

GUIDANCE NOTE ON PREPARATION AND FILING OF FORM GSTR 9 AND 9C



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**

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"The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally."

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"The Cost and Management Accountant professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting"

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2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to the profession and use by various stakeholders.
3. Submit representations to the Ministry from time to time for the betterment and financial inclusion of the Economy.
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President's Message



Navigating the intricacies of Goods and Services Tax (GST) compliance demands a keen understanding of the regulatory landscape. At the forefront of this requirement is the annual filing obligation known as GSTR 9, a comprehensive return filed by GST-registered taxpayers. This compilation encapsulates details of outward and inward supplies, categorized under distinct tax heads – CGST, SGST & IGST – along with corresponding HSN codes.

GSTR 9 serves as a consolidation of monthly and quarterly returns (GSTR-1, GSTR-2A/2B, GSTR-3B) submitted throughout the financial year. As we approach the culmination of the fiscal year 2022-23, it is paramount for taxpayers to mark 31st December 2023 as the due date for filing GSTR-9 & 9-C.

An important development worth noting is the exemption granted by the Central Board of Indirect Taxes and Customs (CBIC) to GST-registered taxpayers with an annual aggregate turnover up to Rs. 2 crores in FY 22-23 from filing Form GSTR-9. For those exceeding five crores in turnover, GSTR-9C becomes obligatory. This reconciliation statement necessitates the submission of audited annual accounts and a self-certified reconciliation statement in the specified format.

These self-certified returns carry significant weight, as any inaccuracies may prompt the tax department to raise inquiries and concerns directly with the taxpayer. Penalties for non-compliance or incorrect submissions for GSTR-9 can amount to Rs. 200 per day, capped at 0.25% of the total turnover.

In this handbook, meticulously designed to demystify GSTR 9 & 9C, our aim is to empower taxpayers and their compliance units with comprehensive insights. It is our belief that this resource will not only enhance understanding but also foster improved compliance practices.

I extend heartfelt appreciation to the resource persons, knowledge contributors, and critics whose collective efforts have elevated this handbook. Special congratulations to the Tax Research Department and the Western India Regional Council of the Institute for their unwavering commitment in producing this invaluable resource.

Wishing you seamless compliance and success in your tax endeavours.

Regards,

A handwritten signature in blue ink, reading "Ashwin G. Dalwadi". The signature is written in a cursive style with a long horizontal line extending from the end.

CMA Ashwin G. Dalwadi

President

The Institute of Cost Accountants of India

21.11.2023

Vice President's Message



Annual Return (GSTR-9) serves as a consolidated summary of a taxpayer's GST transactions during the financial year. It is a complete document that encapsulates info on outward supplies made, inward supplies received, Input tax credits availed, and tax payments made during the financial year. By supplying a holistic view of the yearly transactions, GSTR-9 enables the reconciliation of tax liabilities with tax paid and also acts as a tool for audit.

GSTR-9C is the Reconciliation Statement. This shape is designed to reconcile the data provided in GSTR-9 with the audited financial statements of the taxpayer. This meticulous process ensures the alignment of financial records with the requirement of records maintained under GST law. GSTR-9C, is self-certified return by the taxpayer provides a further layer of credibility to the GST compliance procedure.

This handbook encompasses all the aspects related to GSTR 9 and 9C along with detailed links and images. This would ease the filing of the same and would ensure better compliance on the part of the assesees. I am thankful and appreciate the efforts of the resource persons and knowledge contributors. I would like to congratulate the Western India Regional Council and Tax Research Department of the Institute for their zeal in bringing out this publication.

Regards,

A handwritten signature in blue ink, appearing to read 'Bibhuti', with a long horizontal stroke extending to the right.

CMA Bibhuti Bhusan Nayak

Vice President

The Institute of Cost Accountants of India

21.11.2023

Indirect Taxation Committee Chairman's Message



As per the Finance Act – 2021, a proposal was released to omit certification by a professional by amending Section 35(5) of the CGST Act. The changes were recommended in the Union Budget 2021 and were approved in the Finance Act. In the 43rd GST Council Meeting, the finance ministry reaffirmed suggested changes in the furnishing of the reconciliation statement to simplify the compliance requirement. These changes suggested that taxpayers would be able to self-certify the reconciliation statement in GSTR 9C instead of getting it certified by professional accountants. This change will apply to Annual Return for FY 2020-21. Amendments in sections 35 and 44 of CGST Act made through Finance Act, 2021.

The CBIC notified these changes vide GST Notification 29/2021 stating: "w.e.f. 1st August 2021, section 35(5) of the CGST Act which mandated the certification of GSTR-9C by the Chartered Accountant or a Cost Accountant is substituted by Sec 44 of the CGST Act which requires a self-certified reconciliation statement in place of an audit report."

Now these changes bring in serious implications as the assessee have to be more alert and accurate in filing their respective returns and this is where this handbook comes into play.

I am elated to acknowledge the efforts of the resource persons and knowledge contributors. I would like to congratulate the Western India Regional council and Tax Research Department of the Institute for their hard work and toil.

Regards

A handwritten signature in black ink, appearing to be 'Rajendra Singh Bhati', written in a cursive style.

CMA Rajendra Singh Bhati

Chairman – Indirect Taxation Committee

21.11.2023

Message from Chairman, WIRC



A Respected seniors and Dear Professional Colleagues,
Greetings!

It is with great pleasure and enthusiasm that I extend my warmest greetings to all readers of this book, "Guidance Note on GSTR 9 & 9C". As the Chairman of WIRC, I express my heartfelt thanks to the team WIRC associated with the release of this book in association with the Tax Research Department of ICMAI.

Annual Return (GSTR-9) serves as a consolidated summary of a taxpayer's GST transactions during the financial year. It is a complete document that encapsulates information on outward supplies made, inward supplies received, Input tax credits availed, and tax payments made during the financial year. By supplying a holistic view of the yearly transactions, GSTR-9 enables the reconciliation of tax liabilities with tax paid and acts as an audit tool.

GSTR-9C is the Reconciliation Statement. This shape is designed to reconcile the data provided in GSTR-9 with the audited financial statements of the taxpayer. This meticulous process ensures the alignment of financial records with the requirement of records maintained under GST law. GSTR-9C, a self-certified return by the taxpayer, provides a further layer of credibility to the GST compliance procedure.

I am confident that this guidance note will help to resolve the questions regarding Annual Returns GSTR9 and Reconciliation Statements GSTR9C. The writer of this book, CMA Dipak N. Joshi former Chairman, of the Nashik chapter, took a lot of effort and showed commitment to complete this in time. CMA Bhogavalli Mallikarjuna Gupta, Co-opted member of the Indirect Taxation Committee of the Institute added value to the book while reviewing the same. This book stands as a beacon of knowledge, and I am confident that it will serve as a source of inspiration for all readers.

I would like to express my sincere gratitude to CMA Ashwin G. Dalwadi, President, ICMAI, CMA B. B. Nayak, Vice-President, ICMAI, and CMA Rajendra Singh Bhati, Chairman, Indirect Taxation Committee for their proactive steps to launch the publication in the due time. I am thankful to CMA Neeraj D Joshi, Council Member, CMA Dr. Ashish P. Thatte, Council Member and CMA Dr. Sanjay Bhargave, Mentor, Indirect Taxes, WIRC for their guidance and support in enabling this publication for the benefit of the members.

Also I am thankful to my colleagues in the council CMA Arindam Goswami Vice Chairman ICMAI-WIRC, CMA Mihir Vyas, Secretary ICMAI-WIRC, CMA Nanty Shah, Treasurer ICMAI-WIRC for support in enabling this publication.

We hope that the publication will be useful for the readers and we are planning to publish more such publications for professional development.

Thanks & Regards,

A handwritten signature in blue ink, appearing to read 'Chaitanya', written over a blue scribbled line.

CMA Chaitanya Laxmanrao Mohrir
Chairman, WIRC

Message from Vice-Chairman and Chairman Taskforce for GST and Income Tax, WIRC



WIRC, ICAI in association with the Tax Research Department has launched the technical publication on the Guidance Note on GSTR – 9 and 9C. I am thankful to CMA Ashwin G. Dalwadi, President, ICAI, CMA B. B. Nayak, Vice-President, ICAI and CMA Rajendra Singh Bhati, Chairman, Indirect Taxation Committee for their proactive steps to launch the publication in the due time.

I am thankful to CMA Neeraj D Joshi, Council Member, ICAI, CMA Harshad S. Deshpande, Council Member, ICAI and CMA Dr. Ashish P. Thatte, Council Member for their guidance and support in enabling this publication for the benefit of the members.

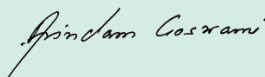
I am thankful to CMA Chaitanya Mohrir, Chairman, WIRC - ICAI, CMA Mihir Vyas, Hon'ble Secretary, WIRC - ICAI and CMA Nanty Shah, Treasurer, WIRC-ICMAI for their proactive steps in launching the publication

I am also thankful to CMA Dipak N. Joshi the Resource Person and Past Chairman, Nashik-Ojhar Chapter, ICAI, CMA Dr. Sanjay Bhargave, Mentor, Indirect Taxes, WIRC – ICAI and Former Council Member and CMA Bhogavalli Mallikarjuna Gupta, Co-opted member for the Indirect Taxation Committee, ICAI who was instrumental in preparation of this handbook. I am sure that this will be useful for the tax practitioners for understanding the intricacies of the GSTR 9 and 9C. Finally, I thank the Tax Research Department of ICAI for finalizing the publication in the due time.

We know that Annual Return (GSTR-9) serves as a consolidated summary of a taxpayer's GST transactions during the financial year and it enables the reconciliation of tax liabilities with tax paid and also acts as an important tool for audit. Further, GSTR-9C is the Reconciliation Statement and it provides the credibility to the GST compliance procedure.

As the Chairman Taskforce for GST and Income Tax, WIRC– ICAI, I hope this publication would be useful for the members both in Industry and in practice and look forward to publish more such publications for the professional development of the members in taxation and allied areas.

With Best Regards,



CMA Arindam Goswami

Vice-Chairman and Chairman Taskforce for GST and Income Tax, WIRC

Preface

GSTR 9 and 9C are matters which require regular compliance on the part of the assessee. These returns are crucial for business reporting as GSTR 9 is informational and a consolidation of all GST Returns whereas 9C is an Analytical statement on GST returns to be self-certified by the CFO/Finance head. These are important in maintaining the accuracy and transparency in Taxation.

Release of this Handbook at this juncture where the due date for filing of both is nearing would definitely be useful for the targeted readers. This handbook contains all the details of these in lucid language with illustrations which would help the readers to clear their doubts from the basics. This handbook is unusual in simplicity with which the various aspects have been dealt with and at the same time, the treatment of the subject is both comprehensive and easy to follow.

It is a great endeavour of ours, Team – Tax Research and WIRC of the Institute of Cost Accountants of India to serve our members and stakeholders.

Here, we would also like to thank and acknowledge the immense contributions of **CMA Dipak N. Joshi**, in authoring this book, **CMA Sanjay RBhargave**, the mentor who had the driving wheel, and **CMA Bhogavalli Mallikarjuna Gupta**, who reviewed the books. Without their hard work, toil, and guidance the handbook could have never acquired its shape. The Tax Research Department and WIRC are indebted to them for their contributions.

Thank You.

Tax Research Department

Institute of Cost Accountants of India

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INTRODUCTION TO ANNUAL RETURN

1.1. **Introduction:** The Goods and Services Tax (GST) is implemented in India to revolutionize the indirect tax structure and add a comprehensive framework for tax compliance. Returns are the Government's primary source for tax collection from the taxpayer. At the heart of this framework lie two critical documents- GSTR-9 and GSTR-9C. These forms are vital additives to GST compliance, ensuring accuracy, transparency, and adherence to provisions of GST law.

Annual Return (GSTR-9) serves as a consolidated summary of a taxpayer's GST transactions during the financial year. It is a complete document that encapsulates information on outward supplies made, inward supplies received, Input tax credits availed, and tax payments made during the financial year. By supplying a holistic view of the yearly transactions, GSTR-9 enables the reconciliation of tax liabilities with tax paid and acts as an audit tool.

GSTR-9C is the Reconciliation Statement. This shape is designed to reconcile the data provided in GSTR-9 with the audited financial statements of the taxpayer. This meticulous process ensures the alignment of financial records with the requirement of records maintained under GST law. GSTR-9C, a self-certified return by the taxpayer, provides a further layer of credibility to the GST compliance procedure.

1.2. **Returns under GST:** Returns are an essential part of the GST ecosystem. A return is a document in which the taxable person reports the details of business transactions executed during the period. In the context of GST law, the person registered under GST law has to report details of sales and purchases periodically in different returns. Periodicity and manner of filing GST returns depend on the nature of registration obtained and turnover. The term return is also defined under the GST law under Section 2(97) as under



“return” means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder.”

Therefore, return in the context of GST law has a restricted meaning to the extent prescribed under the GST Act or rules made thereunder. Filing correct, complete, and valid returns under the GST law within the specified due date is a legal obligation, where a registered person is required to declare his tax liability on outward supply and liability on inward supply under reverse charge mechanism, ITC availed on the inward supply, details of taxes paid in cash and through the input tax credit.

1.3. Need to file returns under GST: GST is a self-assessment-based tax. Return is an important document for taxpayers as well as for the government. Return is an important link of interaction between the taxpayer and the government. Filing of periodic returns is important for the following reasons-

- Determination of correct tax liability of the registered person
- Returns provide important information to the government for necessary policy decisions.
- Filing of correct and timely returns ensures compliance with the provisions of the GST law. This will help a registered person to improve the proposed compliance rating under the GST law.
- Returns are one of the important and primary documents for the government during the assessment and audit of the registered person.

1.4. Types of returns or statements a registered person is required to furnish under GST: The Central Goods and Services Act, 2017 (hereinafter referred to as “CGST Act”) and State Goods and Services Tax Act, 2017 prescribes the following returns and statements under Chapter IX of the CGST Act-



Sl. No.	Type of Return or statement	Relevant Section	Relevant Rule	Description	Periodicity of filing return/ Statement
1.	Form GSTR-1	Section 37	Rule 59	Details of outward supplies	Monthly/ Quarterly
2.	Form GSTR-2A	Section 38	Rule 60	Details of auto-drafted supplies	Not to be furnished (Auto drafted)
3.	Form GSTR-2B	Section 38	Rule 60	Auto-drafted ITC Statement	Not to be furnished (Auto drafted)
4.	Form GSTR-3B	Section 39	Rule 61	Return	Monthly/ Quarterly
5.	Form GSTR-4	Section 39	Rule 62	Return for taxpayers who have opted for composition scheme or availing benefit under Notification no 02/2019 –Central Tax (Rate)	Annually
6.	Form GSTR-5	Section 39	Rule 63	Return for Non-resident taxable person	Monthly
7.	Form GSTR-5A	Section 39	Rule 64	Details of supplies of online information and database access or retrieval (OIDAR) services person located outside India made to non-taxable persons in India	Monthly
8.	Form GSTR-6	Section 39	Rule 65	Return for Input Service Distributor	Monthly
9.	Form GSTR-6A	Section 39	Rule 59(3) & 65	Details of supplies auto-drafted form	Not to be furnished (Auto drafted)
10.	Form GSTR-7	Section 39	Rule 66	TDS Return	Monthly



11.	Form GSTR-7A	Section 51	Rule 66	Tax Deduction at Source Certificate	The certificate is made available to the deductee on the basis of the return furnished in Form GSTR-7
12.	Form GSTR-8	Section 52	Rule 67	TCS Return	Monthly
13.	Form GSTR-9	Section 44	Rule 80	Annual Return	Annually
14.	Form GSTR-9A	Section 44	Rule 80	Annual Return (For Composition Taxpayer)	Annually
15.	Form GSTR-9B	Section 44	-	Annual Return by every electronic commerce operator	Annually
16.	Form GSTR-9C	Section 44	Rule 80	Reconciliation Statement	Annually
17.	Form GSTR-10	Section 45	Rule 81	Final Return	Upon cancellation of registration
18.	Form GSTR-11	Section 39	Rule 82	Statement of inward supplies by persons having Unique Identification Number (UIN)	Quarterly [In case of claiming refund]

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

LEGAL FRAMEWORK AND GOVERNING PROVISIONS OF ANNUAL RETURN

2.1. Applicability of annual return: Section 44 of the CGST Act, read with Rule 80 of the CGST Rules, outline the provisions for furnishing annual return. Section 44 of the CGST Act 2017 stipulates the provisions of filing annual returns as under-

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.

Rule 80 of the CGST Rules designates FORM GSTR-9 as the form of annual return for a registered person other than a person registered under a composition scheme and e-commerce operator. In case of a person paying tax under a composition scheme, FORM GSTR-9A is notified as the annual return. GSTR-9B is designated as the annual return for an e-commerce operator who collects TCS under Section 52. However, FORM GSTR-9B still needs to be notified by the government.

Filing of annual returns is also not applicable in the case of any department of the Central Government, 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 to audit the accounts of local authorities under any law for the time being in force.

2.2. Due date for filing annual return: The due date for filing an annual return is defined under Rule 80 of the CGST Rules as the 31st day of December following the end of the



financial year. The government may extend the time limit for filing annual returns. Earlier, the provision for an extension of the due date for filing annual returns was embedded in Section 44 itself. However, post-substitution of Section 44, such powers are not available within the provisions of Section 44. Powers as laid down under Section 168A may be invoked to extend the due date in exceptional circumstances.

Sub-Section (2) is inserted in Section 44 of the CGST Act to restrict the filing of annual returns beyond three years from the due date of filing of annual returns.

2.3. Relaxation from filing of annual return: Section 44 empowers the Commissioner to exempt any class of person from filing an annual return on the recommendation of the GST council. In the exercise of those powers, an exemption is given to a registered person whose annual aggregate turnover is up to Rs. 2 crores for the financial year 2022-23 *[A similar exemption was there for FY. 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22]*

2.4. Applicability of GSTR-9 in cases where registrations are obtained in multiple states and turnover in each such state is below Rs. 2 crores: The term aggregate turnover is defined under Section 2(6) of the CGST Act as “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. The turnover is calculated on an all-India basis. Therefore, the applicability of annual return turnover at the PAN level would be considered. i.e. aggregate turnover of all the locations. Suppose aggregate turnover exceeds Rs. 2 crores during the year. In that case, filing of annual returns becomes mandatory, including filing of Nil returns for those GSTINs that do not have any transactions during the year.

2.5. Applicability of FORM GSTR-9 in case of cancellation of registration: Cancellation of registration under GST law shall not affect the liability to discharge the obligation under GST law for any period before the date of cancellation. It has been clarified, as per the FAQ on GSTR 9 available on www.gst.gov.in that the annual return needs to be filed even if the taxpayer has got his registration cancelled during the said financial year.



2.6. Applicability of self-certified reconciliation statement: As per Section 44 of CGST Act, 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 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.

Rule 80(3) prescribes FORM GSTR-9C as the form for furnishing self-certified reconciliation statements as under.

(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.

Therefore, a registered person whose aggregate turnover during the financial year exceeds Rs. 5 crores must furnish a self-certified reconciliation statement in FORM GSTR-9C. A Self-certified reconciliation statement (GSTR-9C) reconciles the figures furnished in return (GSTR-9) with the details of the audited annual financial statement. However, furnishing of GSTR-9C is not applicable in the following cases-

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



2.7. Consequences for non-filing of FORM GSTR-9: Non-filing or late filing of GSTR-9 has the following implications under GST law-

- (a) **Notice to defaulter:** Section 46 of the CGST Act read with 68 CGST Rules empowers a proper officer to issue a notice in FORM GSTR-3A to a registered person who fails to furnish a return under Section 39, Section 44, or Section 45 of the CGST Act, 2017 requiring him to furnish such returns within 15 days.
- (b) **Late fees for delayed filing:** Section 47(2) of the CGST Act provides for the levy of a late fee of Rs.100/- per day for delay in furnishing annual return in Form GSTR-9, subject to a maximum amount of 0.25% of the turnover in the State or Union Territory. Similar provisions are also provided under respective state laws. Therefore, effective late fees for late filing of annual return is Rs. 200/- per day, subject to the maximum amount of 0.5% of the turnover in the State or Union Territory.

However, CBIC, vide Notification 07/2023-Central Tax dt. 31st March 2023, partially exempted late fees on the filing of FORM GSTR-9 beyond the due date by certain taxpayers as under-

Sr No	Class of registered person	Amount (Each in CGST & SGST)
1	Registered person having aggregate turnover up to Rs. 5 crores in the relevant financial year.	Rs. 25 per day, subject to a maximum of 0.02% of the turnover.
2	Registered person having aggregate turnover of more than Rs. 5 crores up to Rs. 20 crores in the relevant financial year.	Rs. 50 per day, subject to a maximum of 0.02% of the turnover.

- (c) **General Penalty:** Section 125 of the CGST Act provides for a penalty up to Rs. 25000/- each in CGST & SGST for contravention of any provision of the act or rules made thereunder for which no penalty is provided separately. Penalty under Section 125 may be invoked for non-filing of FORM GSTR-9.

RECORDS AND ACCOUNTS UNDER GST LAW

3.1. Introduction: Chapter VIII of the CGST Act contains provisions relating to the maintenance of accounts and records. Accounts and records maintained under this Chapter are the primary sources for filing Annual returns apart from GSTR-1 & 3B. Section 35 of the CGST Act provides for the maintenance of accounts and records under GST law. The accounts and records are to be maintained at the principal place of business. The records include the records relating to the production/manufacturing of goods, inward and outward supply of goods or services, stock of goods, input tax credit availed, etc.

3.2. General records to be maintained by a registered person: As per Section 35 of the CGST Act, every registered person is required to keep and maintain a true and correct account of following at his principal place of business as mentioned in the certificate of GST registration.

Sl. No.	Type of record	Relevant Section/Rule	Description of records to be maintained
(a)	Production or manufacture of goods	Section 35(1)(a) read with Rule 56(12)	The registered person manufacturing goods is required to maintain monthly production accounts showing quantitative details of raw material or services used in the manufacture and quantitative details of the goods so manufactured, including the waste and by-products thereof.
(b)	Inward and outward supply of goods or services or both	Section 35(1)(b) read with Rule 56(1)	The registered person is required to maintain the accounts in respect of the inward and outward supply of goods or services or both.



(c)	Stock of goods	Section 35(1)(c) read with Rule 56(1)	<p>Every registered person, other than a composition taxpayer, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of -</p> <ul style="list-style-type: none">• opening balance,• receipt,• supply,• goods lost,• stolen,• destroyed,• written off or disposed of by way of a gift or free sample <p>and the balance of stock includes raw materials, finished goods, scrap, and wastage.</p> <p>In addition to the above, a supplier of service shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilized, and the services supplied.</p>
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(d)	Input tax credit availed	Section 35(1)(d) read with Rule 56(1) & (4)	Every registered person, other than a composition taxpayer, shall keep and maintain an account containing the details of tax payable (including tax payable under RCM), tax collected and paid, input tax, and input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.
(e)	Output tax payable and paid	Section 35(1)(e) read with Rule 56(1) & (4)	
(f)	A register of tax invoices, credit notes, debit notes, and delivery challan	Section 35(1)(f) read with Rule 56(1) & (4)	
(g)	Goods or services imported or exported and relevant documents	Section 35(1)(f) read with Rule 56(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.
(h)	Supplies attracting payment of tax on reverse charge and relevant documents	Section 35(1)(f) read with Rule 56(1) & (4)	
(h)	Maintaining details of accounts for advances	Section 35(1)(f) read with Rule 56(1) & (4)	Every registered person shall keep and maintain a separate account of advances received and paid, and adjustments made thereto.



(i)	Supplier Master	Section 35(1)(f) read with Rule 56(5)	Every registered person shall keep the particulars of names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act.
(j)	Customer Master	Section 35(1)(f) read with Rule 56(5)	Every registered person shall keep the particulars of names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter.
(k)	Warehouse Master	Section 35(1)(f) read with Rule 56(5)	Every registered person shall keep the particulars of 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.

3.3. Specific records to be maintained by a registered person: GST law provides for specific maintenance of records in certain cases by certain classes of persons. Details of such specified class of person along with the additional records are as under-

3.3.1. Records to be maintained by transporter and owner/operator of godown or warehouse: Section 35 of CGST Act read with Rule 58 of CGST Rules requires every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as may be prescribed.



Therefore, the person engaged in the business of transporting goods would be required to maintain the records of the goods transported, delivered, and goods stored in transit by him, along with the GSTIN of the registered consigner and consignee for each of his branches.

The owner/operator of a warehouse/godown of a warehouse or godown shall maintain books of account with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt, and disposal of such goods. The owner/the operator of the godown is also required to store the goods in a manner that can be identified item-wise and owner-wise, and it also facilitates any physical verification or inspection by the proper officer on demand.

3.3.2. Details to be maintained by works contractor: Section 35(1)(f) of CGST Act, read with Rule 56(14) of CGST Rules, requires a registered person executing the works contract to keep separate accounts for the works contract showing the following details-

- (a) the names and addresses of the persons on whose behalf the works contract is executed;
- (b) description, value, and quantity (wherever applicable) of goods or services received for the execution of the works contract;
- (c) description, value, and quantity (wherever applicable) of goods or services utilized in the execution of the works contract;
- (d) the details of payment received in respect of each works contract, and
- (e) the names and addresses of suppliers from whom he received goods or services.

3.3.3. Records to be maintained by Agent: Rule 56(11) of CGST Rules requires every agent referred to in clause (5) of section 2 of CGST Act shall maintain accounts depicting the —

- (a) particulars of authorization received by him from each principal to receive or supply goods or services on behalf of such principal separately;
- (b) particulars, including description, value, and quantity (wherever applicable) of goods or services received on behalf of every principal;



- (c) particulars, including description, value, and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
- (d) details of accounts furnished to every principal and
- (e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.

In addition to the above, any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.

3.4. Maintenance of additional records or documents: Section 35(3) of the CGST Act empowers the Commissioner to notify a class of taxable persons to maintain additional accounts or documents for such purpose as may be specified therein.

3.5. Special manner of maintaining records for the notified class of persons: Section 35(4) of the CGST Act empowers the Commissioner to specify the manner of maintenance of accounts where any class of taxable persons is not in a position to keep and maintain accounts in accordance with the provisions of Section 35 of CGST Act.

3.6. Place of maintenance of records under GST: Section 35 of the CGST Act mandates every registered person to keep and maintain a true and correct account of the requisite records at his principal place of business, as mentioned in the registration certificate. However, the first proviso to Section 35 states that in case more than one place of business is specified in the certificate of registration, the accounts relating to each place of business are required to be kept at such an additional place of business, including data in electronic form stored on an electronic device.

Where any records or books of accounts belonging to the registered person are found at a place other than the place mentioned in the registration certificate, such records would be presumed to be maintained by such a registered person. The provision is subject to an exception where the registered person proves otherwise.

3.7. Maintenance of records in Electronic Form: The second proviso to Section 35 of CGST Act, read with Rule 56(15) of CGST Rules, allows maintenance of accounts and other



particulars in electronic form subject to authentication of such records through digital signature. Rule 57 of CGST Rules provides for the generation and maintenance of electronic records under

- (1) Proper electronic backup of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.
- (2) The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him in hard copy or in any electronically readable format.
- (3) Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files, and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

3.8. Other miscellaneous provisions:

3.8.1. Serially Numbered records: Rule 56(9) of CGST Rules states that where books of accounts are maintained manually, each volume of books of account shall be serially numbered.

3.8.2. Treatment where the registered person fails to account for goods or services: Section 35(6) of CGST Act provides that where the registered person fails to account for the goods or services both according to Section 35 of CGST Act, the proper officer shall determine the amount of tax payable on the goods or services that are not accounted for as if such person had supplied such goods or services in terms of Section 73 & 74 of CGST Act. It is important to note that this provision is applicable only in the case of Section 17(5)(h), i.e. Goods are lost, stolen, destroyed, written off, or disposed of by way of gift or free samples.

Rule 56(6) of the CGST Act further provides that if any taxable goods are found to be stored at any place(s) other than those declared without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if the registered person has supplied such goods.

3.8.3. Treatment of incorrect entry or its deletion in accounts/ records under GST: As per Sub-rule (8) of Rule 56 of CGST Rules, any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries,



otherwise than those of clerical nature, shall be scored out under attestation and thereafter, the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.

3.8.4. Production of accounts maintained under any law to GST authorities: As per Sub-rule 18 of Rule 56, every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.

3.9 Retention of accounts and records under GST: Section 36 of the CGST Act provides for the retention of accounts and records. As per said Section, the registered person is required to keep and maintain books of accounts and other records as stated under Section 35 and are required to be retained until the expiry of 72 months from the due date of furnishing of the annual return for the year pertaining to such accounts and records. The retention period would also apply to all invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply, and outward supply. In the case where records are maintained manually, such records should be kept at every related place of business mentioned in the registration certificate and should be accessible at every related place of business where such accounts and documents are maintained digitally.

