



Recent Changes in GSTR-9 & 9C

Pune Branch of WIRC of ICAI

19th November 2025

Disclaimers

***Pune Branch of WIRC of ICAI may or may not subscribe to speaker views because views of the speakers are personal.
Moreover, the views of the speaker are in personal capacity and not as a practicing Chartered Accountant.***





Applicability F.Y. 2024-25

CGST Act, 2017

Section 44 of CGST Act, 2017

*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 :*

Annual Return

Rule 80 of CGST Rules, 2017

*(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 a non-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 :*

Notification No. 15/2025 – Central Tax

*the Commissioner, on the recommendations of the Council, in respect of filing of **annual return** for the financial year 2024-25 onwards, hereby **exempts** the registered person whose **aggregate turnover** in any financial year is **up to two crore rupees**, from filing annual return that said financial year.*

Self Certified Reconciliation Statement

Rule 80 of CGST Rules, 2017

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

Annual Statement for e-commerce operators

Rule 80 of CGST Rules, 2017

*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***

**GST 9B Form is yet to be released by the Central Board of Indirect Taxes and Customs (CBIC)*

Non applicability?

GSTR-9 & 9C not applicable to:

- Input Service Distributor
- Persons paying tax u/s 51 or 52
- Casual Taxable Person
- 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

Section 44(2) of the CGST Act, 2017

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

w.e.f. 1st October 2023

F.Y.	GSTR-9 due date	Date beyond which GSTR-9 & 9C cannot be filed
2022-23	31 st December 2023*	31 st December 2026*
2023-24	31 st December 2024	31 st December 2027
2024-25	31 st December 2025	31 st December 2028

**The due date for filing GSTR-9 & 9C for registered persons who were having principal place of business in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu was 10th January 2024*

Late fees for delayed filing of GSTR-9 & 9C?

Late fees for delayed filing of GSTR-9 (Prior to F.Y. 2022-23)

Sr. No.	Class of registered persons	Amount
1.	All registered persons	One-hundred rupees per day, subject to a maximum of an amount calculated at 0.25 percent of turnover in the State or Union territory

Late fees for delayed filing of GSTR-9 (F.Y. 2022-23 onwards)

Sr. No.	Class of registered persons	Amount
1.	Aggregate Turnover up to Rs. 5 Crores in the relevant F.Y.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 percent of turnover in the State or Union territory
2.	Aggregate Turnover more than Rs. 5 Crores but up to Rs. 20 Crores in the relevant F.Y.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 percent of turnover in the State or Union territory
3.	Aggregate Turnover more than Rs. 20 Crores in the relevant F.Y.	One-hundred rupees per day, subject to a maximum of an amount calculated at 0.25 percent of turnover in the State or Union territory

Section 47 read with Notification No. 07/2023 – Central Tax

Doctrine of 'Lex non cogit ad impossibilia'

“Lex non cogit ad impossibilia” is a Latin legal maxim that translates to “The law does not compel the impossible.”

In the case of State of Rajasthan Vs Shamsheer Singh (1985 AIR 1082), the Hon'ble Apex Court asserted that if compliance with a mandatory provision is impossible, it serves as a valid excuse for non-compliance, especially when considering time constraints.

Late fees for delayed filing of GSTR-9C

Section 47(2)

*Any registered person who fails to furnish the **return** required under **section 44** by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent of his turnover in the State or Union territory.*

No late fees for GSTR-9C for following reasons:

- GSTR-9C is a statement and not a return
- No separate fees are prescribed for GSTR-9C u/s 47
- GSTR-9C is an integral part of GSTR-9, therefore there cannot be double charging of late fees for the same return
- However, late fees can be charged for the difference days between GSTR-9 and GSTR-9C

Late fees for delayed filing of GSTR-9C

23	How the late fees are calculated in GSTR 9C for FY 2024-25	<p>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).</p> <p>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.</p> <p>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.</p> <p>These late fees will be auto calculated by the system based on the date filing of GSTR 9 and 9C.</p> <p>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.</p>
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Late fees for delayed filing of GSTR-9C

		<p>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.</p>
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Penalty for delayed filing of GSTR-9 & 9C?

Penalty for delayed filing of GSTR-9 & 9C

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 twenty five thousand rupees.

Section 126:

(1) No officer under this Act shall impose any penalty for minor breaches of tax regulations or procedural requirements and in particular, any omission or mistake in documentation which is easily rectifiable and made without fraudulent intent or gross negligence.

