.3 Table 7C - As per Rule 42 and Table 7D – As per Rule 43

Rule 42 of the CGST Rules describes the manner of determination of ITC in respect of common inputs or input services and reversal thereof. The same provision for common capital goods is covered in rule 43.

Any reversal of common ITC related to inputs or input services in proportion to value of non-taxable/exempt supplies as prescribed under rule 42 is required to be disclosed here in Table 7C.

Any reversal of common ITC pertaining to capital goods in proportion to value of non-taxable/exempt supplies as prescribed under rule 43 is required to be disclosed here in Table 7D.

The reversal required would have been done every month and then again at the end of the year. Now, at the time of filing Form GSTR-9, if any error is discovered in the amounts of such reversal or ITC is not reversed in any returns, then Form GST DRC-03 is required to be filed for the said reversal.

A most common error that may be made by a registered person is the wrong classification of supply into taxable and exempt supply. The scope of exempt supply is wider enough to cover non-taxable supply along with exempt supply on which the supplier is not liable to pay tax. Other income lying in the profit and loss account may contain some exempt income and accordingly, ITC reversal calculation is required at every tax period.

B.4 Table 7E - As per section 17(5)

The amount of ITC which is ineligible as per section 17(5), has to be reversed the credit is taken and the amount is shown in Form GSTR-3B. The reversal of ITC is also shown in Form GSTR-3B in Table 4(B)(1) and the same must be bifurcated and reported here if it is shown along with any other provisions in the monthly return.

B.5 Table 7F and 7G - Reversal of TRAN-01 and TRAN-02 credit

The details of ITC claimed in Form GST TRAN-01 or TRAN-02 and subsequently, the same has been reversed due to any reason during the financial year, the reversal amount shall be disclosed in Table 7F and Table 7G as the case may be.

B.6 Table 7H - Other Reversals

If ITC has been reversed due to any reason other than Table 7A to 7E, the same is to be reported under Table 7H only. For example, any ITC reversed through Form GST ITC-03 is to be reported in Table 7H as there is no specific table.

For the FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 2022-23, and 2023-24 registered persons have an option to report the amount of reversal either separately in Table 7A to 7E or to report entire amount of reversal under Table 7H only (except Form GST TRAN-01 and TRAN-02 related reversal). Reversal on account of Form GST TRAN-0I and TRAN-02 credit are to be mandatorily reported.

B.7 Table 7I – Total ITC Reversed (Sum of A to H above)

The data is auto populated on the basis of Table 7A to Table 7H.

B.8 Table 7J – Net ITC available for utilization (6O - 7I)

This table contains the value of net ITC available for utilization by deducting the value of total ITC reversed from the value of total ITC availed. These details are auto populated in the return.

C. Table 8 - Other ITC Related Information

8	Other ITC related Information				
[18][A	ITC as per GSTR-2B (Table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>]
B	ITC as per 6(B) above	<Auto>	<Auto>	<Auto>	<Auto>
C	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)				

[18] *Substituted vide Notification No. 20/2024- Central Tax dated 08.10.2024. Prior it was read as under: -*

"A	*ITC as per GSTR-2A (Table 3 & 5 thereof)*	*<Auto>*	*<Auto>*	*<Auto>*	*<Auto>"*

H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>			
H1	IGST Credit availed on Import of goods in next financial year				
I	Difference (G-(H+H1))				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>

Table 8 of Form GSTR-9 contains two sections. The first section relates to the comparison of credit availed on forward charge by the registered person with the credit available as per inward supply uploaded by the suppliers in Form GSTR-1, duly reflected in Form GSTR-2B (Clause A to F of Sl. No.8 of Form GSTR-9). The second section relates to the comparison of IGST paid on the import of goods with IGST availed on import of goods (Clause G to J of Sl. No. 8). The differences in both the cases (Clause K of Sl. No. 8) is sought 'to have lapsed'.

Table No. 6 of the Annual Return deals with 'Details of ITC availed, as declared in return during the financial year'. Both Table 6 and 8 deal with ITC. However, the difference in Table No. 6 and 8 is that:

- Table No. 6 commences with ITC availed by the registered person in Form GSTR-3B and bifurcates the credit availed under various heads like credit availed under the forward charge, reverse charge - under sections 9(3) and 9(4), import of goods and import of service.
- In contrast, Table No. 8 commences with ITC as per Form GSTR-2B i.e. inward supplies of the registered person, as declared by his suppliers. Table 8 primarily seeks to determine:

- ITC available on forward charge which is not availed (Clause E).
- ITC available on forward charge which is not eligible (Clause F).
- ITC available but not availed on the import of goods (Clause J).
- Total ITC which has lapsed (Aggregate of 8E + 8F + 8J).
- It is also opportune to mention here that ITC relating to following are not subject to reconciliation:
  - import of services
  - reverse charge
  - ISD

Besides above, *Notification No. 56/2019- C.T. dated 14.11.2019* categorically stated that for FY 2017-18, 2018-19 registered persons have an option to upload the details for the entries in Table 8A to 8D (Reconciliation of GSTR-2A with GSTR-3B) duly signed, in PDF format in Form GSTR-9C (without the CA certification).

Point to be considered while preparing this table:

C.1 Table 8A - ITC as per GSTR-2B (Table 3 thereof)

(a) Table 8A is an auto-populated detail & non-editable. Till FY 2022-23, the value of supplies along with relevant nature and amount of tax shall be auto-populated from Tables 3 and 5 of Form GSTR-2A. However, Form GSTR-9 has been amended vide Notification No. 20/2024- CT dated 08.10.2024 to provide that from the FY 2023-24 onwards, data reflected in Table 3(I) of Form GSTR-2B shall be auto populated in Table 8A.

(b) Table 3(I) (both Part A & Part B) of Form GSTR-2B relates to 'All other ITC – Supplies from registered person other than reverse charge(IMS). Thus, what is auto-populated from Form GSTR-2B into this clause is the data relating to credit availed on inward supplies, where GST is payable under forward charge and amendments made thereto in the form of debit/credit notes.

(c) Table 3 of Form GSTR-2A relates to 'inward supplies received from a registered person including supplies attracting reverse charge'. Table 5 of Form GSTR-2A relates to 'Debit / Credit notes received during the current tax period'. Thus, what is auto-populated from Form GSTR-2A

into this clause is only the data relating to credit availed on inward supplies, where GST is paid to suppliers and amendments made thereto in the form of debit/credit notes.

(d) It may be noted that for FY 2017-18, FORM GSTR-2A generated as on 1st May, 2019 shall be auto-populated in this table. For FY 2018-19, FORM GSTR-2A generated as on 1st November, 2019 shall be auto-populated in this table. For FY 2019-20, the details from FORM GSTR-2A generated as on 1st November, 2020 shall be auto-populated in this table.

(e) The Excel file downloadable from the GSTR-9 dashboard, which gives the document-wise details of the amounts auto-populated in Table 8A, now carries the column "Actual ITC amount considered for 8A Summary computation", tax-head wise. This column reflects the amount actually populated in Table 8A (online), and not the gross document value.

(f) In the case of amendments, the New column reflects only the differential over the original record (e.g., ITC of 100 amended to 120 is reflected as 20). In the case of credit/debit notes, the column reflects the amount actually reflected in GSTR-3B, after adjusting the amount declared by the taxpayer for ITC reduction in IMS.

(g) Illustration: ITC of ₹1,000 on an invoice of March 2025 is availed and reversed in the same month. The supplier reports a credit note against it in April 2025. As the ITC is already reversed, the recipient accepts the credit note in IMS and declares that ITC is not to be reduced ("No"), so ITC is not reduced a second time. The New column shows nil for the credit note. In GSTR-9 for FY 2024-25, Table 8A shows ₹1,000, equal to Table 6B (with the reversal in Table 7), so Table 8D is nil. In GSTR-9 for FY 2025-26, Table 8A shows nil for this credit note.

GSTN has issued an advisory dated August 18, 2020 regarding the utility available on Annual Return dashboard for verifying the invoice level details of amount auto-populated in Table 8A of Form GSTR 9. The copy of advisory is enclosed at Page 91 for reference.

C.2 Table 8B - ITC as per 6(B) above

The aggregate of input tax credit uploaded in Table 6B and 6H gets auto populated in this table. Table 6B captures input tax credit on inward supplies (other than imports and inward supplies on which tax is to be paid on reverse

charge but includes services received from SEZ). Table 6H, on the other hand, relates to the aggregate value of input tax credit reclaimed (other than table 6B) under the provisions of the GST.

From FY 2024-25 onwards Table 8B will auto populate based on amount reported in Table 6B only. Amount reported in the Table 6H will not be part of Table 8B. ITC which is reclaimed by the recipient will not appearing in GSTR 2B again and hence it will not be auto populated in Table 8A. As, the ITC reclaimed is also not required to be reported in the Table 8C. Therefore, delinking of Table 6H with 8B will mitigate the possibility of causing difference in Table 8D of GSTR 9.Further, the ITC claimed and reversed (for reason other than rule 37/37A) in first year (to which the Tax Invoice belongs) but reclaimed in subsequent financial year within the time prescribed. Such reclaim ITC should not be reported in the Table 8C of GSTR 9 of first year.

Example – Mr. A has claimed the ITC in the month of March 2026 (Table 4A5 of GSTR 3B) and reversed the same in March 2026 (Table 4B2 of GSTR 3B) because the goods has not been reached to its factory. Now in the month of April 2026 the ITC has been reclaimed ((Table 4A5 of GSTR 3B)). Mr A will report this ITC in table 6B and Table 7H of GSTR 9 for FY 2025-26. Table 8A will have the corresponding ITC and also the table 8B will be auto populated from Table 6B of GSTR 9 for FY 2025-26.

As a result, there is no difference in Table 8D. It means ITC which is reclaimed in next FY should not be reported in table 8C as it will create the mismatch in Table 8D. This reclaim should be reported in Table 13 only.

C.3 Table 8C - 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

ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the reporting financial year but availed in the next financial year within the prescribed time i.e., in the relevant return/statement furnished upto 30th November.

This clause is inserted to take care of the provisions of section 16(4) of the CGST Act, to ascertain, match and reconcile the credit availed in the subsequent financial year, where the credit availed relates to the previous financial year.

The values forming part of this clause must also form part of Table 13 (Pt. V of Form GSTR-9) – 'ITC availed for the previous financial year'. Since Pt. V of Form GSTR-9 provides for details of previous financial year's transactions reported in the next financial year till the specified date.

GSTN has issued advisory dated Dec 9th, 2024 on reporting the data in table 8C in few scenarios

- Where invoices pertain to the reporting financial year but the supplier has reported them in Form GSTR-1/1A/IFF of April to October of the next financial year (filed up to 30 November), they appear in GSTR-2B of the next year. They are nevertheless auto-populated in Table 8A of the reporting year's return, once the recipient has filed the GSTR-3B for the corresponding period. If the recipient claims this ITC for the first time in the GSTR-3B (Table 4A5) of the next financial year within that period, it is reported in Table 8C and in Table 13 of Form GSTR-9 for the reporting financial year. If it is not claimed, it is not reported in 8C or 13 and remains as a difference in Table 8D (8E or 8F)..
- Invoices belonging to the reporting financial year where goods were not received during that year, ITC initially claimed in Table 4A5 of Form GSTR-3B and subsequently reversed in Table 4B2. Such reclaimed ITC must only be reported in Table 13 of Form GSTR-9 for the reporting financial year, as it pertains to the transactions and ITC entitlement of the reporting financial year.

C.4 Table 8D - Difference [A – (B + C)]

The aggregate value of input tax credit (ITC) available in **Form GSTR-2B** (Table 3 thereof) but not availed in **Form GSTR-3B** returns shall be computed based on the values reported in Tables 8A, 8B, and 8C of **Form GSTR-9**. However, there may be instances where the ITC availed in **Form GSTR-3B** exceeds the credit available in **Form GSTR-2B**. In such cases, the value in **Table 8D** shall be negative.

Ideally, the value in **Table 8D** should be positive or zero since not all inward supplies reported in **Form GSTR-2B** may be availed as ITC in **Form GSTR-3B** due to non-compliance with the conditions outlined under **Section 16 of the CGST Act, 2017**. Therefore, the values in this table should generally reflect a positive or zero figure.

However, Table 8D may show a negative value due to the practical challenges faced by the taxpayer while filing Form GSTR-9. There are some typical indicators that may result in Table 8D showing a negative value

- The recipient has availed ITC, but the supplier has failed to upload the corresponding invoices in **Form GSTR-1**, leading to the absence of those credits in **Form GSTR-2B**.
- ITC claimed and reversed in the reporting year, then reclaimed in the next year, has been wrongly reported in Table 8C. It should be reported in Table 13 only, and not in 8C (GSTN FAQ for FY 2024-25, Q16).
- Errors or duplications by the registered person, such as availing credit twice or claiming excess ITC due to typographical errors.

If the differential value in **Table 8D** is positive or zero, it is considered normal. Conversely, a negative differential value indicates anomalies that require further investigation.

To address discrepancies, it is essential to prepare detailed working sheets based on the inward supply register to identify the exact cause of the difference. This facilitates appropriate remedial actions either by the registered person or by their suppliers.

It is crucial for the registered person to consider the possible ramifications of a negative value in **Table 8D**. Tax authorities may initiate inquiries if such discrepancies are observed, but no adverse action will be taken without providing the registered person an opportunity to explain. Hence, it is advisable to maintain proper documentation and a clear explanation for any differences appearing in **Table 8D** of **Form GSTR-9**.

C.5 Table 8E and Table 8F - ITC available but not availed and ITC available but ineligible

Difference value in Table 8D when positive, may contain eligible credits that have not been availed by the registered person. The most likely reason could be the failure to take credit within the timelines specified under section 16(4) of the CGST Act.