3.10 Additional period of retention: Proviso to Section 36 of CGST Act provides for additional period retention under certain circumstances as under-

- (a) Where the registered person is a party to an appeal, revision, or any other proceedings before the Appellate Authority/ Revisional Authority/ Appellate Tribunal/ Court (whether filed by him or the Commissioner)
- (b) Where the registered person is under investigation for an offence under Chapter XIX of the CGST Act.

In the above cases, the registered person is required to retain the books of accounts and other records pertaining to the subject matter of such appeal/ revision/ proceedings/ investigation for:

- (a) 1 year after the final disposal of such appeal, revision, etc., or
- (b) 72 months from the due date of furnishing the annual return

Whichever is later.

A STEP-BY-STEP WALKTHROUGH OF GSTR-9

4.1. Introduction: CBIC, vide Notification No 39/2018-Central Tax dated 4-9-2018, has notified FORM GSTR-9 under Section 44 of CGST Act for filing Annual Return. It was further substituted by vide Notification No 74/2018-Central Tax dated 31-12-2018. The FORM comprises six parts and nineteen tables. The information required to be reported in each table of GSTR-9 has been discussed in subsequent paras. The due date for filing GSTR-9 is 31st December, following the end of the financial year. Annual return is compiled based on the information furnished in periodical returns, i.e. GSTR-1 & GSTR-3B, along with the information maintained as a part of the accounts and other records as maintained under Section 35 of CGST Act read with Rule 56 of the CGST Rules. However, the tables of GSTR-1 & 3B are not in alignment with the requirements of GSTR-9. Therefore, one has to take extra precautions while reporting the figures in annual returns as the facility to revise the annual return is not available. Therefore, the reporting of information in the Annual Return would be based on GSTR-1, GSTR-3B, and the details available in accounts and records. As discussed earlier, GSTR-9 consists of six parts and nineteen tables, as listed below-

Sl. No.	Part No.	Description	Relevant Tables
1	I	Basic details	1, 2, 3A to 3B
2	II	Details of outward and inward supplies declared during the financial year	4A to 4N, 5A to 5N
3	III	Details of ITC as declared in returns filed during the financial year	6A to 6-O, 7A to 7J, 8A to 8K
4	IV	Details of tax paid as declared in returns filed during the financial year	9



5	V	Particulars of the transactions for the financial year declared in returns of next financial year.	10 to 14
6	VI	Other information like pending refund claim, demand of taxes, total tax paid etc.	15A to 15G, 16A to 16C, 17, 18, 19A to 19B

The GSTN portal allows users to obtain a system-computed consolidated summary of GSTR-9, GSTR-1, and GSTR-3B. This summary is based on the monthly returns filed by the registered person and includes details such as the taxable value, liabilities paid through ITC and cash, ITC claims, and reverse charge. GSTR-9 is auto-populated based on GSTR-1 & 3B, with an option to edit the auto-populated data. However, there are certain exceptions. A registered person is not allowed to change the details of the following tables-

Table 6A - The total amount of ITC availed through Form GSTR-3B.

Table 8A - ITC as per Form GSTR-2A (specifically Table 3 & 5 thereof).

Table 9 - Details of tax payments as declared in returns filed during the financial year.

Editing system computed figures enables a registered person to report the correct figures of liability in GSTR-9 which is matching with the accounts and other records. The registered person can report additional liability that was not reported in GSTR-1 or GSTR-3B and pay such liability through FORM DRC-03. However, a registered person is not allowed to avail of additional ITC through GSTR-9. It is worth noting that auto-populated data or consolidated yearly summary of GSTR-1 & 3B is only for reference purposes. A registered person is required to furnish the details in GSTR-9 based on actual supplies made during the year and based on the accounts and other records maintained under Section 35 of the CGST Act.

4.2. Table-wise analysis of the information required to be submitted on each of the above is discussed below-



Part I of FORM GSTR-9

Basic Details

Part I captures the basic information of a registered person, such as the financial year, GSTIN, legal name, and trade name. The description of Part I of GSTR-9 is as under-

“Form GSTR-9”

(See rule 80)

Annual Return

Pt. I	Basic Details	
1	Financial Year	<Auto>
2	GSTIN	<Auto>
3A	Legal Name	<Auto>
3B	Trade Name (if any)	<Auto>

Details as required to be filed in part I are auto-populated. Each component of part I is discussed as under

4.2.1. Financial year: The term financial year is not defined under the GST law. Therefore, the meaning as defined in the General Clauses Act can be borrowed. Section 3(21) of the General Clauses Act, 1897 defines the Financial Year as under: -

“(21) “financial year” shall mean the year commencing on the first day of April;’

It means the period commencing on the 1st day of April and ending on 31st March. i.e., consisting of twelve months from 1st April to 31st March.

4.2.2. GSTIN: Every registered person would be assigned a unique 15-digit registration number separately for each such state where he has applied for the registration. Such GSTIN number would be auto-populated in Table 2 of GSTR-9.

4.2.3. Legal Name and Trade Name: Legal Name is the birth name of a registered person. While obtaining the registration, one is required to provide such information based on the nature of the entity and the same would be available in the registration FORM REG-06. Normally, the legal and trade are the same except in the case of proprietor trade name, and legal name may vary.

**Part II of FORM GSTR-9****Details of outward and inward supplies made during the financial year.**

4.3. Part II of GSTR-9 requires reporting the details of outward & inward supplies, unadjusted advances on which tax is paid, and Exempted/Nil Rated/Non-GST supply. Part II comprises two tables, namely Table 4 & Table 5. Table 4 contains information regarding outward supplies on which tax is payable. On the other hand, information regarding outward supplies on which tax is not payable shall be reported in Table 5 of Form GSTR-9. Tables 4 & 5 are further bifurcated into a number of sub-tables as under-

- a. Table 4A – Supplies made to unregistered persons (B2C)
- b. Table 4B – Supplies made to a registered Persons (B2B)
- c. Table 4C - Zero-rated supply - Exports on payment of tax
- d. Table 4D - Zero-rated supply - SEZ on payment of tax
- e. Table 4E - Deemed Exports
- f. Table 4F - Advance Received, but invoice not raised.
- g. Table 4G - Inward Supply attracting RCM
- h. Table 4-I to 4L - Adjustment through Credit Note/Debit Note/Amendment
- i. Table 5A - Zero-rated supply - Exports without payment of tax
- j. Table 5B - Zero-rated supply - SEZ without payment of tax
- k. Table 5C - Supply on which tax is payable by recipient under RCM
- l. Table 5D to 5F - Exempted/Nil Rated/Non-GST supplies
- m. Table 5H to 5K - Adjustment through Credit Note/Debit Note/Amendment for supply on which no tax is payable
- n. Table 5N - Total turnover (including advance)

As discussed earlier, all the fields of Table 4 and Table 5 shall be auto-populated from the GSTR-9 with the facility to edit the same. However, a system shall highlight the table in red where system-computed values are modified by 20% or more.



CBIC has clarified in the press release dated 4th June, 2019 that any additional outward supply which was not declared by the registered person in GSTR-1 and GSTR-3B shall be declared in Pt. II of the GSTR-9. Such additional liability shall be computed in Pt. IV and the gap between the “tax payable” and “Paid through cash” columns of GSTR-9 shall be paid through FORM DRC-03. It is also clarified that details may have been missed in GSTR-1, but tax was already paid in GSTR-3B, and therefore taxpayers see a mismatch between auto-populated data and data in GSTR-3B. It may be noted that auto-population is functionality provided to taxpayers for assistance; taxpayers shall report the data as per their books of account or returns filed during the financial year.

It is also clarified in the press release dt. 3rd July 2019 that Section 73 of the CGST Act provides a unique opportunity for correction to all taxpayers, i.e. if a taxpayer has not paid, short paid or has erroneously obtained/been granted a 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 taxpayer. Therefore, in cases where some information has not been furnished in the statement of outward supplies in GSTR-1 or in the regular returns in 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.

In view of the above a registered person can make the necessary changes in Part II of GSTR-9 and can make the additional payment

4.3.1. Table 4A: Supplies made to un-registered person:

Under Table 4A of GSTR-9, a registered person is required to report the details of supplies made to an un-registered person. The description of Table 4A is as under-

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4A	Supplies made to un-registered persons (B2C)	Auto Populated [Editable]	Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1



Supplies to un-registered persons comprise two types of transactions i.e. business to consumer large (B2CL) and Business to consumer small (B2CS). Table 5 of GSTR-1 requires a registered person to report transactions pertaining to inter-state supplies to unregistered persons where invoice value is more than Rs. 2.5 lakhs. This is known as B2CL transactions. In said table, a registered person is required to upload invoice details. Debit and credit notes pertaining to the transactions of B2CL are reported in Table 9B of GSTR-1. Table 7 of GSTR-1 requires a registered person to report transactions of business to consumers other than those reported in Table 5 of GSTR-1. These transactions are known as B2CS. Transactions in Table 5 of GSTR-1 are required to be reported net of debit credit notes. Therefore, the information in Table 4A of GSTR-9 would be the aggregate value of supplies made to consumers and unregistered persons on which tax has been paid as declared in Table 5 and Table 7 of GSTR-1. It is important to note that the effect of credit and debit notes along with the amendments in Table 9 and Table 10 of GSTR-1 carried out during the financial year must be considered while reporting figures in Table 4A of FORM GSTR-9.

4.3.2. Table 4B: Supplies made to registered persons (B2B): Supplies made to a registered person are to be declared in Table 4B of Form GSTR-9. The description of Table 4B of Part II of Annual Return is as follows:-

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4B	Supplies made to registered persons (B2B)	Auto Populated [Editable]	Table 4A and Table 4C of GSTR 1

Particulars of supplies made to registered persons during the year are to be furnished in Table 4B of the Annual Return. Said details can be furnished using the details furnished in GSTR-1 in Table 4. Table 4 of GSTR-1 is further bifurcated into 3 sub-tables as under –

(a) Supplies other than those (i) attracting reverse charge and (ii) supplies made through an e-commerce operator: A registered person is required to report details of supplies made to registered persons (including UIN-holders) irrespective of nature of supply (i.e. intra state or inter-state) and irrespective of quantum of supplies in Table 4A



of GSTR-1. However, supplies made where the recipient is liable for payment of tax under reverse charge and supplies made through an e-commerce operator will not be reported in Table 4A of GSTR-1. Such supplies would be declared in Table 4B & 4C of GSTR-1.

- (b) Supplies attracting tax on a reverse charge basis: The registered person making supplies which is subject to payment by the recipient would be disclosed in Table 4B of GSTR-1.
- (c) Supplies made through e-commerce operator attracting TCS (operator wise, rate wise): Supplies made through e-commerce operator attracting TCS are to be declared in Table 4C of GSTR-1.

While reporting figures in Table 4B of GSTR-9, a registered person is required to consider figures from Tables 4A & 4C of GSTR-1. Figures of Table 4B of GSTR-1 do not form part of Table 4B of GSTR-9 and said details would be separately reported in Table 5C of GSTR-9. It is also important to note that any amendments including debit and credit notes made in respect of supplies declared in Table 9A & 9C of GSTR-1 as reported in Table 9 of GSTR-1 will not form part of the amount mentioned in clause 4B of the annual return. Said amendments shall be reported in table 4I to 4L of Annual Return wherein such amendments, credit, and debit notes in respect of supply made to Registered Persons are to be reported.

Important Note: CBIC vide Central Goods and Services (Fifth Amendment) Rules, 2022, w.e.f. 26th December, 2022, Table 4C of FORM GSTR-1 is omitted and merged with Table 4A. The heading of Table 4A of FORM GSTR-1 is also accordingly substituted with the new heading "4A. Supplies other than those *attracting reverse charge (including supplies made through e-commerce operator attracting TCS)*". In view of the said change, only Table 4A is relevant while reporting information in Table 4B of GSTR-9 w.e.f. 26th December, 2022.

It is worth noting that the figures mentioned in Table 4B of GSTR-9 should be duly reconciled with the figures of taxable supplies as per the outward register maintained under Section 35 of the CGST Act, with the e-invoices issued in the manner specified in Rule 48 of the CGST Rules and with E-way bill generated on account of outward supply.



4.3.3. Table 4C: Zero-rated supply (Export) on payment of tax (except supplies to SEZs): Zero-rated supply (export) on payment of tax except SEZ supply is required to be furnished in Table 4C of GSTR-9. The description of Table 4C of Part II of the Annual Return is as follows-

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4C	Zero-rated supply (Export) on payment of tax (except supplies to SEZs)	Auto [Editable]	Table 6A of GSTR 1

Particulars regarding supply on account of export with payment of tax are required to be reported in Table 4C. The primary source for reporting such information is the export register as required to be maintained under Section 35 of the CGST Act read with Rule 56 CGST Rules and Table 6 of GSTR-1. Zero-rated supply has been given special recognition under the GST law. Section 16(1) of the IGST Act defines the term zero-rated supply as supply on account of either of the following-

- (a) export of goods or services or both; or
- (b) supply of goods or services or both for authorised operations to a Special Economic Zone developer or a Special Economic Zone unit.

Further, Section 2(5) of the IGST Act, defines the concept of export of goods as "export of goods" with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India. As discussed, earlier, the term zero-rated supply has got special recognition, and hence a supplier can make the zero-rated supply with payment of tax and claim a refund of such tax paid OR supply without payment of tax under the letter of undertaking (LUT) and claim a refund of unutilised input tax credit. The principle behind such treatment is in line with the WTO principle that goods can be exported but not taxes. Said arrangement ensures that effectively there will be zero tax on such types of supplies. A registered person who is making zero-rated supplies (including export) is required to report invoice-wise information in Table 6 of GSTR-1. Table 6 is further bifurcated into Tables 6A, 6B, and 6C. Table 6A of GSTR-1 is dedicated to reporting exports, where a registered person is required to report both exports



with payment of tax and exports without payment of tax under LUT using the with payment and without payment of tax option. Table 4C of GSTR-9 requires reporting information on export with payment of tax. Therefore, the information on exports as available in Table 6A of GSTR-1 is required to be bifurcated as exports with payment of tax and without payment of tax, and information on exports with payment of tax only is required to be disclosed in Table 4C of GSTR-9. It is also important to note that sometimes inadvertently a registered person reports transactions of exports without payment of tax as with payment of tax and vice versa. In such a situation, he can amend such invoices before 30th November of the year following the financial to which such invoice pertains and should report it appropriately in Table 4C of GSTR-9 in case of export with payment of tax and under Table 5A of GSTR-9 in case of export without payment of tax.

4.3.4. Table 4D: Supply to SEZs on payment of tax: Details of supply made to a unit located in SEZ or to the developer of SEZ with payment of tax are required to be furnished in Table 4D of GSTR-9. The description of Table 4D of Part II of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4D	Supply to SEZs on payment of tax	Auto [Editable]	Table 6B of FORM GSTR 1

Supply of goods or services or both for authorised operations to a Special Economic Zone developer or a Special Economic Zone unit is considered as a zero-rated supply under GST. Term Special Economic Zone and Special Economic Zone developer is defined under Section 2 (19) and Section 2(20) of the IGST Act as under-

(19) "Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);

(20) "Special Economic Zone developer" shall have the same meaning as assigned to it in clause (g) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005) and includes an Authority as defined in clause (d) and a Co-Developer as defined in clause (f) of section 2 of the said Act;



In case of supply to SEZ or developer of SEZ, a registered person can make a supply with payment of tax and claim refund of such tax paid OR supply without payment of tax under a letter of undertaking (LUT) and claim a refund of unutilised input tax credit. The information of supply to SEZ can be obtained from Table 6B of GSTR-1. Table 6B of GSTR-1 includes information pertaining to both types of supplies made to SEZ i.e. with payment of tax and without payment of tax. The registered person is required to select an option of with payment of tax or without payment of tax at the time of filing of table 6B of GSTR-1. It is essential to note that Table 4D mandates reporting of details of supplies made to SEZ or developer of SEZ with payment of tax. Therefore, the total supplies made to SEZ are required to be bifurcated between with payment or without payment of tax. Supply to SEZ with payment of tax shall be disclosed in clause 4D of the Annual Return.

4.3.5. Table 4E: Deemed Exports: Details of supply made in the nature of deemed exports are required to be furnished in Table 4E of GSTR-9. The description of Table 4E of Part II of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4E	Deemed Exports	Auto [Editable]	Table 6C of FORM GSTR 1

Certain supplies are treated as the deemed export under GST law. Section 2(39) of the CGST Act defines deemed export as

"deemed exports" means such supplies of goods as may be notified under section 147

Further Section 147 of the CGST Act states that the Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India. Notification 48/2017 Central Tax dt. 18-10-2017 is issued in exercise of the power conferred under Section 147 to define the supplies that are categorised as deemed export as under-



1. Supply of goods by a registered person against Advance Authorisation
2. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation (EPCG Scheme)
3. Supply of goods by a registered person to Export Oriented Unit (EOU)
4. Supply of gold by a bank or Public Sector Undertaking specified in the Notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.

Therefore, on a combined reading of Section 147 and Notification No 48/2017 Central Tax dt. 18-10-2017, the above supplies would be treated as the deemed export provided that-

1. Such goods are manufactured goods in India;
2. Goods do not leave the country;
3. Payment is received in Indian Rupees or Convertible Foreign Exchange.

The registered person is required to disclose invoice-wise information in Table 6C of GSTR-1. The aggregate value of such supplies shall be declared in Table 4E of GSTR-9.

4.3.6. Table 4F: Advances on which tax has been paid but the invoice has not been issued (not covered under (A) to (E) above): Details of unadjusted advances i.e. advance has been received and tax has been paid but the invoice has not been issued in the current year shall be declared in table 4F of GSTR-9. The description of Table 4F of Part II of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4F	Advances on which tax has been paid but the invoice has not been issued (not covered under (A) to (E) above)	Auto [Editable]	Table 11A & 11B of GSTR 1

Chapter IV of the CGST Act deals with the time of supply of goods and services. Time of supply determines the time when



tax is payable to the government. Section 12 & 13 of the CSGT Act provides for the provision of time of supply. The time of supply shall be triggered earlier of, the date of invoice or date of payment. By virtue of such provision, the tax becomes payable on the advances received for the supply of goods or services. However, CBIC vide Notification No 66/2017-Central Tax (Rate) dated 15-11-2017 exempts payment of tax on advance received for supply of goods. In light of the said exemption, the tax is payable only on receipt of advance for the supply of services.

The registered person is required to declare information of advance received and adjustment in Table 11 of GSTR-1. Table 11 is further bifurcated into two parts namely-

1. Information for the current tax period
2. Amendment of information furnished in Table No. 11 [1] in GSTR-1 statement for earlier tax periods [Furnished revised information]

Part I of Table 11 of GSTR-1 is further divided into two parts namely-

- 11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability) [**Advance received**]
- 11B. Advance amount received in an earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 [**Advance Adjustment**]

At the end of the period, there might be some advances that remain unadjusted. i.e. invoices in respect of such advances are not prepared by the registered person as supply has not been made shall only be required to be reported in Table 4F of Part II of the Annual Return. It is important to note that only unadjusted advances as on 31st March on which tax is paid are required to be disclosed in Table 4F of Annual Return. It is worth noting that w.e.f. 15-11-2017, advance on services is only subject to payment of tax. Therefore, there is no need to report advance received for the supply of goods.

4.3.7. Table 4G: Inward supplies on which tax is to be paid on a reverse charge basis: Details of inward supplies on which tax is paid under the reverse charge mechanism shall be reported in Table 4G of GSTR-9. The description of Table 4F of Part II of Annual Return is as follows: -



Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4G	Inward supplies on which tax is to be paid on reverse charge basis:)	Auto [Editable]	Table 3.1(d) of GSTR-3B

Under GST law supplier of goods is liable for the payment of tax. However, in some cases, GST is payable by the person who is a recipient of the goods or services or both. That is called as reverse charge mechanism. **Section 2 (98) of CGST/SGST Act, defines the concept reverse charge as, "reverse charge" means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9 of CGST/SGST Act, or under sub-section (3) or subsection (4) of section 5 of the IGST Act;**

Section 9 of the CGST Act and Section 5 of the IGST Act provide for the levy and collection of tax under GST. Section 9 (3) & (4) of the CGST Act and Section 5(3) & (4) of the IGST Act provide for the levy and collection of tax under reverse charge mechanism as under-

- (1)
- (2)
- (3) *The Government may, on the recommendations of the Council, by notification, specify categories of supply 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 person liable for paying the tax in relation to the supply of such goods or services or both.*
- (4) *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 received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.*
- (5)



Therefore, RCM on inward supply of goods or services is applicable on the

- a) Specific Category of Goods or Services and
- b) Specified categories of goods or services or both received from an unregistered supplier supplied by the specified class of registered person.

Following notifications are issued to give the effect of provisions of reverse charge mechanism-

- Notification No 4/2017-Central Tax (Rate), dated 28-6-2017 and 4/2017-Integrated Tax (Rate), dated 28-6-2017
- Notification No 13/2017-Central Tax (Rate), dated 28-6-2017 and 10/2017-Integrated Tax (Rate), dated 28-6-2017
- Notification No. 7/2019-Central Tax (Rate), dated 29-3-2019 and Notification 7/2019-Integrated Tax (Rate), dated 29-3-2019

The 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 a reverse charge basis shall be declared in Table 4G. This shall include supplies received from registered persons and unregistered persons on which tax is levied on a reverse charge basis. This shall also include the aggregate value of all import of services made during the financial year. Table 3.1(d) of GSTR-3B may be used for filling up these details.

It is also important to note that the outward supply made by a registered person will attract tax in the hands of the recipient if the nature of the supply is specified in Notification 4/2017-Central Tax (Rate) or Notification 13/2017- Central Tax (Rate) or Notification No 7/2019 Central Tax (Rate). Such supply made by a registered person is required to be declared in Table 4B of GSTR-1. This information is not required to be declared in clause 4G of GSTR-9 as it is an outward supply made by the registered person. Table 4G requires a registered person to report details of inward supply on which tax is paid or payable under the reverse charge mechanism.

Important Note: It is advised that a registered person should reconcile the tax paid under the reverse charge mechanism in table 3.1. (d) in GSTR-3B with the RCM liability auto-populated in FORM GSTR-2A for the financial year. Registered person may declare undeclared liability in Table 4G of FORM GSTR-9 and can pay the same through FORM DRC-03.



4.3.8. Table 4I: Credit Notes issued in respect of transactions specified in (B) to (E) above (-): Details of credit notes issued in respect of transactions in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here on which tax is paid. The description of Table 4I of Part II of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4I	Credit note issued in respect of transactions specified in Table 4B to Table 4E of GSTR 9	Auto [Editable]	Table 9B of GSTR-1

Credit notes are issued by the supplier to reverse the effect of the original transaction either fully or partially. The term credit note is defined under Section 2(37) of the CGST Act as a "credit note" as a document issued by a registered person under Section 34(1) of the CGST Act, 2017. Section 34(1) of the CGST Act provides that where one or more tax invoices have been issued for the supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed. Therefore, a registered person can issue a credit note in the following situations only-

- Where a tax invoice has been issued for the supply of any goods &/or services and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or
- Where the goods supplied are returned by the recipient, or
- Where goods &/or services supplied are found to be deficient.



- ❖ **Time limit for issuance of Credit Note:** Sub-section (2) of Section 34 of the CGST Act provides the time limit for issuance of credit notes in relation to the supply of goods or services or both. A registered person who issues a credit note can report details of such credit note in the return for the month in which such credit note is issued but not later than 30th November following the end of the financial year in which such supply was made or date of filing annual return whichever is earlier. Therefore, the mere issuance of a credit note is not important; furnishing the same in return i.e. in GSTR-3B is also essential in order to reduce the liability.

A registered person is required to report details of the credit note in Table 9B of GSTR-1. Details of such the table may be used for furnishing details in Table 4I of GSTR-9. However, one should also consider the following points before considering figures of Table 9B of GSTR-1 in Table 4I of GSTR-9-

- Credit notes which are related to supplies on which tax is paid should be considered here.
- Credit notes with respect to supplies that are nil-rated, exempted or non-GST should not be reported in this table.
- Accounting or commercial credit notes which do not contain GST component shall not form part of this table.
- It is essential to note that credit notes that are reported in return shall only be considered as the credit notes for reporting under this table. In cases where credit notes are reported in subsequent year within the stipulated period, reporting would be done at Table No 11 of GSTR-9.

4.3.9. Table 4J: Debit Notes issued in respect of transactions specified in (B) to (E) above (-): Details of debit notes issued in respect of transactions in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here on which tax is paid. The description of Table 4J of Part II of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4J	Debit note issued in respect of transactions specified in Table 4B to Table 4E of GSTR 9	Auto [Editable]	Table 9B of GSTR-1



Debit notes are issued to give the incremental effect of supplies made by the supplier. Section 2(38) of the CGST Act defines "debit note" as a document issued by a registered person under section 34(3) of the CGST Act. Section 34(3) of the CGST Act provides that where one or more tax invoices have been issued for supply of any goods or services or both and 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, the registered person, who has supplied such goods or services or both, shall issue to the recipient one or more debit notes for supplies made in a financial year containing such particulars as may be prescribed.

A registered person is required to report details of the debit note in Table 9B of GSTR-1. Details of such a table may be used for furnishing details in Table 4J of GSTR-9. However, one should also consider the following points before considering figures of Table 9B of GSTR-1 in Table 4J of GSTR-9-

- o Debit notes which are related to supplies on which tax is paid should be considered here.
- o Debit notes in respect of supplies that are nil-rated, exempted or non-GST should not be reported in this table.
- o A registered person is required to report on those debit notes that are issued during and reported in return during the financial year.
- o Any debit note issued in the financial year but reported in subsequent financial year upto specified period shall be declared in Table 10 of GSTR-9 – It is important to note that there is no time limit for the issue of debit notes

4.3.10. Table 4K: Supplies/tax declared through Amendments (+) and Table 4L: Supplies/tax declared through Amendments (-): 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 GSTR- 1 may be used for filling up these details. The description of Table 4K of Part II of Annual Return is as follows: -



Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
4K	Supplies/tax declared through Amendments (+)	Auto [Editable]	Table 9A & 9C of GSTR-1
4L	Supplies/tax declared through Amendments (-)		

As per Section 39(9) of the CGST Act, where any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in such form and manner as may be prescribed, subject to payment of interest under this Act

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 the annual return, whichever is earlier. A registered person is allowed to amend the transaction reported in GSTR-1 in Table 9A and 9C. Such details may be used for furnishing details under this table. Therefore, amendments in respect of supplies made in a financial year on the downward or upward side shall be considered subject to fulfilment of the following two conditions-

- Said amendments/rectifications are declared in return subject to payment of tax and interest and
- Such amendments/rectifications are declared in return within the specified time period.

4.3.11. Table 5A - Zero-rated supply - Exports without payment of tax: Zero-rated supply (export) without payment of tax except SEZ supply is required to be furnished in Table 5A of GSTR-9. The description of Table 5A of Part II of Annual Return is as follows:



Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
5A	Zero-rated supply (Export) on payment of tax (except supplies to SEZs)	Auto [Editable]	Table 6A of GSTR 1

Particulars regarding supply on account of export without payment of tax are required to be reported in Table 4C. The primary source for reporting such information is the export register as required to be maintained under Section 35 of the CGST Act read with Rule 56 of the CGST Rules and Table 6 of GSTR-1. Table 6 is further bifurcated into Table 6A, 6B and 6C. Table 6A of GSTR-1 is dedicated for reporting exports where a registered person is required to report both exports with payment of tax and exports without payment of tax under LUT using the with payment and without payment of tax option. Table 5A of GSTR-9 requires to report information of exports without payment of tax. Therefore, the information of exports as available in Table 6A of GSTR-1 is required to be bifurcated as exports with payment of tax and without payment of tax and information of exports without payment of tax only is required to be disclosed in Table 5A of GSTR-9. It is also important to note that in certain cases inadvertently a registered person reports transactions of export of without payment of tax as with payment of tax and vice versa. In such a situation, he can amend such invoices before 30th November of the year following the financial to which such invoice pertains and should report it appropriately in Table 4C in case of export with payment of tax and under Table 5A in case of export without payment of tax.

