

GSTR-9 & 9C Filing for FY 2024-25: Key Change & Best Practices

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Agenda Points



Annual Return & Audit Report Basics

Clause by clause analysis

Issues to be considered in Annual Return and GST Audit

Questions & Answers

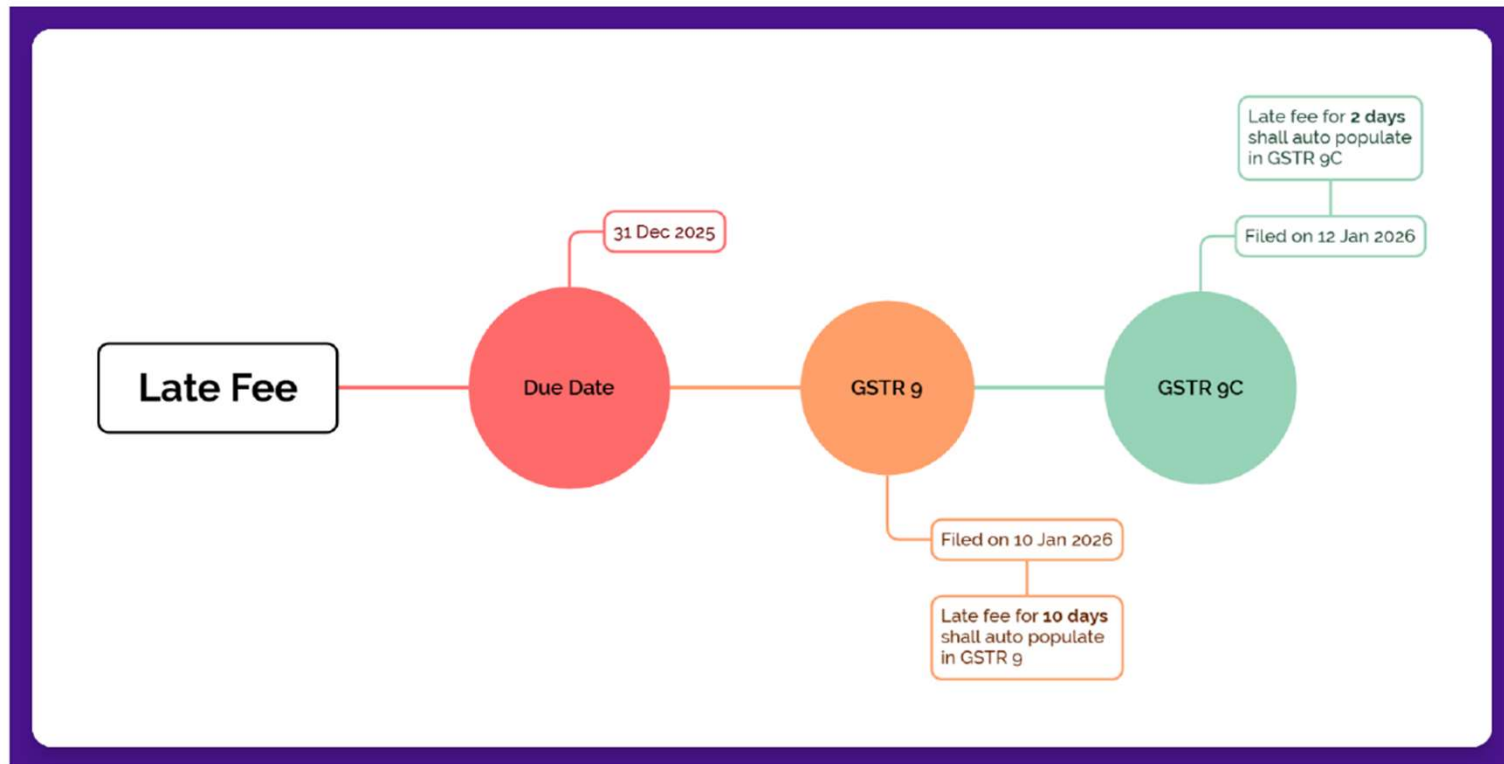
Applicability: Section 44 read with Rule 80(1) of the CGST Rules

- GSTR-9 mandatory for taxpayers with aggregate turnover above **two (02) crores**.
- GSTR-9C mandatory for taxpayers with aggregate turnover above **five (05) crores**.
- **NIL GSTR09** to be filed by taxpayers with multiple registrations and aggregate turnover above threshold.
- **Cancelled taxpayers** also required to file annual returns mandatorily.
- Person **opted in or out from composition** shall file both GSTR-9 and GSTR-4 for the relevant period.