Penalty for non filing of GSTR-9 & 9C?

Penalty for non filing of GSTR-9

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 twenty five thousand rupees.

Penalty for non filing of GSTR-9C

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 twenty five thousand rupees.

No penalty for GSTR-9C for following reasons:

- Penalty is already levied for non-filing of GSTR-9
- GSTR-9C is an integral part of GSTR-9, therefore there cannot be double charging of penalty for the same return
- Principles laid down in Circular 246/03/2025 – GST and Sr. No. 23 of FAQ on GSTR-9 & 9C for the F.Y. 2024-25

Amendments for F.Y. 2023-24

Notification No. 12/2024 – Central Tax dated 10th July 2024

Relevant Table of GSTR-9	Nature of Supplies
Table 4G1 <i>(Inserted from F.Y. 2023-24)</i>	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) <i>[E-commerce operator to report]</i>
Table 5C1 <i>(Inserted from F.Y. 2023-24)</i>	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) <i>[Supplier to report]</i>

Levy & Collection

Section 9(3):

*The Government may, on the recommendations of the council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both, **the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both** and all the provisions of this Act shall apply to such recipient as if he is the supplier liable for paying the tax in relation to the supply of such goods or services or both.*

Section 9(5):

*The Government may, on the recommendations of the council, by notification, specify a categories of services the **tax on intra-state supplies of which shall be paid by the electronic commerce operator if such services are supplied through it**, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:*

Apportionment of Credit and Blocked Credits

Section 17(2):

Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of input tax as is attributable to the said taxable supplies including zero-rated supplies.

Section 17(3):

*The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the **recipient is liable to pay tax on reverse charge basis**, transactions in securities, sale of land.....*

Amendments for F.Y. 2024-25

Notification No. 13/2025 – Central Tax dated 17th September 2025

Relevant Table of GSTR-9C	Nature of Supplies
Table 7D1	Supplies on which tax is to be paid by e-commerce operators as per sub-section (5) of section 9 [Supplier to report]
Table 9K2	Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]

Notification No. 13/2025 – Central Tax dated 17th September 2025

Relevant Table of GSTR-9	Nature of Supplies
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
Table 6A2	Net ITC of the financial year $= (A - A1)$
Table 7A1	ITC reversal as per Rule 37A
Table 7A2	As per rule 38
Table 8B	ITC as per 6B (Earlier it was ITC as per $(6B + 6E)$)
Table H1	IGST Credit availed on Import of goods in next financial year

Reporting in GSTR-9

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

Table 4 of GSTR-9

Table 4A

- Aggregate value of supplies made to consumers and **unregistered persons** on which tax has been paid shall be declared here (**B2C**)

Table 4B

- Aggregate value of supplies made to **registered persons** (including supplies made to UINs) on which tax has been paid shall be declared here (**B2B**)

Table 4C

- Aggregate value of **exports** (except supplies to SEZs) on which **tax has been paid** shall be declared here

Table 4 of GSTR-9

Table 4D

- Aggregate value of supplies to **SEZs** on which **tax has been paid** shall be declared here.

Table 4E

- Aggregate value of supplies in the nature of **deemed exports** on which **tax has been paid** shall be declared here.

Table 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 4 of GSTR-9

Table 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 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]

Table 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 4 of GSTR-9

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 4K to 4L

- Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4-I), debit notes (4J) and refund vouchers shall be declared here. (Current year amendments only)

**Table 5: Details of Outward supplies made
during the financial year on which **tax is not
payable****

Table 5 of GSTR-9

Table 5A

- Aggregate value of **exports** (except supplies to SEZs) on which **tax has not been paid** shall be declared here.

Table 5B

- Aggregate value of supplies to **SEZs** on which **tax has not been paid** shall be declared here.

Table 5C

- Aggregate value of supplies made to registered persons on which **tax is payable by the recipient on reverse charge basis**.

Table 5 of GSTR-9

Table 5C1

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

Table 5D, 5E & 5F

- Aggregate value of **exempted, Nil Rated and Non-GST supplies** shall be declared here.

Table 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 5 of GSTR-9

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 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 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.