4.3.12. Table 5B - Zero-rated supply - SEZ without payment of tax: Details of supply made to a unit located in SEZ or to the developer of SEZ without payment of tax are required to be furnished in Table 5B of GSTR-9. The description of Table 5B of Part II of Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
5B	Supply to SEZs on without payment of tax	Auto [Editable]	Table 6B of GSTR 1



As discussed earlier, in case of supply to SEZ or developer of SEZ, a registered person can make supply with payment of tax and claim refund of such tax paid OR supply without payment of tax under a letter of undertaking (LUT) and claim a refund of unutilised input tax credit. The information on supply to SEZ can be obtained from Table 6B of FORM GSTR-1. Table 6B of GSTR-1 includes information pertaining to both types of supplies made to SEZ i.e. with payment of tax and without payment of tax. The registered person is required to select an option of with payment of tax or without payment of tax at the time of filing of table 6B of GSTR-1. It is essential to note that Table 5B mandates reporting of details of supplies made to SEZ or developer of SEZ without payment of tax. Therefore, the total supplies made to SEZ are required to be bifurcated between with payment or without payment of tax. Supply to SEZ without payment of tax shall be disclosed in clause 5B of the Annual Return

4.3.13. Table 5C - Supply on which tax is payable by recipient under RCM: Details of the outward supply made by a registered person which is subject to payment of tax by the recipient under reverse charge mechanism shall be reported in this table. The description of Table 5C of Part II of Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
5C	Supplies on which tax is to be paid by the recipient on a reverse charge basis	Auto [Editable]	Table 4B of GSTR 1

Section 9(3) of the CGST Act empowers the Government on the recommendation of the council to notify the nature of the supply for which tax is payable by the recipient of the supply. In exercise of the said power, CBIC has notified the supply of goods under Notification No 4/2017-Central Tax (Rate), dated 28-6-2017 and 4/2017-Integrated Tax (Rate), dated 28-6-2017 and supply of service under Notification No 13/2017-Central Tax (Rate), dated 28-6-2017 and 10/2017-Integrated Tax (Rate), dated 28-6-2017 on which tax is payable by the recipient under reverse charge mechanism. The supplier of such goods or services is not required to pay the tax and the liability to pay tax will be shifted in the hands of the recipient. Supplier in that case, is required to declare such an amount in



table 4B of the GSTR-1. The Aggregate value of such outward supply shall be indicated in Table 5C of the Annual Return. It is important to note that details of debit and credit notes shall be declared separately.

4.3.14. Table 5D to 5F - Exempted/Nil Rated/Non-GST supplies: Details of Exempted, Nil Rated and Non-GST supplies are required to be declared under Table 5D, 5E, and 5F of GSTR-9. The description of Table 5D to 5F of Part II of Annual Return is as follows -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
5D	Exempted	Auto [Editable]	Table 8 of GSTR 1
5E	Nil Rated		
5F	Non-GST supply (Includes No Supply)		

A registered person is required to report the aggregate value of exempted, Nil Rated, and Non-GST supplies in Table 5D to Table 5F. A registered person is required to report such details in Table 8 of GSTR-1. Table 8 may be used for filling up these details. It is also essential to understand that the value of "no supply" shall also be declared here.

Section 2(47) of CGST Act defines the term exempt supply as "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 11 of the CGST Act empowers the government to specify by notification, the goods or services which are exempt from the whole or part of tax leviable thereon either absolutely or subject to conditions on the recommendation of the council. Notification No 2/2017 Central Tax (Rate) dt. 28.06.2017 and Notification No 12/2017 Central Tax (Rate) dt. 28.06.2017 are issued by the government to exempt certain goods and services from payment of tax. The term exempt supply includes nil-rated supply and non-taxable supply. Term nil-rated supply is not defined under the law. There is no clear distinction between exempt supply and nil-rated supply. Notification No 01/2017-Central Tax. (Rate) dt 28.06.2017



provides 6 Schedules with different rates of taxes such as 2.5%, 6%, 9%, 18% etc. However, there is no Schedule levying tax nil rate on goods. Rates of tax on services are notified by the CBIC vide Notification No 11/2017 Central Tax (Rate) dt. 28.06.2017 in which, only three services related to the lease of land and agriculture etc. are notified at a 'nil' rate of tax.

Non-GST supply is not defined under the GST law. However, non-taxable supply is defined under Section 2(78) of the CGST Act as "non-taxable supply" means a supply of goods or services or both that is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act. The term non-taxable supply can be interchangeably used as a non-GST supply. The following supplies can be considered as non-GST supplies-

- Supply of alcoholic liquor for human consumption.
- Supply of petroleum crude, high-speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel
- Supplies which are covered under Schedule III of the CGST Act.

It is worth to mention that institute recommends to report such transactions here as it will help in filing of Clause 44 of Form 3CD and avoid receipt of notices of turnover mismatches.

4.3.15. Table 5H: Credit Notes issued in respect of transactions specified in A to F above (-): Details of credit notes issued in respect of transactions of exports without payment of tax (5A), supplies to SEZs without payment of tax (5B), Supplies on which tax is payable by recipient under RCM (5C), Exempted (5D), Nil Rated(5E) and Non-GST supply (5F) shall be declared here. The description of Table 5H of Part II of Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
5H	Credit Notes issued in respect of transactions specified in A to F above (-)	Auto [Editable]	Table 9B of GSTR-1



The aggregate value of credit notes issued in respect of supplies on which tax is not paid shall be declared here. Table 9B of GSTR-1 may be used for filling up these details.

4.3.16. Table 5I: Debit Notes issued in respect of transactions specified in Table 5A to Table 5F: Details of debit notes issued in respect of transactions of exports without payment of tax (5A), supplies to SEZs without payment of tax (5B), Supplies on which tax is payable by recipient under RCM (5C), Exempted (5D), Nil Rated(5E) and Non-GST supply (5F) shall be declared here. The description of Table 5I of Part II of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
5I	Debit Notes issued in respect of transactions specified in A to F above (-)	Auto [Editable]	Table 9B of GSTR-1

The Aggregate value of debit notes issued in respect of supplies on which tax is not paid shall be declared here. Table 9B of GSTR-1 may be used for filling up these details.

4.3.17. Table 5J: Supplies declared through Amendments (+) and Table 5K: Supplies declared through Amendments (-): 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.

The description of Table 5J of Part II of Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with corresponding table of GST return
5J	Supplies/tax declared through Amendments (+)	Auto [Editable]	Table 9A & 9C of GSTR-1
5K	Supplies/tax declared through Amendments (-)		

**4.3.18. Table 5N - Total turnover (including advance):**

Table 5N calculates the total turnover including advances i.e. Table 4N + 5M - 4G of GSTR 9. The description of 4N, 5M and 4G of the Annual return are as under: -

- i. 4N - Supplies and advances on which tax is to be paid (H + M) above.
- ii. 5M - Turnover on which tax is not to be paid (G + L above).
- iii. 4G - Inward supplies on which tax is to be paid on a reverse charge basis.

Therefore, Table 5N calculates the total turnover of outward supplies including balance advance on which tax is paid.

Part III of FORM GSTR-9**Details of ITC as for the financial year.**

4.4. Part III of GSTR-9 requires reporting the details of ITC availed for the financial year. Part III of GSTR- 9 is further bifurcated into 3 tables namely-

Table 6: Details of ITC availed during the financial year

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

Table 8: Other ITC-related information.

The details of each table are further discussed as under-

Table 6: Details of ITC availed during the financial year: Table 6 requires a registered person to report details of ITC availed during the financial year. Table 6 is based on the credit taken by a registered person in Table 4A of FORM GSTR-3B. Table 6 is further bifurcated into the following sub-tables-

- (a) Table 6A - Credit as per GSTR-3B
- (b) Table 6B - Inward Supply excluding imports and reverse charge, but including services received from SEZ
- (c) Table 6C - Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed.
- (d) Table 6D - Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed.



- (e) Table 6E - Import of goods, including supplies from SEZ
- (f) Table 6F - Import of service excluding supplies from SEZ
- (g) Table 6G - Input Tax Credit received from ISD
- (h) Table 6H - Amount of ITC reclaimed.
- (i) Table 6K - Transitional credit through TRAN-1
- (j) Table 6L - Transitional credit through TRAN-2
- (k) Table 6M - Any other credit

It is important to understand that a registered person is required to bifurcate the credit as taken in GSTR-3B into various tables according to the nature of the supply. Table 6B to 6E requires a registered person to bifurcate input tax credit as Input, Input Services and Capital Goods. Therefore, it is important to understand the meaning of this term in order to report the correct figures in respective tables.

Inputs:

Section 2 (59) of the CGST Act defines the term input as "input" means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business.

Input Services:

Section 2(60) of the CGST Act defines the term input services as "input service" means any service used or intended to be used by a supplier in the course or furtherance of business;

Capital Goods:

Section 2(19) of the CGST Act defines the term capital goods as "capital goods" means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business.

It is important to note that according to the definition of capital goods, the meaning is restricted to the extent of the value of goods capitalised in the books of accounts. Capitalisation of services does not form part of the concept of capital goods and it would be reported as input services only.

As discussed earlier, in Table 6, a registered person is just required to provide the bifurcation of input tax credit availed



during the financial year, additional credit cannot be availed through Table 6 of GSTR-9. Each sub-table of Table 6 is discussed in detail as under-

4.4.1. Table 6A - Credit as per Form GSTR-3B: The total amount of input tax credit availed through GSTR-3B in Table 4A shall be auto-populated in this table. The description of Table 6A of Part III of Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
6A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	Auto [Non Editable]	Table 4A of GSTR-3B

A registered person avails input tax credit in Table 4A under the following headings

- (1) Import of goods
- (2) Import of services
- (3) Inward supplies liable to reverse charge (other than 1 & 2 above)
- (4) Inward supplies from ISD
- (5) All other ITC

The sum total of the above shall be auto-populated in Table 6A of GSTR-9. Table 6A is non editable table. Therefore, a registered person cannot make any changes in this figure. The rationale behind freezing such figures is to get the bifurcation of such credit taken according to the nature of the inward supply.

4.4.2. Table 6B - Inward Supply excluding imports and reverse charge, but including services received from SEZ: Input tax credit availed on inward supply excluding imports and RCM, but including services received from SEZ shall be declared in this table. The description of Table 6B of Part III of Annual Return is as follows: -



Sub-Table	Description of Sub-Table	Auto/Manual	Link with corresponding table of GST return
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Input	Manual
		Capital Goods	Manual
		Input Services	Manual
			Table 4(A)(5) of GSTR-3B

A registered person shall avail of the input tax credit in Table 4 of GSTR-3B. As discussed earlier Table 4A of GSTR-3B is further bifurcated into following sub-table as under

- (1) Import of goods
- (2) Import of services
- (3) Inward supplies liable to reverse charge (other than 1 & 2 above)
- (4) Inward supplies from ISD and
- (5) All other ITC

Table 6B mandates reporting of input tax credit availed other than imports and reverse charge. Therefore, credit availed in Table 4(A)(5) of GSTR-3B i.e. All other ITC shall be used for reporting of credit in Table 6B of GSTR-9. It is important to note that credit on inward supplies from ISD shall not be considered for the reporting of credit as there is a separate table in GSTR-9 to report such credit. As discussed above details of table 4(A)(5) of GSTR-3B shall be used for reporting of ITC in Table 6B. However, bifurcation of credit as input, input services or capital goods is not available in table 4(A)(5). Therefore, a registered person is required to do such bifurcation based on the nature of supplies received against which such credit is availed in GSTR-3B. It is important to understand that All other ITC as declared in Table 4(A)(5) of GSTR-3B also includes reclaimed credit. The registered person should ensure that the credit reported in Table 6B excludes the reclaimed credit. There is a separate table (Table 6H) to report the reclaimed credit.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023, given the following relaxation in reporting figures in Table 6B of GSTR-9 for FY 2022-23-

The registered person has been given the option to either:

- ◆ Report the break-up of input tax credit as inputs, capital goods and input services, OR
- ◆ Report the break-up of capital goods and remaining input tax credit under the heading inputs.

4.4.3. Table 6C - Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed:

Input tax credit availed on inward supplies received from unregistered persons liable for payment of tax under reverse charge mechanism shall be declared here. The description of Table 6C of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with corresponding table of GST return
6C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Manual	Table 4(A)(3) of GSTR-3B

The aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than the import of services) on which tax is payable on a reverse charge basis shall be declared here. Tax paid under the reverse charge mechanism on the import of services shall be declared separately in Table 6F of GSTR-9. Details in Table 4(A)(3) of GSTR-3B may be used for furnishing details in Table 6C of GSTR-9.

4.4.4. Table 6D - Inward supplies received from registered person liable to reverse charge: Input tax credit availed on inward supplies received from registered persons liable for payment of tax under reverse charge mechanism



shall be declared here. The description of Table 6D of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
6D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Manual	Table 4(A)(3) of GSTR-3B
	Input		
	Capital Goods		
	Input Services		

The aggregate value of input tax credit availed on all inward supplies received from a registered person on which tax is payable on a reverse charge basis shall be declared here. Details in Table 4(A)(3) of GSTR-3B may be used for furnishing details in Table 6C of GSTR-9.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023, given the following relaxation in reporting figures in Table 6C & 6D of GSTR-9 for 2022-23-

The registered person has been given the option to either:

- ◆ Report the break-up of input tax credit as inputs, capital goods and input services, OR
- ◆ Report the break-up of capital goods and remaining input tax credit under the heading inputs.
- ◆ Further, the registered person has been given the option to either:
- ◆ Report Table 6C & 6D separately, OR
- ◆ Report the CONSOLIDATED details of Table 6C & 6D in Table 6D only

4.4.5. Table 6E - Import of goods including supplies from SEZ: Input tax credit availed on import of goods including supplies received from SEZ shall be declared here. The description of Table 6E of Part III of the Annual Return is

as follows: -

Sub-Table	Description of Sub-Table		Auto/Manual	Link with the corresponding table of GST return
6E	Import of goods (including supplies from SEZs)	Input Capital Goods	Manual	Table 4(A)(1) of GSTR-3B

Section 2(10) of the IGST Act defines the term import of goods as "import of goods" with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India. A registered person is required to pay IGST on the import of goods under Section 5(1) of the IGST Act. Subject to fulfilment of the condition laid down under Section 16, a registered person is eligible to avail of the credit of IGST paid on the import of goods. A Bill of entry is a basic document evidencing payment of IGST to the Government. A registered person can claim credit on the basis of such A bill of entry. Similarly, a purchase from SEZ is also considered as the import of goods and a registered person who is purchasing from SEZ is required to file a bill of entry and pay IGST on such purchase from SEZ. A registered person can claim such credit in GSTR-3B in Table 4(A)(1). Such credit shall be declared in Table 6E of GSTR-9. The credit taken is further required to be bifurcated between the inputs and capital goods.

4.4.6. Table 6F - Import of services (excluding inward supplies from SEZs): Input tax credit availed on import of services shall be declared in this table. The description of Table 6F of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
6F	Import of services (excluding inward supplies from SEZs)	Manual	Table 4(A)(2) of GSTR-3B

Section 2(11) of the IGST Act, defines the term import of services as "import of services" means the supply of any service, where—

- (i) the supplier of service is located outside India;
- (ii) the recipient of service is located in India; and
- (iii) the place of supply of service is in India;



Import of service is covered under the reverse charge mechanism. Import of service is notified service vide Notification No 10/2017-Integrated Tax (Rate), dated 28-6-2017 for the payment of tax under the reverse charge mechanism. A registered person is required to pay tax under the reverse charge mechanism and subject to fulfilment of Section 16 is eligible for the input tax credit. Credit shall be claimed in respect of tax paid as import of services in Table 4(A)(2) of GSTR-3B. Such a table may be used for reporting credit on the import of services under Table 6F. In case of receipt of services from SEZ, the same shall be disclosed in Table 6B as the supplier is located in India.

4.4.7. Table 6G - Input Tax Credit received from ISD:

Input tax credit availed on the invoice of the Input service distributor shall be declared here. The description of Table 6G of Part III of Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with corresponding table of GST return
6G	Input Tax credit received from ISD	Manual	Table 4(A)(4) of GSTR-3B

Section 2(61) defines the term "Input Service distributor " as follows:

"Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;

ISD is basically an office of the supplier where he receives services that are common for its branches having the same PAN number but obtained a separate GST Number. A supplier can obtain an ISD registration and shall distribute such common credit amongst the branches in the manner specified in Rule 39 of CGST Rules. ISD shall also be required to issue an invoice under Rule 54(1A) of CGST Rules, which shall be a valid document for claiming ITC by the recipient. The recipient based on such invoices can avail credit in Table 4(A) (4) of GSTR-3B. The aggregate value of all such ISD credit



as declared in Table 4(A)(4) shall be reported in Table 6G of annual return.

4.4.8. Table 6H - Amount of ITC reclaimed: Input tax credit reclaimed shall be declared here. The description of Table 6H of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	Manual	Table 4(A) FORM GSTR-3B

The aggregate value of input tax credit availed, reversed, and reclaimed under the provisions of the Act shall be declared here. As per the second proviso to Section 16(2) of the CGST Act, a registered person is required to reverse the input tax credit availed on the supply if he fails to make the payment of the value of the supply along with the tax to the supplier within a period of 180 days from date of invoice. However, after payment to the supplier, a registered person can re-avail such credit in GSTR-3B. Details of all such reclaimed credit shall be declared in Table 6H of GSTR-9. In case of part payment is made to the supplier, proportionate credit would be available.

4.4.9. Table 6I: Subtotal (B to H above): This table provides a subtotal of figures reported in Table 6B to Table 6H. The sub-total would be auto-populated in this table.

4.4.10. Table 6J – Difference (I – A above): This table provides the difference between credit availed in GSTR-3B as auto-populated in Table 6A and Table 6I i.e. Total of Table 6B to 6H. In an ideal scenario, the difference between Table 6I and 6A should be zero as a registered person is just providing the classification of credit availed in GSTR-3B in Table 6B to 6H. Tax liability will arise in cases where the difference amount is not zero. Payment in FORM DRC-03 is required where such credit is not reversed in the subsequent period.

4.4.11. Table 6K - Transitional credit through TRAN-I and Table 6L Transition Credit through TRAN-II: Credit received in electronic credit ledger through TRAN I and OR Tran II shall be declared here. The description of Table 6K and 6L of Part III of the Annual Return is as follows: -



Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
6K	Transition Credit through TRAN-1 (including revisions if any)	Auto [Editable]	Tran I Return
6L	Transition Credit through TRAN-II	Auto [Editable]	Tran II Return

Section 140 of the CGST Act allows a registered person to carry forward the credit of excise duty and VAT subject to the fulfilment of certain conditions. The provisions of various sub-sections are applicable in different circumstances. Details of transition credit received in the electronic credit ledger on Filing of FORM GST TRAN-1 including revision of TRAN-1 (whether upwards or downwards) and OR Tran II, if any shall be declared here. However, the provision of Section 140 is a sunset provision and has limited applicability for FY 2017-18. Therefore, such tables are no longer useful.

4.4.12. Table 6M – Any other credit but not specified above: Credit availed other than the above headings shall be declared in this table. The description of Table 6M of Part III of Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with corresponding table of GST return
6M	Any other ITC availed but not specified above	Manual	GST ITC-01, GST ITC-02 & Others

The table covers details of ITC availed but not covered in Table 6B to 6L above. Section 18 allows to avail input tax credit in special circumstances such as the availability of credit on stock available to a person who opts out from a composition scheme. In such a case, the composition dealer is required to file FORM GST-ITC-01 for the purpose of claiming such credit. Similarly, in case of transfer of business on account of sale, merger, demerger, etc., the credit is transferred to merged entities, transferer can transfer the balance input tax credit to the transferee through FORM ITC-02. In both the cases above, credit would be directly credited to the electronic credit ledger and it will not be routed through GSTR-3B. In such cases, such credit would be reported in Table 6M. Therefore, details of ITC availed through FORM ITC-01 and FORM ITC-02



and ITC availed but not covered in any of the heads specified under Table 6B to 6L in the financial year shall be declared in Table 6M.

4.5. Table 7: Details of ITC Reversed and Ineligible ITC for the financial year: A registered person is required to reverse the ITC availed under certain circumstances. Such reversal shall be declared in Table 4(B) of GSTR-3B. The reversal shall be either temporary reversal or permanent reversal. Table 4(B) of GSTR-3B allows a registered person to reverse credit in the following two tables-

4(B). ITC Reversed	Integrated Tax	Central Tax	State/ UT Tax	Cess
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	-	-	-	-
(2) Others	-	-	-	-

The Reversal in Table 4(B)(1) of GSTR-3B is in nature of permanent reversal. Whereas reversal in Table 4(B)(2) is in nature of temporary reversal. However, Table 7 of GSTR-9 requires a more detailed bifurcation of reversal under various sub-tables. The primary source for the reversal would be the electronic credit ledger and Table 4B of GSTR-3B. Following are the sub-tables of Table 7 of GSTR-9 in which a registered person is required to bifurcate the figures of reversal.

- (a) Table 7A: As per Rule 37
- (b) Table 7B: As per Rule 39
- (c) Table 7C: As per Rule 42
- (d) Table 7D: As per Rule 43
- (e) Table 7E: As per section 17(5)
- (f) Table 7F: Reversal of TRAN-I credit
- (g) Table 7G: Reversal of TRAN-II credit
- (h) Table 7H: Other reversals (pl. specify)

It is important to note that in Table 7, a registered person is required to bifurcate ITC reversed in Table 4(B) of FORM GSTR-3B into various sub-tables according to the nature of the reversal. A registered person should also consider only those reversals in Table 7 in respect of which credit is taken in Table 6B to 6H. In other words, if credit is not taken in Table



6B to 6H, there is no need to show reversal in Table 7. Each sub-table of Table 7 is discussed in detail as under-

4.5.1. Table 7A: As per Rule 37: Reversal made in the GSTR-3B on account of non-payment of consideration within 180 days shall be declared in this table. The description of Table 7A of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
7A	As per Rule 37	Manual	Table 4B of GSTR-3B

As per the second proviso to Section 16(2) of the CGST Act, a registered person is required to reverse the input tax credit availed on the supply, where a registered person fails to pay the supplier value of supply along with the tax amount within 180 days from the date of invoice. The manner in which credit needs to be reversed is defined under Rule 37 of CGST Rules. Table 4(B) of GSTR-3B may be used for filing up details in Table 7A.

4.5.2. Table 7B: As per Rule 39: The reversal made in the GSTR-3B on account of the reduction of ITC distributed by the ISD shall be declared in this table. The description of Table 7B of Part III of Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
7B	As per Rule 39	Manual	Table 4B of GSTR-3B

Rule 39 of CGST Rules prescribes procedures for the distribution of input tax credit by the input service distributor. Rule 39(h) allows the ISD to issue an ISD credit note for reduction of credit. Such reversal may be shown in Table 7B of GSTR-9. However, when credit is taken net of credit note in Table 6G. There is no need to provide details of such credit notes separately. In many cases, a registered person avails input tax credit passed on by the ISD which is ineligible and after the discovery of said mistake, he reverses the same in Table 4(B) of GSTR-3B. Such reversal shall be reported in Table 7B of GSTR-9.

4.5.3. Table 7D: As per Rule 42: Reversal made in the GSTR-3B on account of reversal of ITC on inputs and input services used partly for business purposes and partly for other



purposes OR partly for exempted supply and partly for taxable supply shall be declared in this table. The description of Table 7C of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
7C	As per Rule 42	Manual	Table 4B of GSTR-3B

Section 17 of the CGST Act contains provisions pertaining to apportionment of ITC. ITC shall be apportioned in the following cases-

- Where goods or services are used partly for business purposes and partly for other purposes [Section 17(1)]
- Where goods or services are used partly for effecting taxable supply including zero-rated supply and partly for exempted supply [Section 17(2)].

The manner of apportionment of credit under Section 17(1) & (2) is prescribed under Rule 42 of CGST Rules. Accordingly, a registered person can avail full credit in Table 4A of FORM GSTR-3B with respect to input and input services and reverse the proportionate credit to the extent of turnover of other than business and exempted supply in Table 4B on a monthly basis. Similarly, a final calculation at the end of the financial year shall be done based on the yearly turnover so as to give the effect of excess or short reversal. Reversal of such common credit on inputs and input services used in the supply of goods or services used partly for business and partly for other purposes or partly for supply of taxable supplies and partly for exempted supply shall be declared in Table 7C of GSTR-9.

4.5.4. Table 7D: As per Rule 43: Reversal made in the GSTR-3B on account of reversal of ITC on capital goods used partly for business purposes and partly for other purposes OR partly for exempted supply and partly for taxable supply shall be declared in this table. The description of Table 7D of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
7D	As per Rule 43	Manual	Table 4B of GSTR-3B

Section 17 of the CGST Act contains provisions pertaining to apportionment of ITC. ITC shall be apportioned in the following



cases-

- o Where goods or services are used partly for business purposes and partly for other purposes [Section 17(1)]
- o Where goods or services are used partly for effecting taxable supply including zero-rated supply and partly for exempted supply [Section 17(2)].

The manner of apportionment of credit on capital goods under Section 17(1) & (2) is prescribed under Rule 43 of CGST Rules. Reversal of such common credit on capital goods used in the supply of goods or services used partly for business and partly for other purposes or partly for supply of taxable supplies and partly for exempted supply shall be declared in Table 7D of GSTR-9.

4.5.5. Table 7E: As per section 17(5): Reversal made in the GSTR-3B on account of blocked credit under Section 17(5) shall be declared in this table. The description of Table 7E of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
7E	As per section 17(5)	Manual	Table 4B of GSTR-3B

Credit in respect of certain supplies is blocked under Section 17(5) of the CGST Act. Such credit is required to be shown in Table 7E of GSTR-9. Reversal is required to be shown only in such cases where in-eligible credit is availed by a registered person in Table 4(A) of FORM GSTR-3B. In other words, if in-eligible credit is not availed in GSTR-3B, there is no need to report such an amount in Table 7E of GSTR-9. Therefore, there are two likely scenarios that taxpayers are following with respect to reporting of ineligible ITC. They are discussed as under-

Suppose the total ITC available on inward supplies is Rs. 100 out of which eligible ITC is Rs. 95 and Ineligible ITC is 5. In such case, a registered person can show credit in the following manner

- **Scenario 1:** A registered person may show Rs. 95 as ITC in Table 4A of GSTR 3B. OR
- **Scenario 2:** A registered person may show Rs. 100 in table 4(A) and Rs. 5 in Table 4(B).



CBIC vide the Central Goods and Services Tax (Amendment) Rules, 2022 amended the format of GSTR-3B. Circular No.170/02/2022-GST dt. 06th July, 2022 was issued to clarify the reporting of input tax credit in FORM GSTR-3B. Said circular is endorsing the effect given in scenario 2. It is worth noting that prior to August 2022, **a registered person was required to report in-eligible credit in Table 4D as a part of reporting. However, such credit will also not to be considered in Table 7E as such ineligible credit was not availed by a registered person.**

4.5.6. Table 7F: Reversal of TRAN-I credit and Table 7G: Reversal of TRAN-II credit: The details of ITC claimed in Form GST TRAN-01 or TRAN-02 and reversed in subsequent period shall be reported in this tables.

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
7E	Reversal of TRAN-I credit	Manual	Table 4B of GSTR-3B
7F	Reversal of TRAN-II credit	Manual	Table 4B of GSTR-3B

Table 4(B) of GSTR-3B may be used for filling up these details.

4.5.7. Table 7H: Other reversals (pl. specify): Reversal of ITC which is not elsewhere covered shall be reported in this table. The description of Table 7H of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
7H	Other reversals (pl. specify):	Manual	Table 4B of GSTR-3B

A registered person is required to specify the description of other reversals in Table 7H of GSTR-9. E.g. There is no dedicated space to report ITC reversed through FORM ITC-03. Such ITC shall be declared in Table 7H.

4.5.8. Table 7I: Total ITC Reversed (A to H above): Table 7I is the sum total of ITC reversed in Table 7A to 7H. The total would be auto-populated in this table.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023,



given the following relaxation in reporting figures in Table 7A to 7H of GSTR-9 for FY 2022-23-

The registered person has been given the option to either:

- Report the break-up of reversal in Table 7A to 7H, OR
- Report the entire reversal in Table 7H

4.6. Table 8: Other ITC related information: Table 8 is a comparison table. It contains mainly two sections. The first section relates to a comparison of credit availed by a registered person in GSTR-3B with the credit auto-populated in FORM GSTR-2A, and the second section compares IGST availed on import of goods with IGST paid on imports. Table 8 is subdivided into the following sub-tables.