Late Fee: Section 47(2) read with N/N 7/2023-CT dated 31-Mar-2023

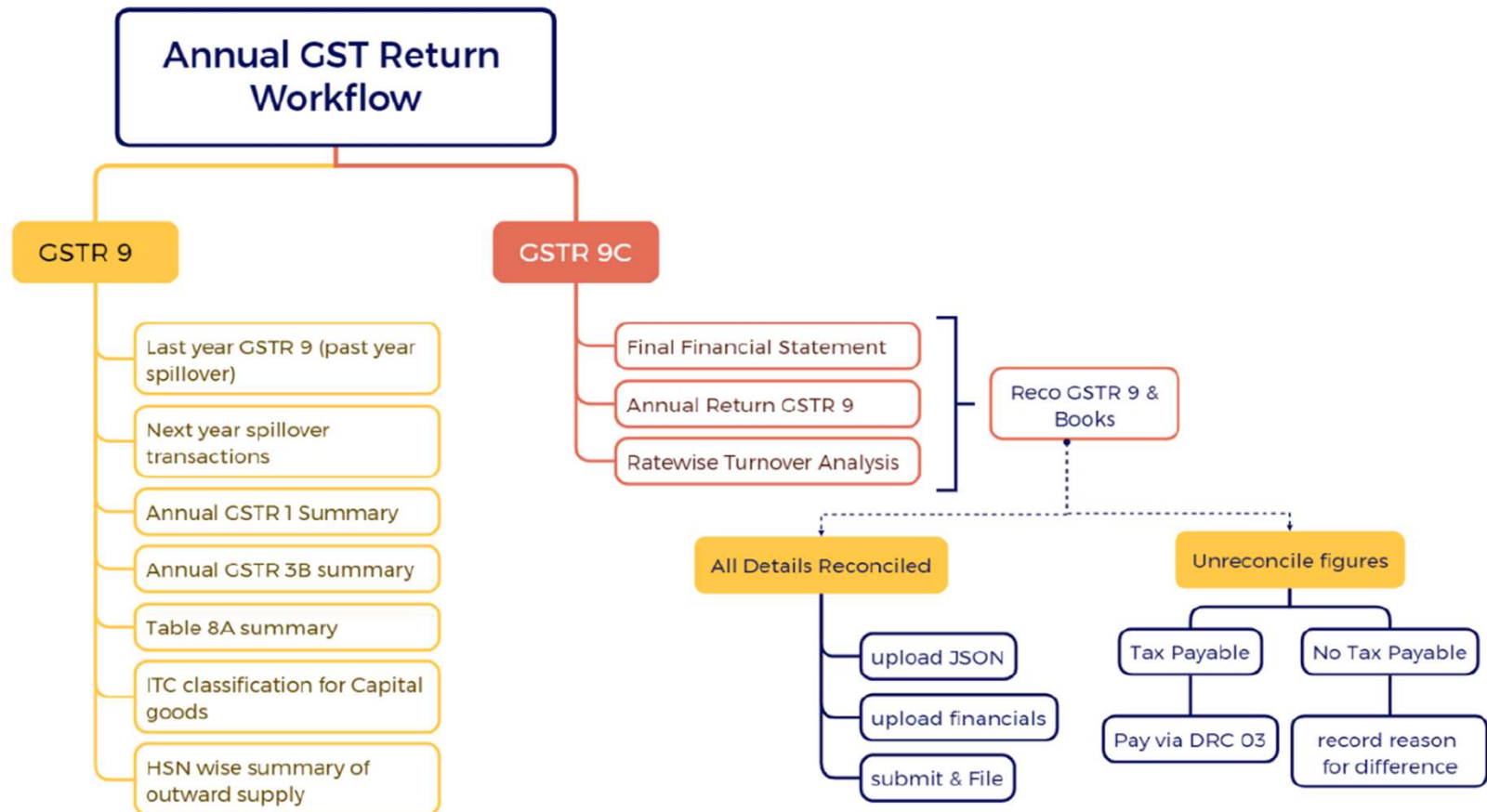
Class of Taxpayer	Late Fee	Max Limit
Aggregate Turnover up to 5cr	50/day	0.04% of Turnover
Aggregate Turnover above 5cr-20cr	100/day	0.04% of Turnover
Aggregate Turnover above 20cr	200/day	0.5% of Turnover

Late Fee for GSTR 9 & GSTR 9C calculated separately



Circular 246/03/2025 – Central Tax dated 30-Jan-2025

Annual GST Return Workflow



Time Limit for issuance of Notice u/s. 73 or 74 or 74A

Period	GSTR 9 due date		Section 73		Section 74		Section 74A	
	Original	Extended	Notice	Order	Notice	Order	Notice	Order
2017-18	31.12.2018	07.02.2020	30.09.2023	31.12.2023	05.08.2024	28.02.2025	NA	NA
2018-19	31.12.2019	31.12.2020	31.01.2024	30.04.2024	30.06.2025	31.12.2025	NA	NA
2019-20	31.12.2010	31.03.2021	31.05.2024	31.09.2024	30.09.2025	31.03.2026	NA	NA
2020-21	31.12.2021	28.02.2022	30.11.2024	28.02.2025	28.08.2026	28.02.2027	NA	NA
2021-22	31.12.2022	-	30.09.2025	31.12.2025	30.06.2027	31.12.2027	NA	NA
2022-23	31.12.2023	-	30.09.2026	30.12.2026	32.06.2028	30.12.2028	NA	NA
2023-24	31.12.2024	-	30.09.2027	30.12.2027	30.06.2029	30.12.2029	NA	NA
2024-25	31.12.2025	-	NA	NA	NA	NA	30.06.2029	30.06.2030
2025-26	31.12.2026	-	NA	NA	NA	NA	30.06.3030	30.6.2031

Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
4	Details of advances, inwards and outward supplies made during the financial year on which tax is payable								
A	Supplies made to un-registered persons (B2C)	M	M	M	M	M	M	M	M
B	Supplies made to registered persons (B2B)	M	M	M	M	M	M	M	M
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	M	M	M	M	M	M	M	M
D	Supply to SEZs on payment of tax	M	M	M	M	M	M	M	M
E	Deemed Exports	M	M	M	M	M	M	M	M
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	M	M	M	M	M	M	M	M
G	Inward supplies on which tax is to be paid on reverse charge basis	M	M	M	M	M	M	M	M
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]	M	M	NA	NA	NA	NA	NA	NA
H	Sub-total (A to G1 above)	NA	NA	NA	NA	NA	NA	NA	NA

Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	M	M	M	M	O	O	O	O
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	M	M	M	M	O	O	O	O
K	Supplies / tax declared through Amendments (+)	M	M	M	M	O	O	O	O
L	Supplies / tax reduced through Amendments (-)	M	M	M	M	O	O	O	O
M	Sub-total (I to L above)	NA	NA	NA	NA	NA	NA	NA	NA
N	Supplies and advances on which tax is to be paid (H + M) above	NA	NA	NA	NA	NA	NA	NA	NA
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	M	M	M	M	M	M	M	M
B	Supply to SEZs without payment of tax	M	M	M	M	M	M	M	M
C	Supplies on which tax is to be paid by recipient on reverse charge basis	M	M	M	M	M	M	M	M
C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]	M	M	NA	NA	NA	NA	NA	NA
D	Exempted	M	M	M	M	M	M	M	M
E	Nil Rated (Note 4)	O	O	O	O	O	O	O	O

Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
F	Non-GST supply (includes 'no supply')	M	M	M	M	O	O	O	O
G	Sub-total (A to F above)	NA	NA	NA	NA	NA	NA	NA	NA
H	Credit Notes issued in respect of transactions specified in A to F above (-)	O	O	O	O	O	O	O	O
I	Debit Notes issued in respect of transactions specified in A to F above (+)	O	O	O	O	O	O	O	O
J	Supplies declared through Amendments (+)	M	M	M	O	O	O	O	O
K	Supplies reduced through Amendments (-)	M	M	M	O	O	O	O	O
L	Sub-Total (H to K above)	NA	NA	NA	NA	NA	NA	NA	NA
M	Turnover on which tax is not to be paid (G + L) above	NA	NA	NA	NA	NA	NA	NA	NA
N	Total Turnover (including advances) (4N + 5M - 4G - 4G1) above	NA	NA	NA	NA	NA	NA	NA	NA

Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
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)	NA	NA	NA	NA	NA	NA	NA	NA
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	M	NA	NA	NA	NA	NA	NA	NA
A2	Net ITC of the financial year =(A-A1)]	NA	NA	NA	NA	NA	NA	NA	NA
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Mandatory to report Capital Goods separately and Input service can be consolidated with inputs						All ITC can be reported in inputs	
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed								
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed								
E	Import of goods (including supplies from SEZ)								

Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
F	Import of services (excluding inward supplies from SEZs)	M	M	M	M	M	M	M	M
G	Input Tax credit received from ISD	M	M	M	M	M	M	M	M
H	Amount of ITC reclaimed under the provisions of the Act	M	M	M	M	M	M	M	M
I	Sub-total (B to H above)	NA	NA	NA	NA	NA	NA	NA	NA
J	Difference (I - A2) above	NA	NA	NA	NA	NA	NA	NA	NA
K	Transition Credit through TRAN-1 (including revisions if any)	M	M	M	M	M	M	M	M
L	Transition Credit through TRAN-II	M	M	M	M	M	M	M	M
M	[ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms	M	M	M	M	M	M	M	M
N	Sub-total (K to M above)	NA	NA	NA	NA	NA	NA	NA	NA
O	Total ITC availed (I + N) above	NA	NA	NA	NA	NA	NA	NA	NA

Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
7	Details of ITC Reversed and Ineligible ITC for the financial year								
A	As per Rule 37	M	O	O	O	O	O	O	O
A1	As per Rule 37A	M	NA	NA	NA	NA	NA	NA	NA
A2	As per Rule 38	M	NA	NA	NA	NA	NA	NA	NA
B	As per Rule 39	M	O	O	O	O	O	O	O
C	As per Rule 42	M	O	O	O	O	O	O	O
D	As per Rule 43	M	O	O	O	O	O	O	O
E	As per section 17(5)	M	O	O	O	O	O	O	O
F	Reversal of TRAN-I credit	M	M	M	M	M	M	M	M
G	Reversal of TRAN-II credit	M	M	M	M	M	M	M	M
H	Other reversals(specify) (Note 5)	M	M	M	M	M	M	M	M
I	Total ITC Reversed (Sum of A to H above)	NA	NA	NA	NA	NA	NA	NA	NA
J	Net ITC Available for Utilization (6O - 7I)	NA	NA	NA	NA	NA	NA	NA	NA

Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
8	Other ITC related information								
A	ITC as per GSTR-2B [Table 3(I) thereof]	NA	NA	NA	NA	NA	NA	NA	NA
B	ITC as per sum total 6(B)	NA	NA	NA	NA	NA	NA	NA	NA
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 upto specified period	M	M	M	M	M	M	M	M
D	Difference [A-(B+C)]	NA	NA	NA	NA	NA	NA	NA	NA
E	ITC available but not availed	M	M	M	M	M	M	M	M
F	ITC available but ineligible	M	M	M	M	M	M	M	M
G	IGST paid on import of goods (including supplies from SEZ)	M	M	M	M	M	M	M	M
H	IGST credit availed on import of goods (as per 6(E) above)	NA	NA	NA	NA	NA	NA	NA	NA
H1	IGST Credit availed on Import of goods in next financial year	M	NA	NA	NA	NA	NA	NA	NA
I	Difference (G-H-H1)	NA	NA	NA	NA	NA	NA	NA	NA
J	ITC available but not availed on import of goods (Equal to I)	NA	NA	NA	NA	NA	NA	NA	NA
K	Total ITC to be lapsed in current financial year (E + F + J)	NA	NA	NA	NA	NA	NA	NA	NA