ITC which is neither reflected in Form GSTR-2B nor claimed in Form GSTR-3B but taken in books of accounts would not be eligible credit at all and hence the same is not to be entered in this table. Here, the difference between inward supplies uploaded by the supplier in Form GSTR-2B and inward supplies claimed by the registered person in Form GSTR-3B is sought to be verified.

Table 8F has been inserted in the annual return to report that portion of input tax credit that is available on the forward charge but which is ineligible to be taken as credit due to the noncompliance of the provisions of section 16 of the CGST Act, read with rule 36 of CGST Rules.

Ideally if Table 8D is positive, the sum of Table 8E and Table 8F shall be equal to Table 8D.

C.6 Table 8G - IGST paid on import of goods (including supplies from SEZ)

The data to be validated from import register with the help of the Bill of entry and tax paid challan can be referred to for this amount. IGST is levied on the import of goods. IGST Paid on import of goods be reported in Table 8G.

Supplies of goods or services or both to or by an SEZ unit or SEZ developer is treated as an inter-State supply as per section 7(5) of IGST Act. The IGST paid on such procurement from SEZ unit or developer shall also form part of the disclosure in this table. It is important to note that Table 8G is for disclosure of IGST paid on import of goods and not ITC availed on import of goods. Table 6E, however, captured the ITC related to IGST paid on import (including from SEZ) availed by the registered person.

C.7 Table 8H & 8H1- IGST Credit availed on import of goods (as per Table 6(E)) & IGST Credit availed on Import of goods in next financial year

IGST credit on the import of goods including supplies from SEZ as reflected in Table 6E of Form GSTR-9 is auto-populated into this table. Errors made while filling in data in Form GSTR-3B could create problems for the taxpayer in Table 8.

The IGST paid on the import of goods in March 2026 could have been availed on April 2026 (i.e., IGST paid on the import of goods in the previous financial year may have been availed in the subsequent financial year). In such cases, The Input Tax Credit (ITC) claimed in the subsequent Financial Year (FY) must be reported in Table 8H(1) of the reconciliation statement for the original FY. Consequently, the difference in Table 8I will be nil. This same ITC will be reported in Table 13 of the GSTR-9 Annual Return.

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

- Table 8I = G − (H + H1). Where IGST paid on imports of the year has been availed in the year (8H) or in the next year within the specified

period (8H1), the difference is nil. A positive balance represents IGST paid which has neither been availed in the year nor in the next year, being either eligible but not availed or ineligible.

C.9 Table 8J - ITC available but not availed on import of goods (Equal to I)

Though Table No. 8J reads as 'ITC available but not availed on import of goods', in effect, it is related to an input tax credit available on the import of goods which has lapsed since the amount entered in 8J has lapsed as per 8K.

Not all goods imported like inputs or capital goods are eligible for availing ITC. Credit may not be available on the import of the goods.

IGST paid on imported goods, available but not availed and credit is ineligible should be entered here, though the table heading reads as 'ITC available but not availed on import of goods' since IGST value entered under this heading would lapse as per 8K of Form GSTR-9.

C.10 Table 8K - Total ITC to be lapsed in current financial year (E + F + J)

The total input tax credit which shall lapse for the current financial year shall be auto populated in this table.

11.4 Part IV - Details of tax paid as declared in returns filed during the financial year

Pt. IV Details of tax paid as declared in the returns filed during the Financial Year									
9	Description	Tax Payable	Paid through cash	Paid through ITC				Total Tax Paid	Difference between Taxpayable and paid
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6	7	8 = 3 + 4 + 5 + 6 + 7	
	Integrated Tax								
	Central Tax								
	State/UT Tax								
	Cess								
	Interest								
	Late fee								
	Penalty								
	Other								

After capturing details relating to outward supplies in Part II and details of input tax credit availed and reversed in Part III of Form GSTR-9, Part IV requires the

person filing an annual return to report the details of tax, interest, late fee, penalty and other amounts payable and paid thereon on a cumulative basis for the financial year.

The purpose of Table 9 in Part IV is to get the consolidated value of tax liability self - assessed including tax payable on additional liability which has not been reported yet and tax paid, discharged in the monthly returns i.e. Form GSTR-3B by the registered person for the period for which the annual return is being filed.

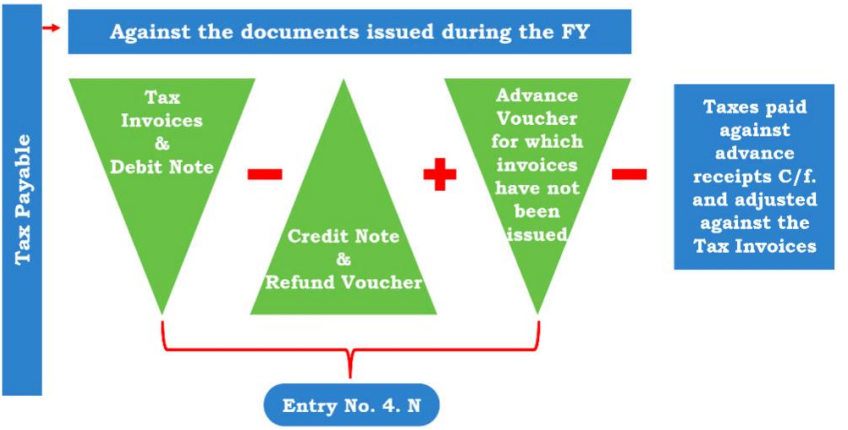
The given details along with differential tax details declared in Sl. No. 14 in Part V of the Form shall assume the total tax liability for the financial year which is calculated, declared and discharged by the registered person up to the date of filing the annual return. The unpaid tax liability has to be paid in cash or credit ledger through Form GST DRC-03. The given details shall be useful while filing the reconciliation statement in Form GSTR-9C for the registered person for calculating the actual tax liability for the financial year.

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

A. For Tax Payable and Tax Paid

Details of tax paid i.e., payment through cash and payment through ITC is auto-populated in Table 9 and it is non-editable field.

As regards 'tax payable', the same must be in alignment with taxable turnover in Sl.No.4, particularly Table 4N of Form GSTR-9. Accordingly, where taxable turnover reported in Form GSTR-1 and Form GSTR-3B are in agreement with each other, there would be no 'new' tax liability identified for the first time in Form GSTR-9. However, where they are not in agreement, which is often the case, taxable turnover reported in Form GSTR-1 and that on which tax is discharged through Form GSTR-3B may not be in agreement. It is for this reason that Table No. 9 captures 'tax payable' based on Form GSTR-9 (4N) but 'tax paid' based on Form GSTR-3B.



Now, a quick reference to instructions against Sl. No. 9Q (of Form GSTR-9C) will reveal that 'tax payable' must flow from Table 9 along with taxes admitted against Sl. No. 10 and 11 of Form GSTR-9. Tax payable, therefore, could not be based on the actual Form GSTR-3B so as not to continue the error in Form GSTR-9C but put to rest by registered person admitting short-payment and by verifying the same in the reconciliation. From this, it is clear that 'tax payable' is a conclusion that is being reached in this annual return and must be correctly admitted by the registered person and 'tax paid' cannot be anything more than that already discharged from time to time vide Form GSTR-3B and if not discharged yet, then through Form GST DRC-03 in cash must be paid.

B. For Interest Payable and Paid

For reporting the amount of interest under the given column, interest admitted and paid must be reported here. The details of interest paid under section 50 can be captured from Table 5.1 & 6.1 of Form GSTR-3B filed for the financial year, if paid. Further, the details of interest paid, to be reported in Part IV of Form GSTR-9, the same can also be cross-verified with credit and debit entries relating to interest in the electronic liability register.

C. For Late Fees Payable and Paid

For reporting late fees duly paid during the financial year for late filing of any of the GST returns on which late fee was levied and paid by the registered person, Table 5.1 & 6.1 of Form GSTR-3B shall be used.

Further, the details of late fee to be reported in Part IV of Form GSTR-9, can also be cross-verified with credit and debit relating to a late fee in electronic liability register.

D. For Penalty and Other Dues Payable and Paid

In Form GSTR-3B, there is no table specified for payment of any penalty or other dues. However, under the law there can be instances where a person filing an annual return might have paid penalty due to various instances.

11.5 Part V - Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Pt.V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period					
	Name of Supplies	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies/tax declared through Invoices/Debit Note/Amendments (+)					
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					

For FY 2025-26, Part V consists of particulars of transactions for the previous financial year but paid in the Form GSTR 3B of April, 2026 to October, 2026 filed upto 30th November, 2026.

A. Table 10 & 11

Table 10 and 11 are already discussed above in Table No. 4.

For FY 2025-26, 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, 2026 to October, 2026 filed upto 30th November, 2026 shall be declared here.

B. Table 12 & 13

Table 12 and 13 - CBIC through various notifications categorically stated that for FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24, registered persons shall have an option not to report this information.

For FY 2024-25 onwards, aggregate value of reversed ITC of the financial year which has been reversed through the return filed in next financial year filed upto 30th November, shall be declared here (This will not be part of Table 7). Table 4(B) of FORM GSTR-3B of next financial year may be used for filling up these details.

B.1 Table 12 – Reversal of ITC availed during previous financial year

The ITC taken have to be reversed post the completion of the financial year due to various reasons:

- Reversal of transitional credit: During the implementation of the GST regime, the Government had provided for claiming of credits available in various forms in the Form GST TRAN-0l and TRAN-02 on a self-declaration basis. The transitional credit claimed may find a variance due to errors of omission and commission by a registered person. The same can be adjusted in this section. The possibility of errors in such credit taken was high since the transitional credit was taken based on various statutory filings like VAT returns, service tax, excise registers. The credit was also taken by the unregistered taxpayers of the erstwhile regimes for their stocks (tax- suffered stock) to the extent of tax paid by them without adequate awareness of the laws.
- Credit wrongly claimed on items covered under section 17(5)
- Non-reversal under rule 42/43
- Reversal on self-assessment basis
- Any other reversal, such as a reversal under Rule 37 & 37A.

The errors and omissions which require reversal are to be rectified in the Form GSTR-3B within the time as prescribed under the GST law, as non-revision may result in the denial of ITC, penalty, and additional liability in the form of interest.

Table 4B of Form GSTR-3B of next financial year may be used for filling up these detail in this table.

B.2 Table 13- ITC availed for the previous financial year

In this table, ITC related to those goods or received, which has been received in the previous financial year, but related ITC was availed in the returns (Form GSTR-3B) for the period from April, 2026 to October, 2026 and furnished upto 30th November of the next financial year. The time limit for availing ITC is prescribed under section 16(4) of the CGST Act.

Section 16(4) provides the time limit for taking ITC in respect of invoices or debit notes pertaining to a financial year. In this connection, the following points are to be considered:

→ Upto FY 2020-21 ITC in respect of invoices or debit notes pertaining to a financial year needs to be claimed within the due date of filing the returns for September of the subsequent financial year or the date of filing the annual return, whichever is earlier.

→ Section 16(4) has been amended by the Finance Act, 2022 and the same has been notified w.e.f. 1st October 2022 vide *Notification No. 18/2022-Central Tax dated 28.09.2022*. The outcome of the amendment is that from FY 2021-22 ITC in respect of invoices or debit notes pertaining to a financial year can be claimed in the relevant return or the statement filed/ furnished up to 30th November of the next financial year, or the date of furnishing the annual return for the said financial year, whichever is earlier. This is also clarified by the CBIC vide press release dated 04.10.2022.

→ Table 4(A) of Form GSTR-3B may be used for filling up details in this table.

→ It is important to note that any ITC reversed in FY 2025-26 under Rule 37 or 37A and reclaimed in the same financial year after the payment is made to the supplier [rule 37(2)] or return filied by supplier, is to be reported in the annual return for FY 2025-26 as follows: the original availment in Table 6B, the reversal in Table 7, and the reclaim in Table 6H only. Such reclaimed ITC is not to be reported in Table 8C or Table 13

GSTN has issued an advisory dated Dec 9th, 2024 regarding reporting the data in table 8C and table 13 in a few scenarios which are discussed in **C.3 Table 8C** above.

C. Table 14 – Differential tax paid on account of declaration in Table 10 & 11 above

Outward tax liability of the current financial year declared and paid in next FY.

After capturing details of additions or amendments to any of the supplies of the reporting financial year but which have been furnished in the next financial year, in Table no. 10 and 11, Table 14 aims to capture the details of differential tax liability, either increase or decrease, as the case may be, arising out of such reporting by the person filing the annual return.

Table 14 also shows whether the relevant additional tax arising has been paid or not. The details of Interest in respect of any additional tax payable and paid in Table 14 are also required to be disclosed here.

C.1 For Tax Payable

Table 9 of Part IV contains details of tax payable for details of supplies which person filing the annual return has reported through the details of tax as derived in Table 4N; similarly, for details of tax payable to be reported in Table 14, the net amount of tax reported in Table 10 and 11 should be considered.

C.2 For Tax Paid

In case, the amount of tax disclosed in Table No. 10 and 11 is positive or, it causes an increase in liability of tax and such tax has also been paid in Form GSTR-3B filed during the next FY, then by finding out the exact details through a reconciliation sheet, the amount of tax paid should be mentioned.

C.3 For Interest Payable and Paid

For reporting the amount of interest under the given column, the person filing an annual return needs to calculate the interest applicable under section 50 of the CGST Act. The said interest needs to be calculated by identifying the exact months in which the additional tax liability should have been paid up to the month in which it is paid.

11.6 Part VI - Other Information

A. Table 15 – Particulars of Demands and Refunds

Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated 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							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

CBIC through its various notifications categorically stated that registered persons have an option not to report this information for the FY 2017-18, 2018-19, 2019-20, 2020-21,2021-22, 2022-23, 2023-24, 2024-25 & 2025-26.