Instructions to Table 4, 5, 10 and 11

- In Table 4,5,6 and 7, the taxpayers shall report values pertaining to Current Financial Year Only [for which annual return is being filed]. The value pertaining to the preceding financial year shall not be reported here. *[Until unless specifically required]*
 - **This is because Table 6A1 is introduced**
- Amendments / Supplies declared next year to be reported in Table 10 / 11

Example

Particulars	Turnover (Rs. In Crores)	Reporting in GSTR-9
Turnover declared in GSTR-3B in F.Y. 2024-25 / Turnover on which tax is not paid at all in GSTR-3B	80	Table 4
Turnover declared in GSTR-3B in F.Y. 2025-26	10	Table 10
Turnover (on which tax is not payable) declared in GSTR-3B in F.Y. 2025-26 / missed out from declaring in GSTR-3B	10	Table 5
Total Turnover (As per reconciliation Summary)	100	Total of Pt V

Turnover of F.Y. 2023-24 reported in F.Y. 2024-25 should not be reported anywhere in GSTR-9 as there is no separate row for the same in GSTR-9.

Issues in Table 4, 5, 9, 10 & 11

- Any amendments of F.Y. 2023-24 made in F.Y. 2024-25 leads to either excess or short paid in Table 9

Particulars	Table 9 impact
Tax of F.Y. 2023-24 paid in F.Y. 2024-25	Excess paid in Current F.Y.
Tax of F.Y. 2023-24 reduced in F.Y. 2024-25	Short paid in Current F.Y.

Frequently Asked Questions – Table 4,5,10 & 11

- If a B2C invoice was missed from reporting in GSTR 1 of F.Y. 2024-25 and F.Y. 2025-26 – Can we report that transaction in GSTR 9 of that year. Or disclosure in Table 4 and 5 of GSTR 9 should tally with aggregate of GSTR 1s for the year?
- Do tax payments made through DRC 03 for the year appear in GSTR 9?
- Exempt supplies include – nil rated and non-taxable supply. Instructions further provide that “no supply” - sale of securities, sale of building, etc. shall be reported under “non-GST supply”. If we disclose a combined figure as exempt supplies will it impact the ITC reversal?

Table 6: Details of ITC availed during the financial year

Table 6 of GSTR-9

Table 6A

- Total input tax credit availed in **Table 4A of FORM GSTR-3B** for the taxpayer would be auto-populated here.
(Total)

Table 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.

Table 6A2

- Net ITC of the financial year = (A-A1)

Table 6 of GSTR-9

Table 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. (Breakup into Capital Goods, Inputs & Input Services)

Table 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.

Table 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.

Table 6 of GSTR-9

Table 6E

- Details of input tax credit availed on **import of goods** including supply of goods received from SEZs shall be declared here.

Table 6F

- Details of input tax credit availed on **import of services** (excluding inward supplies from SEZs) shall be declared here.

Table 6G

- Aggregate value of input tax credit received from **input service distributor** shall be declared here.

Table 6 of GSTR-9

Table 6H

- Aggregate value of input tax credit **reclaimed** under the provisions of the Act shall be declared here.

Table 6J

- The difference between the total amount of input tax credit availed as per Table 6A2 and ITC declared in row B to H shall be declared here. Ideally, this amount should be zero.

Table 6K to 6M

- ITC availed through FORM TRAN-I, TRAN-II and ITC-01, ITC-02 and ITC-02A in the financial year shall be declared.

Table 7: Details of ITC Reversed and Ineligible ITC for the financial year

Table 7 of GSTR-9

Table 7A

- Reversal as per Rule 37 (180days)

Table 7A1

- Reversal as per Rule 37A (GSTR-3B non-filer)

Table 7A2

- Reversal as per Rule 38 (Banking Company)

Table 7 of GSTR-9

Table 7B

- Reversal as per Rule 39 (ISD)

Table 7C

- Reversal as per Rule 42

Table 7D

- Reversal as per Rule 43

Table 7 of GSTR-9

Table 7E

- Reversal as per Section 17(5) – Permanent Reversals

Table 7F to 7G

- TRAN Reversals

Table 7H

- Other Reversals not covered above. Temporary reversals are covered here.

Table 8: Other ITC related information

Table 8 of GSTR-9

Table 8A

- ITC as per GSTR-2B. This includes records pertaining to current year, invoices pertaining to current year appearing in next year GSTR-2B and excludes invoices of preceding year appearing in current GSTR-2B.

Table 8B

- Input tax credit as per Table 6B.

Table 8C

- ITC availed in next financial year (ITC which is appearing in GSTR-2B of next financial year only to be reported. ITC which was appearing in current year GSTR-2B and availed in next financial year not to be reported here). Refer Sr. No. 16 of FAQ on GSTR-9/9C for the F.Y. 2024-25. Assumption: Circular 170/02/2022-GST is followed

Table 8 of GSTR-9

Table 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.