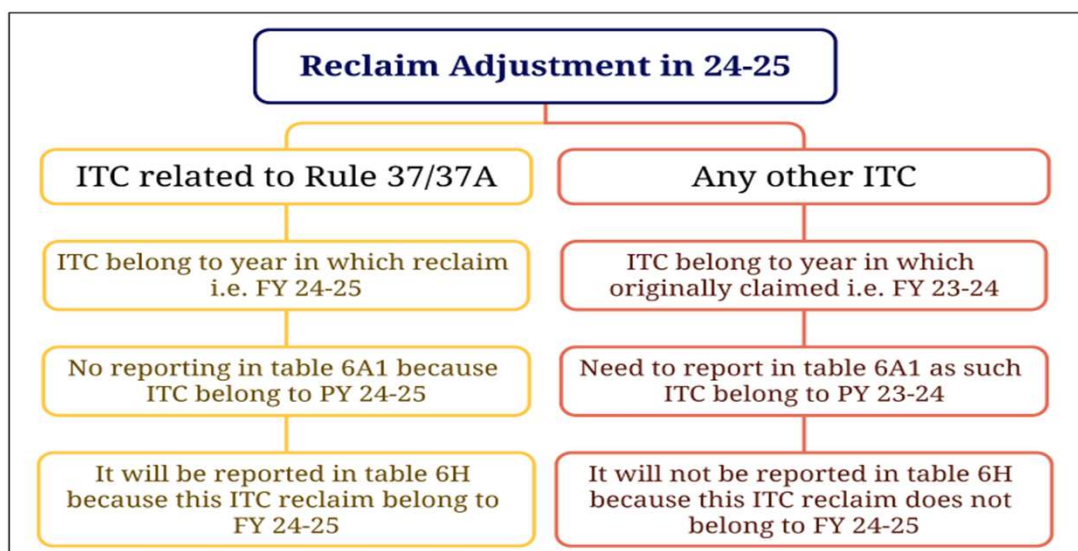
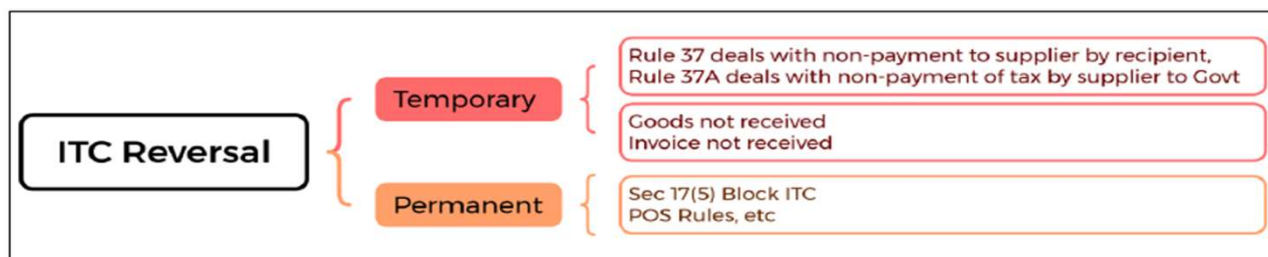
Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
9	Details of tax paid as declared in returns filed during the financial year	M	M	M	M	M	M	M	M
10	Supplies / tax declared through Invoices/Debit Note/Amendments (+)	M	M	M	M	M	M	M	M
11	Supplies / tax reduced through Amendments/Credit Note (-)	M	M	M	M	M	M	M	M
12	ITC of the financial year reversed in the next financial year	M	O	O	O	O	O	O	O
13	ITC of the financial year availed in the next financial year	M	O	O	O	O	O	O	O
	Total turnover (5N +10-11)	NA	NA	NA	NA	NA	NA	NA	NA

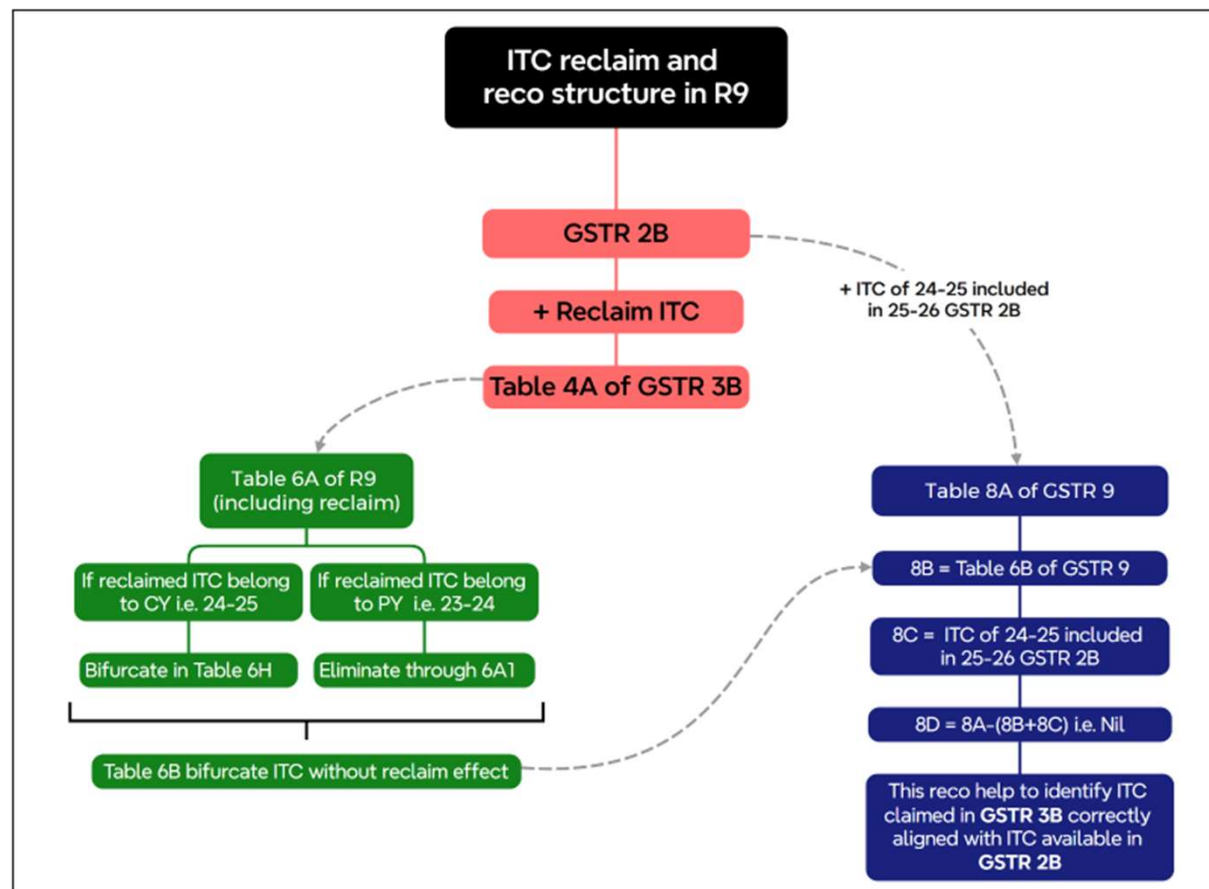
Optional vs. Mandatory Table of GSTR-9 and GSTR-9C