- (a) Table 8A: ITC as per GSTR-2A (Table 3 & 5 thereof)
- (b) Table 8B: ITC as per sum total of 6(B) and 6(H) above
- (c) 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 the specified period.
- (d) Table 8D: Difference [A-(B+C)]
- (e) Table 8E: ITC available but not availed (out of D)
- (f) Table 8F: ITC available but ineligible (out of D)
- (g) Table 8G: IGST paid on import of goods (including supplies from SEZ)
- (h) Table 8H: IGST credit availed on import of goods (as per 6(E) above)
- (i) Table 8I: Difference (G-H)
- (j) Table 8J: ITC available but not availed on import of goods (Equal to I)
- (k) Table 8K: Total ITC to be lapsed in the current financial year (E + F + J)

Each table is discussed in detail as under-

4.6.1. Table 8A: ITC as per GSTR-2A (Table 3 & 5 thereof): The figures of Table 8A are auto populated from Table 3 & 5 of FORM GSTR-2A . The description of Table 8A of Part III of the Annual Return is as follows: -



Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
8A	ITC as per GSTR-2A (Table 3 & 5 thereof)	Auto [Non-editable]	Tables 3 & 5 of GSTR-2A

The total credit available for inward supplies including services received from SEZs received during the financial year and reflected in FORM GSTR-2A (Tables 3 & 5 only) shall be auto-populated in this table. The last date for availment of ITC is 30th November of next financial year. Therefore, table 8A auto populates details of input tax credit in respect of suppliers who have filed GSTR-1 of financial year till 30th November of next year. Figures auto-populated in Table 8A are the sum total Table 3 & 5 of FORM GSTR-2A. Table 3 of FORM GSTR-2A contains details of inward supplies received from a registered person including inward supplies on which tax is payable under reverse charge. Table 5 of FORM GSTR-2A provides details of 'Debit / Credit notes received during the tax period. Table 8A is auto-populated based on the details of Table 3 & 5 of FORM GSTR-2A. While comparing credit with table 8A, one should note the following points which deviate figures of 8A from the actual GSTR-2A as available on the portal-

- o Invoices are uploaded by the supplier in GSTR-1. However, GSTR-1 is not filed. GSTR-2A will show such invoices with the remark "Not yet filed". Whereas Table 8A will not consider such invoice in its calculation.
- o GSTR-1 filed after the due date i.e. 30th November would not be considered in Table 8A
- o Invoices and Debit/Credit Notes are marked by the supplier as covered under reverse charge. Such supplies are excluded from Table 8A.
- o The supplier has mistakenly amended the GSTIN of the recipient, then the ITC will be available only to the amended GSTIN.
- o Wrong reporting of the place of supply by the supplier.

4.6.2. Table 8B: ITC as per sum total of 6(B) and 6(H) above: The figures of Table 8B are auto-populated from Table 6(B) & 6(H) of GSTR-9. The description of Table 8B of Part III of Annual Return is as follows: -



Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
8B	ITC as per sum total of 6(B) and 6(H) above	Auto [Non-editable]	Tables 6(B) & 6(H) of FORM GSTR-2A

The total amount of credit on inputs, input services, and capital goods received during the financial year from a registered person is required to be declared in Table 6B. Table 6H provides information of ITC which is reclaimed by a registered person. The total amount as reported in Table 6B and Table 6H will be auto-populated in Table 8B of GSTR-9.

4.6.3. Table 8C: ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during financial year but availed in the next financial year up to specified period: Input tax credit pertaining to financial year availed in next financial year upto the specified period shall be declared in this table. The description of Table 8C of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
8C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during financial year but availed in the next financial year up to specified period	Manual	Table 4(A)(5)

Section 16(4) of the CGST Act allows a registered person to avail the credit in respect of inward supply pertaining to the financial year till 30th November from the end of the financial year or the date of furnishing of annual return whichever is earlier. The credit that is claimed by the registered person till 30th November of next year or the date of filing of annual return whichever is earlier would be declared in this table. It is important to note that credit in respect of inward supply received from registered persons shall be declared in this table.



Table 8 provides a separate table for reporting input tax credit of the financial year taken in the next financial year in Table 8C. However, there is no table where the registered person shall report the credit pertaining to the previous financial year claimed in the current financial year. This amounts to the wrong comparison of credit taken in GSTR-3B with GSTR-2A. Similarly, the impact of the reversal of ITC is clearly ignored in comparison to credit with GSTR-2A. Therefore, it is suggested that a suitable reconciliation of credit taken in GSTR-3B with GSTR-2A (As per table 8A) must be prepared by the registered person and such reconciliation must be attached with GSTR-9C where a facility of attachment of additional document along with financials is available at the filing page of GSTR-9C.

4.6.4. Table 8D: Difference [A-(B+C)]: Table 8D calculates difference between table 8A and sum-total of table 8B and 8C. It is normal if differential values are positive. Negative values indicate excess avilment of credit. Therefore, invoice-wise reconciliation with the figures appearing in Table 8A is recommended. The facility to download Table 8A is available on the dashboard of GSTR-9.

4.6.5. Table 8E: ITC available but not availed (out of D) and Table 8F: ITC available but ineligible (out of D): In the case where the difference in table 8D is positive, it may be because of two reasons namely-

- **ITC available but not availed**
- **ITC available but ineligible**

ITC which was available but not availed by the registered person shall be declared in Table 8E. ITC available but ineligible shall be declared in Table 8F of GSTR-9

4.6.6. Table 8G: IGST paid on import of goods (including supplies from SEZ): IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here. The description of Table 8G of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
8G	IGST paid on import of goods (including supplies from SEZ)	Manual	NA



As per Section 5(3) of the IGST Act, A registered person on import of goods is required to pay IGST on such import. After payment of IGST, a registered person is entitled to take the credit of IGST paid provided that the inputs or capital goods are used in the course or furtherance of business and not blocked under Section 17(5) of CGST Act. The Aggregate amount of such IGST paid on the import of goods (including supplies from SEZ) shall be declared in this table.

4.6.7. Table 8H: IGST credit availed on import of goods (as per 6(E) above): Input tax credit availed on imports of goods during the financial year shall be declared here. The description of Table 8H of Part III of the Annual Return is as follows: -

Sub-Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
8H	IGST credit availed on import of goods (as per 6(E) above)	Auto [Non-editable]	Table 6E of GSTR-9

A registered person can avail credit of IGST paid on the import of goods in FORM GSTR-3B in Table 4(A)(1) and the same is shown in Clause 6E of the annual return. The input tax credit auto-populated in Table 6E of GSTR-9 shall be auto-populated in this table.

4.6.8 Table 8I: Difference (G-H): Table 8I calculates difference between Table 8G and Table 8H. Ideally, the difference should be zero. However, on account of the carry forward of credit, there might be a difference in IGST paid on imports and credit availed on imports as declared in Table 8G & 8H. e.g. IGST credit of the previous year taken in a current financial year. There is no need for concern where the figure of Table 8I is positive. However, in cases where the figure is negative, the reason for the same must be prepared by the assessee. The positive difference would be considered as ITC available but not availed on import of goods and the same would be auto-populated in Table 8J: ITC available but not availed on import of goods

4.6.9. Table 8K: Total ITC to be lapsed in current financial year (E + F + J): Table 8K shows the total of Table 8E, 8F, and 8J which shall be lapsed for the current financial year.

Part IV of FORM GSTR-9

Details of tax paid as declared in returns filed during the financial year.

4.7. Part IV of GSTR-9 requires reporting the details of tax payable and paid by a registered person during the financial year. Part IV of GSTR- 9 comprises only one table i.e. Table 9. Table 9 of GSTR-9 provides details of tax, interest, late fees, penalty, and other amount payable and paid during the financial year. The description of Table 9 of Part IV of Annual Return is as follows: -

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	
	1	2	3	4	5	6	7
	Integrated Tax	Auto [Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]
	Central Tax	Auto [Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]
	State/UT Tax	Auto [Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]
	Cess	Auto [Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]
	Interest	Auto [Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]
	Late fee	Auto [Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]
	Penalty	Auto [Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]
	Other	Manual	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]	Auto [Non-Editable]

Details of Table 9 are auto-populated from tax payable and paid as reported in Table 5.1 and 6.1. of GSTR-3B. The tax payable column is editable. However, taxes paid through cash and paid through ITC columns are not editable. A registered person can modify the tax payable amount to the extent not paid in a financial year and can pay such amount through DRC-03 if not paid earlier.



Part V of FORM GSTR-9

Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.

4.8. Part V of form GSTR-9 requires a registered person to report the particulars of the transactions for the financial year declared in returns of the next financial year till the specified period. Part V is further bifurcated in to five tables namely-

- (a) Table 10: Supplies / tax declared through Amendments (+) (net of debit notes)
- (b) Table 11: Supplies/tax reduced through Amendments (-) (net of credit notes)
- (c) Table 12: Reversal of ITC availed during previous financial year.
- (d) Table 13: ITC availed for the previous financial year.
- (e) Table 14: Differential tax paid on account of declaration in 10 & 11 above

4.8.1. Table 10: Supplies/tax declared through Amendments (+) (net of debit note) and Table 11: Supplies/tax declared through Amendments (-) (net of credit note): 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, and Table 9C of FORM GSTR-1 of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared in this table. Table 9A and Table 9C of GSTR- 1 may be used for filling up this detail. The description of Table 10 and 11 of Part V of Annual Return is as follows: -

Table	Description of Sub-Table	Auto/Manual	Link with the corresponding table of GST return
10	Supplies/tax declared through Amendments (+) (net of debit note)	Manual	Table 9A & 9C of GSTR-1
11	Supplies/tax declared through Amendments (-) (net of credit note)		



As per Section 39(9) of the CGST Act, where any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in such form and manner as may be prescribed, subject to payment of interest under this Act

However, such rectification of any omission or incorrect particulars shall be allowed in the statement / return furnished maximum up to 30th November of the next financial year or the date of furnishing the annual return, whichever is earlier. A registered person is allowed to amend the transaction reported in GSTR-1 in Table 9A and 9C. Such details may be used for furnishing details under this table. Therefore, amendments in respect of supplies made in a financial year on the downward or upward side shall be considered subject to fulfilment of the following two conditions-

- Said amendments/rectifications are declared in return subject to payment of tax and interest and
- Such amendments/rectifications are declared in return within the specified time period.

Table 10 & Table, 11 of GSTR-9, shall consist of 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 and Table 9C of GSTR-1 of April 2023 to October, 2023 filed up to 30th November, 2023 shall be declared in this table.

4.8.2. Table 12: Reversal of ITC availed during previous financial year: ITC availed during the financial year but reversed during the subsequent financial year up to the specified period shall be declared in this table. The description of Table 12 of Part V of Annual Return is as follows: -

Table	Description of Table	Auto/ Manual	Link with the corresponding table of GST return
12	Reversal of ITC availed during previous financial year	Manual	Table 4B of GSTR-3B



A registered person can reverse the credit availed in a financial year in the subsequent financial year. In case where a credit is taken by a registered person inadvertently, he may, after the discovery of any omission or incorrect, rectify such mistake till 30th November of next year. There are other reasons also, where a registered person is required to reverse the credit before 30th November of the next financial year. E.g., Rule 37A mandates, a registered person to reverse input tax credit taken for invoices of FY 2022-23 where the supplier has furnished details in GSTR-1 and communicated them to the recipient in GSTR-2B, but the GSTR-3B return for the corresponding tax period is not submitted by the supplier until September 30, 2023. Reversals can be made till November 30, 2023, without interest under Section 50. All such kinds of reversal pertaining to the financial year for which the annual return is being filed reversed in the return of April to October shall be declared in this table.

4.8.3. Table 13: ITC availed for the previous financial year: ITC availed pertaining to financial during the subsequent financial year up to the specified period shall be declared in this table. The description of Table 13 of Part V of Annual Return is as follows: -

Table	Description of Table	Auto/ Manual	Link with the corresponding table of GST return
13	ITC availed for the previous financial year:	Manual	Table 4A of GSTR-3B

Section 16(4) provides for the time limit for availing credit in respect of invoice or debit note pertaining to the financial year till 30th November of next year or the date of furnishing the annual return whichever is earlier. Details of such credit which is pertaining to the previous financial year for which annual return is being filed but claimed in returns of April to October of the current financial year are to be declared in this table. However, credit reclaimed, which was reversed in a previous financial year on account of non-payment of consideration within 180 days to the supplier shall not be considered in this table. It is important to note that there is a difference between the figures reported in Table 8C of GSTR-9 and Table 13 of GSTR-9. Table 8C provides details of credit pertaining to inward supplies received from a registered person for the previous financial year i.e. B2B credit. Whereas credit shown in



Table 13 includes all the credit i.e. credit on supplies received from a registered person, inward supply on which tax is paid under RCM and credit on import of goods pertaining to the previous financial year availed in the current financial year in returns of April to October.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023, given the following relaxation in reporting figures in Table 12 & 13 of GSTR-9-

The registered person has been given the option to not the fill Table 12 & 13 for FY 2022-23

4.8.4. Table 14: Differential tax paid on account of declaration in 10 & 11 above: Differential liability payable and paid on account of reporting of information in table 10 & 11 shall be declared in this Table. The description of Table 14 of Part V of Annual Return is as follows: -

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	1	2	3
	Integrated Tax	Auto [Non-Editable]	Manual
	Central Tax	Auto [Non-Editable]	Manual
	State UT Tax	Auto [Non-Editable]	Manual
	Cess	Auto [Non-Editable]	Manual
	Interest	Manual	Manual

Table 14 of GSTR-9 describes details of tax payable based on the information submitted in Table 10 & 11. A registered person must have paid the liability in the GSTR-3B of April to October of next year where the total of Table 10 & 11 is positive. A registered person is required to manually post the interest liability on such additional tax liability.



Part VI of FORM GSTR-9

Other Information.

4.9. Part VI of GSTR-9 consists other information. Part VI consists of Table 15 to Table 19. The information required to be declared under different Tables of part VI is discussed in the following paras-

- (a) Tables 15A to 15D – Particulars of Refunds
- (b) Tables 15E to 15G – Particulars of Demand
- (c) Table 16A - Inward supplies from composition taxpayers
- (d) Table 16B - Deemed Supply Under Section 143
- (e) Table 16C - Goods sent on approval basis but not returned
- (f) Table 17 - HSN wise outward supplies
- (g) Table 18 - HSN wise inward supplies
- (h) Table 19 - Late fee payable and paid

4.9.1. Tables 15A to 15D – Particulars of Refunds:

Particulars of Aggregate value of refunds claimed, sanctioned, rejected, and pending for processing shall be declared in this table. The description of Table 15A to 15D of Part VI of the Annual Return is as follows: -

15	Other Information							
	Particulars of Demands and Refunds <i>[To be filed manually]</i>							
	Details	Central Tax	State Tax/ UT Tax	Inte- grated Tax	Cess	In- ter- est	Pen- alty	Late Fee/ Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							

Section 54 of the CGST Act allows a registered person to file a refund claim in FORM RFD-01 under different scenarios.



Following are some of the reasons for which a registered person can apply for a refund –Refund of Excess Balance in Electronic Cash Ledger

- (a) Refund of ITC on Export of Goods & Services without Payment of Tax
- (b) Refund of tax on Export of Goods & Services with Payment of Tax
- (c) Refund on account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
- (d) Refund of tax paid on supplies made to SEZ unit/ SEZ developer (with payment of tax)
- (e) Refund on account of ITC accumulated due to Inverted Tax Structure
- (f) Refund on account of Refund by Recipient of deemed export
- (g) Refund on account of Supplies to SEZ unit/ SEZ Developer (with payment of tax)
- (h) Refund of tax paid on export of services.
- (i) Refund of Tax paid on an intra-State supply which is subsequently held to be an inter-State supply and vice versa
- (j) Refund on account of deemed export
- (k) Excess payment of tax
- (l) On Account of Assessment/Provisional Assessment/ Appeal/Any other order
- (m) Any other reason.

Table 15A to 15D requires a registered person to provide information of refund claimed, refund sanctioned, refund rejected and refund pending.

4.9.2. Table 15A Total Refund claimed: The refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds that have been sanctioned, rejected or are pending for processing.

4.9.3. Table 15B: Total Refund Sanctioned: Refund sanctioned means the aggregate value of all refunds for which sanction orders are received.



4.9.4. Table 15C: Total Refund Rejected: It is the aggregate value of all such refunds that are rejected by the authority. Application for which a deficiency memo has been issued should not be considered in this table.

4.9.5. Table 15D: Total Refund Pending: Refund pending will be the aggregate amount in all refund applications for which acknowledgement has been received and will exclude provisional refunds received.

4.9.6. Tables 15E to 15G – Particulars of Demand: Particulars of demand raised, paid and pending shall be declared in this table. The description of Table 15E to 15G of Part VI of the Annual Return is as follows: -

15	Other Information Particulars of Demands and Refunds <i>[To be filed manually]</i>							
	Details	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/ Others
	1	2	3	4	5			
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

The proper officer can raise the demand by issuing the Show Cause Notice under Section 73 and 74 of the CGST Act for the taxes which has not been paid or short paid or erroneously refunded or where Input Tax Credit has been wrongly availed or utilised. The registered person can reply to a Show Cause Notice defending the demand raised by the department. The proper officer after affording an opportunity of being heard to the registered person shall pass the order under section 73(9) or 74(9) determining the amount of tax, interest and penalty recoverable from the registered person. Table 15E, 15F and 15G require a registered person to report the total demand of taxes, the amount paid out of tax demanded and pending demands. Reporting each of the above table is discussed as



under-

4.9.7. Table 15E: Total demand of taxes: Details of demand of tax confirmed by the adjudicating authority shall be declared in Table 15E of the Annual Return. It is important to note that reporting of a demand for which an order has been passed by the adjudicating authority is required to be made in this table. In other words where the demand has been raised under section 73 or 74, but the order confirming the demand is not passed by the adjudicating authority, the amount is not required to be mentioned under clause 15E of the Annual Return. Intimation of liability in FORM ASMT-10 or FORM DRC-01A should not be considered in this table.

4.9.8. Table 15F: Total taxes paid in respect of E above: Aggregate amount of tax, interest, penalty, and late fees paid out of demand confirmed shall be reported in this table. The amount paid as per-deposit paid for filing of appeal cannot be said as payment of tax. Hence, such an amount should be considered for reporting of tax payments under Table 15F.

4.9.9. Table 15G: Total demands pending out of E above: Aggregate amount of demand which is not paid by the registered person shall be declared in this table. As discussed earlier total amount demanded shall be declared in Table 15E of GSTR-9. Out of taxes demanded, taxes paid shall be declared in Table 15F of GSTR-9. The balance amount would be considered as a pending amount of demand which shall be declared in Table 15G of GSTR-9.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023, given the following relaxation in reporting figures in Table 15 -

The registered person has been given the option to not the fill table 15 for FY 2022-23

4.9.10. Table 16: Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis: A registered person is required to provide information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis in this table. The description of Table 16 of Part VI of the Annual Return is as follows: -



16 Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis <i>[To be filed manually]</i>						
	Details	Tax-able 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					

4.9.11. Table 16A: Supplies received from Composition taxpayers: Details of supplies received from composition taxpayers in this table. Section 10 of the CGST Act provides for the levy of GST on a composition basis in lieu of tax payable by the registered person under section 9 of the CGST Act. The aggregate value of inward supply received from the composition taxpayer on the bill of supply shall be declared in this table. As per provisions, the registered person who opts for the composition scheme is not allowed to collect tax from the recipient of the supply. The credit of taxes paid by such a registered person is not available to the recipient of the supply. The taxes paid become a cost for the composition dealer. Aggregate of purchases made from composition dealers is required to be declared in clause 16A of the Annual Return.

4.9.12. Table 16B: Deemed supply under section 143: Section 143 of CGST Act provides that a registered person under any intimation and subject to conditions can send input or capital goods without payment of tax to the job-worker for job-work. A registered person is called as a principal. Section 143 mandates that after completion of the process principal shall-

- (a) bring back inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three



- years, respectively, of their being sent out, to any of his place of business, without payment of tax;
- (b) supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

However, in the event of non-receipt of input or capital goods within the stipulated time period, it shall be treated as the deemed supply by the principal to the job worker in terms of Section 19(3) & 19(6) of CGST Act. A registered person is required to declare the aggregate value of such deemed supply in Table 16B of GSTR-9. The job work register maintained by the registered person shall be the primary source for furnishing this information.

4.9.13. Table 16C: Goods sent on approval basis but not returned: Section 12 of CGST Act provides provision of time of supply in case of goods. As per Section 12 of the CGST Act, a supplier is liable for payment of tax at the earlier date of invoice or date of payment whichever is earlier. Section 31 mandates a registered to raise the invoice in case of supply of goods on or before removal of goods. However, Section 31(7) provides that where goods are sent on approval for sale or return to the customer, the invoice shall be issued before or at the time of supply or six months from the date of removal whichever is earlier. The provision allows a cushion of six months to the supplier to raise the invoice and the supplier can send goods to the recipient on delivery challan. However, after 6 months it shall be deemed supply in the hands of the supplier. The aggregate value of all deemed supplies for goods that were sent on an approval basis but were not returned to the principal supplier within 180 days of being sent shall be declared in Table 16C.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023, given the following relaxation in reporting figures in Table 16 of GSTR- 9

The registered person has been given the option to not the fill table 16 for FY 2022-23



4.9.14. Table 17 - HSN wise outward supplies and Table 18 - HSN wise inward supplies: Details of HSN wise outward supplies shall be declared in this table. The description of Table 16 & 17 of Part VI of the Annual Return is as follows: -

17								
HSN Wise Summary of outward supplies								
[To be filed manually]								
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								
[To be filed manually]								
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

India has followed a multi-rate system to tax the supply of goods and services and the rate of tax applicable to the supply of goods or services is based on a product classification system called the Harmonised System of Nomenclature (HSN). Notification No. 01/2017 Central Tax (Rate) and Notification No. 11/2017 Central Tax (Rate) specifies the rate of tax on supply of goods and services respectively. Different rate schedules are defined under said notification along with the HSN Code and description of goods or services supplied. A registered person is required to mention the HSN code on the invoice raised under Section 31 of the CGST Act read with Rule 46 of CGST Rules.

A registered person having an aggregate turnover up to 5 crores is required to report HSN code at 4 digit level and at 6 digit level where aggregate turnover is more than 5 crores. In Table 17 of GSTR-9, a registered person is required to report HSN-wise details of outward supply. Details include HSN code, UQC, Total Quantity, Taxable Value, Rate of Tax, Central Tax, State Tax/UT Tax, Integrated Tax, Cess etc. UQC is required to be reported in case of supply of goods only. Quantity reported against HSN should be net of returns. Reporting of HSN-wise details in Table 17 is mandatory. Table No. 12 of GSTR-1 may be used to fill in the information in Table 17.

In Table 18 of GSTR-9, a registered person is required to report HSN-wise details of inward supply. However, It may be noted that HSN-wise inward 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.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023, given the following relaxation in reporting figures in Table 18 of GSTR-9-

The registered person has been given the option to not fill table 18 for FY 2022-23

4.9.15. Table 19 - Late fee payable and paid: Table 19 is applicable only in those cases where the annual return is filed beyond the due date. The description of Table 19 of Part VI of the Annual Return is as follows: -

19	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Central Tax	<Auto>	<Auto>
B	State Tax	<Auto>	<Auto>

Section 47(2) of the CGST Act provides for the levy of a late fee of Rs.100/- per day for delay in furnishing annual return in Form GSTR-9, subject to a maximum amount of 0.25% of the turnover in the State or Union Territory. Similar, provisions are also provided under respective state laws. Therefore, effective late fees for late filing of annual returns is Rs. 200/- per day, subject to the maximum amount of 0.5% of the turnover in the State or Union Territory.

However, CBIC, vide Notification 07/2023-Central Tax dt. 31st March, 2023, partially exempted late fees on late filing of FORM GSTR-9 of certain taxpayers as under-

Sr No	Class of registered person	Amount (Each in CGST & SGST)
1	Registered person having aggregate turnover up to Rs. 5 crore in the relevant financial year	Rs. 25 per day subject to a maximum of 0.02% of the turnover
2	Registered person having aggregate turnover more than Rs. 5 crores up to Rs. 20 crores in the relevant financial year	Rs. 50 per day subject to a maximum of 0.02% of the turnover



A registered person is required to pay late fees first in order to file GSTR-9. The common portal does not allow to file GSTR-9 without payment of tax.

4.10. List of Optional tables in Form GSTR-9 for FY 2022-23: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023 given certain relaxation in reporting certain figures. Following is the list of tables and relaxation in reporting figures in such tables.

Sr No	Table No	Reporting requirement
1	5H to 5K	No need to report debit, credit notes, and amendments separately in Table 5H to 5K. Net Impact of such adjustment can be considered in Table 5A to 5F
2	5D & 5E	Exempted supplies and nil-rated supplies can be reported in together in Table 5D
3	6B, 6C, 6D & 6E	Credit of capital goods needs to be disclosed separately. The remaining credit can be shown as credit on inputs.
4	7A to 7H	Reversal of ITC on account for different reasons as mentioned in Table 7A to 7E can be reported in Table 7H i.e. in 'Other reversal'. Reversal of transitional credit fields shall be declared in Table 7F & 7G.
5	12	A registered person has the option to not report reversal of ITC availed during the previous financial year.
6	13	A registered person has the option to not report ITC availed for the previous financial year.
7	15A to 15G	A registered person has the option to not report details of- <ul style="list-style-type: none"> ○ Refund claimed during the year including sanctioned, rejected or pending amounts [Table 15A to 15D] and ○ Demand of tax, tax paid against demand, and pending demand. [Table 15E to 15G]



8	16A to 16C	<p>A registered person has the option to not report details of-</p> <ul style="list-style-type: none">○ Supplies received from composition taxpayers (16A).○ Deemed supply under Section 143 (16B).○ Goods sent on approval basis but not returned (16C).
9	18	<p>A registered person has the option to not report details of HSN Wise summary of inward supplies.</p>

ELECTRONIC FILING OF FORM GSTR-9

FORM GSTR-9 shall be filed electronically on the GST common portal. A registered person can also prepare FORM GSTR-9 using an Excel-based offline utility or prepare FORM GSTR-9 directly on the GST common portal. Following are the steps for preparation and filing of GSTR-9 in online mode-

Step 1: Log in to GST common portal: Access the common portal using the URL www.gst.gov.in > login using valid credentials > on the dashboard, Click the Services >Returns >Annual Return command OR a taxpayer can also click the Annual Return button as available on the dashboard

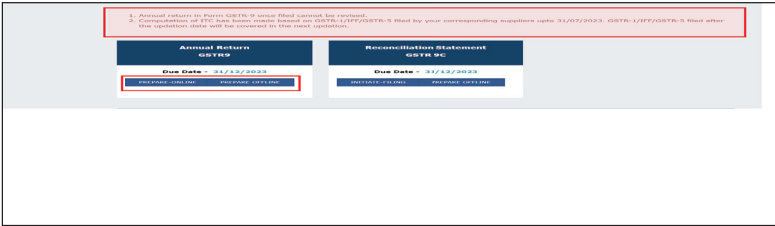
The screenshot shows the GST common portal dashboard. The navigation menu includes: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. The 'Returns' section is expanded, showing options like Registration, Ledgers, Returns, Payments, User Services, Refunds, e-Way Bill System, and Track Application Status. Under 'Returns', the 'Annual Return' option is highlighted with a red box. Below this, a table shows the filing status for GSTR-3B for various months: Jun-2023 (Filed), Jul-2023 (Filed), Aug-2023 (Filed), Sep-2023 (Filed), and Oct-2023 (To be Filed). A navigation panel at the bottom contains buttons for 'RETURN DASHBOARD', 'CREATE CHALLAN', 'VIEW NOTICE(S) AND ORDER(S)', 'ANNUAL RETURN' (highlighted with a red box), and 'REPORT ITC REVERSAL OPENING BALANCE'.

Step 2: Select the relevant financial year. File Annual Returns page will be displayed. Select the appropriate Financial Year from the drop-down list and click the search button.

The screenshot shows the 'File Annual Returns' page. The 'Financial Year' dropdown menu is set to '2022-23' and is highlighted with a red box. The 'SEARCH' button is also highlighted with a red box. A legend indicates that a red dot indicates mandatory fields.



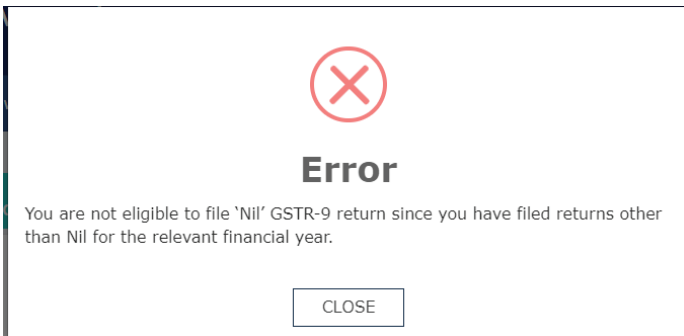
Step 3: Click on Prepare Online: A registered person will be redirected to the File Annual Returns page after selecting the financial year. The page displays separate tiles for filing GSTR-9 & GSTR-9C. GSTR-9 can be prepared using both online and offline modes.



On clicking the prepare online button, a registered person would be redirected to the questionnaire page where a registered person must answer whether he wants to file nil annual returns for the said period.