Table 8G

- Aggregate value of **IGST paid at the time of imports** (including imports from SEZs) during the financial year shall be declared here.

Table 8H & H1

- **IGST Credit availed on import of goods** in current year and next financial year.

Thumb Rules for reporting of ITC*

- ITC (Other than Rule 37 & 37A) pertaining to last year claimed in current year shall be reported in Table 6A1 of GSTR-9
- ITC pertaining to Rule 37 & 37A pertaining to last year and claimed in current year shall be reported in Table 6H of GSTR-9
- ITC pertaining to current F.Y. and claimed in next financial year because it was appearing in GSTR-2B of next year shall be reported in Table 8C. ITC which was available in current year GSTR-2B but claimed in next F.Y. should not be reported in Table 8C
- Total ITC (Other than Rule 37 & 37A) which is availed in next F.Y. shall be reported in Table 13 of GSTR-9 and Table 12C of GSTR-9C

**It is assumed that the registered person has followed Circular 170/02/2022-GST*

Relevant Tables for F.Y. 2024-25

Reporting Requirements GSTR-9: F.Y. 2024-25

Relevant Table of GSTR-9	Reporting Requirements	Notes
Table 4A to 4G1	Mandatory	-
Table 4I to 4L	Mandatory	-
Table 5A to 5C1	Mandatory	-
Table 5D to 5F	Mandatorily report Non-GST supply (5F) separately (w.e.f. F.Y. 21-22) AND Option to either separately report supplies as Exempted and Nil Rated Supply OR Report Consolidated Information for these two heads in the “Exempted” (5D) row only.	
Table 5H to 5K	Optional	Can be clubbed in 5A to 5F

Reporting Requirements GSTR-9: F.Y. 2024-25 (Continued)

Relevant Table of GSTR-9	Reporting Requirements	Notes
Table 6A	Auto-populated ITC based on GSTR-3B	
Table 6A1	Mandatory	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
Table 6A2	Mandatory	Net ITC of the financial year =(A-A1)
Table 6B to 6D	Mandatory	Mandatory to Report the breakup of Input Tax Credit for Capital Goods and Option to either report the breakup of the remaining amount as Input and Input Services or Report the entire remaining amount under the “Inputs” row only.
Table 6E	Mandatory	Mandatory to report inputs and capital goods separately (w.e.f F.Y. 2024-25)
Table 6F to 6M	Mandatory	-

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>
^{5a} [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 ^{5b} [***] under the provisions of the Act				
I	Sub-total (B to H above)				
^{5c} [J	Difference (I-A2 above)]
K	Transition Credit through TRAN-I (including revisions if any)				

Reporting Requirements GSTR-9: F.Y. 2024-25 (Continued)

Relevant Table of GSTR-9	Reporting Requirements	Notes
Table 7	Mandatory	
Table 8	Mandatory	-
Table 9	Mandatory	
Table 10 & 11	Mandatory	
Table 12 & 13	Mandatory (w.e.f F.Y. 2024-25)	
Table 14	Mandatory	-
Table 15 & 16	Optional	-
Table 17	Mandatory outward HSN reporting (w.e.f. 21-22)	6 digit HSN reporting for registered persons having aggregate turnover > Rs. 5 Crores 4 digit HSN reporting for registered persons having aggregate turnover < Rs. 5 Crores
Table 18	Optional	HSN wise summary inward supplies is optional for F.Y. 2024-25

Reporting Requirements GSTR-9C: F.Y. 2024-25

Relevant Table of GSTR-9C	Reporting Requirements	Notes
Table 5A	Mandatory	Turnover as per FS
Table 5A to 5O	Can be clubbed in Table 5O (Unbilled revenue, etc)	
Table 7A to 7G	Mandatory	Reco of Taxable Turnover
Table 9A to 9R	Mandatory	Rate wise tax paid Reco
Table 12A	Mandatory	ITC as per FS
Table 12B to 12C	Mandatory	Last year and Next year ITC
Table 14	Optional	Expense wise ITC

Case Study 1

ITC Statement of Captain America Private Limited is as under:

Particulars	ITC (Rs. In Crores)
ITC of 2023-24 availed in 2024-25 (Appearing in GSTR-2B of F.Y. 2024-25)	20
ITC of 2023-24 availed in 2024-25 (Appearing in GSTR-2B of F.Y. 2023-24)	10
ITC of 2024-25 availed in 2024-25	100
ITC of 2024-25 availed in 2025-26 (Appearing in GSTR-2B of F.Y. 2025-26)	30
ITC of 2024-25 availed in 2025-26 (Appearing in GSTR-2B of F.Y. 2024-25)	5
ITC of 2024-25 availed in 2025-26 relating to imports of Goods (Appearing in GSTR-2B of F.Y. 2025-26)	5

How to report the above figures in Table 6, Table 8, Table 12, Table 13 of GSTR-9 and Table 12 of GSTR-9C?