A.1 For Total Refund Claimed

The aggregate value of refund of taxes claimed (CGST, SGST/UTGST, IGST and Cess to be disclosed separately) under the GST Law, has to be reported under this head which includes refund claimed which have been sanctioned, rejected or pending for processing, comprising of the refund in any of the following scenarios:

- Refund of taxes paid in excess.
- Refund of balance in the cash ledger after payment of taxes.
- Refund of an unutilised ITC in case of zero-rated supplies of goods/ services without payment of taxes.
- Refund of taxes paid in case of zero-rated supplies of goods/services with payment of taxes.

- Refund of additional integrated tax paid on account of upward revision in price of the goods subsequent to exports.
- Refund of taxes paid on account of deemed exports (where a refund is claimed by the supplier).
- Refund of taxes paid on account of deemed exports (where a refund is claimed by the recipient).
- Refund of taxes paid on account of the supply of goods/ services made to an SEZ unit/developer.
- Refund of unutilised ITC on account of inverted duty structure.
- Refund of pre-deposit.
- Refund of taxes paid where the transactions are considered as intra-state supplies, but which are subsequently considered as inter-State supplies.
- Provisional refunds received.

Non-GST refund claims (i.e. refund claimed under erstwhile law) should not be reported here.

In case of refund of integrated tax paid on export of goods out of India as per rule 96(1), shipping bill filed by an exporter of goods, shall be deemed to be an application for refund only when export general manifest (EGM) covering the shipping bill number and date is furnished by person-in-charge of conveyance and a valid Form GSTR-3B is furnished by the applicant. Hence refund claimed amount is to be reported considering the compliance of rule 96 (1) of the CGST Rules.

A.2 For Total Refund Sanctioned

The aggregate value of the refund of taxes (CGST, SGST/UTGST, IGST and Cess to be disclosed separately) sanctioned up to the end of financial year, out of the total refund claims filed for the relevant financial year, as reflected in the sanction orders has to be reported under this head. Refund granted and adjusted against any outstanding demand of taxes in Form GST RFD-07 should be disclosed here before the adjustment of demand for taxes. Further, even the provisional refund (of 90%) sanctioned must be reported here. This is because rule 91(2) provides for sanctioning of the provisional refund by passing the order in Form GST RFD-04.

A.3 For Total Refund Rejected

The aggregate value of the refund of taxes (CGST, SGST/UTGST, IGST and Cess to be disclosed separately) rejected in the financial year, out of the total refund claims filed for the relevant financial year, has to be reported under this head. Cases where deficiency memo has been issued upon filing of refund application but order whether sanctioned or rejected has not been issued, should not be reported here.

A.4 For Total Refund Pending

The aggregate value of the refund of taxes (CGST, SGST/UTGST, IGST and Cess to be disclosed separately) pending, out of the total refund claims filed for the relevant financial year, has to be reported under this head. In other words, the aggregate value of all refund applications for which acknowledgment has been received has to be reported under this head excluding the provisional refunds received.

A.5 For Total Demand of Taxes

The aggregate value of the demand of taxes (CGST, SGST/UTGST, IGST and Cess to be disclosed separately) along with interest and penalty for which an order confirming the demand has been issued by the adjudicating authority has to be reported under this head.

Similarly, where the order has been passed in Form GST RFD-07 by way of adjustment of the amount of refund against the outstanding demand under the GST, the demand of tax before adjustment against refund of tax would form part of the reporting under this head, as if the demand has not been included earlier.

A.6 For Total Taxes Paid out of the aforesaid Demand of Taxes

The aggregate value of demands of taxes (CGST, SGST/UTGST, IGST and Cess to be disclosed separately) paid along with interest, penalty and late fee, out of the value of confirmed demand as declared in Sl. No.15E above, has to be reported under this head.

Further, where the order has been passed in Form GST RFD-07 by way of adjustment of the amount of refund against the outstanding demand under the GST, the amount of such refund adjusted would form part of the reporting under this head.

A.7 For Total Demands pending out of the aforesaid demand of taxes

The aggregate value of demand of taxes (CGST, SGST/UTGST, IGST and Cess to be disclosed separately) along with interest, penalty and late fee which

are pending to be paid, out of the value of confirmed demand of taxes, interest, penalty, and late fee as declared in SI No.15E above, has to be reported under this head.

B. Table 16 - Information on supplies received from composition taxpayers, demand supply under section 143 and goods sent on approval basis

16	Information on supplies received from composition taxpayers, demand 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					

CBIC through various notifications categorically stated that registered persons have an option not to report this information for the FY 2017-18, 2018-19, 2019-20, 2020-21,2021-22, 2022-23, 2023-24, 2024-25 & 2025-26.

B.1 Supply received from Composition Taxpayers

The registered person, not being a composition taxpayer, is required to provide value of inward supplies received from the composition taxpayers in this table.

Composition taxpayers cannot issue tax invoice; they must issue a bill of supply as mentioned in *section 31(3)(c) of the CGST Act*. Details of inward supplies received from the composition taxpayer can be extracted from the inward register, if the same are recorded separately.

Only inward supply received from the composition taxpayer is to be reported here. Any inward supplies which are nil-rated, exempted, non-GST etc. should not be a part of this.

B.2 For Deemed Supply Under Section 143

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.

Section 143(3) and (4) of the CGST Act deals with payment of tax on the deemed supply, when inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) are not returned by the recipient (job-worker) within the prescribed time period to the registered principal, which are sent on or after 01.07.2017. Section 143 (3) of the CGST Act provides that if inputs sent for job work are not received by the principal within 1 year of it being sent, then the same would be deemed as supply in the hands of the principal on the day on which the inputs were sent by the principal.

Section 143(4) of the CGST Act provides that if capital goods (other than moulds and dies, jigs and fixtures, or tools) sent for job work are not received by the principal within 3 years of their being sent, then the same would be deemed as supply in the hands of the principal on the day on which the capital goods were sent by the principal.

Every registered person has to maintain job work register which will be the source for filing the Form GST ITC–04. Registered person has to examine this register for the difference in period from the date of goods sent and received from the job worker.

B.3 For Goods Sent on Approval Basis but Not Returned

Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within 6 months from being sent shall be declared here.

The CGST Act provides that if goods sent on approval are not returned by the recipient to the supplier within 6 months from the date of removal, the same shall be treated as supply in the hands of the supplier.

The register maintained by the supplier in respect of goods sent on approval basis wherein the details of date of receipt and date of return can be verified.

Since no actual sales happened when goods were sent to the recipient on sale on approval basis, this transaction would not be reported in any return till the permissible time limit expires as given in section 31(7) of the CGST Act; such goods are sent on delivery challan only. Therefore, there would be no track to capture such a transaction.

One can also verify closing stock in the books of account in which goods sent on approval basis can be scrutinized and analysed to identify goods sent 6 months back but not returned or accepted by the recipient which then would be treated as supply to be covered in this table. Tax invoice is required to be raised and tax needs to be paid.

C. Table 17 - HSN Wise Summary of outward supplies, Table 18 - HSN Wise Summary of Inward supplies & Table 19 - Late fee payable and paid

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

Note: To help taxpayers fill Table 17 (HSN-wise summary of outward supplies), the GST portal provides a downloadable Excel file on the GSTR-9 dashboard, titled “Download Table 12 of GSTR-1/1A HSN Details”. From FY 2025-26, Table 17 of Form GSTR-9 is auto-populated from Table 12 of Form GSTR-1/GSTR-1A. The portal also provides an option to download the underlying details of the table. Taxpayers should verify the auto-populated values against their books of accounts and make any necessary corrections where the form permits editing.

Further, where the GST rate applicable to a particular HSN code has changed during FY 2025–26, taxpayers may need to report the same HSN code separately for each applicable tax rate in Table 17 of Form GSTR-9. This is particularly relevant for supplies made before and after 22 September 2025, when the revised GST rates came into effect.

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							

CBIC through its various notifications categorically stated that registered persons have an option not to report the information as required to report in Table no. 17 and 18 for the FY 2017-18, 2018-19, 2019-20 & 2020-21. However, for FY 2021-22, 2022-23, 2023-24, 2024-25 & 2025-26 option is only for Table 18.

From FY 2021-22, through *Notification No. 14/2022 – Central Tax dated 05.07.2022*, CBIC has made mandatory to report HSN code at six digits level for the taxpayers having annual turnover in the preceding year above ₹ 5 cr and at four digits level for all B2B supplies for taxpayers having annual taxpayer in the preceding year upto ₹ 5 Cr in Table No. 17.

India has adopted the Harmonized System of Nomenclature (HSN) for goods and Services. A summary of inward and outward supplies effected/made against a particular HSN code is to be reported in this table; since rule 46 (g) of the CGST Rules provides that the HSN code is to be mentioned on the face of the tax invoice.

With effect from 01.04.2021 vide *Notification No. 78/2020-Central Tax dated 15.10.2020*, It is mandatory to report four digits HSN code for the taxpayers having turnover upto ₹ 5 Cr and six digits HSN code for the taxpayers having turnover more than ₹ 5 Cr.

Prior to 01.04.2021, in terms of *Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017*, it is optional to mention HSN code for taxpayers having annual turnover up to ₹ 1.50 crores, it would be mandatory to report HSN code at two-digit level for taxpayers having annual turnover in the preceding year above ₹ 1.50 crore but up to ₹ 5.00 crore and at four digit level for taxpayers having annual turnover above ₹ 5.00 crore.

The Central Government and the State Governments have issued notifications specifying the rate of tax based on the classification / description of goods with

reference to the chapter heading, sub-heading and tariff item. It is also notified that the 'tariff item', 'sub-heading', 'heading' and 'chapter' as referred to therein shall have the same meaning as tariff item, sub-heading, heading and chapter as specified in the First Schedule of the Customs Tariff Act, 1975. The methodology adopted for the purpose of classification of goods under the Customs Tariff Act is commonly known as Harmonized System of Nomenclature (HSN, or also known as Harmonised Commodity Description and Coding System – abbreviated version according to WCO is HS). It is a multipurpose International Product Nomenclature developed by the World Customs Organisation (WCO). WCO has 181 members and India is a member of WCO since 1971. India had adopted the system of HSN in 1986.

It is specified that the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 including the section and chapter notes and the general explanatory notes of the first schedule shall, so far as may be, apply to the interpretation of the notification issued under the GST Laws.

It is apparent from the above explanations and references thereto that the principles of classification and rules of interpretation for classification of goods under the Customs Tariff Act shall be adopted for GST Laws for the purpose of classification of goods.

The Customs Tariff Act, 1975: The first schedule to the Customs Tariff Act specifies the 'General Rules for the Interpretation of the First Schedule' that should be adopted for the purpose of classification of goods and determination of rate of tax. The said rules refer to the sections, section notes, chapters, chapter notes, headings and sub-headings. It also specifies the 'General Explanatory Notes' which should be referred for the purpose of classification of goods. HSN has 21 sections, 99 Chapters, 1244 Headings and 5244 sub-headings (please note that Chapter 99 is kept blank for common use – which has been used to classify services).

HSN wise break-up for Outward Supplies

The data to be validated from the outward supply register for the following particulars.

- **HSN Code**

  HSN based classification ought to be corroborated with allied documents such as E-way bills, delivery challans, notifications and clarifications including explanatory notes to the scheme of classification

of services. It is possible that the tax rates may have been changed during the financial year in respect of goods supplied. In such cases, this column should be so filled that it reflects or captures such rate changes.

- **Unit or Unique Quantity Code**

  Unit quantity code is the code of measurement of a particular commodity i.e. Kilograms, Meters, Litres, Numbers etc. Different goods could be measured through different UQC's based on the nature of goods.

- **Total Quantity**

  The total quantity of outward supplies made during the financial year is to be filled in this column. It may be worth noting that every registered person would have to maintain complete quantitative records of the goods traded (or manufactured and traded) during the financial year.

- **Taxable Value**

  The expression "taxable value" is not defined under the Act; it must be understood to be the value of taxable supply on which tax becomes payable.

- **Rate of Tax**

  The rate of GST applicable must be reported in this column keeping in mind that there could have been changes in the applicable tax rates on a particular item / HSN code during the reporting period. When there is a change, there will be separate details for each rate of tax in respect of the same supply.

- **Payout**

  Column 6 to column 9, essentially, capture the details of taxes payable based on the nature of outward supplies i.e. intra-State or inter-State supplies. Caution must be exercised to ensure that such HSN based taxable supplies reflected in this table match with turnover reflected elsewhere in the Annual Return.

HSN wise break-up for Inward Supplies

The analysis given above with respect to HSN summary of outward supplies would be applicable even for the understanding of HSN summary of inward supplies.

Late Fee for Belated Filing of Annual Return

Annual return has a due date prescribed for its filing. However, there is no embargo on filing this return belatedly. Due date prescribed under section 44(2) of the CGST Act, is necessary to make this return enforceable. Without a due date, this return would become directory and not mandatory given that taxes due are paid through monthly/quarterly return in Form GSTR-3B.

Annual return is also not a document wherein new information can be furnished. Instead, Form GSTR-9 only curates the information already furnished through the return in Form GSTR-1 or Form GSTR-3B and presents it in a suitable manner for consideration by the tax administration.

As such, belated filing of annual return is permitted but invites continuing consequence of late fee as prescribed u/s 47(2) of the CGST Act. The late fee (prescribed for 'return' under section 44) applies to belated filing of Form GSTR-9 and 9A at the rate of ₹ 100 per day subject to a maximum of 0.25% of turnover in State or UT.

Please note that late fee under the CGST Act would be in addition to the late fee under the mirror provision under the SGST Act / UTGST Act. Therefore, the late fee would be ₹ 100 + ₹ 100 per day subject to a maximum of 0.25% + 0.25% of turnover in State.

On a combined reading of section 47(2) and section 44 (1) of the CGST Act and State / Union Territory GST Act, 2017, a late fee of ₹ 200/- per day (₹ 100 under CGST law + ₹ 100/- under State / Union Territory GST law) could be levied which would be capped to a maximum amount of half percent (0.25% under the CGST Law + 0.25% under the SGST / UTGST Law) of turnover in the State or Union Territory.