GSTR 9 - Annual Return									
		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
14	Differential tax paid on account of declaration in 10 & 11 above	M	M	M	M	M	M	M	M
15	Particulars of Demands and Refunds	O	O	O	O	O	O	O	O
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	O	O	O	O	O	O	O	O
17	HSN wise summary of outward supplies	M	M	M	M	O	O	O	O
18	HSN wise summary of inward supplies	O	O	O	O	O	O	O	O

ITC Reversal and Reclaim



ITC Reversal and Reclaim



Practical Illustration on ITC Claim, Reversal & Reclaim

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	Claim 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 6 th 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 24-25	GSTR 9 for FY 24-25	GSTR 9 for FY 25-26	GSTR 9 for FY 24-25	GSTR 9 for FY 25-26*

Practical Illustration on ITC Claim, Reversal & Reclaim

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

Practical Illustration on ITC Claim, Reversal & Reclaim

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			

Practical Illustration on ITC Claim, Reversal & Reclaim

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	

GSTR-9: Bird's Eye View, Interplay and Analysis

GSTR 9 - Annual Return					
		Nature	Source Return	Respective Table	Analysis
4	Details of advances, inwards and outward supplies made during the financial year on which tax is payable				As per amended instruction on GSTR 9 for FY 24-25 table 4,5,6 & 7 shall report value pertain to FY 2024-25 only
A	Supplies made to un-registered persons (B2C)	M	GSTR 1/1A	Table 5,7	-
B	Supplies made to registered persons (B2B)	M	GSTR 1/1A	Table 4A,4C	-
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	M	GSTR 1/1A	Table 6A	-
D	Supply to SEZs on payment of tax	M	GSTR 1/1A	Table 6B	-
E	Deemed Exports	M	GSTR 1/1A	Table 6C	-
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	M	GSTR 1/1A	Table 11A	Only that entry will be covered in which no invoice issue in CURRENT YEAR 24-25
G	Inward supplies on which tax is to be paid on reverse charge basis	M	GSTR 3B	Table 3.1(d)	-
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]	M	GSTR 1/1A	Table 15, 15A	-
H	Sub-total (A to G1 above)	-	-	-	-

I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	M	GSTR 1/1A	Table 9B	-
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	M	GSTR 1/1A	Table 9B	-
K	Supplies / tax declared through Amendments (+)	M	GSTR 1/1A	Table 9C	-
L	Supplies / tax reduced through Amendments (-)	M	GSTR 1/1A	Table 9C	-
M	<i>Sub-total (I to L above)</i>	-	-	-	-
N	<i>Supplies and advances on which tax is to be paid (H + M) above</i>	-	-	-	(4N - G)+ (10-11) shall be reported in Table 7F of GSTR 9C as Taxable Turnover

5	Details of Outward supplies made during the financial year on which tax is not payable				As per amended instruction on GSTR 9 for FY 24-25 table 4,5,6 & 7 shall report value pertain to FY 2024-25 only
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A	Zero rated supply (Export) without payment of tax	M	GSTR 1/1A	Table 6A	-
B	Supply to SEZs without payment of tax	M	GSTR 1/1A	Table 6B	-
C	Supplies on which tax is to be paid by recipient on reverse charge basis	M	GSTR 1/1A	Table 4B	-
C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]	M	GSTR 1/1A	Table 14(b), 14A(b)	-
D	Exempted	M	GSTR 1/1A	Table 8	-
E	Nil Rated (Note 4)	O	GSTR 1/1A	Table 8	-
F	Non-GST supply (includes 'no supply')	M	GSTR 1/1A	Table 8	-
G	Sub-total (A to F above)	NA	NA	NA	NA
H	Credit Notes issued in respect of transactions specified in A to F above (-)	O	GSTR 1/1A	Table 9B	-
I	Debit Notes issued in respect of transactions specified in A to F above (+)	O	GSTR 1/1A	Table 9B	-
J	Supplies declared through Amendments (+)	M	GSTR 1/1A	Table 9C	-
K	Supplies reduced through Amendments (-)	M	GSTR 1/1A	Table 9C	-
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 - 4G1) above	-	-	-	-

6	Details of ITC availed during the financial year				As per amended instruction on GSTR 9 for FY 24-25 table 4,5,6 & 7 shall report value pertain to FY 2024-25 only
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	NA	GSTR 3B	Table 4A	-
A1	ITC of any preceding financial year availed in the financial year (which is included in 6A above) other than reclaim	M	<p>Refer GSTR 2B from April 24 to Oct 24 and identify invoices of PY 23-24.</p> <p>Alternatively, if GSTR 9 of PY 23-24 filed correctly then table 8C/13 of GSTR 9 may be used to fill these details.</p>		<p>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, however it shall cover reclaim other than 37/37A i.e. 16(2)(b) or Cir 170/02/2022</p> <p><i>This table 6A1 will also impact Table 12B of GSTR 9C which we will discuss later in 9C</i></p>

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)	Mandatory to report Capital Goods separately and Input service can be consolidated with inputs	Working	Working	Taxpayer need to do provide bifurcation after considering instructions of GSTR 9 and separate working is required for this table
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed		GSTR 3B	Table 4A3	Please note GSTR 3B table 4A3 provide consolidated RCM data . Taxpayer need to identify and report RCM supply through URD suppliers
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed		GSTR 3B	Table 4A3	Please note GSTR 3B table 4A3 provide consolidated RCM data . Taxpayer need to identify and report RCM supply through registered suppliers
E	Import of goods (including supplies from SEZ)		GSTR 3B	Table 4A1	-
F	Import of services (excluding inward supplies from SEZs)	M	GSTR 3B	Table 4A2	-
G	Input Tax credit received from ISD	M	GSTR 3B	Table 4A4	-