Select the appropriate option, i.e. Yes or No, and click the next button. It is important to note that the portal will allow filing of Nil GSTR-9 only in those cases where a registered person has filed nil GSTR-1 & 3B during the said period. In cases where a registered person has not filed nil GSTR-1 & GSTR-3B and if he tried to file nil GSTR-9, the portal will populate the following error message-



Once a registered person selects No and clicks on Next, he will be redirected to the dashboard of the GSTR-9 Annual Return for Normal Person page. The dashboard contains different tiles covering each part of GSTR-9. Most of the details are auto-populated in GSTR-9 from the GSTR-1 and GSTR-3B filed by a registered person during the year.

Steps to prepare GSTR-9 return online					
1. Download the draft system computed GSTR-9, summary of Form GSTR-1/IFF and 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/IFF SUMMARY (PDF)		DOWNLOAD GSTR-3B SUMMARY (PDF)	
DOWNLOAD TABLE 8A DOCUMENT DETAILS					
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 ₹3,07,99,68,178.59 Central tax (₹) ₹69,06,136.43 CESS (₹) ₹0.00	Integrated tax (₹) ₹39,38,27,313.58 State / UT tax (₹) ₹69,06,136.43	Value (₹) ₹2,34,50,639.36		Integrated tax (₹) ₹0.00 State / UT tax (₹) ₹0.00	Central tax (₹) ₹0.00 CESS (₹) ₹0.00
7.Details of ITC Reversed and Ineligible ITC for the financial year		8. Other ITC related information		9.Details of tax paid as declared in returns filed during the financial year	
Integrated tax (₹) ₹- State / UT tax (₹) ₹-	Central tax (₹) ₹- CESS (₹) ₹-	Integrated tax (₹) ₹4,18,17,577.46 State / UT tax (₹) ₹7,00,83,644.60	Central tax (₹) ₹7,00,83,644.87 CESS (₹) ₹47.67	Tax payable ₹40,76,51,734.00 Paid through ITC ₹26,37,86,043.00	Paid through Cash ₹14,38,65,691.00
7.Details of ITC Reversed and Ineligible ITC for the financial year		8. Other ITC related information		9.Details of tax paid as declared in returns filed during the financial year	
Integrated tax (₹) ₹- State / UT tax (₹) ₹-	Central tax (₹) ₹- CESS (₹) ₹-	Integrated tax (₹) ₹4,18,17,577.46 State / UT tax (₹) ₹7,00,83,644.60	Central tax (₹) ₹7,00,83,644.87 CESS (₹) ₹47.67	Tax payable ₹40,76,51,734.00 Paid through ITC ₹26,37,86,043.00	Paid through Cash ₹14,38,65,691.00
10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period		14. Differential tax paid on account of declaration in table no. 10 & 11		15. Particulars of Demands and Refunds	
Taxable value ₹- Central tax (₹) ₹- CESS (₹) ₹-	Integrated tax (₹) ₹- State / UT tax (₹) ₹-	Taxable value ₹-	Tax Paid ₹-	Refund claimed ₹- Refund pending ₹- Taxes paid ₹-	Refund sectioned ₹- Demand of taxes ₹- Demands pending ₹-



16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis		17. HSN wise summary of Outward Supplies		18. HSN wise summary of Inward Supplies	
		No. of Records-		No. of Records-	
Taxable value	Integrated tax (₹)	Taxable value	Integrated tax (₹)	Taxable value	Integrated tax (₹)
₹-	₹-	₹-	₹-	₹-	₹-
Central tax (₹)	State / UT tax (₹)	Central tax (₹)	State / UT tax (₹)	Central tax (₹)	State / UT tax (₹)
₹-	₹-	₹-	₹-	₹-	₹-
CESS (₹)		CESS (₹)		CESS (₹)	
₹-		₹-		₹-	

19. Late fee payable and paid	
Late fee payable	Late fee paid
₹-	₹-

Steps to file your GSTR-9 return

1. Click on **Compute Liabilities**; for computation of late fee, if any;
2. **Proceed to File** button would be enabled once late fee, if any is calculated by system;
3. Click on **Proceed to File** to pay liabilities and file the return;
4. Additional details can be added even after clicking on **Compute Liabilities** or **Proceed to file** button. However, in that case, you would be required to follow steps 1 to 3 again to file the return;
5. Click on **Download Filed GSTR-9 (PDF)** button to view summary of filed details in PDF format; and
6. You can also download all filed details as an excel file by clicking on '**Download GSTR-9 details (Excel)**'.

BACK TO QUESTIONNAIRE COMPUTE LIABILITIES PROCEED TO FILE

PREVIEW DRAFT GSTR-9 (PDF) PREVIEW DRAFT GSTR-9 (EXCEL)

Step 4: Download System Computed Details: A common portal provides a facility to download system computed details of GSTR-9. Such details are based on GSTR-1 & GSTR-3B filed by the registered person during the year. The common portal provides a PDF copy of the system-computed GSTR-9, Summary of GSTR-1/IFF and GSTR-3B for the financial year. It is worth noting that such an annual summary is for reference only. Apart from the above details of Table 8A, details in Excel format are available to the registered person for comparison.

Steps to download GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of form GSTR-1/IFF and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filing the return, and will facilitate in providing details in actual tables.
2. 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.
3. 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/IFF SUMMARY (PDF)	DOWNLOAD GSTR-3B SUMMARY (PDF)
DOWNLOAD TABLE 8A DOCUMENT DETAILS		

1. Details of supplies received and outward composition goods during the financial year on which tax is not leviable	2. Details of Outward supplies made during the financial year on which tax is not leviable	3. Details of ITC availed during the financial year																						
<table border="1" style="width: 100%;"> <tr> <td>Taxable value</td> <td>Integrated tax (₹)</td> </tr> <tr> <td>₹ 3,07,09,08,198.59</td> <td>₹ 30,38,27,313.98</td> </tr> <tr> <td>Central tax (₹)</td> <td>State / UT tax (₹)</td> </tr> <tr> <td>₹69,06,136.43</td> <td>₹69,06,136.43</td> </tr> <tr> <td>CESS (₹)</td> <td>₹0.00</td> </tr> </table>	Taxable value	Integrated tax (₹)	₹ 3,07,09,08,198.59	₹ 30,38,27,313.98	Central tax (₹)	State / UT tax (₹)	₹69,06,136.43	₹69,06,136.43	CESS (₹)	₹0.00	<table border="1" style="width: 100%;"> <tr> <td>Value (₹)</td> </tr> <tr> <td>₹ 2,34,50,039.36</td> </tr> </table>	Value (₹)	₹ 2,34,50,039.36	<table border="1" style="width: 100%;"> <tr> <td>Integrated tax (₹)</td> <td>Central tax (₹)</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> <tr> <td>State / UT tax (₹)</td> <td>CESS (₹)</td> </tr> <tr> <td>₹0.00</td> <td>₹0.00</td> </tr> </table>	Integrated tax (₹)	Central tax (₹)	₹0.00	₹0.00	State / UT tax (₹)	CESS (₹)	₹0.00	₹0.00		
Taxable value	Integrated tax (₹)																							
₹ 3,07,09,08,198.59	₹ 30,38,27,313.98																							
Central tax (₹)	State / UT tax (₹)																							
₹69,06,136.43	₹69,06,136.43																							
CESS (₹)	₹0.00																							
Value (₹)																								
₹ 2,34,50,039.36																								
Integrated tax (₹)	Central tax (₹)																							
₹0.00	₹0.00																							
State / UT tax (₹)	CESS (₹)																							
₹0.00	₹0.00																							
4. Details of ITC Received and Utilized ITC for the financial year	5. Other ITC related information	6. Details of tax paid on declared in return filed during the financial year																						
<table border="1" style="width: 100%;"> <tr> <td>Integrated tax (₹)</td> <td>Central tax (₹)</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> <tr> <td>State / UT tax (₹)</td> <td>CESS (₹)</td> </tr> <tr> <td>₹-</td> <td>₹-</td> </tr> </table>	Integrated tax (₹)	Central tax (₹)	₹-	₹-	State / UT tax (₹)	CESS (₹)	₹-	₹-	<table border="1" style="width: 100%;"> <tr> <td>Integrated tax (₹)</td> <td>Central tax (₹)</td> </tr> <tr> <td>₹4,18,17,577.46</td> <td>₹7,00,83,044.67</td> </tr> <tr> <td>State / UT tax (₹)</td> <td>CESS (₹)</td> </tr> <tr> <td>₹7,00,83,044.60</td> <td>₹47.67</td> </tr> </table>	Integrated tax (₹)	Central tax (₹)	₹4,18,17,577.46	₹7,00,83,044.67	State / UT tax (₹)	CESS (₹)	₹7,00,83,044.60	₹47.67	<table border="1" style="width: 100%;"> <tr> <td>Tax payable</td> <td>Paid through Cash</td> </tr> <tr> <td>₹49,76,31,734.00</td> <td>₹14,36,65,691.00</td> </tr> <tr> <td>Paid through ITC</td> <td>₹26,37,66,043.00</td> </tr> </table>	Tax payable	Paid through Cash	₹49,76,31,734.00	₹14,36,65,691.00	Paid through ITC	₹26,37,66,043.00
Integrated tax (₹)	Central tax (₹)																							
₹-	₹-																							
State / UT tax (₹)	CESS (₹)																							
₹-	₹-																							
Integrated tax (₹)	Central tax (₹)																							
₹4,18,17,577.46	₹7,00,83,044.67																							
State / UT tax (₹)	CESS (₹)																							
₹7,00,83,044.60	₹47.67																							
Tax payable	Paid through Cash																							
₹49,76,31,734.00	₹14,36,65,691.00																							
Paid through ITC	₹26,37,66,043.00																							

The system-computed details can be used for preparation of GSTR-9. As discussed earlier, a registered person can report



the undeclared liability in GSTR-9, and unpaid liability can be paid voluntarily by a registered person through FORM DRC-03. Apart from the above, other Tax liabilities and ITC comparison Tables can also be used for verification of data auto-populated in GSTR-9 and for comparison to verify the correctness with books of accounts.

Step 6: Furnish the requisite details in various tiles: GSTR-9 is bifurcated into different tables. For each table of GSTR-9, a separate tile is given. A registered person can review the auto-populated information and save the data in each tile. Following are the various tables that a registered person is required to fill-

- **Table 4:** Details of advances, inward and outward supplies made during the financial year on which tax is payable.
- **Table 5:** Details of Outward supplies made during the financial year on which tax is not payable.
- **Table 6:** Details of ITC availed during the financial year.
- **Table 7:** Details of ITC reversed and Ineligible ITC for the financial year.
- **Table 8:** Other ITC-related information.
- **Table 9:** Details of tax paid as declared in returns filed during the financial year.
- **Table 10, 11, 12, and 13:** Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.
- **Table 14:** Differential tax paid on account of declaration in table no. 10 & 11.
- **Table 15:** Particulars of Demands and Refunds.
- **Table 16:** Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on an approval basis.
- **Table 17:** HSN-wise summary of Outward Supplies.
- **Table 18:** HSN-wise summary of Inward Supplies.
- **Table 19:** Late fees payable and paid.

Details of each table above are discussed as under-


- **Table 4:** Details of advances, inward and outward supplies made during the financial year on which tax is payable:
 - The details of Table 4 are auto-populated from FORM GSTR-1 & 3B filed by a registered person during the year.
 - Details of outward supply are auto-populated from GSTR-1 & and details of inward supply on which tax is paid under the reverse charge mechanism will be auto-populated from GSTR-3B filed during the year.

4.Details of advances, inward and outward supplies made during the financial year on which tax is payable					
Nature of Supplies	Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹1,76,54,36.40:	₹21,15,51,318.1	₹1,97,389.08	₹1,97,389.08	₹0.00
(B) Supplies made to registered person (B2B)	₹82,32,46,393.:	₹10,26,67,975.5	₹54,90,328.14	₹54,90,328.14	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00
(E) Deemed Exports	₹44,27,37,362.:	₹7,96,92,725.25	₹0.00	₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹5,50,12,318.9:	₹7,98,904.85	₹13,07,148.31	₹13,07,148.31	₹0.00
(H) Sub total (A to G above)	₹3,08,64,32,48:	₹39,47,10,924.1	₹69,94,865.53	₹69,94,865.53	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹64,67,755.90	₹8,83,610.52	₹88,936.23	₹88,936.23	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹3,452.14	₹0.00	₹207.13	₹207.13	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	-₹64,64,303.76	-₹8,83,610.52	-₹88,729.10	-₹88,729.10	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹3,07,99,68,17:	₹39,38,27,313.5	₹69,06,136.43	₹69,06,136.43	₹0.00

[BACK TO GSTR-9 DASHBOARD](#)
[SAVE](#)

- A registered person may edit the figures auto-populated. However, a row would be highlighted in red where changes made are +/- 20% from the auto-populated figures for reference and attention. Edited/


Modified details shall be considered as the final details.
Click on the Yes button to confirm the revised figures.



Confirmation

You have field(s), highlighted in red, where the value entered is more/less than 20% of the system computed value. Are you sure you want to proceed?

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.



Success

Save request is accepted successfully.


- o Click the BACK TO GSTR-9 DASHBOARD button to return to the GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.
- **Table 5:** Details of Outward supplies made during the financial year on which tax is not payable:
 - o The details of Table 5 are auto-populated from GSTR-1 filed by a registered person during the year.

5. Details of Outward supplies made during the financial year on which tax is not payable Help ?

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹2,34,50,639.3				
(B) Supply to SEZ without payment of tax	₹0.00				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.00				
(D) Exempted	₹0.00				
(E) Nil Rated	₹0.00				
(F) Non-GST supply (includes 'no supply')	₹0.00				
(G) Sub total (A to F above)	₹2,34,50,639.3				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	₹0.00				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)	₹0.00				
(J) Supplies declared through Amendments (+)	₹0.00				
(K) Supplies reduced through Amendments (-)	₹0.00				
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹2,34,50,639.3				
(N) Total Turnover (including advances) (4N + 5M - 4G above)	₹3,04,84,06,45	₹39,30,28,408.7	₹55,98,988.12	₹55,98,988.12	₹0.00

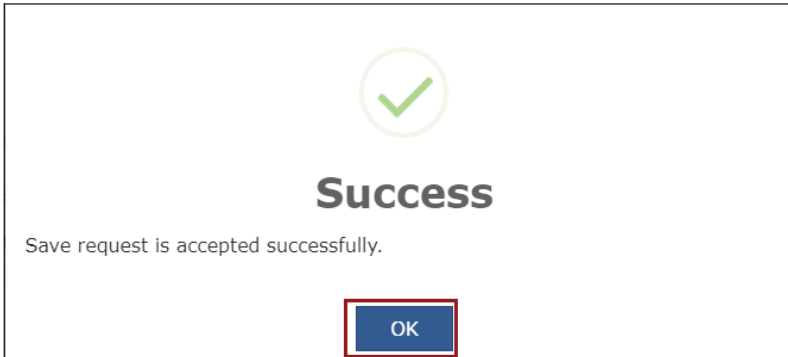
- o A registered person may edit the figures auto-populated. However, a row would be highlighted in red where changes made are +/- 20% from the auto-populated figures for reference and attention. Edited/ Modified details shall be considered as the final details. Click on the Yes button to confirm the revised figures.



Confirmation

You have field(s), highlighted in red, where the value entered is more/less than 20% of the system computed value. Are you sure you want to proceed?

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.



- o Click the BACK TO GSTR-9 DASHBOARD button to return to the Form GSTR-9 Dashboard page. A registered person will be redirected to the landing page, and the tile summary will be updated accordingly.
- **Table 6:** Details of ITC availed during the financial year:
 - o Details of Table 6A would be auto-populated from Table 4A of GSTR-3B filed during the financial year. It is a non-editable field.
 - o A registered person must manually enter details of Integrated Tax, Central Tax, State/UT Tax, and Cess in Tables 6B to 6N according to the nature of inward supply on which credit is availed in GSTR-3B.
 - o It is important to note that a registered person is required to bifurcate credit taken as Input, Input services, and capital goods according to the nature of the supply, such as inward supply (other than RCM and Import), Inward supply under RCM received from an unregistered person, Inward supply under RCM received from registered person, import of goods, Import of services, ITC on ISD invoice, etc. A registered person cannot avail of additional credit through GSTR-9, as shown in Table 6.
 - o Table 6J of GSTR-9 provides the difference between Table 6A and Table 6I (i.e., a total of Table 6B to 6H). This difference should be zero as a registered person is just bifurcating credit taken in GSTR-3B into different headings as per the nature of supply.



6.Details of ITC availed during the financial year Help ?					
Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.					
Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹1,45,30,873.0	₹4,49,00.36	₹4,49,00.366	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹1,02,09,741.0	₹3,78,32.78	₹3,78,32.788	₹0.00
	Capital goods	₹3,12,750.00	₹16,20,695.0	₹16,20,695.0	₹0.00
	Input Services	₹4,42,811.00	₹53,36,212.0	₹53,36,212.0	₹0.00
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹791.00	₹791.00	₹0.00
	Input Services	₹63,985.00	₹95,475.00	₹95,475.00	₹0.00
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹6,611.00	₹14,405.00	₹14,405.00	₹0.00
(E) Import of goods (including supplies from SEZ)	Inputs	₹18,14,546.00			₹0.00
	Capital goods	₹16,00,429.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00			₹0.00
(G) Input Tax credit received from ISD		₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹1,45,30,873.0	₹4,49,00.36	₹4,49,00.366	₹0.00
(J) Difference (I - A above)		₹0.00	₹0.00	₹0.00	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)			₹0.00	₹0.00	
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) Any other ITC availed but not specified above		₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)		₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)		₹1,45,30,873.0	₹4,49,00.36	₹4,49,00.366	₹0.00

BACK TO GSTR-9 DASHBOARD
SAVE

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.
- o Click the BACK TO GSTR-9 DASHBOARD button to return to the Form GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.

● **Table 7:** Details of ITC reversed and Ineligible ITC for the financial year:



- o ITC reversed in table 6B of FORM GSTR-3B shall be further bifurcated in this table based on the nature of reversal, such as reversal on account of 180 days, reversal on account of excess ISD credit, reversal on account of Rule 42 & 43, In-eligible credit under Section 17(3) etc.
- o A registered person must manually enter details of the reversal of ITC Integrated Tax, Central Tax, State/UT Tax, and Cess in Table 7 of GSTR-9 according to the nature of the reversal.
- o In case a registered person is reporting reversal under another category in Table 7H of GSTR-9, mentioning the description of such reversal is mandatory.

7.Details of ITC Reversed and Ineligible ITC for the financial year				
Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(B) As per Rule 39	₹0.00	₹0.00	₹0.00	₹0.00
(C) As per Rule 42	₹0.00	₹0.00	₹0.00	₹0.00
(D) As per Rule 43	₹0.00	₹0.00	₹0.00	₹0.00
(E) As per section 17(5)	₹0.00	₹0.00	₹0.00	₹0.00
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other Reversal	₹0.00	₹37,405.00	₹37,405.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹37,405.00	₹37,405.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹1,45,30,873.00	₹4,48,62,961.00	₹4,48,62,961.00	₹0.00

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.
 - o Click the BACK TO GSTR-9 DASHBOARD button to return to the GSTR-9 Dashboard page. A registered person will be redirected to the landing page, and the tile summary will be updated accordingly.
- **Table 8:** Other ITC-related information.

- o Most of the figures in Table 8 are auto-populated from FORM GSTR-2A, Table 6 of GSTR-9.
- o Registered person is required to report manually

figures of credit availed in subsequent year in Table 8C, ITC available but not availed in 8E, ITC available but ineligible in Table 8F, and IGST paid on imports in Table 8G of GSTR-9.

8. Other ITC related information Help ?				
Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	₹1,10,62,313.89	₹4,47,28,463.89	₹4,47,28,463.89	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹1,09,65,302.00	₹4,47,89,695.00	₹4,47,89,695.00	₹0.00
(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	₹61,067.00	-₹2,97,252.00	-₹2,97,252.00	₹0.00
(D) Difference [A-(B+C)]	₹35,944.89	₹2,36,020.89	₹2,36,020.89	₹0.00
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00
(G) IGST paid on import of goods (including supplies from SEZ)	₹34,94,975.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹34,94,975.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

BACK TO GSTR-9 DASHBOARD SAVE

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.
- o Click the BACK TO GSTR-9 DASHBOARD button to return to the Form GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.
- **Table 9:** Details of tax paid as declared in returns filed during the financial year.
 - o Details of tax payable and paid on the supplies made during the financial year would be auto-populated in Table 9 from details furnished in GSTR-3B of the financial year.
 - o Details of tax payable are editable. However, taxes paid through cash and input tax credit are non-editable.



- o Enter details of tax payable if different than the tax payable as declared in GSTR-3B.

9. Details of tax paid as declared in returns filed during the financial year Help ?

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹7,84,41,729.00	₹3,21,34,997.00	₹1,45,30,873.00	₹1,53,80,040.00	₹1,63,95,819.00	
Central Tax	₹3,23,60,932.00	₹28,78,011.00	₹0.00	₹2,94,82,921.00		
State/UT Tax	₹3,23,60,932.00	₹47,29,032.00	₹0.00		₹2,76,31,900.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹35,370.00	₹35,370.00				
Late Fees	₹0.00	₹0.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.
- o Click the BACK TO GSTR-9 DASHBOARD button to return to the GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.
- **Table 10,11,12&13:** Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.
 - o A registered person must report amendments or rectifications made in outward supply, including debit and credit notes pertaining to the financial year in the next financial year up to the specified period in Tables 10 & 11.
 - o ITC taken and reversed for the financial year in subsequent financial year shall be reported by a registered person in Table 12 & 13.
 - o Tables 10,11,12 & 13 figures are not auto-populated from GSTR-1 & 3B. A registered person is required to report the figures in each table manually.
 - o Enter the requisite details in each table.

10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period Help ?

Description	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. Reversal of ITC availed during previous financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC availed for the previous financial year		₹1,182.21	₹2,24,326.81	₹2,24,326.81	₹0.00
Total turnover(5N + 10 - 11)	₹2,02,04,91,244.	₹83,87,317.12	₹11,15,28,325.84	₹11,15,28,325.84	₹4,00,000.00

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.
- o Click the BACK TO GSTR-9 DASHBOARD button to return to the Form GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.
- **Table 14:** Differential tax paid on account of declaration in Tables no. 10 & 11.
 - o Differential tax payable on account of the declaration of figures in Tables 10 & 11 will be auto-populated in this table. Payable part of this table is non-editable. A registered person is required to report the tax paid amount manually in the tax paid part of the table.
 - o Enter the details of the tax paid, if any.

14. Differential tax paid on account of declaration in table no. 10 & 11 Help ?

Description	Payable (₹)	Paid (₹)
Integrated Tax	₹0.00	₹0.00
Central Tax	₹0.00	₹0.00
State/UT Tax	₹0.00	₹0.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.



- o Click the BACK TO GSTR-9 DASHBOARD button to return to the Form GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.
- **Table 15:** Particulars of Demands and Refunds.
 - o A registered person must report the aggregate value of refunds claimed, sanctioned, rejected and pending for processing in Tables 15A to 15D. Table 15E to 15G contains details of the total demand for tax raised by the department, tax paid out of the demanded amount, and pending demand.
 - o It is a manual field based on the input of a registered person.
 - o A registered person is required to enter the requisite details in each table.

15. Particulars of Demands and Refunds Help ?							
Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others (₹)
(A) Total Refund claimed	₹0.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹0.00	₹0.00	₹0.00			
(C) Total Refund Rejected	₹0.00	₹0.00	₹0.00	₹0.00			
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹0.00			
(E) Total demand of taxes	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.
- o Click the BACK TO GSTR-9 DASHBOARD button to return to the Form GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.
- o Reporting of details in Table 15 is optional for FY 2022-23.
- **Table 16:** Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on an approval basis.



- o Details of supplies received from composition taxpayers, deemed supplies and goods sent on an approval basis shall be declared in this table.
- o A registered person is required to enter the information in this table manually.
- o A registered person is required to enter the requisite details in each table.

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis Help ?

Details	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	₹0.00				
(B) Deemed supply under section 143	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(C) Goods sent on approval basis but not returned	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

[BACK TO GSTR-9 DASHBOARD](#) [SAVE](#)

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.
 - o Click the BACK TO GSTR-9 DASHBOARD button to return to the Form GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.
 - o Reporting of details in Table 15 is optional for FY 2022-23.
- **Table 17:** HSN-wise summary of Outward Supplies.
 - o A registered person is required to report HSN wise summary of outward supply in Table 17. A registered person can report 500 records online on the common portal in Table 17. If a registered person has more than 500 records in Table 17, he must upload the same using the offline utility of GSTR-9.
 - o A registered person must report a summary of outward supplies against a particular HSN code under this table. Details reported should net of sales return. In case of service, the quantity shall be reported as zero and UQC as 'OTH-others'. Entering negative figures is allowed. Values can be rounded up to Rs. 10.
 - o Click on the add button to add records of each HSN. Enter appropriate HSN/SAC, Qty, UQC, Taxable Value,



Rate of Tax, IGST, CGST, SGST and Cess. Click on the button "Add".

17. HSN wise summary of Outward Supplies Help ?

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code *	UQC *	Description
28030090	KGS-KILOGRAMS	CARBON (CARBON BLACKS AND OTHER FOI
Total Quantity *	Total taxable value (₹) *	<input type="checkbox"/> Is supply applicable for concessional rate of tax
0.5	₹2,425.00	
Rate of Tax (%) *	Integrated tax (₹)	Central tax (₹)
18	₹0.00	₹218.00
State/UT tax (₹)	Cess (₹)	
₹218.00	₹0.00	

- o Click on the save button. A confirmation message will be displayed: "Save request is accepted successfully". Click the OK button.

17. HSN wise summary of Outward Supplies Help ?

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Added/Edited HSN details to be saved

HSN Code	Description	UQC	Total Quantity	Taxable value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action
28030090	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED) - CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED) : OTHER	KGS	0.5	2,425.00	N	18	0.00	218.00	218.00	0.00	<input type="button" value="✕"/>

- o Click the BACK TO GSTR-9 DASHBOARD button to return



to the Form GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly.

- **Table 18:** HSN-wise summary of Inward Supplies.

- A registered person is required to report HSN wise summary of outward supply in Table 18. A registered person can report a maximum of 500 records online on the common portal in Table 18. If a registered person has more than 500 records in Table 18, he must upload the same using the offline utility of GSTR-9.
- A registered person must report a summary of outward supplies against a particular HSN code under this table. Details reported should net of sales return. In case of service, the quantity shall be reported as zero and UQC as 'OTH-others'. Entering negative figures is allowed. Values can be rounded up to Rs. 10.
- Click on the add button to add records of each HSN. Enter appropriate HSN/SAC, Qty, UQC, Taxable Value, Rate of Tax, IGST, CGST, SGST, and Cess. Click on the button "Add."

18. HSN wise summary of Inward Supplies Help ?

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Add/Edit Details

HSN Code *	UQC *	Description
38019000	KGS-KILOGRAMS	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEM
Total Quantity *	Total taxable value (₹) *	<input type="checkbox"/> Is supply applicable for concessional rate of tax
1358	₹23,338.00	
Rate of Tax (%) *	Integrated tax (₹)	Central tax (₹)
18	₹0.00	₹2,101.45
State/UT tax (₹)	Cess (₹)	
₹2,101.45	₹0.00	

- Click on the save button. A confirmation message will be displayed that "Save request is accepted successfully". Click the OK button.



18. HSN wise summary of Inward Supplies Help ?

Goods Services

To add HSN Detail, Enter and select HSN Name or Code

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes
Added/Edited HSN details to be saved

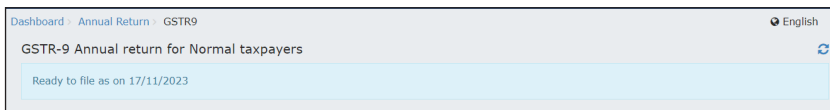
HSN Code	Description	UQC	Total Quantity	Taxable value (₹)	Is supply applicable for concessional rate of tax	Rate of Tax (%)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Action
38019000	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES OTHER	KGS	1358	23,338.00	N	18	0.00	2,101.45	2,101.45	0.00	

- o Click the BACK TO GSTR-9 DASHBOARD button to return to the Form GSTR-9 Dashboard page. A registered person would be redirected to the landing page, and the tile summary would be updated accordingly. Reporting HSN-wise details of inward supplies for FY 2022-23 is optional.
- **Table 19:** Late fees payable and paid.
 - o Table 19 is applicable only in the event of late filing of GSTR-9 beyond the due date.
 - o After reporting details in all the tiles, a registered person must click the "Compute Liability" button on the right side of the bottom section of the annual return.

- o After clicking the compute liability button, The common portal will calculate late fees, which a registered person must pay through the cash ledger.
- o After the COMPUTE LIABILITIES button is clicked, details provided in various tables are processed on the GST Portal at the back end, and late fee liabilities, if any, shall be computed.
- o A warning message will be shown if the information

submitted in Form GSTR 9 is undergoing processing or contains errors. If the records are still processing, please wait until the backend processing is complete. For records processed with errors, return to the form and address those specific records to make necessary corrections.