The above late fees have been rationalized via *Notification No. 07/2023-Central tax dated 31.03.2023* for filing annual return in Form GSTR-9 from FY 2022-23 onwards, if the registered person is having aggregate turnover in the relevant financial year is:

Upto Rs. 5 cr	Rs. 25/- per day each under CGST & SGST/UTGST Maximum - 0.02 % of turnover in state /UT each under CGST & SGST/UTGST
More than Rs. 5 cr but upto Rs. 20 cr	Rs. 50/- per day each under CGST & SGST/UTGST

	Maximum - 0.02 % of turnover in state /UT each under CGST & SGST/UTGST
More than 20 cr	Rs. 100/- per day each under CGST & SGST/UTGST Maximum - 0.25 % of turnover in state /UT each under CGST & SGST/UTGST

The late fees in excess of Rs. 20,000 (10,000 – CGST & 10,000 – SGST/UTGST) shall be waived, for those registered persons who fail to furnish the annual return for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 by the due date, if the annual return is furnished by 31st August 2023. (*Notification No. 7/2023-CT dated 31.03.2023* read with *Notification No. 25/2023-CT dated 17.07.2023*)

Understanding "Verification" Under Form GSTR-9

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.

Signature

Place: *Name of Authorised Signatory*

Date: *Designation / Status*

Among other words, there are several important words and phrases used in this part such as *solemnly affirm, declare, true and correct, knowledge and belief, conceal* etc. An understanding of the true import of these words becomes relevant. These words can be understood as follows:

According to *The Random House Dictionary* the word -

- solemn means "serious or earnest"
- affirm means "confirm, establish or ratify".
- A solemn affirmation is ratification under a statute.

In the case of ***Dilip N. Shroff V/s. Joint Commissioner of Income tax, [2007 (219) ELT 15 (SC)]*** their lordships extracted the meaning of the word *"conceal"* from the Law Lexicon which reads:

> *"to hide or keep secret. The word "conceal" is con + celare which implies to hide. It means to hide or withdraw from observation; to cover or keep from sight; to prevent the discovery of; to withhold knowledge of. The offence of concealment is, thus, a direct attempt to hide an item of income or a portion thereof from the knowledge of the income tax authorities."*

In the very same judgement in para 67 and 68 the Hon'ble Supreme Court goes on to analyse certain phrases, which are relevant and reproduced below:

> *'Concealment of income' and 'furnishing of inaccurate particulars' are different. Both concealment and furnishing inaccurate particulars refer to deliberate acts on the part of the Registered Person. A mere omission or negligence would not constitute a deliberate act of suppressioveri or suggestiofalsi. Although it may not be very accurate or apt but suppressioveri would amount to concealment, suggestiofalsi would amount to furnishing of inaccurate particulars.*

The authorities did not arrive at a finding that the consideration amount fixed for the sale of property was wholly inadequate. The authorities also do not show what the inaccurate particulars furnished by the Appellant are. They also do not state what should have been the accepted principles of valuation. We, therefore, do not accept the submissions of the learned Additional Solicitor General that concealment or furnishing of inaccurate particulars would overlap each other, the same would not mean that they do not represent different concepts. Had they not been so, the Parliament would not have used different terminologies.

To conclude, malafide or dolusmolus becomes a pre-requisite to prove an act of concealment. While every action is not malafide – negligence, carelessness, recklessness coupled with the intention to withhold information tantamount to malafide, it is reiterated that mere failure to provide information or providing inaccurate information also would not amount to concealment.

The latter part of "verification" in the prescribed Form GSTR-9 (Annual return) reads "*in case of any reduction in output tax liability the benefit thereof has been / would be passed on to the recipient of supply*". In order to understand the relevance and implication of this expression, one needs to understand the full impact of the provisions of section 171 of the CGST Act. Section 171 (1) of the CGST Act cites two situations as under:

(A) Reduction in rate of tax; or

(B) Benefit of input tax credit.

In both the above situations, the Statute warrants that any benefit accruing to a Registered Person ought to be passed on to the recipient by way of commensurate reduction in prices. It simply means a registered supplier to whom a benefit arises by way of additional input tax credit or a reduction in rate is required to necessarily pass on the entire amount to one or all recipients of such supply.

A plain understanding of the verification portion implies that the Registered Person is cast with the onerous responsibility of finding out whether any such benefit has accrued to him. One can, therefore, construe that the Registered Person has to now assess the impact of the provisions of section 171 of the CGST Act and disclose suitably.

After a conjoint reading and understanding of all aspects cited supra, many experts are of the view that the exercise of verification would actually mean an attest function is being carried out while others believe that it is an exercise of verification/ examination of factual information.

12. List of Optional Entries in Form GSTR-9 for FY 2025-26

Sr. No.	Table No.	Particulars
1	5H to 5K	→ Credit Notes / Debit Notes issued or amendment made respect of transactions specified in Table 5A to 5F.
2	5D & 5E	→ Exempted Supplies and nil rated supply can be disclosed on consolidated basis under 5D
3	6B, 6C & 6D	→ Break-up of Input Services
4	15A to 15G	→ Details of refund claimed during the year including sanctioned, rejected or pending amount.
		→ It also Covers total Demand of Taxed made during the year, amount paid and pending amount.

5	16A to 16C	→	Supplies received from composition taxpayers (16A).
		→	Deemed supply under section 143(16B).
		→	Goods sent on approval basis but not returned (16C).
6	18	→	HSN Wise summary of inward supplies.

Note: Kindly refer to the respective table to understand the type of exemption provided by the CBIC.

13. Annual Return for Composition Taxpayers [GSTR-9A]

As per sub-section (1) of section 44 of the CGST Act read with sub-rule (1) of rule 80 of the CGST Rules, a person paying tax under section 10 is required to furnish the annual return in Form GSTR-9A. However, CBIC vide notifications had either provided them an option to furnish the said form or exempted them from filing the same. The details of the notifications are as follows:

Sr.	Notification No.	Subject
01.	47/2019 – C.T. dated 09.10.2019 (as amended by N.No.: 77/2020 – C.T dated 15.10.2020)	Notifies registered persons whose aggregate turnover in a financial year does not exceed Rs. 2 crores as the class of registered persons who shall, in respect of FY 2017-18, 2018-19 and 2019- 20 **has the option to furnish the annual return**. The said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.
02.	→ 31/2021 – C.T. dated 30.07.2021 → 10/2022 – C.T. dated 05.07.2022 → 32/2023 – C.T. dated 31.07.2023 → 14/2024 – C.T. dated 10.07.2024	**Exempts** the registered person whose aggregate turnover in the financial year 2020-21 / 2021-22 / 2022-23 / 2023-24 is up to Rs. 2 crores, **from filing annual return** for the said financial year.

14. Appendices

14.1 Form GSTR 9

Form No. GSTR - 9 - Annual Return

[2][FORM 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 Rs. 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					
[119][G1	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]					]
H	[120][Sub-total (A to G1 above)]					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
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					
[121][C1	Supplies on which tax is to be paid by ecommerce operators as per section 9(5) [Supplier to report]					]
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes "no supply")					
G	Sub-total (A to F above)					
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	[122][Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)]					
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)					
[145][A1	ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A					
A2	Net ITC of the financial year "(A-A1)"					]
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received 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 [146][****] under the provisions of the Act					
I	Sub-total (B to H above)					
[147][J	Difference (I-A2 above)					]
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
[148][M	ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms)					]
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					
[149][A1	As per Rule 37A					
A2	As per rule 38					]
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-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**				
[144][A	ITC as per GSTR-2B (table 3 thereof)	< Auto >	< Auto >	< Auto >	< Auto >]
[150][B	ITC as per 6(B) above	< Auto >			]
C	[53][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) [151][in the financial year]				
[152][H1	IGST Credit availed on Import of goods in next financial year				]
[153][I	Difference [G- (H +H1)]				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)				

Pt. IV	Details of tax paid as declared in returns filed during the financial year								
[154][9	Description	Tax Payable	Paid through cash	Paid through ITC				Total Tax Paid	Difference between Tax payable and paid
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6	7	8 = 3+4+5+6+7	2-8
	Integrated Tax								
	Central Tax								
	State/UT Tax								
	Cess								
	Interest								
	Late fee								
	Penalty								
	Other								]

Pt. V	[54][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
[155][10	Supplies / tax declared through Invoices / Debit Note / Amendments (+)					
11	Supplies / tax reduced through Amendments / Credit Note (-)					

12	ITC of the financial year reversed in the next financial year							
13	ITC of the financial year availed in the next financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description				Payable		Paid	Difference
	1				2		3	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	Integrated Tax	Cess	Interest	Penalty	Late Fee / Other s
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanction ed							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							

F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
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 Cod e	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

Signatory

Date

Signature

Name of Authorised

Designation / Status

Instructions: –

[156][1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

(b) UQC: Unit Quantity Code

(c) HSN: Harmonised System of Nomenclature Code

(d) ITC: Input Tax Credit]

[17][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.]

[55][2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only [157][for which annual return is being filed]. The value pertaining to the preceding financial year shall not be reported here [158][until unless specifically required].]

[5][****]

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. [18][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. [6][It may be noted that additional liability for the FY 2017-18 [19][or FY 2018-19] [56][or FY 2019-20] [72][or FY 2020-21] [96][or FY 2021-22] [105][or FY 2022-23] [123][or FY 2023-24]

[159][or FY 2024-25] [188][or FY 2025- 26 onwards] not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit [20][*****] 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** [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details.
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** [124][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** [124][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 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** [124][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** [124][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.
[125][4G1	Aggregate values of all the supplies (net of amendments) on which tax is to be paid by the ecommerce operators under section 9(5) is to be reported by e-commerce operator. Table 15 and 15A of FORM GSTR-1 may be referred for filling up these details.]
4I	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** [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details. [21][For [57][FY 2017-18, 2018-19 [73][, 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** [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details. [22][For [57][FY 2017-18, 2018-19 [73][, 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.]
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of **FORM GSTR-1** [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details. [23][For [57][FY 2017-18, 2018-19 [73][, 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.]
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 [124][as amended by FORM GSTR-1A, if any] 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 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 [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details.
[126][5C1	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.]
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details. The value of "no supply" shall be declared under Non-GST supply (5F). [24][For [57][FY 2017-18, 2018-19 [73][, 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.] [87][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.] [106][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.] [189][FY 2023-24, FY 2024- 25 and FY 2025-26 onwards] 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.]
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 [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details. [25][For [57][FY 2017-18, 2018-19 [88][2019-20, [107][2020-21, 2021-22 and 2022-23 [128][2021-22, [161][2022-23, [190][2023-24, 2024-25 and 2025-26 onwards.]]]]]] 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.]

5I	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 [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details. [26][For [57][FY 2017-18, 2018-19 [88][2019-20, [107][2020-21, [128][2021-22, [162][2022-23, [191][2023-24, 2024-25 and 2025-26 onwards,]]]]] 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 [124][as amended by FORM GSTR-1A, if any] may be used for filling up these details. [27][For[57][FY 2017-18, 2018-19 [88][2019-20, [107][2020-21, [128][2021-22, [163][2022-23, [192][2023-24, 2024-25 and 2025-26 onwards,]]]]] 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.e. by the person filing the annual return) on reverse charge basis. [129][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:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of **FORM GSTR-3B** for the [164][financial year] would be auto-populated here.
[165][6A1	ITC in respect of the preceding financial year, but availed through FORM GSTR-3B of April to October of the Financial Year for which annual return is furnished, filed till 30th November of the Financial Year for which annual return is furnished and included in auto populated values in table 6A above, should be declared here. Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as this will be reported in the Table 6H below. Also, if any ITC which was claimed and reversed (other than due to rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here and this will not be reported in the Table 6H below.]
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 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. 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. [166][However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.] [28][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.]

	[58][[130][FY 2019-20, 2020-21, 2021-22, [167][2022-23, [193][2023-24, 2024-25 and 2025-26 onwards,]]], 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.]
6C	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. [29][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. [59][[130][FY 2019-20, 2020-21, 2021-22, [168][2022-23, [194][2023-24, 2024-25 and 2025-26 onwards,]]] 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.] For [60][FY 2017-18, 2018-19 [76][, 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.]
6D	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. [29][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. [59][[130][FY 2019-20, 2020-21, 2021-22, [169][2022-23, [195][2023-24, 2024-25 and 2025-26 onwards,]]] 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.] For [60][FY 2017-18, 2018-19 and [76][, 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	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. [30][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.] [61][For [130][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.]
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. [170][However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on 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 Table 6B above. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in here. Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here. Also, if any ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1 above.]
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. [171][However, for FY 2024-25 onwards, the difference between the total amount of net ITC of the financial year availed through FORM GSTR-3B as per Table 6A2 and input tax credit declared in row B to H shall be auto populated 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.
[172][6M	Details of ITC availed through FORM ITC-01, FORM ITC-02 and ITC-02A (i.e. ITC availed through Forms other than GSTR 3B, TRAN-1 and TRAN-II) in the financial year shall be declared here.]
[173][7A, 7A1, 7A2, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 37A, 38, 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 FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 or any other reversal not specified in any row above shall be declared in 7H. For FY 2017-18, 2018-19, 2019-20, 202021, 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.]
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs [132][and supplies received from E-commerce operators]) pertaining to [32][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 [133][including e-commerce operators] in their **FORM GSTR-1** [33][For FY 2017-18.] [7][It may be noted that the **FORM GSTR-2A** generated as on the 1st May, 2019 shall be auto-populated in this table.]. [34][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).] [63][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.] [134][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.]