H	Amount of ITC reclaimed under the provisions of the Act	M	For identification - Refer Electronic Credit reversal & reclaim ledger For detail working - Annual computation in tally or ITC ledger		<ol style="list-style-type: none"> 1. Reclaim for same FY - Report here 2. Claim & reverse in 23-24 and reclaim in 24-25 (37/37A) - Report here 3. Claim and reverse in 23-24 and reclaim in 24-25(other than 37/37A) - Report in 6A1 not here
I	Sub-total (B to H above)	-	-	-	-
J	Difference (I - A2) above	-	-	-	-
K	Transition Credit through TRAN-1 (including revisions if any)	M	TRANS-I	-	-
L	Transition Credit through TRAN-II	M	TRANS-II	-	-
M	[ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms	M	ITC 01,02,02A	-	-
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				As per amended instruction on GSTR 9 for FY 24-25 table 4,5,6 & 7 shall report value pertain to FY 2024-25 only
A	As per Rule 37	M	GSTR 3B	Table 4B	
A1	As per Rule 37A	M	GSTR 3B	Table 4B	
A2	As per Rule 38	M	GSTR 3B	Table 4B	
B	As per Rule 39	M	GSTR 3B	Table 4B	
C	As per Rule 42	M	GSTR 3B	Table 4B	
D	As per Rule 43	M	GSTR 3B	Table 4B	
E	As per section 17(5)	M	GSTR 3B	Table 4B	
F	Reversal of TRAN-I credit	M	TRAN-I	-	
G	Reversal of TRAN-II credit	M	TRAN-II	-	
H	Other reversals(specify)	M	ITC 03	-	
I	Total ITC Reversed (Sum of A to H above)	-	-	-	
J	Net ITC Available for Utilization (6O - 7I)	-	-	-	<p>Most Important Note - Since structure of GSTR 9 changed this year and table 6 & 7 contain data only for FY 24-25, however GSTR 3B may contain spill over ITC of previous year due to this difference may arise in table 7J of GSTR 9C and Table 4C of 3B.</p> <p>Also note table 7J also transfer to GSTR 9C for Reco with books</p>

8	Other ITC related information				
A	ITC as per GSTR-2B [Table 3(I) thereof]	-	GSTR 2B	Table 3(I)	<p>This table capture ITC on invoices pertain to FY 24-25 in GSTR 2B of FY 2024-25 along with ITC on invoice pertain to FY 24-25 in GSTR 2B of FY 2025-26 (till Oct 2B). Hence it is important to file GSTR 9 after 14 Nov 2025 (GSTR 2B generation date for Oct 2025).</p> <p>Also note Table 8A Excel may contain some extra entries related to RCM and ineligible ITC due to POS, however Table 8A online will represent correct & eligible ITC</p>
B	ITC as per sum total 6(B)	-	GSTR 9	Table 6B	As per recent instruction table 6B shall contain ITC on invoices pertain to FY 24-25 in GSTR 2B of FY 2024-25
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	M	Refer invoices for FY 24-25 captured in table 3(I) of GSTR 2B from April 25 to Oct 25		<p>Working required to identify ITC on invoice of 24-25 captured in GSTR 2B of FY 25-26 (till Oct 2025)</p> <ol style="list-style-type: none"> 1. ITC of 24-25, claimed in 25-26 -Yes 2. ITC claim, reverse in 24-25 and reclaim in 25-26 (37/37A) – No 3. ITC claim, reverse in 24-25 and reclaim in 25-26 (other than 37/37A) - No, because it will create difference (as per latest GSTIN advisory). Generally, table 8C & 13 are same however due to this adjustment difference may arise
D	Difference [A-(B+C)]	-	-	-	Ideally this should be positive or Nil. However negative difference in this table represent excess ITC claimed in GSTR 3B. Taxpayer need to make sure all excess ITC claimed during the year must be reversed through DRC 03

E	ITC available but not availed	M	Working	-	Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D
F	ITC available but ineligible	M	Working	-	Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D
G	IGST paid on import of goods (including supplies from SEZ)	M	Working	-	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
H	IGST credit availed on import of goods (as per 6(E) above)	-	GSTR 9	Table 6E	-
H1	IGST Credit availed on Import of goods in next financial year	M	Working	-	Out of 8G, the input tax credit on Import of goods which is availed in next financial year shall be declared here.]
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)	-	-	-	-

9	Details of tax paid as declared in returns filed during the financial year	M	-	-	-
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10	Supplies / tax declared through Invoices/Debit	M	Invoices/DN/CN pertain to FY 24-25 declare in 25-26 filed till 30 Nov 2025		Working required to identify Invoices/DN/CN pertain to FY 24-25 declare in GSTR 1/1A/IFF of FY 25-26 filed till 30 Nov 2025
11	Supplies / tax reduced through Amendments/Credit Note (-)	M			
12	ITC of the financial year reversed in the next financial year	M	GSTR 3B next year	Table 4B	Aggregate value of reversal of ITC which was availed in the current financial year but reversed in returns filed for the months of April, 2025 to October, 2025 filed upto 30th November, 2025 shall be declared here. Table 4(B) of FORM GSTR-3B
13	ITC of the financial year availed in the next financial year	M	GSTR 3B next year	Table 4A	Working required to identify ITC on invoice of 24-25 captured in GSTR 2B of FY 25-26 (till Oct 2025) Original claim late in 25-26 - Yes Reclaim late in 25-26 (37/37A) - No Reclaim late in 25-26 (other than 37/37A) - Yes, <i>generally table 8C & 13 are same however due to this adjustment difference may arise</i>
	Total turnover (5N +10-11)	-	-	-	To be reported in 5Q of GSTR 9C as Total Turnover

14	Differential tax paid on account of declaration in 10 & 11 above	M	-	-	-
15	Particulars of Demands and Refunds	O	-	-	-
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	O	-	-	-
17	HSN wise summary of outward supplies	Analysis	-	-	It will be optional for taxpayers having annual turnover up to ₹ 1.50 Cr and no B2B supply Otherwise it is mandatory to fill this table. From FY 24-25 excel is available for this table
18	HSN wise summary of inward supplies	O	-	-	-
19	Late Fee payable & paid	NA	-	-	Late fee will be payable if annual return is filed after the due date. From FY 2024-25 GSTR 9C late fee will be levy separately in GSTR 9C.