- o A message is displayed on the top page of the screen that "Compute Liabilities request has been received. Please check the status after some time". Click the Refresh button.
- o A notification will appear at the top of the screen stating that the "Compute Liabilities" request has been received. Kindly review the status after some time and use the Refresh button to update the information.
- o Once the status of Form GSTR-9 is turned to "Ready to File", Table 19 "Late fee payable and paid" will be enabled.



- o Click the "Proceed to file" button next to the compute liability button. The system will calculate the late fees a registered person must pay in cash. Before filing FORM GSTR-9, it is recommended that a registered person must download the draft GSTR-9 using the PREVIEW DRAFT GSTR-9 (PDF/Excel) button as available at the bottom of the page and carefully verify the details filled in each table.

19. Late fee payable and paid

File button shall be enabled only if, you have-

- a. No 'Additional cash is required' to pay for late fee, if any.
- b. Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- c. Clicked on declaration check box and selected authorised signatory details from the dropdown.

Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8.00	8.00	836.00	0.00	852.00
Interest	0.00	0.00	5,869.00	0.00	5,869.00
Late Fees	0.00	0.00	400.00	0.00	400.00

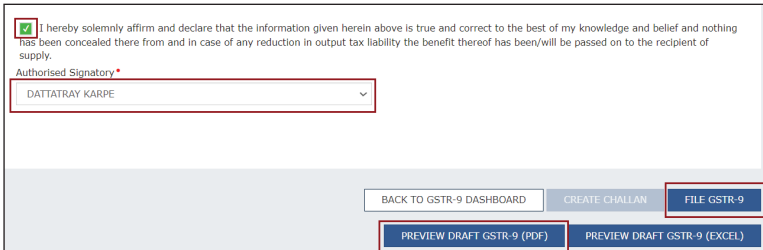
Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	30,800.00	30,800.00	₹0.00
B. State/UT tax	30,800.00	30,800.00	₹0.00

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.

Step 7 Filing of FORM GSTR-9:

- o A registered person is required to check the declaration box before filing GSTR-9 on the common portal.
- o Filing can be done using the authorised person's EVC or DSC option.
- o Select the authorised signatory from the drop-down list and click on the preview GSTR-9 button and then the file GSTR-9 button.



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.

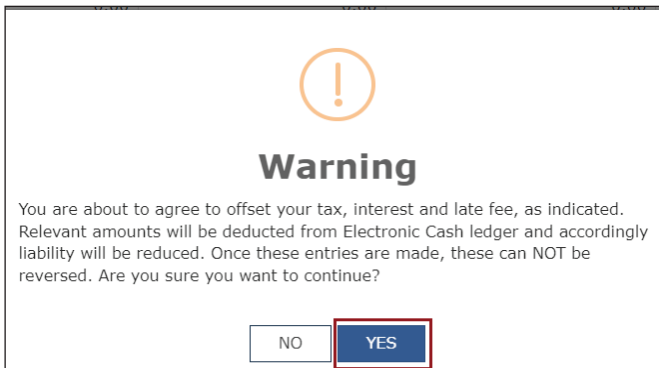
Authorised Signatory*

DATTATRAY KARPE

BACK TO GSTR-9 DASHBOARD CREATE CHALLAN FILE GSTR-9

PREVIEW DRAFT GSTR-9 (PDF) PREVIEW DRAFT GSTR-9 (EXCEL)

- o A warning message will pop up stating that you agree to offset your tax, interest and late fees as indicated in the return. Click on the yes button.

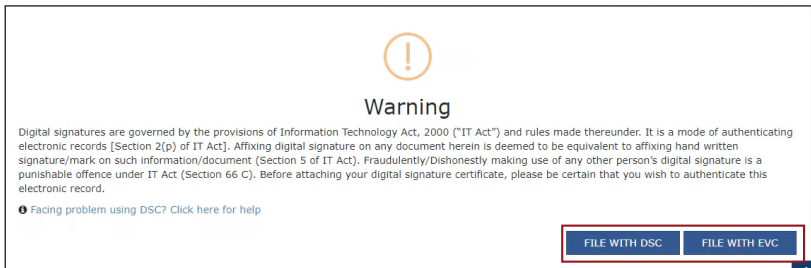


Warning

You are about to agree to offset your tax, interest and late fee, as indicated. Relevant amounts will be deducted from Electronic Cash ledger and accordingly liability will be reduced. Once these entries are made, these can NOT be reversed. Are you sure you want to continue?

NO YES

- o The system will redirect you to the submit application page. Click on the file with DSC or File with EVC button.



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

FILE WITH DSC FILE WITH EVC

- o In case of filing with DSC, a window will pop up for the selection of DSC. Select the certificate of the authorised signatory and select the sign button.

Common Name	Issuer Name	Serial No	Expiry Date
	IDSign sub CA for Co...	5559325071221002684	29-12-2024

Buttons: Cancel, View Certificate, Sign (highlighted)

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- o In the case of EVC, OTP will be sent to the authorised person's registered email ID and mobile number, which shall be used for authentication.

Validate One Time Password (OTP)

One-Time Password (OTP) has been sent to your registered email ID and mobile no. (43. OTP is Valid Till 12:13)

Enter One Time Password (OTP)

Buttons: CANCEL, VERIFY, RESEND OTP, 27S

If you do not receive the OTP within 30 seconds, please click "RESEND OTP" button to request same OTP again. Resend request can be made maximum three times.

- o After validation of OTP, the Acknowledgement receipt number (ARN) would be generated by the portal. Similarly, an SMS and an email will be sent to the taxpayer on his registered mobile and email ID regarding the successful submission of GSTR-9 along with the ARN No.



● GSTR9 of GSTIN [redacted] for the Return Period 2022-23 has been successfully filed. The Acknowledgment Reference Number is AD27 [redacted] 031A. The GSTR9 can be viewed on your Dashboard Login-> Taxpayer Dashboard-> Returns. This message is sent to your registered Email ID and Mobile Number.

● Notes: Filed GSTR-9 return can be downloaded in PDF format from GSTR-9 dashboard page. Click on Back button to go back to GSTR-9 dashboard page.

[Click here](#) to make payment through Form DRC-03, if any.

If you are required to furnish Form GSTR-9C(Reconciliation statement), [Click here](#) to file Form GSTR-9C.

- Late fee payment would be updated in the Cash ledger.
- A registered person can view/download filed FORM GSTR-9 in PDF or Excel format.
- An option of payment of additional liability (other than late fees) is also given in FORM DRC-03.
- **Uploading of FORM GSTR-9 using offline utility:** A registered person can also upload the details of various tables of FORM GSTR-9 using offline utility as available on the GST portal using the following simple steps.

Step 1: Download offline tool: Download the GSTR-9 offline tool from the GST common portal using the URL www.gst.gov.in > Downloads>Offline Tools> GSTR-9 Offline Tool. It is an Excel-based utility. It requires Windows 7 or above operating system with Microsoft Excel 2010 and above version. One must ensure that the downloaded offline utility is not corrupted. It is advisable to use the latest offline tool for uploading GSTR-9.

The screenshot shows the GST portal interface with the 'Downloads' menu open. The 'GSTR-9 Offline Tool' is highlighted in red in the list of available tools. Other tools listed include Returns Offline Tool, Matching Offline Tool, Form-2 Offline Tool, ITC01 Offline Tool, ITC04 Offline Tool, GSTR-4 Offline Tool (Quarterly filing), GSTR-11 Offline Tool, GSTR9B Offline Tool, GSTR-9C Offline Tool, and GSTR DRC-22A - Application for Objection to Provisional Attachment Order. The 'GSTR-9 Offline Tool' is also highlighted in red in the left-hand menu.

Step 2: Log in to GST portal: Access the common portal using the URL www.gst.gov.in > login using valid credentials > Click the Services >Returns >Annual Return command on the dashboard. Alternatively, you can also click the Annual Return link on the Dashboard.



The screenshot shows the GST portal dashboard with the 'Annual Return' option highlighted in a red box. The dashboard includes a navigation menu with options like 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', 'Refunds', 'e-Way Bill System', and 'Track Application Status'. A table displays the status of returns for various months: Jun-2023 (Filed), Jul-2023 (Filed), Aug-2023 (Filed), Sep-2023 (Filed), and Oct-2023 (To be Filed). A 'Quick Links' section on the right lists options like 'Check Cash Balance', 'Liability ledger', 'Credit ledger', and 'Electronic Credit Reversal and Re-claimed Statement'. A 'RETURN DASHBOARD >' button is also visible, with 'ANNUAL RETURN >' highlighted in a red box below it.

Step 3: Select the relevant financial year. File Annual Returns page will be displayed. Select the appropriate Financial Year from the drop-down list and click the search button.

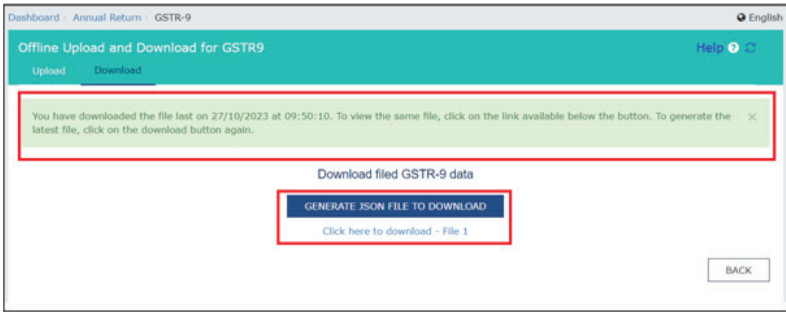
The screenshot shows the 'File Annual Returns' page. The 'Financial Year' dropdown menu is set to '2022-23'. The 'SEARCH' button is highlighted in a red box. A red asterisk indicates a mandatory field.

Step 4: Select the prepare offline option on the GSTR-9 tab:

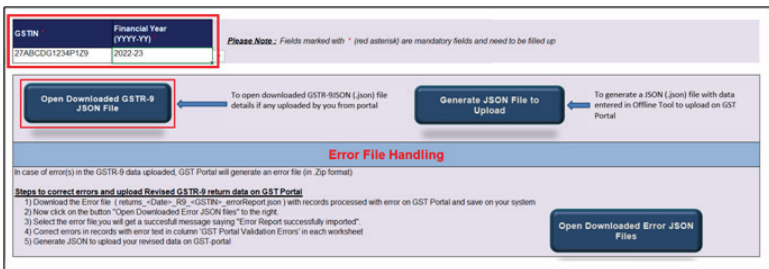
- o Click on the prepare offline option as available on the GSTR-9 button.

The screenshot shows the 'Annual Return GSTR9' and 'Reconciliation Statement GSTR 9C' tabs. The 'PREPARE OFFLINE' button is highlighted in a red box. The due date for both is '31/12/2023'. A legend at the top indicates that '1. Annual return in Form GSTR-9 once filed cannot be revised.' and '2. Computation of ITC has been made based on GSTR-1/IFF/GSTR-5 filed by your corresponding suppliers upto 31/07/2023. GSTR-1/IFF/GSTR-5 filed after the updation date will be covered in the next updation.'

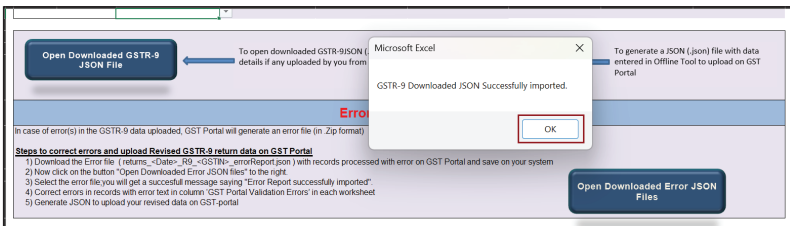
- o Click on the Prepare Offline button > click on the download button > click the Generate JSON File Download button > download the JSON after 20 minutes.



Step 5: Open the offline tool and import the downloaded JSON file. The offline tool of GSTR-9 is downloaded in zip format. Extract the offline tool and open the same, mentioning the GSTIN number and Financial year. Instructions for filing GSTR-9 are covered in the first sheets. The downloaded JSON file is also in ZIP format. Unzip the same. Click on the open downloaded GSTR-9 JSON file button as available on the Home tab of the GSTR-9 offline Tool and import the downloaded JSON file in the offline utility.



A message will flag after the successful import of the JSON file.



Step 6: Fill in the requisite details in the offline tool of FORM GSTR-9. After importing JSON in the offline tool, auto-drafted details from GSTR-1 & 3B shall be populated in respective worksheets. A registered person must enter additional details/edit auto-drafted details as applicable in various worksheets. For example, the bifurcation of ITC as input, input services, or capital goods is not auto-populated.



Hence, a registered person is required to enter such details manually. It is important to note that filling data in all worksheets is not mandatory. The worksheet for which no details need to be declared can be left blank.

Step 7: Validate all worksheets: Validate each sheet using the validate sheet button as available on top of each worksheet. In case of validation failure, a message would be populated in cells that have failed validation. Correct such errors and revalidate. After validation of all the worksheets, generate a JSON file from the home worksheet by clicking on 'Generate JSON File to Upload'.

Step 8: Upload JSON file on the common portal: Log in to GST Portal and select 'Returns Dashboard'. > Select the applicable Financial Year and click on the "Prepare Offline" option in the "Annual Return" tile/Box. > Upload the JSON prepared using an offline Tool using the upload option in the return dashboard > The uploaded JSON file will be validated and processed.

Step 9: Revalidation in case of failure in validation of JSON: In case of validation failure of one or more details upon processing of uploaded JSON file, the following steps can be followed

- o The upload status of JSON would be updated as 'Processed with Error'. Error files can be downloaded in JSON format.
- o Download the Zipped Error File and save it on your system. Now click on the button "Open Downloaded Error JSON files" to open a file dialogue box.
- o Select the files from the unzipped folder and click on "Open".
- o A message saying "Error Files successfully Opened" upon successful opening of files in the Offline tool. A pop-up message with the work sheets name with an error would be shown.
- o Navigate to each worksheet and ensure all records from both files have been successfully opened in Tool.
- o Correct errors in each record and validate the sheets again post making corrections.
- o Validate all the sheets and 'Generate JSON File to upload'.

Step 10: File GSTR-9: After uploading the JSON file on the portal, all the tables will be updated. Check the draft GSTR-9, reverify the figures with the working and file the same as discussed earlier.

A STEP-BY-STEP WALKTHROUGH OF GSTR-9C

6.1. Introduction: CBIC vide Notification No 49/2018-Central Tax dated 13-9-2018 has notified the FORM GSTR-9C under Section 44 of CGST Act for filing a self-certified reconciliation statement by a 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 the financial year exceeds Rs. 5 crores. It was further substituted vide Notification No 74/2018-Central Tax dated 31-12-2018. The Form comprises two parts mainly. Part A of GSTR-9C consists of a reconciliation statement, which is further divided into five sub-parts and sixteen tables. Part B provides for certification by a Cost Accountant or Chartered Accountant. However, with the introduction of self-certification, the said requirement is removed via Notification No. 56/2019- Central Tax dt.14th November 2019. The information required to be reported in each table of FORM GSTR-9C has been discussed in subsequent paras. GSTR-9C is to be filed along with the GSTR-9. Therefore, the due date for filing FORM GSTR-9C is 31st December, following the end of the financial year. GSTR-9C is a self-certified reconciliation statement that reconciles the value of supplies declared in the return furnished for the financial year with the audited annual financial statement. GSTR-9C is compiled based on the figures of audited annual statements and GSTR-9. As discussed, FORM GSTR-9C consists of five parts and sixteen tables as listed below-

Sr. No.	Part No.	Description	Relevant Tables
1.	Part I	Basic details	1, 2, 3A, 3B & 4
2.	Part II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR 9)	5A to 5R, 6A to 6C, 7A to 7G & 8A to 8C
3.	Part III	Reconciliation of tax paid	9A to 9R, 10A to 10C & 11



4.	Part IV	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	12A to 12F, 13A to 13C, 14A to 14T, 15A to 15C & 16
5.	Part V	Additional Liability due to non-reconciliation	

A registered person is required to furnish the details in GSTR-9C based on audited financial statements, the accounts, and other records maintained under Section 35 of the CGST Act and GSTR-9 filed by a registered person under Section 44 of the CGST Act. In GSTR-9C a registered person is required to reconcile turnover, tax paid, and ITC availed as per books of accounts with GSTR-9. A registered person shall stipulate the reasons for the difference. It is important to note that GSTR-9C shall be prepared in an Excel-based GSTR-9C offline tool and shall be uploaded on the portal using a JSON file generated through an offline utility.

6.2. Table-wise analysis of the information required to be submitted on each of the above is discussed below-

Part I of PART A of FORM GSTR-9C

Basic Details

Part I of Part A of GSTR-9C captures the basic information of a registered person such as the financial year, GSTIN, legal name, trade name, etc. The description of Part I of Part A of Form GSTR-9C is as under

FORM GSTR-9C

See rule 80(3)

PART A - Reconciliation Statement

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	<Auto>
3B	Trade Name (if any)	<Auto>
4	Are you liable to audit under any Act?	<Please specify>



Let's explore each segment of Part I separately.

6.2.1. Financial year: The term financial year is not defined under the GST law. Therefore, the meaning defined in the General Clauses Act can be borrowed. Section 3(21) of the General Clauses Act, 1897 defines the Financial Year as under:-

'(21) "financial year" shall mean the year commencing on the first day of April;'

It means the period commencing on the 1st day of April and ending on 31st March. i.e., consisting of twelve months from 1st April to 31st March. A drop-down option is available in the GSTR-9C offline utility to select the financial year.

6.2.2. GSTIN: Every registered person would be assigned a unique 15-digit registration number separately for each state where he has applied for the registration. A registered person shall manually enter GSTIN No in the GSTR-9C offline utility.

6.2.3. Legal Name and Trade Name: Legal Name is the birth name of a registered person. While obtaining the registration one is required to provide such information based on the nature of the entity and the same would be available in the registration FORM REG-06. Normally, the legal and trade are the same except in the case of proprietor trade name, and legal name may vary.

6.2.4. Liability to audit under any Act: Table 4 requires a registered person to specify whether a registered person is subject to audit under any act. A registered person may be subject to an audit of books of accounts under the statutory provisions of different acts. E.g. Audit under the Income-tax Act, 1961, Statutory Audit under the Companies Act, 2013, etc. Therefore, if the registered person is subject to audit, he has to indicate 'Yes' in Table 4 and mention in the bracket the name of the act under which audit is applicable.

Part II of PART A of FORM GSTR-9C

Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR 9)

6.3. Part II of Part A of GSTR-9C requires a registered person to reconcile the turnover declared in the Annual Financial Statement with the turnover declared in GSTR-9. Part II comprises four tables: Tables 5, 6, 7, and 8. Tables 5 & 8 are



further bifurcated into a number of following sub-tables –

I. Table 5: Reconciliation of Gross Turnover

- a. Table 5A: Turnover (including exports) as per audited financial statements for the State / UT
- b. Table 5B: Unbilled revenue at the beginning of the Financial Year
- c. Table 5C: Unadjusted advances at the end of the Financial Year
- d. Table 5D: Deemed Supply under Schedule I
- e. Table 5E: Credit Notes issued after the end of the financial year but reflected in the annual return.
- f. Table 5F: Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST
- g. Table 5G: Turnover from April 2017 to June 2017
- h. Table 5H: Unbilled revenue at the end of Financial Year
- i. Table 5I: Unadjusted Advances at the beginning of the Financial Year
- j. Table 5J: Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST
- k. Table 5K: Adjustments on account of supply of goods by SEZ units to DTA Units
- l. Table 5L: Turnover for the period under composition scheme
- m. Table 5M: Adjustments in turnover under section 15 and rules thereunder
- n. Table 5N: Adjustments in turnover due to foreign exchange fluctuations
- o. Table 5O: Adjustments in turnover due to reasons not listed above
- p. Table 5P: Annual turnover after adjustments as above
- q. Table 5Q: Turnover as declared in Annual Return (GSTR9)
- r. Table 5R: Un-Reconciled turnover (Q - P)



II. Table 6: Reasons for Un - Reconciled difference in Annual Gross Turnover

III. Table 7: Reconciliation of Taxable Turnover

- a. Table 7A: Annual turnover after adjustments (from 5P above)
- b. Table 7B: Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover
- c. Table 7C: Zero-rated supplies without payment of tax
- d. Table 7D: Supplies on which tax is to be paid by the recipient on a reverse charge basis
- e. Table 7E: Taxable turnover as per adjustments above (A-B-C-D)
- f. Table 7F: Taxable turnover as per liability declared in Annual Return (GSTR9)
- g. Table 7G: Unreconciled taxable turnover (7F-7E)

IV. Table 8: Reasons for Un - Reconciled difference in taxable turnover

The primary source of the information is books of account maintained by the registered person and information furnished in GSTR-1,3B and GSTR-9. Each table as detailed above is further discussed as under-

6.4. Table 5: Reconciliation of Gross Turnover: Table 5 depicts the reconciliation of gross turnover as per audited books of accounts with the turnover as per GSTR-9. The description of Table 5 of GSTR-9C is as under-

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



D	Deemed Supply under Schedule I	(+)	-
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	-
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	-
G	Turnover from April 2017 to June 2017	(-)	-
H	Unbilled revenue at the end of Financial Year	(-)	-
I	Unadjusted Advances at the beginning of the Financial Year	(-)	-
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	-
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	-
L	Turnover for the period under composition scheme	(-)	-
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	-
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	-
O	Adjustments in turnover due to reasons not listed above	(+/-)	-
P	Annual turnover after adjustments as above		-
Q	Turnover as declared in Annual Return (GSTR9)		-
R	Un-Reconciled turnover (Q - P)		-

Table 5 starts with the Turnover (including exports) as per audited financial statements for the State / UT (Table 5A) and ends with the turnover as per GSTR-9 (Table 5Q). To arrive at turnover as per GSTR-9 certain items are to be added/ deducted from the turnover as per financial statements. Each sub-table of Table 5 is discussed in detail as under-

6.4.1. Table 5A: 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): Turnover (including exports) as per audited



financial statements for the State / UT is to be reported by the registered person in this table. The description of Table 5A of GSTR-9C is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5A	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)	NA	Financial statement of a registered person.

The turnover as per the audited Annual Financial Statement shall be declared in Table 5A of GSTR-9C. The term turnover in state is defined under Section 2 (112) of the CGST Act as –

"turnover in State" or "turnover in Union territory" 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) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess;

However, Table 5A requires a registered person to report turnover as per financial statement in a state. Therefore, consideration of turnover in state as defined under Section 2(112) of CGST Act shall not be appropriate for the purpose of Table 5A because the turnover required to be reported is the turnover as reported in the annual financial statements. The term turnover as per financial statement is not defined under GST law. Therefore, a reference of the same can be borrowed from Section 2(91) of the Companies Act, 2013 (18 of 2013) which defines term turnover as -

"turnover" means the aggregate value of the realisation of amount made from the sale, supply or distribution of goods or on account of services rendered, or both, by the company during a financial year;



Table 5A requires a registered person to report turnover as per financial statement in a state. Therefore, turnover as reported in the financial statement of a registered person shall be used for reporting of the figure in Table 5A of GSTR-9C. It is important to note that the annual financial statement is made for the company as a whole. Therefore, reporting the turnover indicated in the financial statements directly in Table 5A is incorrect, particularly in cases where a registered has more than one GSTINs as turnover indicated in the annual financial statements is for all such GSTINs. Normally, financial statements do not indicate turnover for each state separately. Section 25 makes it mandatory to obtain a separate registration in every such state or union territory where the supply of goods or services is made within 30 days from the date on which he becomes liable for the registration. In such cases, turnover indicated in the financial statements is for all such GSTINs. Normally, entities account for the sales for each location separately using separate invoice series/document series or by accounting in a separate ledger. Thereby, one can easily arrive at the state-wise turnover or GSTIN-wise turnover. However, in the absence of proper accounting in place, a registered person will have to internally derive GSTIN-wise turnover in order to declare the same in Table 5A of FORM GSTR-9C. It has been clarified in the instructions to GSTR-9C that the reference to audited Annual Financial Statements includes reference to books of account in case of persons/entities having presence over multiple States.

6.4.2. Table 5B Unbilled revenue at the beginning of Financial Year and Table 5H: Unbilled revenue at the end of Financial Year: A registered person is required to report details of unbilled revenue in Table 5B & 5H of FORM GSTR-9C. The description of Table 5B & 5H of GSTR-9C are as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5B	Unbilled revenue at the beginning of Financial Year	(+)	Books of accounts
5H	Unbilled revenue at the end of Financial Year	(-)	



Table 5B & 5H mandates a registered person to report details of unbilled revenue at the beginning of the financial year and at the end of the financial year. Unbilled revenue at the beginning of the financial year would be added to the turnover as per financial statements and unbilled revenue at the end of the financial year would be reduced from the turnover as per the financial statements to compare the turnover as per books with the GSTR-9 turnover. GST law provides the time of supply provisions to decide when tax is payable and when a registered person is required to raise an invoice. Sections 12 and 13 provide for provisions of time of supply. In general, the time of supply in both sections is the date of invoice or date payment whichever is earlier. Further, as per Section 31, in the case of goods, a registered person is required to raise the invoice on or before the removal of goods in the case where the movement of goods is involved OR at the time of delivery to the recipient in other cases. In the case of services, a registered person can raise the invoice before or after the provision of service but within the prescribed time i.e. 30 days in normal cases and 45 days in case of insurance, banking, and financial institution. The turnover in GST shall be booked only after raising of invoice. However, books of accounts are prepared based on the concept of matching principle where revenue is recognised in the books of account on an accrual basis to the extent of at least cost incurred based on the applicable accounting standards against which no invoice is issued. The concept of provisional recognition of revenue is known as unbilled revenue or accrued revenue. In table 5B of GSTR-9, a registered person is required to report unbilled revenue which was recorded in the books of account on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year. On the other hand, in Table 5H, a registered person is required to report unbilled revenue which was recorded in the books of account on the basis of the accrual system of accounting during the current financial year but GST was not payable on such revenue. Details of unbilled revenue as reported in Table 5B would be added to the turnover and details reported in Table 5H would be reduced from the turnover as declared in Table 5A.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023, given the following relaxation in reporting figures in Table 5B of GSTR-9C -

The registered person has been given the option to not fill table 5B of GSTR-9C for FY 2022-23

6.4.3. Table 5C Unadjusted advances at the end of the Financial Year and Unadjusted Advances at the beginning of the Financial Year: A registered person is required to report details of unadjusted advances in Table 5C & 5I of GSTR-9C. The description of Table 5C & 5I of GSTR-9C are as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5C	Unadjusted advances at the end of the Financial Year	(+)	Details of accounts for advance as maintained Section 35(1)(f) read with Rule 56(1) & (4) and Table 11 of GSTR-1
5I	Unadjusted Advances at the beginning of the Financial Year	(-)	

Chapter IV of the CGST Act deals with the time of supply of goods and services. The time of supply determines the time when tax is payable to the government. Section 12 & 13 of the CSGT Act provides for the provision of time of supply. The time of supply shall be triggered earlier of, the date of invoice or date of payment. By virtue of such provision, the tax becomes payable on the advances received for the supply of goods or services. However, CBIC vide Notification No 66/2017-Central Tax (Rate) dated 15-11-2017 exempts payment of tax on advance received for supply of goods. In light of the said exemption, the tax is payable only on receipt of advance for the supply of services.

The registered person is required to declare information of advance received and adjustment in Table 11 of GSTR-1. Table 11 is further bifurcated into two parts namely-

- Information for the current tax period
- Amendment of information furnished in Table No. 11 [1] in GSTR-1 statement for earlier tax periods [Furnished revised information]



Part I of Table 11 of GSTR-1 is further divided into two parts namely-

- 11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability) [**Advance received**]
- 11B. Advance amount received in an earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 [**Advance Adjustment**]

In addition to the above a registered person is also required to consider such an amount in GSTR-3B. On receipt of the advance, a registered person is required to report such an amount in Table 3.1 of GSTR-3B and similarly, at the time of adjustment, a registered person will raise an invoice and also consider the impact of advance adjustment in Table 3.1. of GSTR-3B. However, At the end of the period, there might be some advances that remain unadjusted. i.e. invoices in respect of such advances are not prepared by the registered person as supply has not been made. Such unadjusted advances become part of the reconciliation as the amount of advances will not be considered as part of turnover in the annual financial statement and in order to reconcile with turnover as per GSTR-9, turnover as per audited financial statements needs to be increased. Therefore, the advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement or invoice for which has not been prepared and remaining outstanding as of the close of the financial year shall be declared in Table 5C of GSTR-9C. On the other hand, advances that remain unadjusted at the beginning of the financial year but invoices against the same are prepared on account of supply during the current financial year i.e. advances adjusted in the current financial year shall be declared in Table 5I of GSTR-9C. The impact of the unadjusted advance can be given in turnover as per audited financial statements by adding the closing balance of unadjusted advance i.e., Table 5C in turnover, and by reducing the opening balance of unadjusted advance as reported in Table 5I of GSTR-9C from the turnover as declared in Table 5A of GSTR-9C.