8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here. [35][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).] [174][However, for FY 2024-25 onwards, the input tax credit as declared in Table 6B shall be auto-populated here.]
8C	[64][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. [39][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 [175][availed in the financial year] as declared in Table 6E shall be auto-populated here.
[176][8H1	Out of 8G, the input tax credit on Import of goods which is availed in next financial year shall be declared 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. [40][For FY 2017-18,] Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of [9][between April 2018 to March 2019]. [41][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.] [65][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.] [79][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.] [91][For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B [101][of April, 2022 to October, 2022 filed upto 30th November, 2022.] [110][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. [135][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.]]] [177][From FY 2024-25 onwards, Part V consists of particulars of transactions for the financial year for which annual return is furnished but declared in the FORM GSTR-3B filed for the months of April to October of next financial year, filed upto 30th November of next financial year.] The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	[42][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 [10][2018 to March 2019] shall be declared here. [43][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.] [66][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.] [80][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.] [92][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 [102][April, 2022 to October, 2022 filed upto 30th November, 2022] shall be declared here.] [111][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.] [136][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.] [178][From FY 2024-25 onwards, for Table 10, details of supplies or tax increased through invoices or debit note or upward amendment of the same pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here. From FY 2024-25 onwards, for Table 11, details of supplies or tax reduced through invoices or credit note pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.]
12	[44][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 [11][2018 to March 2019] shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. [67][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.] [81][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. [93][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 [103][April, 2022 to October, 2022 upto 30th November, 2022 April 2022 to September 2022] shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.]] [112][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. [137][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.]] [45][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. For [69][FY 2017-18, [82][2018-19, [94][2019-20, [113][2020-21, [138][2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this table.] [179][For FY 2024-25 onwards, aggregate value of reversed ITC of the financial year which has been reversed through the return filed in next financial year filed upto 30th November, shall be declared here (This will not be part of Table 7). Table 4(B) of FORM GSTR-3B of next financial year may be used for filling up these details.]
13	[46][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 [12][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. [47][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 subsection (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. [69][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.] [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.] [95][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 [104][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 subsection (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.] [114][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 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.] [139][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.] For [70][FY 2017-18, [84][2018-19, [96][2019-20, [115][2020-21, [140][2021-22, 2022-23 and 2023-24]]]]], the registered person shall have an option to not fill this table.] [180][For FY 2024-25 onwards, details of ITC on supply of goods or services received pertaining to the financial year but ITC for the same was availed in return from April to October of next financial year filed upto 30th November, of next financial year shall be declared here. Table 4(A) of FORM GSTR-3B of April to October of next financial year may be used for filling up these details. However, any ITC which was reversed in any of the financial years as per rule 37 or rule 37A but was reclaimed in next financial year, the details of such ITC reclaimed shall be furnished in the Table 6H of GSTR-9 to be filed for

	next financial year only. The same shall not to be reported here.]

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	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. [48][For [71][FY 2017-18, [85][2018-19, [97][2019-20, [116][2020-21, [141][2021-22, [181][2022-23, [196][2023- 24, 2024-25 and 2025-26 onwards.]]]]]]], the registered person shall have an option to not fill this Table.]
15E, 15F and 15G	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. [49][For [71][FY 2017-18, [85][2018-19, [97][2019-20, [116][2020-21, [141][2021-22, [182][2022-23, [197][2023- 24, 2024-25 and 2025-26 onwards.]]]]]]], 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. [50][For [71][FY 2017-18, [85][2018-19, [98][2019-20, [117][2020-21, [141][2021-22, [183][2022-23, [198][2023- 24, 2024-25 and 2025-26 onwards.]]]]]]], 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. [51][For [71][FY 2017-18, [85][2018-19, [98][2019-20, [117][2020-21, [141][2021-22, [184][2022-23, [199][2023- 24, 2024-25 and 2025-26 onwards.]]]]]]], 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. [51][For [71][FY 2017-18, [85][2018-19, [98][2019-20, [117][2020-21, [141][2021-22, [185][2022-23, [200][2023- 24, 2024-25 and 2025-26 onwards.]]]]]]], 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. [99][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** [143][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. [52][For [71][FY 2017-18, [85][2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this table.]

	[100][118][For FY [142][2021-22, [186][2022-23, [201][2023- 24, 2024-25 and 2025-26 onwards.]]]], the registered person shall have an option to not fill Table 18.]
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 [187][or electronic credit ledger].]

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NOTES:-

1.	Inserted vide Notification No. 39/2018 – Central Tax dated 04-09-2018
2.	Substituted vide Notification No. 74/2018 – Central Tax dated 31-12-2018 before it was read as

"[1][**FORM 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 declared 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 on which tax is payable as declared in returns filed during the financial year**					
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					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	**Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year**					
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					
D	Exempted					
E	Nil Rated					
F	Non-GST 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	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC as declared in returns filed during 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 as declared in returns filed 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 as declared in returns filed during 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 (A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
8	**Other ITC related information**				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)				
B	ITC as per sum total of 6(B) and 6(H) above				
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018				
D	Difference [A-(B+C)]				
E	ITC available but not availed (out of D)				
F	ITC available but ineligible (out of D)				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)				

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)						
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						
	Late fee						
	Penalty						
	Other						
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier						
	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	Integrated 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							
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.

Signature

Place

Name of Authorised Signatory

Date

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

2. The details for the period between July 2017 to March 2018 are to be provided in this return.

3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. 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 may be used for filling up these details.
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 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 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 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 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 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.
4I	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 may be used for filling up these details.
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 may be used for filling up these details.
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
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 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 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 may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall also be declared here.

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 may be used for filling up these details.
5I	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 may be used for filling up these details.
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 may be used for filling up these details.
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.e. by the person filing the annual return) on reverse charge basis.

4. 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:

Table No.	Instructions
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 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. 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.
6C	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.
6D	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.
6E	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.
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 ITC01 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 rule 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 FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H.
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 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 in their FORM GSTR-I.
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	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 July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
8E & 8F	Aggregate value of the input tax credit which was available in FORM GSTR2A (table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 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.

5. 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.

6. Part V consists of particulars of transactions for the previous financial year but declared in the returns 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. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	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 to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	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 to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details.

7. 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	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.
15E, 15F and 15G	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.
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.

	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.
	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.
	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. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR1 may be used for filling up details in Table 17.
	19	Late fee will be payable if annual return is filed after the due date.]"

3.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September, 2018"
4.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier"
5.	Omitted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as, "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."
6.	Inserted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019**
7.	Inserted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019**
8.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September 2018"
9.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "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"
10.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier"
11.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as

	"to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier
12.	Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier"
13.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
14.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
15.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
16.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
17.	Substituted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "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."
18.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
19.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
20.	Omitted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "unclaimed during FY 2017-18"
21.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
22.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
23.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
24.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
25.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
26.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
27.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
28.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
29.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

30.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
31.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
32.	Substituted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "FY 2017-18"
33.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
34.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
35.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
36.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
37.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
38.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
39.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
40.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
41.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
42.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
43.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
44.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
45.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
46.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
47.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
48.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
49.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
50.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
51.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

52.	Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
53.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as, "[13][For FY 2017-18] ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April [3][2018 to March 2019] [14][For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019]"
54.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as, "[15][For FY 2017-18] Particulars of the transactions for the [4][FY 2017-18 declared in returns between April 2018 till March 2019] [16][For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019]"
55.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
56.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
57.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
58.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
59.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
60.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
61.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
62.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
63.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020

64.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as, "[36][For FY 2017-18,] 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 July 2017 to March 2018 but credit on which was availed between April [8][2018 to March 2019] shall be declared here. [37][For FY 2018-19, 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 April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.] Table 4(A)(5) of **FORM GSTR-3B** may be used for filling up these details. [38][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).]"
65.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
66.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
67.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
68.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
69.	Inserted vide Notification No. 79/2020 – Central Tax dated 15-10-2020
70.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
71.	Substituted vide Notification No. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
72.	Inserted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021**
73.	Substituted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021** before it was read as "and 2019-20"
74.	Inserted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021**
75.	Inserted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021**
76.	Substituted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021** before it was read as "and 2019-20"
77.	Substituted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021** before it was read as "FY 2019-20"
78.	Substituted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021** before it was read as "2018-19 and 2019-20"

79.	Inserted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021**
80.	Inserted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021**
81.	Inserted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021**
82.	Substituted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021** before it was read as "2018-19 and 2019-20"
83.	Inserted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021**
84.	Substituted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021** before it was read as "2018-19 and 2019-20"
85.	Substituted vide Notification No. 30/2021–Central Tax dated 30-07-2021 **w.e.f. 01-08-2021** before it was read as "2018-19 and 2019-20"
86.	Inserted vide Notification No. 14/2022–Central Tax dated 05-07-2022
87.	Inserted vide Notification No. 14/2022–Central Tax dated 05-07-2022
88.	Substituted vide Notification No. 14/2022–Central Tax dated 05-07-2022 before it was read as, "[73][, 2019-20 and 2020-21]"
89.	Substituted vide Notification No. 14/2022–Central Tax dated 05-07-2022 before it was read as, "For FY 2019-20 [74][and 2020-21]" & "[77][FY 2019-20 and 2020-21]"
90.	Substituted vide Notification No. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
91.	Inserted vide Notification No. 14/2022–Central Tax dated 05-07-2022
92.	Inserted vide Notification No. 14/2022–Central Tax dated 05-07-2022
93.	Inserted vide Notification No. 14/2022–Central Tax dated 05-07-2022
94.	Substituted vide Notification No. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
95.	Inserted vide Notification No. 14/2022–Central Tax dated 05-07-2022
96.	Substituted vide Notification No. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"

97.	Substituted vide Notification No. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
98.	Substituted vide Notification No. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
99.	Inserted vide Notification No. 14/2022–Central Tax dated 05-07-2022
100.	Inserted vide Notification No. 14/2022–Central Tax dated 05-07-2022
101.	Substituted vide Notification No. 22/2022–Central Tax dated 15-11-2022 before it was read as, "between April, 2022 to September, 2022"
102.	Substituted vide Notification No. 22/2022–Central Tax dated 15-11-2022 before it was read as, "April, 2022 to September, 2022"
103.	Substituted vide Notification No. 22/2022–Central Tax dated 15-11-2022 before it was read as, "April 2022 to September 2022"
104.	Substituted vide Notification No. 22/2022–Central Tax dated 15-11-2022 before it was read as, "April 2022 to September 2022"
105.	Inserted vide Notification No. 38/2023- Central Tax dated 04-08-2023
106.	Inserted vide Notification No. 38/2023- Central Tax dated 04-08-2023
107.	Substituted vide Notification No. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
108.	Substituted vide Notification No. 38/2023- Central Tax dated 04-08-2023 before it was read as, "[89][FY 2019-20, 2020-21 and 2021-22]"
109.	Substituted vide Notification No. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
110.	Inserted vide Notification No. 38/2023- Central Tax dated 04-08-2023
111.	Inserted vide Notification No. 38/2023- Central Tax dated 04-08-2023
112.	Inserted vide Notification No. 38/2023- Central Tax dated 04-08-2023
113.	Substituted vide Notification No. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
114.	Inserted vide Notification No. 38/2023- Central Tax dated 04-08-2023

115.	Substituted vide Notification No. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
116.	Substituted vide Notification No. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
117.	Substituted vide Notification No. 38/2023- Central Tax dated 04-08-2023 before it was read as, "2020-21 and 2021-22"
118.	Substituted vide Notification No. 38/2023- Central Tax dated 04-08-2023 before it was read as, "For FY 2021-22"
119.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
120.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "Sub-total (A to G above)"
121.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
122.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "Total Turnover (including advances) (4N + 5M - 4G above)"
123.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
124.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
125.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
126.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
127.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
128.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "2021-22 and 2022-23"
129.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
130.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "[108][FY 2019-20, 2020-21, 2021-22 and 2022-23]"
131.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "2021-22 and 2022-23"
132.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
133.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**

134.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
135.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
136.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
137.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
138.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "2021- 22 and 2022-23"
139.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
140.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "2021-22 and 2022-23"
141.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "2021-22 and 2022-23"
142.	Substituted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024** before it was read as, "2021-22 and 2022-23"
143.	Inserted vide Notification No. 12/2024 – Central Tax dated 10-07-2024 **w.e.f. 10-07-2024**
144.	Substituted vide Notification No. 20/2024 – Central Tax dated 08-10-2024 **w.e.f. 08-10-2024** before it was read as, "A ITC as per GSTR-2A (Table 3 & 5 thereof) "
145.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
146.	Omitted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, " (other than B above)"
147.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "J Difference (I - A above) "
148.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "M Any other ITC availed but not specified above "
149.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
150.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as,

	"B	ITC as per sum total of 6(B) and 6(H) above					"

151. Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**

152. Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**

153. Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as,

"I	Difference (G-H)				"

154. Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as,

"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						
	Late fee						
	Penalty						
	Other						"

155. Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as,

"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		"					

156.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "1. Terms used: a. GSTIN: Goods and Services Tax Identification Number b. UQC: Unit Quantity Code c. HSN: Harmonized System of Nomenclature Code"
157.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
158.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
159.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
160.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
161.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
162.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
163.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
164.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "taxpayer"

165.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
166.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
167.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
168.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
169.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
170.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
171.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
172.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "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."
173.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H — Details of input tax credit reversed due to ineligibility or reversals required under rule 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 **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** . [31][For [62][FY 2017-18, [78][2018-19, [90][2019-20, [109][2020-21, [131][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.]"
174.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
175.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
176.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
177.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**

178.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
179.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
180.	Inserted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025**
181.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
182.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
183.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
184.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
185.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
186.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "2022-23 and 2023-24"
187.	Substituted vide Notification No. 13/2025-Central Tax dated 17-09-2025 **w.e.f. 22-09-2025** before it was read as, "only"
188.	Inserted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026**
189.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "[127][For FY 2023-24 [160][and FY 2024-25,]]"
190.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25,"
191.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25,"
192.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25,"
193.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25,"
194.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25,"

195.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25,"
196.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25"
197.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25"
198.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25"
199.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25"
200.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25"
201.	Substituted vide Notification No. 05/2026-Central Tax dated 26-10-2026 **w.e.f. 01-11-2026** before it was read as, "2023-24 and 2024-25"

14.2. Notification No. 14/2024 - CT dated 10.07.2024

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION NO. 14/2024- Central Tax

New Delhi, the 10th July, 2024

G.S.R. ....(E).—In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/21/2024-GST]
Raghavendra Pal Singh, Director

14.3.1 Notification No. 05/2026 - CT dated 26.10.2026 [Extract]

56. In the principal rules, in FORM GSTR-9, under the heading "Instructions", -

(i) in paragraph 4, -

(A) after the words, letters and figures "or FY 2024-25" the words, letters and figures "or FY 2025-26 onwards" shall be inserted;

(B) in the Table, -

(I) in second column, against table number "5D, 5E and 5F", for the letters, figures and words "FY 2023-24 and FY 2024-25", the letters, figures and words "FY 2023-24, FY 2024-25 and FY 2025-26 onwards" shall be substituted;

(II) in second column, against table numbers 5H, 5I and "5J and 5K", for the figures and word "2023-24 and 2024-25", the figures and words "2023-24, 2024-25 and 2025- 26 onwards," shall be substituted;

(ii) in paragraph 5, in second column, against table numbers 6B, 6C and 6D, for the figures and word "2023-24 and 2024-25", the figures and words "2023-24, 2024-25 and 2025-26 onwards," shall be substituted;

(iii) in paragraph 8, in second column, against table numbers "15A, 15B, 15C and 15D", "15E, 15F and 15G", 16A, 16B, 16C and "17 & 18", for the figures and word "2023-24 and 2024-25", the figures and words "2023-24, 2024-25 and 2025-26 onwards," shall be substituted.