Amounts Excluded from Table 8A

POS-Based Exclusion

ITC not available when Place of Supply is in the supplier's state, different from the recipient's state location

Reverse Charge Mechanism (RCM)

ITC amounts reflected in GSTR-2B where Reverse Charge Mechanism is applicable are systematically excluded



Time-Barred Invoice Filing

The Time-Barring Rule

Suppliers who file GSTR-1 after the prescribed time-barring period create excluded transactions in Table 8A.

If a supplier files an invoice for FY 2024-25 after **30th November 2025**, this entry will be automatically excluded from your Table 8A calculations.

30

November

Cut-off date for FY 24-25 invoice filing



Impact: Late supplier filings can result in legitimate ITC being excluded from your annual reconciliation.

GSTR-2B Data Quality Issues

return.gst.gov.in/returns2/auth/gstr9/dashboard

GSTR-9 Normal taxpayers

Steps to prepare GSTR-9 return online

1. Download the draft system generated GSTR-9, annual summary of Form GSTR-1/GSTR-1A/IFF and annual summary GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on **PREVIEW DRAFT GSTR-9 (PDF)** button to view summary in PDF and **PREVIEW DRAFT GSTR-9 (EXCEL)** to view summary in Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

DOWNLOAD GSTR 9 SYSTEM COMPUTED SUMMARY (PDF) DOWNLOAD GSTR 1/1A/IFF SUMMARY (PDF) DOWNLOAD GSTR 3B SUMMARY (PDF)

DOWNLOAD TABLE 8A DOCUMENT DETAILS DOWNLOAD TABLE 12 OF GSTR-1/GSTR-1A HSN DETAILS

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

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable		5.Details of Outward supplies made during the financial year on which tax is not payable		6.Details of ITC availed during the financial year.	
Taxable value	Integrated tax (₹)	Value (₹)		Integrated tax (₹)	Central tax (₹)
₹2,90,81,63,705.83	₹12,16,04,279.55	₹20,54,046.00		₹0.00	₹0.00
Central tax (₹)	State / UT tax (₹)			State / UT tax (₹)	CESS (₹)

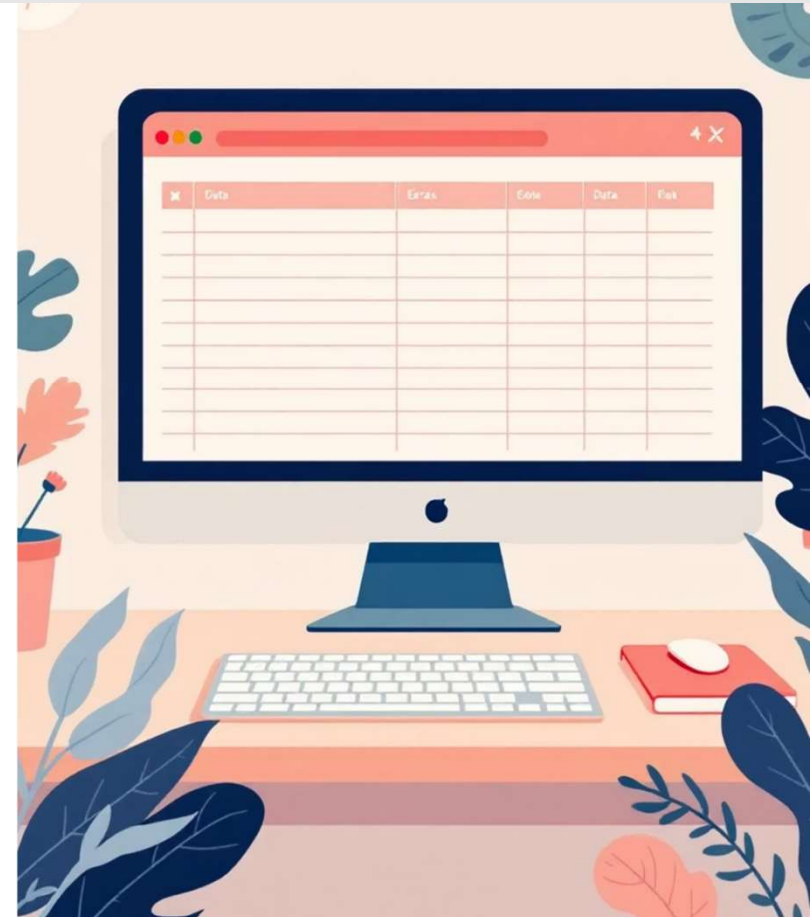
GSTR-2B Data Quality Issues

October 2024 Data Gaps

Significant issues identified in GSTR-2B data for October 2024, with multiple entries completely missing from the reflected data

Interstate Transaction Scenario

When POS differs from both supplier and recipient states, the transaction is **included in Table 8A** ITC calculations