Reporting in GSTR-3B of F.Y. 2024-25

Table of GSTR-3B	Details	Amount	Notes
Table 4A	ITC available (Whether in full / part)	135	(A)
1	Import of Goods	-	
2	Import of Services	-	
3	Inward supplies liable to RCM	-	
4	ISD	-	
5	All other ITC	135 (100+20+10+5)	
Table 4B	ITC Reversed	5	(B)
1	Permanent Reversals	-	
2	Temporary Reversals	5 (2024-25 availed in 2025-26)	
Table 4C	Net ITC available	130	(A) - (B)
Table 4D	Other details (Reporting only)	10	
1	Reclaim	10 (2023-24 claimed in 2024-25)	
2	Ineligible / restricted	-	

Table 6 Reporting

Relevant Table of GSTR-9	Amount	Notes
Table 6A	135	ITC as per GSTR-3B
Table 6A1	30	ITC of 2023-24 availed in 2024-25
Table 6A2	105	Net ITC of F.Y. [6A-6A1]
Table 6B	105	ITC appearing in GSTR-2B of 2024-25 (All other ITC)
Table 6C to 6D	0	RCM ITC
Table 6E to 6G	0	Import of Goods, Services and ISD Credit
Table 6H	0	ITC which was reversed in current year and now reclaimed in current year to be reported here. ITC reclaimed on account of Rule 37 & 37A to be reported here
Table 6J	0	[=Sum(6B+6H)-6A2]
Table 6M	0	ITC availed through ITC-01, 02, 02A
Table 6O	105	Total ITC availed

Table 7 Reporting

Relevant Table of GSTR-9	Amount	Notes
Table 7	0	As per Rule 37 (180 days)
Table 7A1	0	As per Rule 37A (3B non-filer)
Table 7A2	0	As per Rule 38 (Banking Company)
Table 7B	0	As per Rule 39 (ISD)
Table 7C	0	As per Rule 42
Table 7D	0	As per Rule 43
Table 7E	0	As per Section 17(5)
Table 7F to 7G	0	TRAN Reversals
Table 7H	5	Other Reversals (Temporary Reversals)
Table 7I	5	Total ITC to be reversed
Table 7J	100	Total ITC availed after Reversal

Table 8 & 13 Reporting

Relevant Table of GSTR-9	Amount	Notes
Table 8A	135	ITC as per GSTR-2B (FAQ – At actual ITC as per GSTR-2A)
Table 8B	105	ITC as per Table 6B
Table 8C	30	ITC availed in F.Y. 2025-26 (ITC which is appearing in GSTR-2B of 2025-26)
Table 8D	0	[A-(B+C)]
Table 8G	5	IGST Paid on imports
Table 8H	0	IGST credit availed on import of goods - Table 6E
Table 8H1	5	IGST credit on import of goods availed in F.Y. 2025-26
Table 8I	0	Table [8G-(8H+8H1)]
Table 13	40	Total ITC availed in next F.Y.

Reporting in GSTR-9C (Table 12)

Relevant Table of GSTR-9C	Amount	Notes
Table 12A	140	ITC as per books
(+) Table 12B	30	ITC of 2023-24 availed in 24-25
(-) Table 12C	40	ITC of 24-25 availed in 25-26
Table 12D	130	ITC availed as per books of accounts
Table 12E	100	ITC claimed in GSTR-9 (As per Table 7J of GSTR-9)
Unreconciled ITC	30	ITC of 2023-24 availed in 2024-25