14.3.2 Notification No. 12/2024 - CT dated 10.07.2024 [Extract]

39. In the said rules, in FORM GSTR-9, —

(A) in the Table, -

(i) in Pt. II, -

(a) in Sl no 4,

(I) after the entry relating to serial number G, the following serial number and entry relating thereto shall be inserted, namely: -

"G1	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]					

(II) against serial number H, -for the letters and word —Sub-total (A to G above)||, the letters, figures and word —Sub-total (A to G1 above)|| shall be substituted.||;

(b) in Sl no 5,

(I) after the entry relating to serial number C, the following serial number and entry relating thereto shall be inserted, namely: -

"C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]					

(II) against serial number N, for the letter, figures and words "Total Turnover (including advances) (4N + 5M - 4G above)", the letters, figures and word "Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)|| shall be substituted.";

(B). under the heading Instructions, -

(i) in paragraph 4, -

(a) after the word, letters and figures "or FY 2022-23", the word, letters and figures "or FY 2023-24" shall be inserted;

(b) in the Table –

(I) after the figures, letters and words —FORM GSTR-1|| wherever they occur, the figures, letters and words —as amended by FORM GSTR-1A, if any|| shall be inserted;

(II) after the entry relating to serial number 4G, the following serial number and entry relating thereto shall be inserted, namely: -

4G1	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.

(III) after the entry relating to serial number 5C, the following serial number and entry relating thereto shall be inserted, namely: -

5C1	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.

(IV) in second column, against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely:–

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.';

(V) in second column, against serial numbers 5H, 5I, 5J and 5K, for the figures and word ―2021-22 and 2022-23‖, the figures and word ―2021-22, 2022-23 and 2023-24‖ shall be substituted;

(VI) in second column, against serial number 5N, after the letters and word "on reverse charge basis.", "the letters, figures and word ―and supplies on which e-commerce operators are required to pay taxes under section 9(5).**"** shall be inserted.".

(ii) in paragraph 5, in the Table, in second column, -

(a) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures "FY 2019-20, 2020-21 and 2021-22 and 2022-23", the

letters, figures and word "FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24" shall respectively be substituted;

(b) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word "2021-22 and 2022-23", the figures and word "2021-22, 2022-23 and 2023-24" shall be substituted;

(c) against serial number 8A, -

(I) after the words "received from SEZs**"**, the words "and supplies received from E-commerce operators" shall be inserted,

(II) after the words "corresponding suppliers", the words "including e-commerce operators" shall be inserted and

(III) the following entry shall be inserted at the end, namely: -

"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."

(iii) in paragraph 7, -

(a) after the words and figures "filed upto 30th November, 2023.", the following entry shall be inserted, namely: -

"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.";

(b) in the Table, in second column, -

(I) against serial numbers 10 & 11, the following shall be inserted at the end, namely: -

"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.";

(II) against serial number 12, -

(i) after the words, figures and brackets "upto 30th November, 2022 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.", the following shall be inserted, namely: -

"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.";

(ii) for the figures and word "2021-22 and 2022-23", the figures and word "2021- 22, 2022-23 and 2023-24" shall be substituted;

(c) against serial number 13, -

(I) after the words, letters and figures "reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24,", the following shall be inserted, namely: -

"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.";

(II) for the figures and word "2021-22 and 2022-23", the figures and word "2021-22, 2022-23 and 2023-24" shall be substituted;

(iv) in paragraph 8, in the Table, in second column, -

(a) against serial numbers, -

(I) 15A, 15B, 15C and 15D,

(II) 15E, 15F and 15G,

(III) 16A,

(IV) 16B and

(V) 16C;

for the figures and word "2021-22 and 2022-23" wherever they occur, the letters, figures and word "2021-22, 2022-23 and 2023-24" shall be substituted.";

(b) against serial number 17 & 18,

(I) for the figures and word "For FY 2021-22", the words, letter and figures "For FY 2021-22, 2022-23 and 2023-24" shall be substituted.".

(II) after the figures, letters and words "FORM GSTR-1", the figures, letters and words "as amended by FORM GSTR-1A, if any" shall be inserted.

14.4 GSTN Advisory dated 29.10.2025

Advisory to file pending returns before expiry of three years dated 29.10.2025

As per the Finance Act, 2023 dated 31-03-2023, implemented w.e.f. 01-10-2023 vide *Notification No. 28/2023 – Central Tax dated 31st July, 2023*, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source). These Sections cover

GSTR-1, GSR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.

Hence, above mentioned returns will be barred for filing after the expiry of three years from the due date. The said restriction has been implemented on the GST portal from November 2025 Tax period which means any return whose due date was three years back or more and hasn't been filed till November Tax period will be barred from Filling.

14.5 GSTN Advisory dated 09.12.2024

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

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 Form 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	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.

	GSTR 2B. How to report such transaction in the GSTR 9 of FY 23-24?	
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?	Taxpayers 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 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 claimed, reversed and reclaimed in the same year?	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 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. 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.

14.6 GSTN Advisory dated 18.08.2020

GSTN enables taxpayers to know Input Tax Credit eligibility at invoice level while filing Annual Return

- Taxpayers are enabled to download of invoices which account for ITC in Table 8A of Form GSTR-9, Annual Return
- Reasons for non-inclusion of an invoice in ITC value can be found out (difference between GSTR-2A and GSTR-9 can be understood better)
- GSTR-9 is an Annual Return mandated for Normal Taxpayers having turnover of over Rs. 2 crore.

New Delhi, 18th August 2020: Goods and Services Tax Network (GSTN), the IT backbone of GST system in India has rolled over an important functionality today which will help GST taxpayers know their exact eligibility of input tax credit (ITC) flowing in their Annual Return and thereby filing the annual return, i.e., GSTR-9 more conveniently.

Till now, the system used to compute eligible ITC based on suppliers' GSTR-1 and due to the governing rules like those filed till last date etc, the break-up at invoice level was not provided. Taxpayers used to raise query on computation of ITC. To bring the entire computation to taxpayer by way of showing each and every invoice filed by the suppliers and showing eligibility against each, this functionality has been developed.

For this functionality, a new tab 'Download Table-8A details' has been introduced on the GSTR-9 dashboard of the GST portal from Financial Year 2018-19 onwards.



(Navigate to Services > Returns > Annual Return > Form GSTR-9 (Prepare Online) >Download Table 8 A Document Details)

How will this functionality help taxpayers?

- It's a major relief for Annual Return filers who used to report that figures of Input Tax Credit (ITC), as pre- populated in Table-8A of Form GSTR-9, do not match with the figures as appearing in their Form GSTR-2A (Form GSTR-2A is a dynamic form which shows saved as well as filed invoices of suppliers. Even those invoices filed after last day for inclusion in Annual Returns, are also shown in GSTR-2A. Such invoices are not eligible for being counted for ITC).
- The taxpayers will now be able to know their ITC at the invoice level and reconcile the values appearing in Table-8A of Form GSTR-9 while filing their annual return.
- It will facilitate taxpayers to download document-wise details of Table-8A of Form GSTR-9, from the GST portal in excel format and view the entire Table-8A to know eligibility against each invoice.
- The excel document has 5 sheets contain the following information:

Sheet 1	Sheet 2	Sheet 3	Sheet 4	Sheet 5
Instructions on how to use the functionality	B2B invoices uploaded by suppliers	Data on B2B amendments	Details of Credit/Debit Note	Amendments to Credit/Debit Notes

Invoice not eligible for ITC! Know why?

In case the invoice is not found eligible for ITC, reasons are given against the same, as depicted in the table below. This is available in first sheet of excel downloaded from the portal.

Reason	Details of the reason
Reverse charge document	When the supplier has filed the document in GSTR-1 indicating the supply as reverse charge.
POS lies in supplier's State	When the supplier's State code and POS lie in the same State, but recipient's State is different.
GSTIN is amended	When the supplier has amended the GSTIN, Credit shall be available to amended GSTIN only.
Taxpayer opted for composition scheme	When the document date is during the period when supplier was under the composition scheme.
Invoice date is after supplier's cancellation date	When the document date is after the effective date of cancellation of supplier.

Apart from this, there could be one more scenario wherein the taxpayer will not be able to avail ITC while filing of Annual Return GSTR-9. If the supplier has filed GSTR-1 or GSTR-5 after the cut-off date, it will not be considered for availability of ITC, though the ITC details might be showing in his GSTR-2A. The cut-off date, for FY-2018-19, is 31st October 2019.

Scenario	Reason
ITC showing in GSTR-2A but not available in Table-8A of GSTR-9 for FY 2018-19	Check if your supplier has filed GSTR-1 or GSTR-5 after the cut-off date, 31st October 2019.

The number of Normal Taxpayers stands at 1.03 crore out of which around 14 lakh taxpayers are mandated to file Annual Return GSTR-9 as their Annual Aggregate Turnover was more than Rs. 2 Crores.

About GSTN:

Goods and Services Tax Network (GSTN) is a Section 8 (under new Companies Act, 2013 not for profit companies are governed under section 8), non-government, private limited company. Instituted in March 2013, the Company has been set up primarily to provide IT infrastructure and services to the Central and State Governments, taxpayers and other stakeholders for implementation of the Goods and Services Tax (GST).

14.7 Press Release dated 04.06.2019

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

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.

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DSM/RM/PM

(Release ID: 1573319) Visitor Counter : 2262

Read this release in: Urdu , Hindi , Bengali

14.8 Press Release dated 03.07.2019

Clarification regarding Annual Returns and Reconciliation Statement

The Government 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.

2. 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.

New Table in Form GSTR 9 for FY 2024-25

Newly Introduced Entry	Table/Location	Expectation from Taxpayer	Rationale
Table 6A1: ITC of preceding financial year availed in the financial year (other than ITC reclaimed under rule 37 and rule 37A)	Table 6 (Details of ITC availed)	Taxpayers must separately report ITC attributable to the previous FY (e.g., FY 2023-24) but claimed in the current FY (FY 2024-25), excluding reversals under rules 37/37A. This requires maintaining detailed records of invoice dates vs. claim dates for reconciliation.	To distinguish prior-year ITC from current-year claims, reducing mismatches in GSTR-2B/3B data and enabling clearer net ITC calculation (A2 = A - A1), which minimizes litigation from ambiguous reporting and improves audit trail.
Table 6A2: Net ITC of the financial year = (A - A1)	Table 6 (Details of ITC availed)	Automatically derived but taxpayers should verify the split to ensure accurate net current-year ITC reporting, cross-verifying with	Enhances precision in ITC reconciliation by isolating current FY ITC, addressing gaps in prior forms where

		GSTR-3B Table 4A totals.	prior-year claims were lumped, and facilitating better compliance monitoring by GST authorities.
Table 7A1: As per Rule 37A	Table 7 (Details of ITC Reversed and Ineligible ITC)	Report ITC reversals specifically under the new Rule 37A (likely related to invoice matching or timely payment provisions), in addition to Rule 37, requiring granular tracking of reversal reasons.	Introduces specificity for reversals under the updated Rule 37A, promoting detailed accountability and reducing blanket reversal reporting that previously obscured compliance issues.
Table 7A2: As per Rule 38	Table 7 (Details of ITC Reversed and Ineligible ITC)	Report ITC reversals specifically under the new Rule 38 (banking company or financial institution (including an NBFC) opted to to avail fifty per cent ITC only.)	To enable separate, transparent disclosure of ITC reversed under Rule 38 by banks and financial institutions, aiding accurate reconciliation.
Consolidated ITC reversals under Rules 37,	Table 7A to 7H	Provide rule-specific breakdowns of all	Shifts from aggregated to granular

37A, 38, 39, 42, 43, and section 17(5)		ITC reversals instead of lumping them; taxpayers need to classify and document each reversal type accurately.	reporting to pinpoint non-compliance causes, aiding targeted corrections and reducing disputes during assessments by clarifying reversal bases.
Table 8A: ITC as per GSTR-2B (limited to current FY invoices)	Table 8 (All Other ITC related information)	Report only FY 2024-25 invoices from GSTR-2B Table 3; exclude prior-year carryovers, ensuring monthly GSTR-2B downloads are reconciled timely.	Prevents accumulation of old unmatched invoices in annual returns, improving ITC accuracy and data freshness for real-time compliance tracking.
Table 8H1: IGST Credit availed on Import of goods in next financial year	Table 8 (Other ITC related information)	Disclose IGST paid on imports in current FY but claimed in next FY, requiring forward-looking tracking of import documents and credit timelines.	Separates import ITC timing issues from domestic, addressing delays in credit availment on imports and ensuring comprehensive cross-year visibility to curb ITC leakage.
Table 8I: Difference [G - (H + H1)] (IGST paid on import	Table 8 (Other ITC related information)	Calculate and report unavailed IGST on imports; taxpayers must	Highlights lapsed or delayed import credits,

minus credits availed current + next FY)		monitor import payments vs. credits across FYs.	promoting timely ITC claims and providing authorities data on potential unutilized credits for refund/audit purposes.