GSTR-9C: Bird's Eye View, Interplay and Analysis

GSTR 9C - Reconciliation Statement					
		Nature	Source Return	Respective Table	Analysis
5	Reconciliation of Gross Turnover				
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)*	M			As per books of account
B	Unbilled revenue at the beginning of the Financial Year	O	-	-	-
C	Unadjusted advances at the end of the Financial Year	O	-	-	-
D	Deemed Supply under Schedule I	O	-	-	-
E	Credit Notes issued after the end of the financial year but reflected in the annual return	O	-	-	-
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	O	-	-	-

G	Turnover from April 2017 to June 2017	O	-	-	-
H	Unbilled revenue as at the end of the Financial Year	O	-	-	-
I	Unadjusted Advances as at the beginning of the Financial Year	O	-	-	-
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	O	-	-	-
K	Adjustments on account of supply of goods by SEZ units to DTA Units	O	-	-	-
L	Turnover for the period under composition scheme	O	-	-	-
M	Adjustments in turnover under section 15 and rules thereunder	O	-	-	-
N	Adjustments in Turnover due to foreign exchange fluctuation	O	-	-	-
O	Adjustment in Turnover due to reasons not listed above	M			Adjustment related to Table 5B to 5N may be reported in this table
P	Annual Turnover after adjustments as	-	-	-	-

	above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *				
Q	Turnover as declared in Annual return (GSTR9)*	M	GSTR 9	5N+10-11	-
R	Un-Reconciled turnover (Q- P) *	-	-	-	-

6	Reasons for Un - Reconciled difference in Annual Gross Turnover	M	-	-	-
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7	Reconciliation of Taxable Turnover				
A	Annual Turnover after adjustments [from 5(P) above]	NA	GSTR 9C	Table 5P	NA
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	M	Books		Refer books to report these supply, ideally it should be matched with table 8 of GSTR 1
C	Zero rated supplies without payment of tax	M	Books		Refer books to report these supply, ideally it should be matched with table 8 of GSTR 1
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	M	Books		Refer books to report these supply, ideally it should be matched with table 8 of GSTR 1
D1	Supplies on which tax is paid by ecommerce operator us 9(5)	M	Books		Refer books to report these supply, ideally it should be matched with table 8 of GSTR 1
E	Taxable turnover as per adjustments above (A-B-C-D)	-	Books		Refer books to report these supply, ideally it should be matched with table 8 of GSTR 1
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	M	GSTR 9	(4N-4G)+(10-11)	-
G	Unreconciled Taxable Turnover (F-E)	-	-	-	-

9	Reconciliation of rate wise liability and amount payable thereon	M	-	-	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled —RC, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
A	5%	M	-	-	-
B	5% (RC)	M	-	-	-
K1	Others%	M	-	-	-
K2	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]	-	-	-	-
L	Interest	-	-	-	-
M	Late Fee	-	-	-	-
N	Penalty	-	-	-	-
O	Others	-	-	-	-
P	Total amount to be paid as per tables above (A to O)*	-	-	-	-
Q	Total amount payable as declared in Annual Return (GSTR 9)*	M	GSTR 9	Table 9+10+11	-
R	Un-reconciled payment (Q-P)*	-	-	-	-
10	Reasons for Un - Reconciled Payment of Tax	M	-	-	-

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)	M	GSTR 9C	Table 6.8,10	-
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12	Reconciliation of Net Input Tax Credit (ITC)				
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN, this should be derived from books of accounts)*	M	-	-	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here.

B	ITC booked in earlier Financial Years claimed in current Financial Year	M	-	-	<p>This table cover ITC booked in tally in PY 23-24 but claimed in GST portal in current year 24-25. However, from FY 24-25, table 6A1 of GSTR 9 changed the reporting requirement in this table as Table 7J of GSTR 9 already eliminate previous year ITC through 6A1, thus it should not be report here again as it would create difference.</p> <p>Impact of 6A1 on Table 12B of GSTR 9C</p> <ol style="list-style-type: none"> 1. ITC of 23-24 claimed in 24-25 - No Adjustment, as 6A2 eliminate the same in R9 and also not included in books of 24-25. <i>(Alternative view is possible that since table 12B is mandatory table we need to report such amount here, however this will result into unreconciled amount)</i> 2. ITC claimed, reversed in 23-24 and reclaim in 24-25 (37/37A) - No Adjustment, as books include this reclaimed of ITC in 24-25 and GSTR 9 also include this in 6H of 24-25 3. ITC claimed, reversed in 23-24 and reclaim in 24-25 (other than 37/37A) - No, because it will increase the difference <i>(Due to this, unreconciled amount shall be arisen)</i>
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C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	M	Refer invoices for FY 24-25 captured in table 3(I) of GSTR 2B from April 25 to Oct 25	<p>This table cover ITC booked in tally in current year 24-25 but claimed in GST portal in next year 25-26 up to specified date.</p> <ol style="list-style-type: none"> 1. ITC of 24-25 claimed in 25-26– Yes because 7J doesn't cover those invoices in 24-25, however books will have such invoices as well thus to adjust the difference reporting is required in table 12C of GSTR 9C 2. ITC claimed, reversed in 24-25 and reclaim in 25-26 (37/37A) - No because this reclaim will neither captured by GSTR 9 nor books FY 24-25. 3. Reclaim late in 25-26 (other than 37/37A) - No because this reclaim will neither captured by GSTR 9 nor books of FY 24-25
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D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	-	-	-	-
E	ITC claimed in Annual Return (GSTR9)*	M	GSTR 9	Table 7J	It is worth to note that from FY 24-25 Table 7J eliminate previous year ITC via 6A1 of GSTR 9 and only contain net ITC availed during FY 2024-25
F	Un-reconciled ITC (E-D)*	-	-	-	-
13	Reasons for Un - Reconciled difference in ITC	M	-	-	-

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	O	-	-	-
15	Reasons for Un - Reconciled difference in ITC	M	-	-	-
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	M	-	-	-
17	Late fee payable and paid	M	-	-	New table inserted in GSTR 9C for FY 2024-25.

THANK YOU

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