Reporting Summary

Particulars	ITC (Rs. In Crores)	Reporting in GSTR-9
ITC as availed in GSTR-3B for F.Y. 2024-25 (Auto-populated)	135	Table 6A
ITC relating to F.Y. 2024-25 (Inputs / Capital Goods and Input Services) – Capital Goods to be reported separately	105	Table 6B, this figure will appear in Table 8B
ITC of F.Y. 2023-24 availed in F.Y. 2024-25	30	Table 6A1
ITC of F.Y. 2024-25 availed in F.Y. 2025-26 (including imports)	40	Entire Rs. 40 to be reported in Table 13. Rs. 30 to be reported in Table 8C (ITC which is appearing in GSTR-2B of F.Y. 2025-26). Rs. 5 to reported in Table 8H1 (Imports ITC availed next year). Rs. 5 ITC not to be reported separately anywhere as same is already included in Table 6B

Input tax credit availment scenarios and reporting

					Impact in Table 9 of GSTR-9 for F.Y. 2024-25									
Sr. No.	Particulars	Claimed	Reversed	Reclaimed	6A1	6B	6H	7	12	13	8C	8G	8H	8H1
1	Any preceding FY on account of Rule 37 and 37A	Any preceding year	Any preceding year	2024-25			Report here							
2	ITC of 2023-24	2023-24	2023-24	2024-25	Report here									
3	ITC of 2023-24	2023-24	2024-25	2024-25	Report here			Report here						
4	ITC of 2023-24	2024-25	2024-25	2024-25	Report here		Reclaimed report here	Reversal report here						
5	ITC of 2023-24	2023-24	2023-24	2023-24	Not to be considered in this GSTR 9									
6	ITC of 2024-25	2024-25	2024-25	2024-25		Claimed first time	Reclaimed report here	Reversal report here						
7	ITC of 2024-25	2024-25	2024-25			Claimed first time		Reversal report here						
8	ITC of 2024-25	2024-25	2024-25	2025-26		Claimed first time		Reversal report here		Report here				
9	ITC of 2024-25	2024-25	2025-26	2025-26		Claimed first time			Report here	Report here				
10	ITC of 2024-25	2025-26	2025-26	2025-26						Report here	Report here			

Input tax credit availment scenarios and reporting

					Impact in Table 9 of GSTR-9 for F.Y. 2024-25									
Sr. No.	Particulars	Claimed	Reversed	Reclaimed	6A1	6B	6H	7	12	13	8C	8G	8H	8H1
11	ITC of 2024-25 but reversal on account of 37 / 37A	2024-25	2025-26	2025-26		Claimed first time	To be reported in 6H of 2025-26	To be reported in 7 of 2025-26						
12	ITC of 2024-25 but reversal on account of 37 / 37A	2024-25	2024-25	2025-26		Claimed first time	To be reported in 6H of 2025-26	Reversal report here						
13	ITC of 2024-25 but reversal on account of 37 / 37A	2025-26	2025-26	2026-27						Report here	Report here			
14	Import of 23-24	2024-25	NA	NA	Report here							Not to report		
15	Import of 24-25	2024-25	NA	NA		Report in 6E / 6F						Report here	Report here	
16	Import of 24-25	2025-26	NA	NA						Report here		Report here		Report here

Case Study 2

Dr. Strange, Proprietor of “Multiverse Wheel Services” reported turnover of Rs. 8.35 Crores for F.Y. 2024-25. As the cash transactions were less than 5%, Income Tax audit was not applicable and thus, the books of accounts were not audited. Table 5A of GSTR-9C and the instructions to Table 5A states that the Turnover as per audited financial statements shall be reported in Table 5A. Wanda, CA of Dr. Strange is confused, **whether books of accounts shall be audited for the purpose of GSTR-9C?**

Dr. Strange is in the business of supply of wheels to OEM and has registered its Depots in multiple states. As there is no separate cost centres at each of the Depots, separate Trial Balance is not maintained. Accordingly, PAN India Financial Statements are prepared. **What should be the turnover reported for the State of Maharashtra in Table 5A of GSTR-9C in such situations?**

If turnover as per PAN India Financial Statements is reported, whether **penalty for wrong reporting** can be levied?

Case Study 2

Table 5A

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover	
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)	

Instructions to Table 5A

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons/entities with presence over multiple States. Such persons/entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons/entities having presence over multiple States.

Case Study 3

Mr. Hulk, builders and developers registered under GST reported a turnover of Rs. 35 Crores for F.Y. 2024-25 as under:

Sale of Residential Flats prior to completion – Rs. 1 Crores

Sale of Residential flats after completion – Rs. 34 Crores

Whether GSTR-9 and 9C will be applicable?