14.9 GSTN FAQs on GSTR 9/9C for the FY 2024-25

S. No.	Query	GSTN Reply
1	When my GSTR 9/9C for FY 2024-25 will be enabled?	Once all the due returns in Form GSTR 1 and GSTR 3B for the FY 2024-25 is filed, GSTR 9/9C for FY 2024-25 will be enabled in the system automatically.
2	If any GSTR 1 and GSTR 3B is pending for the FY 2024-25 then will my GSTR 9 is enabled?	No GSTR 9 will not be enabled where any GSTR 1 and GSTR 3B is pending for the FY 2024-25. All the relevant cells of Table 4,5,6,8 and 9 of GSTR 9 will be auto populated based on the statement / return filed by you i.e. GSTR 1/1A/IFF or GSTR 2B or GSTR 3B.
3	What is table 8A of GSTR 9 and how it will be auto populated?	Table 8A of GSTR 9 for FY 2024-25 capture the details of documents / records pertaining to FY 2024-25 appearing in GSTR 2B. Therefore, Table 8A of GSTR 9 will include all the inward supplies pertaining to FY 2024-25 appearing in GSTR 2B of FY 2024-25 and will 1. Also include the invoices pertaining to FY 2024-25 appearing **in GSTR 2B** of next year 2025-26 between April 2025 to October 2025 and 2. exclude the invoices pertaining to previous

		FY 2023-24 appearing in GSTR 2B between April 2024 to October 2024.
4	Is there any impact on GSTR-9 due to action taken on IMS Dashboard?	IMS does not have direct impact on GSTR 9. The documents/records which are accepted or deemed accepted would have appeared in GSTR 2B and hence will form part of Table 8A of GSTR 9 for FY 2024-25 as discussed at Sr. No. 3. As GSTR 9 will take the data from GSTR 2B where GSTR 3B has already filed.
5	Will the supplies added / amended through GSTR 1A be considered for auto population of value in Table 4/5 of GSTR 9?	Yes, from FY 2024-25 the supplies added / amended through GSTR 1A will also be considered along with GSTR 1 and IFF for the purpose of auto population in Table 4, 5 of GSTR 9.
6	What is table 6A1 and which amount is required to be reported?	Table 6A1 of GSTR 9 for FY 2024-25 capture the ITC of preceding FY (2023-24) claimed by the recipient in the current FY (2024-25) till the specified time period and it is also included in Table 6A of GSTR 9 for FY 2024-25. However, any ITC pertaining to FY 2023-24 or any other preceding financial years, which has been reclaimed during current FY (2024-25) on account of rule 37 / 37A will not be reported in Table 6A1 of GSTR 9. Therefore, the amount calculated in Table 6A2 (6A minus 6A1) is the ITC pertaining to current FY (2024-25) which need to be bifurcated between 6B to 6H. As the ITC of preceding FY (2023-24) has been excluded through Table 6A1 therefore it will not create the difference in Table 6J of GSTR 9 as the case was with GSTR-9 till FY 2023-24.
7	How the value of ITC will be reported if ITC	Table 6A of GSTR 9, is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025. Therefore, in

	pertaining to FY 2024-25 has been claimed, reversed and reclaimed in the same FY 2024-25?	the given case this amount will appear twice in Table 6A of GSTR 9 i.e. once for claim and second for reclaimed amount. In such cases these three events should be reported as below – • claim should be reported in Table 6B, • reversal should be reported in Table 7 (Table 7A to 7H, as the case may be) and • reclaimed should be reported in 6H. Example 1 - Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in October 2024 due to non-payment to Supplier within 180 days as per rule 37 of CGST Rule 2017. The same has been reclaimed in March 2025 as payment has been made on 4th March 2025. The reporting will be in the GSTR 9 for FY 2024-25 as under - 1. Original claim in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same in Table 7A of GSTR 9 for FY 2024-25 3. Reclaim in Table 6H of GSTR 9 for FY 2024-25 Example 2 – Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in April 2024 due to non- receipt of goods as per Circular No. 170/02/2022-GST 6th July 2022. The same has been reclaimed in May 2024 as goods has been received on 4th May 2024. The reporting will be in the GSTR 9 for FY 2024-25 as under - 1. Original claim in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same in Table 7H of GSTR 9 for FY 2024-25 3. Reclaim in Table 6H of GSTR 9 for FY 2024-25

8	How the value of ITC will be reported if ITC pertaining to FY 2023-24 has been claimed, reversed in FY 2023-24 and reclaimed in the FY 2024-25?	ITC pertaining to preceding FY (2023-24) which has been claimed / reclaimed in this FY (2024-25) for any reason other than rule 37/37A, should be reported in Table 6A1 as this ITC is also included in Table 6A above. Further, any ITC which is reclaimed for the reason rule 37/37A should be reported in table 6H as this ITC is also included in Table 6A above. Example 1 – If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (Other than rule 37/37A like Circular No.170/02/2022-GST 6th July, 2022 etc) in the current FY (2024-25) till the specified time period (i.e. 30th November 2025) then such reclaimed ITC to be reported in the Table 6A1 of GSTR 9 for FY 2024-25. It will not come in the Table 6H of GSTR 9 of FY 2024-25 Example 2 – If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (due to rule 37/37A) in the current FY (2024-25) then such reclaimed ITC should not be reported in Table 6A1 of GSTR 9 for FY 2024-25. This need to be reported in Table 6H of GSTR 9 for FY 2024-25.
9	How the value of ITC will be reported if ITC pertaining to FY 2024-25 has been claimed, reversed in FY 2024-25 and reclaimed in the FY 2025-26?	Table 6A of GSTR 9, is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025. As ITC was claimed and reversed in the FY 2024-25 itself then it will be reported in table 6B and reversal in Table 7 of GSTR 9. In such cases these two events should be reported as below – • claim should be reported in Table 6B, • reversal should be reported in Table 7

		(Table 7A to 7H, as the case may be). For the reclaim the procedure will be based on whether reclaim is on account of rule 37/37A or reason otherwise, as below - A. If the ITC which was reclaim in FY 2025-26 is because of other than rule 37/37A Such reclaim will be reported in Table 13 of GSTR 9 for FY 2024-25 and table 6A1 of GSTR 9 of FY 2025-26 (in GSTR 9 of next Year). This will not be reported in Table 6H of GSTR 9 of 2025-26 (in GSTR 9 of next Year). B. If the ITC which was reclaim in FY 2025-26 is because of reason rule 37/37A such reclaim will be reported in the Table 6H of GSTR 9 of 2025-26 (in GSTR 9 of next Year). This is not to be reported in table 13 of GSTR 9 of FY 2024-25 (Current year) and Table 6A1 of GSTR 9 of FY 2025-26 (in GSTR 9 of next Year). Example 1 – If any ITC of current FY (2024-25) was claimed and reversed in the FY (2024-25) but reclaimed (Other than rule 37/37A like Circular No. 170/02/2022-GST 6th July 2022 etc) in the next FY (2025-26) till the specified time period (i.e. 30th November 2025) then such ITC will be reported in GSTR 9 as under - 1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same shall be reported in Table 7H of GSTR 9 for FY 2024-25 3. Shall not report reclaim amount in Table 8C of GSTR 9 for FY 2024-25 4. Reclaim shall be reported in table 13 of

		GSTR 9 for FY 2024-25 5. Reclaim shall be reported in table 6A1 in next FY 2025-26 (in GSTR 9 of next Year). Example 2 – If any ITC of current FY 2024-25 was claimed and reversed in the FY 2024-25 but reclaimed (due to rule 37/37A) in the next FY 2025-26 then such ITC will be reported in GSTR 9 as under - 1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same shall be reported in Table 7A (rule 37) or 7A1 (rule 37A) of GSTR 9 for FY 2024-25 3. Reclaim shall not to be reported in table 8C and 13 of GSTR 9 for FY 2024-25 4. Reclaim shall be reported in table 6H of GSTR 9 for FY 2025-26 (in GSTR 9 of next Year).
10	Whether there are any changes in the reporting for table 6M as label has been changed from FY 2024-25	No. Label change to Table 6M has aligned it with the instruction of the notified form. As per the Instruction to the notified form the ITC claimed through ITC 01, 02 and 02A should be reported in Table 6M of GSTR 9.
11	What is table 8A excel and where it is available?	To facilitate the taxpayer, the amount auto populated in table 8A online, invoice wise details is being provided in excel sheet on the GSTR 9 dashboard AS 'DOWNLOAD TABLE 8A DOCUMENT DETAILS'. Taxpayer can download and refer the invoices/DN/CN based on which amount is auto populated in the Table 8A online.
12	Are there any circumstance where 8A Excel and 8A	Yes. In the following scenarios the Table 8A (Excel) and Table 8A (Online) of GSTR 9 for FY 2024-25 can have different details - 1. Outward supplies covered under RCM will

	UI (Online) having different details?	appear in Table 8A excel but not appear in Table 8A online 2. Outward supplies reported as Normal charge and amended to reverse charge then it will appear in Table 8A excel (B2B and B2BA sections of excel sheet) but not appear in Table 8A online 3. Outward supplies (where recipient and supplier belongs to different state) reported as IGST and subsequently PoS is amended as Supplier state and hence CGST and SGST was charged. This record is ineligible for ITC due to PoS Rule, and it will appear in Table 8A excel (B2B as ITC eligibility Yes and B2BA as ITC eligibility No) but not appear in Table 8A online 4. Outward supplies amended from FY 2024-25 to FY 2025-26 then it will appear in Table 8A excel (B2B sections of excel sheet) but not appear in Table 8A online 5. Outward supplies amended from FY 2025-26 to FY 2024-25 then it will appear in Table 8A excel (B2BA sections of excel sheet) and will appear in Table 8A online It may be noted that 8A online is correctly populated whereas there are some additional records may present in Table 8A excel on account of above-mentioned points.
13	When any amendment made by my supplier in his GSTR 1/1A/IFF, will the changes be auto populated in my Table 8A (Excel and Online) of	Yes, any amendment in GSTR 1/1A/IFF the auto population in table 8A will be as per amended record if such amended supplies pertain to FY 2024-25. Example 1 – Invoice dated 30.03.2025 was added in the GSTR 1 for the month of April 2025 (FY 25-26). As this was eligible record for FY 2024-25 hence appear in the table 8A (Excel and Online) of GSTR 9. Now supplier

	GSTR 9?	has amended the record in the GSTR 1 for the month of May 2025 and advancing the invoice date as 30.04.2025. After amending the date, now the document belongs to FY 2025-26 and therefore it is not considered for Table 8A (online) of GSTR 9 for FY 2024-25. However, this record will continue to appear in table 8A excel (B2B Section) of GSTR 9 for FY 2024-25. Vice versa, if any invoice pertains to FY 25-26 but later on Invoice date was preponed to FY 24-25 the record will be auto populated in table 8A excel (under B2BA section) and Online Table 8A of GSTR 9 for FY 2024-25. Example 2 – Original Invoice was added in GSTR 1 for January 2025 with Rs 100 (IGST) and subsequently supplier has amended the invoice to Rs 120 (IGST) in Feb 2025. After amending the value, Table 8A online will be populated with Rs 120(IGST). However, the Table 8A excel will have this record in B2B sections of excel sheet as Rs 100 (IGST) and B2BA sections of excel sheet as Rs 120 (IGST). Example 3 – Mr A is registered in Maharashtra has issued invoice with IGST to Mr B (registered in Delhi) in the GSTR 1 for January 2025. As this was eligible record for FY 2024-25 hence it will appear in the table 8A (Excel and Online) of GSTR 9 for FY 2024-25. Now supplier has amended the place of supply as Maharashtra in the GSTR 1 of Feb 2025 and therefore the CGST and SGST is levied on the record. After amending the place of supply, the amended record becomes ineligible ITC record. As the document belongs to FY 2024-25 so it will appear in Table 8A excel (B2B

		sections of excel sheet as ITC eligibility Yes and B2BA sections of excel sheet as ITC eligibility No). However, this record will not appear in table 8A Online of GSTR 9 for FY 2024-25 as amended record on which ITC is eligible will be considered for the purpose of Table 8A of GSTR 9.
14	In cases when supplier add the invoices of FY 2024-25 in the GSTR 1 of next financial year till the specified time period (April 2025 to Oct 2025) then how it will be auto populated in table 8A?	In case supplier reported the Invoice/DN/CN for the FY 2024-25 up to the specified time of next FY then such record will be auto populated in the Table 8A of GSTR 9 for FY 2024-25 automatically after filling of GSTR 3B for corresponding tax period by the recipient as ITC to be claimed by the recipient in his GSTR 3B. Example– If my supplier reported the Invoices for FY 2024-25 in the GSTR 1 of next FY (between April 2025 to October 2025) i.e. till the specified time period. Then, it is the part of GSTR 2B of recipient as eligible ITC. Now, this invoice will be visible to taxpayer in table 8A of GSTR 9 for FY 2024-25 once the taxpayer files the GSTR 3B for the corresponding tax period.
15	What is Table 8C of GSTR 9?	Table 8C contain data of ITC of current FY which is availed in next FY within the specified time period. This table shall not include any ITC which was claimed (reported in table 4A of GSTR 3B) and reversed (Reported in 4B of GSTR 3B) in the current FY and reclaimed in next FY till the specified time period. Hence the Table 8C only contain the missed ITC of current FY (2024-25) which is claimed in GSTR 3B of next FY till the specified time period.
16	Whether table 8C will have the ITC which is claimed	No. In case where the ITC has been claimed and reversed in a FY (2024-25) and reclaimed in 2025-26. Such reclaim ITC should not be

	and reversed in a FY (2024-25) and reclaimed in next FY (2025-26)	reported in the Table 8C of GSTR 9 of FY 2024-25. Example – Mr. A has claimed the ITC in the month of March 2025 (Table 4A5 of GSTR 3B) and reversed the same in March 2025 (Table 4B2 of GSTR 3B) because the goods has not been reached to its factory. Now in the month of April 2025 the ITC has been reclaimed ((Table 4A5 of GSTR 3B)). Mr A will report this ITC in table 6B and Table 7H of GSTR 9 for FY 2024-25. Table 8A will have the corresponding ITC and also the table 8B will be auto populated from Table 6B of GSTR 9 for FY 2024-25. As a result, there is no difference in Table 8D. It means ITC which is reclaimed in next FY should not be reported in table 8C as it will create the mismatch in Table 8D. This reclaim should be reported in Table 13 only.
17	In what cases, ITC shall be reported in Table 8C of GSTR 9?	Amount will be reported in table 8C only when 1. The ITC pertaining to the FY 2024-25 which is part of GSTR 2B and auto populated in Table 8A of GSTR 9 but which has not been claimed by the recipient during the FY 2024-25 and hence he is availing the corresponding ITC first time in table 4A5 of GSTR 3B of next FY (2025-26) till the specified time period. 2. The supplies pertaining to the FY 2024-25 however supplier has not reported the corresponding invoice in any GSTR 1 filed during FY 2024-25 and reported in GSTR 1 furnished between April'25 to October 2025 and hence recipient is availing the corresponding ITC first time in table 4A5 of GSTR 3B of next FY (2025-26) till the specified time period.