6.4.4. Table 5D: Deemed Supply under Schedule I: The value of deemed supply under Schedule I of the CGST Act shall be declared in this table. The description of Table 5D of GSTR-9C is as under-



Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5D	Deemed Supply under Schedule I	(+)	Books of account

Supply is the taxable event under GST. Section 7 of the CGST Act, 2017 defines the scope of supply. Section 7(1) (a) & (b) of the CGST Act considers a transaction as a supply only if it is made for a consideration. However, Section 7(1)(c) of the CGST Act provides for certain activities or transactions which shall be considered as supply even made without consideration. A list of such activities or transactions is specified in Schedule I of the CGST Act as under-

ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

- 1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.*
- 2. Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business:*

Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

3. Supply of goods—

(a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or

(b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.

- 4. Import of services by a person from a related person or from any of his other establishments outside India, in the course or furtherance of business.*

Therefore, when a registered person is executing any of the above transactions, tax liability will arise irrespective of whether consideration is received or not. Stock transfer between distinct persons is a popular example of transactions covered under Schedule I. A Distinct person is the same PAN entity who has taken more than one registration under GST.



Transactions between two GSTINs of the same PAN entity are deemed supply in terms of clause 2 of Schedule I. **E.g.** M/s A Ltd is registered under GST in Maharashtra as well as in Gujarat. Transaction between the Maharashtra branch and the Gujarat branch is deemed supply in terms of Section 7(1)(c) of the CGST Act. Table 5D of GSTR-9C mandates a registered person to report the details of all such transactions that are treated as deemed supply under Schedule I. It is important to understand the logic behind reporting such transactions in Table 5D. Usually, such transactions do not find a place in turnover as per financials. Particularly, stock transfer transactions. However, such transactions are treated as supply under GST and hence become part of GST turnover. Therefore, in order to reconcile the turnover as per GSTR-9 with the turnover as per financial statements, transactions on account of deemed supply shall be reported in Table 5D of GSTR-9C. The reporting of deemed supply shall be done in Table 5D of GSTR-9C only when such amount is not part of turnover as per audited annual statements. The figure reported in Table 5E of GSTR-9C would be added to the turnover as per audited financial statements in order to reconcile the turnover with the turnover declared in GSTR-9.

6.4.5. Table 5E: Credit Notes issued after the end of the financial year but reflected in the annual return: Credit notes issued after the financial year but reflected in the annual return are required to be declared in this Table. The description of Table 5D of GSTR-9C is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5E	Credit Notes issued after the end of the financial year but reflected in the annual return.	(-)	Table 9B of GSTR-1

Credit notes are issued by the supplier to reverse the effect of the original transaction either fully or partially. The term credit note is defined under Section 2(37) of the CGST Act as a "credit note" as a document issued by a registered person under Section 34(1) of the CGST Act. Section 34(1) of the



CGST Act allows a registered person to issue a credit note in the following situations only-

- Where a tax invoice has been issued for the supply of any goods &/or services and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or
- Where the goods supplied are returned by the recipient, or
- Where goods &/or services supplied are found to be deficient.

Table 5E requires a registered person to report details of credit notes which were issued after 31st March for any supply accounted in the current financial year but such credit notes were reflected in the GSTR-9. The figure reported in Table 5E would be reduced from the turnover as per the audited financial statement in order to compare with the turnover as per GSTR-9.

6.4.6. Table 5F: Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST: Trade discounts considered in audited financial statements that are not permissible under GST shall be declared in this table. The description of Table 5F of GSTR-9C is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	Books of account

Section 15 of the CGST Act provides for the valuation of the supply. As per Section 15(1) of the CGST Act, the value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply. Value determined under sub-section (1) of Section 15 is subject to some inclusion and exclusion. Section 15(2) of the CGST Act provides for inclusion



of certain transactions. Whereas Section 15(3) of the CGST Act allows for the deduction of any discount which is given within the stipulated framework. Section 15(3) of the CGST Act allows the deduction of discount from the value of supply which is given-

- (a) before or at the time of the supply provided that such discount is recorded in the invoice and
- (b) after the supply has been effected, if—
 - (i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and
 - (ii) input tax credit as is attributable to the discount on the basis of the document issued by the supplier has been reversed by the recipient of the supply.

Therefore, a trade discount is allowed as a deduction from the value of supply under GST only when such a discount fulfils the conditions laid down in Section 15(2)(b). In case of a post-sale discount, a registered person is required to issue a credit note in order to reduce the value of the supply. However, in order to reduce the tax liability against such a discount, it is mandatory to fulfil the conditions as stated under Section 15(2)(b). Otherwise, a registered person has the option to issue a credit note without reducing the GST liability where requisite conditions are not fulfilled. In such a situation, credit notes issued by the supplier without GST are treated as financial credit notes. There is no need to report such credit notes in GSTR-1, 3B, and consequently in GSTR-9. Therefore, to arrive at the turnover as per GSTR-9, credit notes issued on account of trade discounts that are not permissible under the GST shall be declared in Table 5F of GSTR-9C. The figure reported in Table 5F shall be added to the turnover as per audited financial statements to reconcile the with the turnover as per GSTR-9.

6.4.7. Table 5G: Turnover from April 2017 to June 2017:

Table 5G requires a registered person to report details of turnover from April 2017 to June 2017. The table has limited applicability to FY 2017-18.

6.4.8. Table 5J: Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST: In this table a registered person is required to report details of credit notes that are not permissible under



GST but accounted for in the annual financial statements. The description of Table 5J of GSTR-9C is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	Books of account

As discussed earlier, sometimes a registered person issues a credit note without reducing/reversing GST liability. E.g. post-sale discount. In such scenarios, such credit notes are accounted for in the books of accounts. However, GST liability on the same is not reduced/reversed the same shall not be declared in the GST returns. Table 5J requires a registered person to report the aggregate value of all such credit notes which are accounted for in the audited Annual Financial statement but are not admissible under Section 34 of the CGST Act. The value of the figure reported in Table 5J shall be added to the turnover as per the Annual Financial Statement to arrive at the adjusted turnover for comparison with turnover as per GSTR-9.

6.4.9. Table 5K: Adjustments on account of supply of goods by SEZ units to DTA Units: Details of supply of goods by SEZ unit to DTA Units shall be declared in this table. The description of Table 5K of GSTR-9C is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	Books of account

In case of the supply of goods by SEZ to DTA units, DTA units are required to file the bill of entry and pay appropriate duty including IGST on such transaction. Such transaction would be considered as the import of goods by DTA unit under the GST. Therefore, the SEZ unit will not declare such transactions in GST return and consequently in GSTR-9 turnover. Therefore,



it is essential to deduct such an amount from the turnover as per the Audited Annual statement in order to arrive at an adjusted turnover to compare with the turnover as per GSTR-9. The value of the figure reported in Table 5K of GSTR-9 shall be reduced from the turnover as per the Annual Financial Statement to arrive at the adjusted turnover for comparison with turnover as per GSTR-9.

6.4.10. Table 5L: Turnover for the period under the composition scheme: A registered person is required to report turnover for the period under the composition scheme. The description of Table 5L of GSTR-9C is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5L	Turnover for the period under composition scheme	(-)	GSTR-4

Section 10 of the CGST Act provides an option for the registered person to opt for a composition scheme and pay tax at a reduced rate. A person who opts for a composition scheme has the option to shift to the normal rate of payment of tax during the financial year. In cases where a registered person opts out of the composition scheme and shifts to the normal scheme, turnover as per the Audited annual statement includes both the turnover i.e. turnover being a composition taxpayer and turnover being a normal taxpayer. Since, GSTR-9 includes only the turnover as a normal taxpayer, the exclusion of turnover as a composition taxpayer is essential. Therefore, the turnover for which GST was paid under the composition scheme shall be declared in this table. Details reported in Table 5L will be reduced from the turnover as per the audited Annual Financial Statement to arrive at the adjusted turnover for comparison with turnover as per GSTR-9.

6.4.11. Table 5M: Adjustments in turnover under section 15 and rules thereunder: Under Table 5M of GSTR-9C, a registered person is required to report details of adjustments in turnover as per Section 15 of the CGST Act. The description of Table 5M of GSTR-9C is as under-



Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	Outward register as maintained under Section 35(1)(b) read with Rule 56(1)

Section 15 of the CGST Act provides for the valuation of the supply. As per Section 15(1), the value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply. Value determined under sub-section (1) of Section 15 is subject to some inclusion and exclusion. Section 15(2) provides for inclusion of certain transactions. Section 15(2) provides for inclusion of the following items in the value of supply-

- 1. any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;*
- 2. any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;*
- 3. incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;*
- 4. interest or late fee or penalty for delayed payment of any consideration for any supply; and*
- 5. subsidies directly linked to the price excluding subsidies provided by the Central Government and the State Governments.*

Due to the above reasons, there will be deviations between the turnover declared in the Audited financial statements



and the turnover declared in the GSTR-9. E.g. Penal interest charged for late payment of consideration is part of the value of supply as per Section 15(2) of the CGST Act. However, such interest is not an operational income, and hence, such income finds a place in other income in Annual Financial statements. Therefore, to compare the turnover as per GSTR-9 with the turnover as declared in the audited Annual Financial Statement, adjustment due Section 15 of CGST Act is needed. Therefore, in Table 5M of GSTR-9C, a registered person is required to report details of any difference between the turnover reported in the Annual Return (GSTR-9) and turnover reported in the audited Annual Financial Statement due to the difference in valuation of supplies as per Section 15 or rules made thereunder.

6.4.12. Table: 5N Adjustments in turnover due to foreign exchange fluctuations: In this table a registered person is required to report adjustments in turnover due to foreign exchange fluctuations. The description of Table 5N of GSTR-9 is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	Books of accounts

Foreign exchange fluctuation is the difference between the rate of currency at the time of supply and the rate at the time of receipt of payment against such supply. Normally, gain or loss on account of foreign exchange fluctuations are recorded separately in the financial statements. In the case where the invoicing in respect of any taxable goods and/or taxable services is done in currency other than Indian rupees, then for the purpose of levy of GST, the valuation shall be done rate of exchange of currency as defined in Rule 34 of CGST Rules. It deals with the rate of exchange of currency, other than Indian rupees, for the determination of value. In the case of the supply of goods, the rate of exchange as notified by the CBIC under section 14 of the Customs Act, 1962 shall be considered to determine the value of taxable goods. On the other hand in the case of the supply of services, The rate of exchange for the determination of the value of taxable services shall be the



applicable rate of exchange determined as per the generally accepted accounting principles (GAAP) for the date of time of supply of such services in terms of section 13 of the CGST Act. Table 5N of GSTR-9 requires a registered person to report the difference between the turnover reported in the Annual Return (GSTR-9) and the turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations.

6.4.13. Table: 5O: Adjustments in turnover due to reasons not listed above: Adjustments in the adjusted turnover due to reasons other than the reason specified in Table 5B to 5O shall be declared in this table. The description of Table 5O of GSTR-9C is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
5O	Adjustments in turnover due to reasons not listed above	(+/-)	NA

Most of the reasons for the deviation of turnover as per the audited annual Audited statement with turnover as per GSTR-9 are provided in Tables 5B to 5O of GSTR-9C. However, there can be other reasons for the difference between the taxable annual turnover shown in the financial statement and the taxable turnover shown in the return. The sum of all such other reasons can be reported in this table.

6.4.14. Table 5P: Annual turnover after adjustments as above: Table 5P is the sum total from Table 5A to Table 5O. All the reconciliation items as stated in Table 5B to 5O shall be added or deducted from the Audited Annual Turnover as declared in Table 5A to arrive at the adjusted annual turnover in Table 5P of GSTR-9C. The figures will be auto-calculated in GSTR-9C offline utility.

6.4.15. Table 5Q: Turnover as declared in Annual Return (GSTR9): The turnover as per GSTR-9 shall be declared in this table. The description of Table 5Q of GSTR-9C is as under-

Sub-Table	Description of Sub-Table Action	Source of the table or the link with the corresponding table of GST return
5Q	Turnover as declared in Annual Return (GSTR9)	Table 5(+), Table 10(-), Table 11 of GSTR-9



Table 5Q of GSTR-9C requires a registered person to declare gross turnover as per GSTR-9. Gross turnover as per GSTR-9 shall be calculated using figures from Table 5N, Table 10, and Table 11 of GSTR-9. Figure of Table 5Q of GSTR-9C is also available in system-generated GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) as available on the initiate filing tab of GSTR-9C on the common portal.

6.4.16. Table 5R: Un-Reconciled turnover (Q - P): The table provides the difference between the turnover as per GSTR-9 as declared in Table 5Q of GSTR-9C and the adjusted total turnover as calculated in Table 5P of FORM GSTR-9C.

6.5. Table 6: Reasons for Un-Reconciled difference in Annual Gross Turnover: In Table 6 of GSTR-9 a registered person shall report the reasons for the difference as calculated in Table 5R. The maximum items of reconciliation are covered in Table 5 of GSTR-9C. However, there can be various reasons for the reconciliation of the difference in turnover as per GSTR-9 and turnover as per audited financial statements. A registered person can describe all such reasons in Table 6 of GSTR-9C. Due to the limitations of the GSTR-9C offline tool, a registered person can report a maximum of 10 reasons in the GSTR-9C offline tool. The description of Table 6 of GSTR-9 is as under-

6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason 1	<Text>
B	Reason 2	<Text>
C	Reason 3	<Text>

6.6. Table 7. Reconciliation of Taxable Turnover: Table 7 depicts the reconciliation of taxable turnover as per audited books of accounts with the turnover as per GSTR-9. The description of Table 7 of GSTR-9C is as under-

7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	-
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)	-
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	-
G	Unreconciled taxable turnover (F-E)	-
8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

Each sub-table of Table 7 is discussed in detail as under-

6.6.1: Table 7A: Annual turnover after adjustments (from 5P above): Details of Table 7A of GSTR-9C shall be auto populated from Table 5P of GSTR-9C. In order to arrive at the taxable turnover value of supplies on which tax is not paid shall be deducted from this table.

6.6.2. Table 7B: Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover: A registered person is required to report the value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover in this table. The description of Table 7B of GSTR-9C is as under-

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
7B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	(-)	Table 8 of GSTR-1 and Table 5 of GSTR-9

A registered person is required to report the aggregate value of exempted, nil-rated, and Non-GST supplies in Table 7B of GSTR-9C. A registered person may use details of the value of exempted, Nil Rated, and Non-GST supplies as declared in FORM GSTR-9 in Table 5. The value shall be reported net of debit notes, credit notes, and amendments if any.



6.6.3. Table 7C: Zero-rated supplies without payment of tax: Zero-rated supply including supplies to SEZ without payment of tax is required to be furnished in Table 7C of GSTR-9C. The description of Table 7C of GSTR-9C is as follows: -

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
7C	Zero rated supplies without payment of tax	(-)	Table 6A & 6B of GSTR 1 & Table 5 of GSTR-9

Table 7C requires a registered person to report the aggregate value of zero-rated supplies (including supplies To SEZs) on which tax is not paid. The figure shall be reported net of credit notes, debit notes, and amendments if any. Such a figure may be taken from Table 5 of FORM GSTR-9.

6.6.4. Table 7D: Supplies on which tax is to be paid by the recipient on a reverse charge basis: Details of the outward supply made by a registered person which is subject to payment of tax by the recipient under the reverse charge mechanism shall be reported in this table. The description of Table 7D of GSTR-9C is as follows: -

Sub-Table	Description of Sub-Table	Action	Source of the table or the link with the corresponding table of GST return
7D	Supplies on which tax is to be paid by the recipient on a reverse charge basis	(-)	Table 4B of GSTR 1 & Table 5C of GSTR-9

The aggregate value of outward supply on which Tax is to be paid by the recipient under reverse charge shall be declared in this table. This shall be reported net of credit notes, debit notes, and amendments if any. Table 5C of GSTR-9 shall be used to report the figure in this table.

6.6.5. Table 7E: Taxable turnover as per adjustments above (A-B-C-D): In this table, taxable turnover shall be calculated using figures reported in Tables 7A to 7D. Figures of supplies on which tax is not paid as declared in Table 7B to 7D shall be deducted from Annual turnover after adjustments (from 5P above) as declared in Table 7A to arrive at taxable



turnover as per Table 7E. The amount of Table 7E is auto-calculated in the GSTR-9C offline tool.

6.6.6. Table 7F: Taxable turnover as per liability declared in Annual Return (GSTR9): The taxable turnover as per GSTR-9 shall be declared in this table. The description of Table 7F of GSTR-9C is as under-

Sub-Table	Description of Sub-Table Action	Source of the table or the link with the corresponding table of GST return
7F	Taxable turnover as per liability declared in Annual Return (GSTR9)	Table (4N - 4G) + (10-11) of GSTR-9

Table 7F of GSTR-9C requires a registered person to declare taxable turnover as per GSTR-9. Taxable turnover as per GSTR-9 shall be calculated using figures from Table (4N - 4G) + (10-11) of GSTR-9. Figure of Table 7F of GSTR-9C is also available in system-generated GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) as available on the initiate filing tab of GSTR-9C on the common portal.

6.6.7. Table 7G: Un-Reconciled Turnover (F - E): The table provides the difference between the taxable turnover as per GSTR-9 as declared in Table 7F and the adjusted taxable turnover as calculated in Table 7E.

6.7. Table 8: Reasons for Un - Reconciled difference in taxable turnover: In Table 8 of GSTR-9 a registered person shall report the reasons for the difference as calculated in Table 7G. A registered person can describe the reasons for the difference in Table 8 of GSTR-9C. Due to the limitations of the GSTR-9C offline tool, a registered person can report a maximum of 10 reasons in the GSTR-9C offline tool. The description of Table 8 of GSTR-9C is as under-

8	Reasons for Un - Reconciled difference in taxable turnover	
A	Reason 1	<Text>
B	Reason 2	<Text>
C	Reason 3	<Text>



Part III of PART A of FORM GSTR-9C
Reconciliation of rate-wise liability and amount payable thereon

6.8. Part III of Part A of GSTR-9C requires a registered person to reconcile the tax paid as per the reconciliation statement with the tax paid in GSTR-9. Part III of GSTR-9C comprises three tables: Tables 9, 10, and 11. The description of Tables 9, 10, and 11 of GSTR-9C is as under-

- I. Table 9: Reconciliation of rate wise liability and amount payable thereon**
- II. Table 10: Reasons for un-reconciled payment of amount**
- III. Table 11: Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)**

Each table as detailed above is further discussed as under-

6.8.1. Table 9: Reconciliation of rate-wise liability and the amount payable thereon: Table 9 of GSTR-9C requires a registered person to report a rate-wise liability for the financial year. The description of Table 9 of GSTR-9C is as under-

Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
	De- scrip- tion	Tax- able Value	Tax payable			
			Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
B-1	6%					
C	12%					
D	12% (RC)					
E	18%					



F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
K1	Others					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above	<Auto>	<Auto>	<Auto>	<Auto>	
Q	Total amount paid as declared in Annual Return (GSTR-9)					
R	Un-reconciled payment of amount					

Table 9 of GSTR-9C deals with the reconciliation of liability of tax, interest, late fee, penalty, and others payable as per the audited financial statement with the tax paid as per GSTR 9. Table 9 requires a registered person to report the rate-wise liability as per books of accounts and payment thereof in GSTR-9. A registered person is required to report details of liability on account of forward charge as well as reverse charge in Table 9. There are different slab rates available to report liability in Table 9. Different slab rates such as 5%, 6%, 12%, 18%, 28%, 3%, 0.25%, and 0.10% are available in Table 9 to report the liability on account of the forward charge. Sub-table K1 of Table 9 provides space to report liability payable where liability is payable other than the rates specified in Table 9. Similarly, to report liability on inward supply under reverse charge, four slabs are provided i.e. 5% (RC), 12% (RC), 18% (RC), and 28% (RC). The term RC denotes the reverse charge. Table 9 requires a registered person to report



taxable value, CGST, SGST, IGST & Cess if, payable against each rate of tax. Apart from tax, a registered person shall also be required to declare the Interest, late fees, penalty, and others payable amounts. Total liability payable shall be declared in Table 9A to 9O. The total of Table 9A to 9O of GSTR-9C shall be auto-populated in Table 9P.

In table 9Q a registered person shall be required to report details of tax paid as per GSTR-9. The amount payable as declared in Table 9 of the GSTR-9 shall be declared in this table. Any differential tax paid on Table 10 or 11 of the GSTR-9 shall also be considered in this Table. Figure of Table 9Q of GSTR-9C is also available in system-generated GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) as available on the initiate filing tab of GSTR-9C on the common portal.

Table 9R calculates the un-reconciled payment of the amount. It is the difference between the total tax to be paid in Table 9P and the Total amount paid as declared in GSTR-9 in Table 9Q.

6.8.2. Table 10: Reasons for un-reconciled payment of amount: In table 10, a registered person is required to provide reasons for un-reconciled payment of amount. The description of Table 10 as per GSTR-9C is as under-

10	Reasons for un-reconciled payment of amount	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

Reasons for non-reconciliation between payable/liability declared in Table 9P and the amount payable in Table 9Q shall be reported in this table. Due to the limitations of the GSTR-9C offline tool, a registered person can report a maximum of 10 reasons in the GSTR-9C offline tool.

6.8.3. Table 11: Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above): Additional amount due to reasons specified under Tables 6,8 and 10 shall be declared in Table 11. The description of 11 of GSTR-9C is as under-



11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
	To be paid through Cash					
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	6%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Others					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					

A registered person is required to report the reasons for the difference in Annual gross turnover in Table 6, the reasons for the difference in Annual taxable turnover in Table 8, and the reasons for un-reconciled payment of the amount in Table 10. Tax liability due to the reasons mentioned in Tables 6,8 and 10 shall be disclosed in Table 11. Differential liability as declared in Table 11 shall be paid in cash.

Part IV of PART A of FORM GSTR-9C
Reconciliation of Input Tax Credit

6.9. Part IV of Part A of GSTR-9C requires a registered person to provide a reconciliation of input tax credit. Part IV of GSTR-9C comprises five tables as under-

(a) Table 12 - Reconciliation of Net Input Tax Credit (ITC)



- (b) Table 13 - Reasons for un-reconciled difference in ITC
- (c) Table 14 - Reconciliation of ITC declared in Annual Return (GSTR 9) with ITC availed on expenses as per audited Annual Financial Statement or books of account
- (d) Table 15 - Reasons for un-reconciled difference in ITC
- (e) Table 16 - Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)

Each Table of Part IV of Part A of GSTR-9C is discussed in detail as under-

6.9.1: Table 12 - Reconciliation of Net Input Tax Credit (ITC): Reconciliation of input tax credit taken in books of accounts after reversal with input tax credit availed in GSTR-9 shall be declared in this table. Table 12 is further divided into the following sub-tables-

Pt. IV	Reconciliation of Input Tax Credit (ITC)	
12	Reconciliation of Net Input Tax Credit (ITC)	
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)	
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+)
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)
D	ITC availed as per audited financial statements or books of account	<Auto>
E	ITC claimed in Annual Return (GSTR9)	
F	Un-reconciled ITC	

Details of each table are discussed as under-

6.9.2: Table 12A: ITC availed as per audited Annual Financial Statement for the State/ UT Table: ITC availed as per audited financial statement shall be declared in this table. The description of Table 12A of GSTR-9C is as under-



Sub-Table	Description of Sub-Table Action	Source of the table or the link with the corresponding table of GST return
12A	ITC availed as per audited Annual Financial Statement for the State/ UT Table	Books of accounts

A registered person is required to report input tax credit availed as per audited Annual Financial Statement net of reversal shall be declared in this table. Normally, the input tax credit is booked in the books of account first and then a registered person avails such credit under GST through GSTR-3B. ITC availed after the reversal in the books of accounts as per the audited financial statements shall be declared in this table. In the case of an entity having multiple GSTIN units under the same PAN, the ITC availed after reversals for each State/UT shall be derived from the audited Annual Financial Statement. Normally, entities account for the ITC for each location separately using separate document(booking) series or by accounting in a separate ledger. Thereby, one can easily arrive at the state-wise or GSTIN-wise ITC. However, in the absence of proper accounting in place, a registered person will have to internally derive GSTIN-wise ITC in order to declare the same in Table 12A of FORM GSTR-9. It has been clarified in the instructions to GSTR-9C that the reference to audited Annual Financial Statements includes reference to books of account in case of persons/entities having presence over multiple States.

6.9.3: Table 12B: ITC booked in earlier Financial Years claimed in current Financial Year: A registered person is required to report details of ITC booked in an earlier financial year but claimed in the current financial year. The description of Table 12B is as under-

Sub-Table	Description of Sub-Table Action	Source of the table or the link with the corresponding table of GST return
12B	ITC booked in earlier Financial Years claimed in current Financial Year	Books of accounts



Any ITC that was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed shall be declared in this table. Section 16(4) of the CGST Act allows a registered person to avail ITC in respect of inward supply pertaining to the financial year till 30th November from the end of the financial year or the date of furnishing of annual return whichever is earlier. Since the booking of such credit was done in the previous year, a figure reported in Table 12B shall be added to the ITC as per books of accounts in order to compare with the ITC taken in GSTR-9. The reporting in this table is subject to the condition that a registered person has availed the credit in GSTR-3B within the stipulated time as provided in Section 16(4) of the CGST Act.

6.9.4: Table 12C: ITC booked in current Financial Year to be claimed in subsequent Financial Years: A registered person is required to report details of ITC booked in the current financial year but claimed in the subsequent financial year. The description of Table 12C is as under-

Sub-Table	Description of Sub-Table Action	Source of the table or the link with the corresponding table of GST return
12C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	Books of accounts

Any ITC that has been booked in the audited Annual Financial Statements of the current financial year but ITC is claimed in a subsequent financial year shall be declared here. Since the booking of such credit is done in the current year, the figure reported in Table 12C shall be reduced from the ITC as per books of accounts in order to compare with the ITC taken in GSTR-9.

6.9.5: Table 12D: ITC availed as per audited financial statements or books of account: The figure in Table 12D shall be auto-computed based on the figures reported in Tables 12A, 12B, and 12C of GSTR-9C. i.e. Table 12A (+) Table 12B (-) Table 12C.

**6.9.6: Table 12E: ITC claimed in Annual Return (GSTR9):**

A registered person is required to report the net ITC availed in GSTR-9 in this table. The description of Table 12E of GSTR-9C is as under-

Sub-Table	Description of Sub-Table Action	Source of the table or the link with the corresponding table of GST return
12E	ITC claimed in Annual Return (GSTR9)	Table 7J of GSTR-9

Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR-9) shall be declared in this table. Figure of Table 12E of GSTR-9C is also available in system-generated GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) as available on the initiate filing tab of GSTR-9C on the common portal.

6.9.7: Table 12F: Un-reconciled ITC: Unreconciled ITC is the difference between Adjusted ITC as declared in Table 12D and Net ITC availed in GSTR-9. In an Ideal scenario, there should not be a difference between the ITC shown in the books of account and claimed in the Annual Return i.e. the amount mentioned in Tables 12D and 12E of GSTR-9C should match. However, the difference if any, will be auto-calculated in Table 12F of GSTR-9C.

6.9.8: Table 13: Reasons for un-reconciled difference in ITC: Reasons for unreconciled ITC shall be declared in this table. The description of Table 13 of GSTR-9C is as under-

13	Reasons for un-reconciled difference in ITC	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

As discussed earlier, there should not be a difference between adjusted ITC as per books of accounts as reported in Table 12D of GSTR-9C and ITC claimed in GSTR-9 i.e. Table 12E of GSTR-9C. However, there might be several reasons because of which there might be a difference between in figures of Table 12D and 12E. E.g. credit availed twice on the same invoice. OR overbooking of invoices in books of accounts OR non-booking of invoices in books of accounts etc. Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC



(Table 12E) availed in the Annual Return (GSTR9) shall be declared in this table. Due to the limitations of the GSTR-9C offline tool, a registered person can report a maximum of 10 reasons in the GSTR-9C offline tool.