Definitions

- **Section 2(6) of CGST Act, 2017: Aggregate Turnover**

"aggregate turnover" means the aggregate value of **all taxable supplies** (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), **exempt supplies**, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;

- **Section 2(47) of CGST Act, 2017: Exempt Supplies**

"exempt supply" means supply of any goods or services or both which attracts **nil rate** of tax or which may be **wholly exempt from tax** under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and **includes non-taxable supply**;

- **Section 2(78) of the CGST Act, 2017: Non Taxable Supply**

"non-taxable supply" means a supply of goods or services or both **which is not leviable to tax under this Act** or under the Integrated Goods and Services Tax Act

Definitions

○ Section 9 of CGST Act, 2017: Levy and collection

Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, **except on the supply of alcoholic liquor for human consumption and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption**, on the value determined under section 15 and at such rates, not exceeding twenty per cent, as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

SCHEDULE III

[See [section 7](#)]

ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3. (a) The functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
(b) The duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
(c) The duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of [Schedule II](#), sale of building.

Case Study 3

Instructions to Table 5D to 5F of GSTR-9

5D, 5E and 5F	<p>Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 ^{9a}[as amended by FORM GSTR-1A, if any] may be used for filling up these details.</p> <p>The value of "no supply" shall be declared under Non-GST supply (5F).</p> <p>¹⁰[For ¹¹ [FY 2017-18, 2018-19 ^{11a}[, 2019-20 and 2020-21]], the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the "exempted" row only.]</p>
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Table 7B of GSTR-9C

7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)	<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	
G	Unreconciled taxable turnover (F-E)	AT 2

Case Study 4

Black Panther, proprietor of Wakanda Forever is a very GST compliant person. Every month he reverses the ITC against payment of vendors beyond 180days. He then reclaims ITC when the payment is made to the vendors. He has following doubts with respect to reversal of ITC for payments beyond 180days as under:

1. How to calculate 180days. From invoice date or booking date or availment date or from the date it was payable?
2. How to report reversals and reclaim in GSTR-9?
3. In case no reversals were made, from when to calculate the interest?

Case Study 4

2nd Proviso to Section 16(2):

Provided further that where a recipient **fails to pay to the supplier** of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the **amount towards the value of supply along with tax payable** thereon **within a period of one hundred and eighty days from the date of issue of invoice** by the supplier, an amount equal to the input tax credit availed by the recipient shall be paid by him **along with interest** payable under section 50, in such manner as may be prescribed:

Case Study 4

Table 7A

7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37				

Instructions to Table 7

⁴⁵ [7A, 7A1, 7A2, 7B, 7C, 7D, 7E, 7F, 7G and 7H	<i>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, 2020- 21, 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.]</i>
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Case Study 4

Instructions to Table 6A1

^{34c} [6A1	<i>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.</i>
	<p><i>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.</i></p> <p><i>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.]</i></p>

Instructions to Table 13

	<p>^{92a}[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.</p> <p><i>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 .]</i></p>
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Case Study 4

Example for interest working

Invoice No.	Invoice Date	Party Name	Tax Amount	Date of availment	180 days date	Payment Date
2024-25/1	1 st April 2024	Avengers Limited	1,00,000/-	20 th July 2024 (In June GSTR-3B)	30 th September 2024	31 st March 2025

Whether interest should be for 6months?

1st April to 31st March?

OR

1st October to 31st March ?

OR

20th July (Date of availment) to 31st March?

Case Study 5

CA Thor, auditor of Loki LLP reported Rs. 50 Lakhs as payable on account of excess ITC claimed at the time of filing of GSTR-9C for F.Y. 2017-18. The same is not paid by Loki LLP till today. No notice was issued and department audit was also not carried out. Can the department recover the assessed tax today?

Section 75(12)

*(12) Notwithstanding anything contained in section 73 or section 74 or section 74A, where any amount of self-assessed tax in accordance with a return furnished under **section 39** remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.*

[Explanation.— For the purposes of this sub-section, the expression "self-assessed tax" shall include the tax payable in respect of details of outward supplies furnished under section 37, but not included in the return furnished under section 39.]

Section 76

Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Appellate Tribunal or court or in any other provisions of this Act or the rules made thereunder or any other law for the time being in force, **every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government**, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.