		Example 1 – Mr A has purchased the goods in the month of January 2025 however he has missed to claim the ITC in the January 2025. Now in the month of May 2025 the ITC has been claimed (Table 4A5 of GSTR 3B). This ITC is pertaining to the FY 2024-25, and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9. Example 2 – Mr A has purchased the goods in the month of January 2025 however supplier has not reported this invoice in GSTR 1 for January 2025. This invoice was added in the GSTR 1 of April 2025 by the supplier which is filed on 11th May 2025. Recipient has claimed the ITC in the GSTR 3B for April 2025 (In table 4A5 of GSTR 3B). This ITC is auto populated in Table 8A of GSTR 9 of FY 2024-25 and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9 of FY 2024-25.
18	Will the Label Changes for Table 8B and delinking of table 6H from Table 8B in the auto population create any difference in Table 8D?	From FY 2024-25 Table 8B will auto populate based on amount reported in Table 6B only. Amount reported in the Table 6H will not be part of Table 8B. ITC which is reclaimed by the recipient will not appearing in GSTR 2B again and hence it will not be auto populated in Table 8A. As, the ITC reclaimed is also not required to be reported in the Table 8C. Therefore, delinking of Table 6H with 8B will mitigate the possibility of causing difference in Table 8D of GSTR 9.
19	Goods have been imported in FY 24-25 however the ITC has been	This will be reported in the new inserted row Table 8H1 and it will not be reported in the Table 6E of GSTR 9. IGST Paid on import of goods be reported in Table 8G and Amount of

	taken in FY 2025-26 how this will be reported in the GSTR 9	ITC Claimed in next FY to be reported in Table 8H1 and therefore the difference in the Table 8I will be NIL. Also, this ITC will be reported in the Table 13 of GSTR 9 of 24-25.
20	Which value is auto populated in tax payable in Table 9 of GSTR 9 for FY 2024-25 as negative liability tables has been inserted in the GSTR 3B?	The Tax payable column is captured from GSTR 3B from net liability. If liability reported in the Table 6.1 of GSTR 3B is positive (Gross minus negative liability) then such positive net tax liability be auto populated in the Table 9 under tax payable. However, if net amount in table 6.1 is appearing in negative then no amount will be auto populated under Tax payable column of Table 9. Further tax payable column of Table 9 of GSTR 9 is kept editable and therefore taxpayer may change the value, if required.
20	Whether label change to Table 12 and table 13 does have any change in the reporting?	Change in the Label of Table 12 and table 13 does not make any difference in the reporting compared to any preceding financial years. Table 12 captures the ITC of the financial year (2024-25) reversed in the next financial year. Table 13 captures the ITC of the financial year (2024-25) availed in the next financial year.
21	Will there be any additional facility for filing the HSN details in Table 17 of GSTR 9 for FY 2024-25	To facilitate the taxpayer, additional excel sheet named as 'DOWNLOAD TABLE 12 of GSTR 1/1A HSN DETAILS' is provided having the consolidated details of Tabel 12 of GSTR 1 and additional sheet have also been provided in the same excel sheet having the details of HSN in the format of Table 17 of GSTR 9. This will facilitate the taxpayer to use the download file and report the same in Table 17 of GSTR 9 for FY 2024-25.

22	Whether concessional rate of tax of 65% has been omitted or continued in GSTR 9 for FY 2024- 25?	From financial year 2024-25, concessional rate of tax of 65% checkbox is removed from the table 17 and 18 of GSTR-9 online as this concessional rate of tax is not applicable currently. Also, in the offline tool such column has been made disabled.
23	How the late fees are calculated in GSTR 9C for FY 2024-25	As clarified vide Circular No. 246/03/2025-GST dated 30th January 2025, the late fee is levied under Section 47(2) of the CGST Act for any delay in furnishing the complete annual return under Section 44. This includes both FORM GSTR-9 and FORM GSTR-9C (if applicable). Accordingly, a new Table - 17 titled "Late Fee Payable and Paid" has been inserted below Part V of GSTR-9C to capture such late fee payable under Section 47(2). The late fee shall be leviable for the period starting from the due date of furnishing the annual return till the date of filing of GSTR 9 for annual return. The late fee for GSTR 9C will be calculated from date of filing of GSTR 9 or due date of filing of Annual return, whichever is later till the filling of GSTR-9C. These late fees will be auto calculated by the system based on the date filing of GSTR 9 and 9C. Example 1 – If GSTR 9 is furnished on 25th December 2025 (due date 31st December 2025) and GSTR 9C is furnished on 7th January 2026. Then no late fees is levied for GSTR 9 as it is furnished within due date. However late fees for 7 days (delay in furnishing of GSTR 9C) is auto populated in GSTR 9C. Example 2 – If GSTR 9 is furnished on 5th

		January 2026 (due date 31st December 2025) and GSTR 9C is furnished on 7th January 2026. Then total late fees leviable is for 7 days which will be auto populated by the system as for 5 days at the time of filing GSTR 9 and for balance 2 days will be populated in GSTR 9C at the time of filing GSTR 9C.
24	Whether the ITC reclaimed under Rule 37 or Rule 37A is to be treated as ITC of the original invoice year or of the year in which it is reclaimed?	The ITC which is claimed and reversed due to reason of rule 37 / 37A and subsequently reclaimed in any financial year then such reclaimed ITC will be considered the ITC of that year only (in which it has been reclaimed). Therefore, it will always report in Table 6H of GSTR 9 to be filed for the FY in which such reclaim has been reported.

Example

Particular	Example 1	Example 2	Example 3
	Claim - Reversal and reclaim all three are in same FY 24-25) Assume Amount of ITC is Rs 120	and Reversal in FY 24-25; Reclaim in FY 25-26 (Reason other than Rule 37/37A for e.g. Circular No. 170/02/2022-GST 6th July 2022)	Claim and Reversal in FY 24-25; Reclaim in FY 25-26 (due to Rule 37/37A for which no time limit to reclaim the ITC
Originally Claimed	FY 2024-25	March'25 (FY 2024-25)	April'24 (FY 2024-25)
Reversed -	FY 2024-25	March'25 (FY 2024-25)	October'24 (FY 2024-25)
Reclaimed	FY 2024-25	April'25 (FY 2025-26)	April 2025 (FY 2025-26)

Relevant Table of GSTR 9	GSTR 9 for FY 2024-25	GSTR 9 for FY 2024-25	GSTR 9 for FY 2025-26*	GSTR 9 for FY 2024-25	GSTR 9 for FY 2025-26*
Table 6A Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	It will have twice amount - 240	120	120	120	120
Table 6A1 ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A	NIL [as the ITC pertain to current FY only]	NIL [as the ITC pertain to current FY only]	120	Nil	Nil
Table 6A2 Net ITC of the financial year =(A-A1)	240	120	0	120	120
Table 6B Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	120	120		120	
Table 6H Amount of ITC reclaimed under the provisions of the Act	120				120
Table 6I Sub total (B to H above)	240	120	0	120	120

Table 6J Difference (I – A2 above)	0	0	0	0	0
Table 7A / 7A1 7A - As per Rule 37 / 7A1 - As per Rule 37A	120 (Report in applicable rows from 7A to 7H as per the reason of reversal)			120	
Table 7H Other reversal		120			
Table 8A ITC as per GSTR- 2B (table 3 thereof)	120	120		120	
Table 8B ITC as per 6(B) above	120	120		120	
Table 8C [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	0	0 Note 1			
Table 8D Difference [A- (B+C)]	0	0			

Table 12 ITC of the financial year reversed in the next financial year	0	0			
Table 13 ITC of the financial year availed in the next financial year	0	120		Note 2	

14.10 Additional GSTN FAQs dated 04.12.2025

S. No.	Query	Reply
1.	If I paid GST on RCM for FY24- 25 in GSTR3B of FY25-26. Should this liability and ITC of RCM be reported in GSTR 9 of FY 2024-25 or FY 2025-26?	This RCM Liabilities and ITC on said RCM transaction should be reported in GSTR-9 of FY 2025-26. Explanation- As clarified by CBIC vide Press release dated 3rd July 2019, the RCM Liability may be reported in the year, in which it was paid along with applicable interest (if any). Relevant extract of the said press release – 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).
2.	Ineligible ITC of 23-24, availed in FY 24-25 (Table 4A5 of GSTR 3B) and same was reversed in FY 24-25 (Table 4B1 of GSTR 3B). According to instructions of GSTR 9, we have to report ITC availed of last year FY 2023-24 in Table 6A1 of GSTR 9 of FY 2024-25 i.e. I can report ineligible ITC availed in Table 6A1 but there is no mention of how to show ITC of 23-24 reverse in 24-25 in table 7.	The ITC claimed for FY 2023-24 in the FY 2024-25 needs to be reported in 6A1. However, ITC reversal of FY 2023-24, reported in GSTR 3B for FY 2024-25, need not to report in the Table 7 of GSTR 9 of FY 2024-25. Table 6B to table 6H and Table 7A to table 7H will contain the details of ITC for the current year only (2024-25).
3.	Table 12B of GSTR-9C for FY 2024-25 becomes reductant as Table 7J of GSTR 9 of FY 2024-25 does not consider the ITC of FY 2023-24 claimed or reversed in FY 24-25	Table 12B capture the ITC booked in earlier FY and claimed in current FY. Therefore, this amount will neither appear in Table 12A nor in Table 12E. Hence it appears that this FY, this may create a mismatch. However, in case of any differences in Table 12F of GSTR 9C, taxpayer may provide the reason for un-reconciled differences in ITC in Table 13 of GSTR 9C.

4.	Table 7J of GSTR 9 does not consider 6A1 and therefore the amount in Table 7J does not match with the Table 4C of GSTR 3B of FY 2024-25,	Table 4C of GSTR 3B may contain the ITC of FY 2023-24 claimed or reversed in FY 2024-25. However, the Table 7J of GSTR 9 shows the net ITC pertaining to the current FY only (2024-25). Therefore, there it may create differences between Table 4C of GSTR 3B and Table 7J of GSTR 9, in cases where ITC of preceding FY (2023-24) was reported in GSTR 3B of current FY (i.e. 2024-25).
5.	Can you guide whether ITC reversed during 24-25 pertaining 23-24, how to disclose the same in GSTR-9? whether it is to be reduced from Table 6A1 of GSTR-9 or table 7 or should not be shown at all?	ITC pertaining to 2023-24 which has been reversed in GSTR 3B of 2024-25 then such reversal will not be reported anywhere in GSTR 9 of FY 2024-25 as you need to report the reversal of ITC pertaining to current FY only in Table 7 of GSTR 9 for FY 2024-25.
6.	ITC of FY 23-24 showing in 2B of FY 2023-24, but goods received in April 2024 i.e. FY 24-25 so ITC claimed in 3B of FY 24-25 which we need to report in 6A1 of FY 24-25. So ideally it shouldn't be reported in Table 12B of GSTR 9C as there will be no unreconciled difference but if such ITC is taken in the books in FY 2024-25 instead of FYT 2- 023-24 then 12A of 9C will be high and 12E auto-populated from 7J of 9 will be less and there will be unreconciled	ITC which pertain to FY 23-24 should not form part of Audited financial statement of 24-25. However, apparently the ITC amount as reported in Audited Financial Statement depends upon methodology adopted by taxpayer. Accordingly, the value in Table 12A to 12C of GSTR 9C may be reported as per the accounting methodology adopted by taxpayer. However, if in case of any differences in the Table 12F of GSTR 9C, taxpayer may provide the reason for un-

	difference in 12F for which we should give reasons or how to show this unreconciled difference?	reconciled differences in ITC in Table 13 of GSTR 9C.
7.	Where is non-GST purchase reported in GSTR 9?	As there is no specified table in the notified Form GSTR 9, for reporting the Non-GST Purchase hence not required to be reported in the GSTR 9.
8.	Whether Table 4G1 of GSTR 9 to be reported by e commerce operator only?	Table 4G1 of GSTR 9 to be reported by e commerce operator liable to pay the Tax under section 9(5) of CGST Act.

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