Precautions to be taken while filing GSTR-9 & 9C

Precautions while filing Table 4 & 5

- Value of exempted supply to be reported properly for the purpose of calculation of reversal of ITC
- Valuation of supply as per Rule 28 in case of related party transactions
- Other taxable incomes & sale of FA to be verified properly
- Write backs of creditors / debtors where services were provided / goods were supplied
- Review of P.O's for determining nature of transaction in case of export of services
- Physical visit to client's principal place / additional place of business once in a year
- Ensure there is no supply of goods / services exceeding value Rs. 50,000/- in a financial year by employer to employee (Schedule I) (Gifts to employees in kind)
- Reconciliation of E-invoices generated for F.Y. 2024-25 (For registered persons having aggregate turnover > 5 Crores)
- Reconciliation of E-way bill in case of supply of goods
- Whether LUT is generated for F.Y. 2024-25

Precautions while filing Table 4 & 5 (Continued)

- Invoice wise FIRC reconciliation for Export of services without payment of taxes & other export conditions to be satisfied
- Transfer pricing adjustments (wherever applicable) to be considered for finalizing the value for export / import of services / goods
- Credit notes issued beyond the time limit of Sec 16(4), to be reported properly
- HSN analysis to be carried out every year
- Rule 28(2) for Corporate Guarantee
- Cancelled invoices and credit notes to be properly bifurcated and reported in GSTR-9
- Reconciliation of RCM paid with Related Party Transactions reported in Financial Statements

Time limit comparison under Section 73, 74, 74A under GST

From F.Y. 2024-25, section 74A of the CGST Act, 2017 shall be effective for demands and recovery. Section 73 & 74 shall be applicable only up to F.Y. 2023-24. The Time limits for issuing orders u/s 73, 74 is 3 years & 5 years respectively from the due date of GSTR-9. The time limit u/s 74A is 42months (i.e. 3.5 years) from the due date of GSTR-9. However, the catch is, the period of 42months is for issuing show cause notice and not to pass order. Order has to be passed within 12months from the date of issue of show cause which may be further extended to 6months. Thus, the total time limit for issuing orders for other than fraud cases is also 5years as per section 74A which is 3years up to F.Y. 2023-24 u/s 73.

The various time limits for issuing show cause notices and orders under these sections are as under:

F.Y.	GSTR-9 due date	Section 73		Section 74		Section 74A	
		SCN	Order	SCN	Order	SCN	Order
2017-18	<u>07-Feb-20</u>	30-Sep-23	*31-Dec-23	07-Aug-24	07-Feb-25	N.A.	N.A.
2018-19	<u>31-Dec-20</u>	31-Jan-24	30-Apr-24	30-Jun-25	31-Dec-25	N.A.	N.A.
2019-20	31-Mar-21	31-May-24	31-Aug-24	30-Sep-25	31-Mar-26	N.A.	N.A.
2020-21	28-Feb-22	30-Nov-24	28-Feb-25	31-Aug-26	28-Feb-27	N.A.	N.A.
2021-22	31-Dec-22	30-Sep-25	31-Dec-25	30-Jun-27	31-Dec-27	N.A.	N.A.
2022-23	31-Dec-23	30-Sep-26	31-Dec-26	30-Jun-28	31-Dec-28	N.A.	N.A.
2023-24	31-Dec-24	30-Sep-27	31-Dec-27	30-Jun-29	31-Dec-29	N.A.	N.A.
2024-25	31-Dec-25	N.A.	N.A.	N.A.	N.A.	30-Jun-29	30-Jun-30 extendable upto 31-Dec-30

Maintenance of Books and Records under GST

Every registered person is required to keep and maintain books of account or other records and shall retain them until the expiry of **seventy-two months** from the **due-date** of furnishing of **annual return** for the year pertaining to such accounts and records.

Accordingly, it is compulsory to maintain books of accounts for a minimum period of six years as per the GST law.

However, the period of six years starts from the due date of GSTR-9 for the respective financial year.

Accordingly, the retention date is as under:

F.Y.	GSTR-9 due date	Retention up to
2017-18	07-Feb-20	07-Feb-26
2018-19	31-Dec-20	31-Dec-26
2019-20	31-Mar-21	31-Mar-27
2020-21	28-Feb-22	28-Feb-28
2021-22	31-Dec-22	31-Dec-28
2022-23	31-Dec-23	31-Dec-29
2023-24	31-Dec-24	31-Dec-30
2024-25	31-Dec-25	31-Dec-31

Note:

- ❖ In case any proceedings are initiated, the books are to be maintained for a period of six years or 1 year after completion of the proceedings whichever is later.
- ❖ The due date for filing GSTR-9 & 9C for registered persons who were having principal place of business in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi and Virudhunagar in the state of Tamil Nadu was 10th January 2024 for F.Y. 2022-23

Thank You !

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