6.9.9: Table 14 - Reconciliation of ITC declared in Annual Return (GSTR 9) with ITC availed on expenses as per audited Annual Financial Statement or books of account: Table 14 is provided for reconciliation of ITC declared in the GSTR 9 against the expenses booked in the audited Annual Financial Statement or books of account. The description of Table 14 as per GSTR-9C is as under-

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including goods received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			



N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<Auto>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC			

The details of credit availed in audited annual financial statements against different expense heads as mentioned in the table reproduced above are required to be declared in Table 14A to 14 Q. The nomenclature as provided in Table 14 of GSTR-9C for various expense heads is general in nature and may not match with the financial ledger maintained by the registered person. An effort must be made to co-relate the ITC availed as per books of accounts with different categories of expenses given in Tables 14A to 14R. It is also important to note that the description of expenses as enlisted above is only an indicative list and not an exhaustive list. If the nature of the expenses of a registered person is not specified in Tables 14A to 14N, the same should be mentioned in Tables 14P and 14Q of GSTR-9C. Table 14 has four columns. A registered person is required to report the value of inward supply in Column 2, the amount of total ITC in Column 3, and the amount of eligible ITC in Column 4 of Table 14 i.e. after reducing ineligible ITC from Column 3. The total amount of eligible ITC availed shall be computed in Table 14R automatically based on the information furnished in Tables 14A to 14Q of GSTR-9C.

ITC claimed in the annual return as per Table 7J of GSTR-9 shall be declared in Table 14S of GSTR-9C. The difference between Table 14R & and 14S shall be the un-reconciled ITC. There should not be any difference between the amount indicated in Table 14R and 14S in an ideal scenario. However, the difference if any shall be mentioned in Table 14T of GSTR-9C as un-reconciled ITC.

Important Note: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023, given the following relaxation in reporting figures in Table 14 -

The registered person has been given the option to not fill table 14 of GSTR-9C for FY 2022-23



6.10: Table 15 - Reasons for un-reconciled difference in ITC: Reasons for unreconciled ITC as declared in Table 14T shall be declared in this table. The description of Table 15 of GSTR-9C is as under-

15	Reasons for un-reconciled difference in ITC	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

As discussed earlier, there should not be a difference between the total amount of eligible ITC availed in Table 14R and ITC claimed in Annual Return (GSTR-9) in Table 14S of GSTR-9C. However, there might be several reasons because of which there might be a difference between in figures of Table 14R and 14S. Reasons for non-reconciliation in Tables 14R and 14S shall be declared in this table. Due to the limitations of the GSTR-9C offline tool, a registered person can report a maximum of 10 reasons in the GSTR-9C offline tool.

6.11: Table 16: Tax payable on the un-reconciled difference in ITC (due to reasons specified in 13 and 15 above): Table 16 provides for tax payable on the un-reconciled difference in ITC on account of reasons specified in Tables 13 & 15. The description of Table 16 of GSTR-9C is as under-

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)	
	Description	Amount Payable
	Central Tax	
	State/UT Tax	
	Integrated tax	
	Cess	
	Interest	
	Penalty	

A registered person is required to provide the reasons for unreconciled differences in ITC in Tables 13 and 15 of FORM GSTR-9C. The tax payable on unreconciled differences if any is required to be declared in Table 16. In Table 16 a registered



person is required to provide information on different types of taxes viz. CGST, IGST, SGST/UTGST, CESS, etc along with the information of interest and penalty payable.

Part V of PART A of FORM GSTR-9C
Additional liability due to non-reconciliation

6.12. Part V of Part A of GSTR-9C requires a registered person to provide details of additional liability due to non-reconciliation. The description of Part V of PART A of GSTR-9C is as under-

Pt. V	Additional Liability due to non-reconciliation				
	To be paid through Cash				
Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
1	2	3	4	5	6
5%	-	-	-	-	-
6%					
12%	-	-	-	-	-
18%	-	-	-	-	-
28%	-	-	-	-	-
3%	-	-	-	-	-
0.25%	-	-	-	-	-
0.10%	-	-	-	-	-
Others					
Input Tax Credit	-	-	-	-	-
Others	-	-	-	-	-
Interest	-	-	-	-	-
Late Fee	-	-	-	-	-
Penalty	-	-	-	-	-



Any other amount paid for supplies not included (GSTR 9) in Annual Return	-	-	-	-	-
Erroneous refund to be paid back	-	-	-	-	-
Outstanding demands to be settled	-	-	-	-	-
Other (Pl. specify)	-	-	-	-	-

Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table. Toward the end of the return, taxpayers shall be given the option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select "Reconciliation Statement" in the drop-down provided in FORM DRC-03. It may be noted that such liability shall be paid through electronic cash ledger only.

6.13. List of Optional tables in Form GSTR-9C for FY 2022-23: CBIC vide Central Goods and Services (Second Amendment) Rules, 2023, w.e.f. 04th August, 2023 given certain relaxation in reporting certain figures. Following is the list of tables and relaxation in reporting figures in such tables.



Sr No	Table No	Reporting requirement
1	5B	The Registered person shall have an option to not report the details of unbilled revenue at the beginning of the financial year.
2	14	The Registered person shall have an option to not report the details of ITC availed against various expenses in the books of accounts.

ELECTRONIC FILING OF FORM GSTR-9C

Form GSTR-9C shall be filed electronically on the GST common portal using a JSON file generated using an offline tool. A registered person is required to prepare a JSON file of GSTR-9C using an Excel-based offline utility. Following are the steps to upload and file FORM GSTR-9C-

Step 1: Download summary of GSTR-9 required for filing of FORM GSTR-9: Access to the common portal using URL www.gst.gov.in > login using valid credentials > On dashboard Click the Services >Returns >Annual Return command. Alternatively, you can also click the Annual Return link on the Dashboard.

The screenshot shows the GST common portal dashboard. The 'Services' menu is expanded to show 'Returns', which is further expanded to show 'Annual Return' highlighted with a red box. Below the navigation menu, there is a table showing the status of GSTR-9C filings for various months in 2023. The 'Annual Return' button is also highlighted with a red box at the bottom of the dashboard.

Month	Status
Jan - 2023	Filed
Feb - 2023	Filed
Mar - 2023	Filed
Apr - 2023	Filed
May - 2023	Filed
Jun - 2023	Filed
Jul - 2023	Filed
Aug - 2023	Filed
Sep - 2023	Filed
Oct - 2023	To be Filed
Nov - 2023	To be Filed
Dec - 2023	To be Filed

Buttons at the bottom of the dashboard include: RETURN DASHBOARD >, CREATE CHALLAN >, VIEW NOTICE(S) AND ORDER(S) >, ANNUAL RETURN > (highlighted), and REPORT ITC REVERSAL OPENING BALANCE >.

Step 2: Select the relevant financial year: File Annual Returns page will be displayed. Select the appropriate Financial Year from the drop-down list and click on the search button.



Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help and Taxpayer Facilities | Invoice

Dashboard | Annual Return

File Annual Returns

Financial Year *
2022-23

SEARCH

Indicates Mandatory Fields

Step 3: Click on the initiate filing button: Click on the initiate filing button as available on the GSTR-9C tile.

Annual Return
GSTR9

Status - Filed

Reconcil

Due Da

VIEW GSTR-9C

DOWNLOAD GSTR-9C

INITIATE FILING

Step 4: Download GSTR-9C tables derived from GSTR-9: After clicking on the initiate filing tab, GSTR-9C page will be displayed. Click on the Download GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) button.

DOWNLOAD GSTR-9C TABLES DERIVED FROM GSTR-9(PDF)

Make Payment for additional Liability as recommended by auditor via **GST DRC-03** Help

Upload Relevant Documents Help

File with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

Indicates Mandatory Fields

Balance sheet * Choose File No file chosen

Profit & loss statement/income & Expenditure Statement * Choose File No file chosen

Other Document 1, if any Choose File No file chosen

Other Document 2, if any Choose File No file chosen

SAVE

Above details would be used for the preparation of FORM GSTR-9C as turnover as per Table 5Q, Table 7F, Tax paid as per Table 9Q and ITC claimed as per Table 12E of FORM GSTR-9 are linked to FORM GSTR-9C. Preview of system generated



GSTR-9C TABLES DERIVED FROM GSTR-9(PDF) is as under-

FORM GSTR-9C ('Extract')					
[See rule 80(3)]					
Reconciliation Statement					
System generated summary based on GSTR-9					
Pt. I		Basic Details			
Financial Year		2022-23			
GSTIN					
Legal Name					
Trade Name (if any)					
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	Amount (₹)			
5	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)				
Q	Turnover as declared in Annual return (GSTR9)	2,02,04,91,244.72			
7	Reconciliation of Taxable Turnover				
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	1,93,40,84,561.86			
Pt. III	Reconciliation of tax paid	Amount (₹)			
9	Reconciliation of rate wise liability and amount payable thereon	Central tax	State / UT tax	Integrated tax	Cess, if applicable
Q	Total amount paid as declared in Annual Return (GSTR9)	11,33,18,200.00	11,33,18,200.00	99,91,456.00	40,24,597.00
Pt. IV	Reconciliation of Input Tax Credit (ITC)	Amount (₹)			
12	Reconciliation of Net Input Tax Credit (ITC)	Central tax	State / UT tax	Integrated tax	Cess, if applicable
E	ITC claimed in Annual Return (GSTR9)	0.00	0.00	0.00	0.00
T4	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	Central tax	State / UT tax	Integrated tax	Cess, if applicable
S	ITC claimed in Annual Return (GSTR9)	0.00	0.00	0.00	0.00

Step 5: Download offline tool: Download GSTR-9C offline tool from GST common portal using URL www.gst.gov.in > Downloads>Offline Tools> GSTR-9C Offline Tool

Goods and Services Tax

Home Services - GST Law Downloads - Search Taxpayer - Help and Taxpayer Facilities e-Invoice

Offline Tools GST Statistics

<p>Returns Offline Tool</p> <p>Tran-1 Offline Tools</p> <p>GSTR3B Offline Utility</p> <p>ITC03 Offline Tool</p> <p>GST ARA 01 - Application for Advance Ruling</p> <p>GSTR 6 Offline Tool With Amendments</p> <p>GSTR7 Offline Utility</p> <p>GSTR10 Offline Tool</p> <p>GSTR-9A Offline Tool</p> <p>GSTR-4 Offline Tool (Annual)</p>	<p>Matching Offline Tool</p> <p>Tran-2 Offline Tools</p> <p>ITC01 Offline Tool</p> <p>ITC04 Offline Tool</p> <p>GSTR-4 Offline Tool (Quarterly filing)</p> <p>GSTR 11 Offline Tool</p> <p>GSTR8 Offline Tool</p> <p>GSTR-9 Offline Tool</p> <p style="border: 1px solid red; padding: 2px;">GSTR-9C Offline Tool</p> <p>GST DRC-22A - Application for Objection to Provisional Attachment Order</p>
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It is important to note that FORM GSTR-9C can be filed only using a JSON file generated through an offline tool. Further, the GSTR-9C offline utility is an Excel-based macros-enabled Guidance Note on preparation and filing of FORM GSTR 9 & 9C



utility. It requires Windows 7 or above operating system with Microsoft Excel 2010 and above version. One must ensure that the downloaded offline utility is not corrupted.

Step 6: Open offline tool: The offline tool of FORM GSTR-9C is downloaded in zip format. Extract the offline tool and open the same. Instructions for filing FORM GSTR-9C are covered in the first two spreadsheets. The first spreadsheet consists of instructions for preparation of FORM GSTR-9C for FY 20-21 onwards and the second spreadsheet consists of instructions for preparation and filing of GSTR-9C for FY 2017-18, 2018-19, and FY 2019-20.

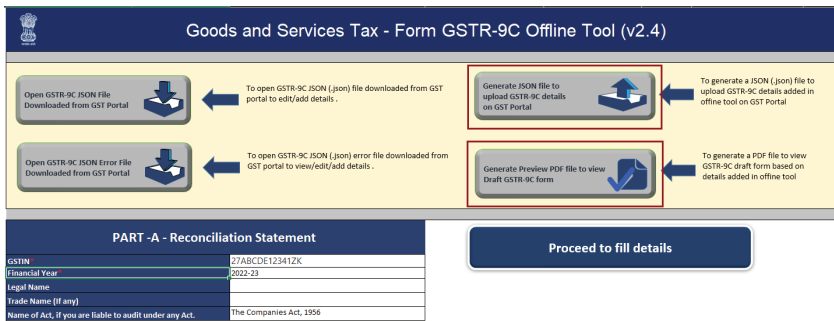
Step 7: Fill in the requisite details in the offline tool of FORM GSTR-9C: It is important to note that the offline tool of FORM GSTR-9C is not designed to be auto-populated. Therefore, the desired data shall be reported manually in the offline tool of FORM GSTR-9C. As mentioned earlier turnover as per Table 5Q, Table 7F, Tax paid as per Table 9Q and ITC claimed as per Table 12E of FORM GSTR-9 are linked with FORM GSTR-9C. Therefore, exact reporting of such figures will avoid validation errors while uploading JSON file on the portal. Details of linked tables are as under-

Sr No	Table of FORM GSTR-9	Corresponding table of FORM GSTR-9C
1	Table 5N: Total Turnover (Including Advances)	Table 5Q: Turnover as declared in GSTR-9
2	Table 4N: Supplies and advances on which tax is to be paid (-) Table 4G: Inward supplies on which tax is to be paid on the reverse charge basis	Table 7: Taxable Turnover as per liability declared in the Annual Return (GSTR-9)
3	Table 9: Details of tax paid as declared in returns filed during the financial year.	Table 9Q: Total amount paid as declared in Annual Return (GSTR-9)

4	Table 7J: Net ITC Available for Utilization	Table 12E: ITC claimed in Annual return (GSTR-9)
5	Table 7J: Net ITC Available for Utilization	Table 14S: ITC claimed in Annual return (GSTR-9)

After filling in the information in different parts of FORM GSTR-9C in the offline tool, a registered person is required to generate a JSON file by clicking on the button available on the Home page of the offline tool as under-

Goods and Services Tax - Form GSTR-9C Offline Tool (v2.4)



The interface shows four main actions with arrows indicating a workflow:

- Open GSTR-9C JSON File** (Downloaded from GST Portal) → To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details.
- Open GSTR-9C JSON Error File** (Downloaded from GST Portal) → To open GSTR-9C JSON (.json) error file downloaded from GST portal to view/edit/add details.
- Generate JSON file to upload GSTR-9C details on GST Portal** → To generate a JSON (.json) file to upload GSTR-9C details added in offline tool on GST Portal.
- Generate Preview PDF file to view Draft GSTR-9C form** → To generate a PDF file to view GSTR-9C draft form based on details added in offline tool.

PART - A - Reconciliation Statement

GSTIN	27ABCD123412K
Financial Year	2022-23
Legal Name	
Trade Name (if any)	
Name of Act, if you are liable to audit under any Act.	The Companies Act, 1956

Proceed to fill details

A registered person can also generate a PDF file of FORM GSTR-9C for preview before uploading the same on the GST portal generate the preview PDF file button as available on the Home page.

Step 8: Upload JSON file on GST portal: Access to common portal using URL www.gst.gov.in > login using valid credentials > on dashboard Click the Services > Returns > Annual Return command. Click on the prepare offline button as available on the GSTR-9C tile.

<p>Annual Return GSTR9</p> <p>Status - Filed</p> <p>VIEW GSTR-9 DOWNLOAD GSTR-9</p>	<p>Reconciliation Statement GSTR 9C</p> <p>Due Date - 31/12/2023</p> <p>INITIATE-FILING PREPARE OFFLINE</p>
--	--



After clicking on the prepare offline button as available on the GSTR-9C tile, a registered person will be redirected to the offline upload and download GSTR-9C page. There are two options available on such page i.e. upload and download. The upload option is available to upload the JSON file on the portal. The download option is to download the uploaded JSON file. Click on the upload button > click on choose file and select the JSON file generated from the offline tool and click on the open button to upload the JSON file on the GST portal.

Offline Upload and Download for GSTR9C

Upload Download Help ?

No offline transaction for the given return period

h fail. Please download the error file and view it in the Offline tool to correct the same. After making required correction, please prepare JSON file following

Upload GSTR 9C offline Json

Choose File No file chosen

BACK TO FILE RETURNS

In case uploaded data (invoice data or other record) fails validation, an Error File will be created on the online portal for only those records that fail in validation.

Offline Upload and Download for GSTR9C

Upload Download Help ?

rtal for only those records which fail. Please download the error file and view it in the Offline tool to correct the same. After making required correction, please

Upload GSTR 9C offline Json

Choose File No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
19/11/2023	23:24:42	0fc243d4-4058-4bb0-874e-6247d43eefc1	Processed with Error	Generate error report

BACK TO FILE RETURNS

Click on Generate error report to download the error report in ZIP format. It may take 20 minutes to generate the error file.



Your request for error report has been acknowledged at 20/11/2023 00:46:14. The process may take upto 20 minutes. On successful generation, download it from the given link and view it in the offline tool for making corrections..

...e data or other record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error file ar

Upload GSTR 9C offline Json

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
20/11/2023	00:46:09	0b09f0e0-664d-49ad-af8f-b049ff752713	Processed with Error	Error report generation requested

Download the error file and open it in the Offline tool to correct the validation errors. After making the required correction, prepare a JSON file following the same process as done previously to upload and submit the JSON file on the GST portal. The JSON file will be validated again and will be taken in by the system if found OK.

Offline Upload and Download for GSTR9C

Upload Download Help

...e data or other record) fails validation, an Error File will be created on the online portal for only those records which fail. Please download the error file and

Upload GSTR 9C offline Json

No file chosen

Upload History

Date	Time	Reference id	Status	Error Report
20/11/2023	00:59:54	a3bbf1db-e3d4-44c7-ace8-bd593f018333	Processed	NA

After uploading the JSON file on the GST portal system will again validate the JSON uploaded. After successful validation, the status of the upload history will be shown as processed. Click on the back to file return button to go to the main menu.

Step No 9: Upload the financial statements: Click on the Initiate filing button as available on the GSTR-9C tile to upload audited annual statements and other documents.

<p>Annual Return GSTR9</p> <p>Status - Filed</p> <p><input type="button" value="VIEW GSTR-9"/> <input type="button" value="DOWNLOAD GSTR-9"/></p>	<p>Reconciliation Statement GSTR 9C</p> <p>Due Date - 31/12/2023</p> <p><input type="button" value="INITIATE-FILING"/> <input type="button" value="PREPARE OFFLINE"/></p>
--	--



The Portal will redirect to the upload relevant documents window, where a registered person will be required to upload the financial statements.

Upload Relevant Documents Help ?

File with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

Balance sheet* * Indicates Mandatory Fields

Profit & loss statement/income & Expenditure Statement*

Other Document 1, if any

Other Document 2, if any

Choose File | No file chosen

Choose File | No file chosen

Choose File | No file chosen

Choose File | No file chosen

SAVE

Upload the financial statements and other requisite documents and click on the save button.

Upload Relevant Documents Help ?

File with PDF or JPEG format is only allowed
Maximum 2 files and 5 MB for each file allowed

Balance sheet* * Indicates Mandatory Fields

Choose File | No file chosen

Balance Sheet 2022-23 Lacs.pdf **Status: Processed**

Profit & loss statement/income & Expenditure Statement*

Choose File | No file chosen

Profit and Loss 2022-23 Lacs.pdf **Status: Processed**

Other Document 1, if any

Choose File | No file chosen

GSTR-9 Reco Letter.pdf **Status: Processed**

Other Document 2, if any

Choose File | No file chosen

SAVE

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc

BACK TO FILE RETURNS **PROCEED TO FILE** FILE GSTR-9C

PREVIEW DRAFT GSTR-9C (PDF)

Click on the save button and click on proceed to file. Tick on the verification button > select authorised signatory and click on the file GSTR-9C button.

Verification

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in Form GSTR-9C prepared and duly signed by the Auditor and the nothing has been tampered or altered by me in the statement.I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc


Authorised Signatory*

↓

BACK TO FILE RETURNS
PROCEED TO FILE
FILE GSTR-9C

PREVIEW DRAFT GSTR-9C (PDF)

After clicking on the file GSTR-9C button, A warning message will pop up. Click on Yes.



Warning

You are about to file GSTR 9C of GSTIN . Would you like to proceed? No changes can be made in this return after filing.

NO
YES

After clicking on yes, a registered person will be redirected to the submit application button. A submission can be made using the two modes of authentication. i.e. file using digital signature or EVC. In the case of EVC, validation can be done using SMS received on a registered mobile number or email ID.



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

🔊 Facing problem using DSC? [Click here for help](#)

FILE WITH DSC

FILE WITH EVC

After the successful submission of GSTR-9C, a message of successful filing will appear along with the ARN No.

🔊 GSTR9C of GSTIN 27AAACS9128E1ZD for the Financial Year 2022-23 has been successfully filed. The Acknowledgment Reference Number is AD270323398984F. The GSTR9C can be viewed on your Dashboard Login--> Taxpayer Dashboard--> Returns--> View E-filed Returns. This message is sent to your registered Email ID and Mobile Number.

🔊 **Note:** Filed GSTR-9C return can be downloaded in PDF format from GSTR-9C dashboard page. Click on Back button to go back to GSTR-9C dashboard page.

BACK TO GSTR-9C DASHBOARD

DOWNLOAD FILED GSTR-9C(EXCEL)

APPENDIX

8.1. 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**.
2. All the taxpayers are requested to file their Annual Return (**FORM GSTR-9**) at the earliest to avoid last minute rush.



8.2 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.

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.

- c) **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.

- d) **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.
- e) **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.
- f) **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**).

- g) **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.
- h) **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.
- i) **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 50 of the reconciliation statement in **FORM GSTR-9C**.

- j) **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 the 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.
- k) **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.

1. 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.

8.3. GSTN Advisory dated 18.08.2020



GOODS AND SERVICES TAX NETWORK

Press Release

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.

GSTR-9 Annual return for Normal taxpayers

GSTIN - [Redacted] FY - 2018-19 Status - Filed

Steps to prepare GSTR-9 return online

1. Download the draft, system computed GSTR-9, summary of Form GSTR-1 and 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" button to view summary in PDF or 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 SUMMARY (PDF) DOWNLOAD GSTR-3B SUMMARY (PDF)

DOWNLOAD TABLE 8A DOCUMENT DETAILS

(Navigate to Services > Returns > Annual Return > Form GSTR-9 (Prepare Online) > Download Table 8A 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, 31 st 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).



8.4. Notification No. 32/2023 - CT dated 31.07.2023

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
No. 32/2023 – Central Tax

New Delhi, dated the 31st July, 2023

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 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/20/2023-GST]

(Alok Kumar)

Director



8.5. Relevant extract of Notification No. 38/2023 – Central Tax dated 04.08.2023

25. In the said rules, in **FORM GSTR-9**, under the heading ‘Instructions’, -

(a) in paragraph 4, -

(A) after the word, letters and figures “or FY 2021-22”, the word, letters and figures “or FY 2022-23” shall be inserted;

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

(I) against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely: -

‘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.’;

(II) against serial numbers 5H, 5-I and 5J & 5K, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall respectively be substituted;

(b) 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”, the letters, figures and word “FY 2019-20, 2020-21, 2021-22 and 2022-23” shall respectively be substituted;

(B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

(c) in paragraph 7, -

(A) after the words and figures “filed upto 30th November, 2022.”, the following words, figures and letters shall be inserted, namely: -

“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.”;

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

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

“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.”;

(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 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.”;

(ii) for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

(III) against serial number 13, -

(i) after the words, letters and figures “reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23,”, the following shall be inserted, namely: -

“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.”;

(ii) for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall be substituted;

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

(A) against serial numbers, -

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

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

for the figures and word “2020-21 and 2021-22”, the letters, figures and word “2020-21, 2021-22 and 2022-23” shall respectively be substituted.”;

(B) against serial numbers 16A, 16B and 16C, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23” shall respectively be substituted.”;

(C) against serial number 17 & 18, for the word, letter and figures “For FY 2021-22”, the words, letter and figures “For FY 2021-22 and 2022-23” shall be substituted.”.

26. In the said rules, in **FORM GSTR-9C**,-

(i) in Part A, in the table -

(a) in Sl no. 9, after B and the entries relating thereto, the following shall be inserted, namely: -

“B-1	6%					.”;
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(b) in Sl no. 11, after description “5%”, the following shall be inserted, namely: -



"6%					..";
-----	--	--	--	--	------

(c) in Pt. V, after description "5%", the following shall be inserted, namely: -

"6%					..";
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(ii) under the heading 'Instructions', -

(a) in paragraph 4, in the Table, in second column, against serial no. 5B, for the figures and word "2020-21 and 2021-22", the figures and word "2020-21, 2021-22 and 2022-23" shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word "2020-21 and 2021-22", the figures and word "2020-21, 2021-22 and 2022-23" shall be substituted.

27. In the said rules, in FORM GST RFD-01, in Annexure-1, under Statement-7, for the Table, the following Table shall be substituted, namely:-

S l. N o.	Document/Invoice Details				Details of amount paid					Details of refund claimed					
	Type of document	A R N N o.	D ate	Integ rated Tax	Ce ntr al Tax	St ate / U T Tax	C es	Inte rest	A n y o t h e r (p l e a s e s p e c i f y)	Integ rated Tax	Ce ntr al Tax	St ate / U T Tax	C es	Inte rest	A n y o t h e r (p l e a s e s p e c i f y)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

28. In the said rules, after FORM GST DRC-01B, the following forms shall be inserted, namely: -

"FORM GST DRC-01C
[See rule 88D]



8.6. FORM GSTR-9

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 ₹ 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					
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 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					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					

1. Substituted by the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018, w.e.f. 31-12-2018. Earlier, Form GSTR-9 was inserted by the Central Goods and Services Tax (Eighth Amendment) Rules, 2018, w.e.f. 4-9-2018.



H	Credit Notes issued in respect of transactions in A to F above (-)					
I	Debit Notes issued in respect of transactions 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 for the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6 Details of ITC availed during the financial year						
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
7 Details of ITC Reversed and Ineligible ITC for the financial year						
A	As per Rule 37					



B	As per Rule 39						
C	As per Rule 42						
D	As per Rule 43						
E	As per section 17(5)						
F	Reversal of TRAN-I credit						
G	Reversal of TRAN-II credit						
H	Other reversals (pl. specify)						
I	Total ITC Reversed (Sum of A to H above)						
J	Net ITC Available for Utilization (6O - 7I)						
8	Other ITC related information						
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>		
B	ITC as per sum total of 6(B) and 6(H) above	<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)						
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>					
I	Difference (G-H)						
J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>		
Pt. IV	Details of tax paid as declared in returns filed during the financial year						
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						

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



	Other							
Pt. V	3[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]							
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
10	Supplies / tax declared through Amendments (+) (net of debit notes)							
11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description		Payable		Paid			
	1		2		3			
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	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							

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



F	Total taxes paid in respect of above E							
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. 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.]
- ¶2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.]
3. ¶***
4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. ¶[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 ¶[It may be noted that additional liability for the FY 2017-18 ¶(or FY 2018-19) ¶(or FY 2019-20) ¶(or FY 2020-21) ¶(or FY 2021-22) ¶(or FY 2022-23) not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit ¶***] 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 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.

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



Table No.	Instructions
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. ¹⁰ [For ¹¹ [FY 2017-18, 2018-19 ^{11a} [, 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 may be used for filling up these details. ¹⁰ [For ¹¹ [FY 2017-18, 2018-19 ^{11a} [, 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 may be used for filling up these details. ¹⁰ [For ¹¹ [FY 2017-18, 2018-19 ^{11a} [, 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 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 be declared under Non-GST supply (5F). 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.]

10. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
11. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
- 11a. Substituted for "and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.



Table No.	Instructions
	¹¹⁸ [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.] ¹¹⁴ [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.]
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. ¹² [For ¹³ [FY 2017-18, 2018-19 ^{13a}], ^{13b} [2019-20, ^{13c} [2020-21, 2021-22 and 2022-23]]], the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.]
5-I	Aggregate value of debit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. ¹² [For ¹³ [FY 2017-18, 2018-19 ^{13a}], ^{13b} [2019-20, ^{13c} [2020-21, 2021-22 and 2022-23]]], 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 may be used for filling up these details. ¹² [For ¹³ [FY 2017-18, 2018-19 ^{13a}], ^{13b} [2019-20, ^{13c} [2020-21, 2021-22 and 2022-23]]], the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.]
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (<i>i.e.</i> by the person filing the annual return) on reverse charge basis.

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 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. ¹³⁴ [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.]

- 11b. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
 11c. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.
 12. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
 13. Substituted for "FYs 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
 13a. Substituted for "and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
 13b. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
 13c. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.
 13d. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.



Table No.	Instructions
	¹⁴ [For ^{14a} [FY 2019-20, 2020-21, 2021-22 and 2022-23], 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	<p>Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p>¹⁵[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the "inputs" row only.]</p> <p>¹⁶[For ^{14a}[FY 2019-20, 2020-21, 2021-22 and 2022-23], the registered person shall report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.]</p> <p>For ¹⁷[FY 2017-18, 2018-19 ^{17a}], 2019-20 and 2020-21]], the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.]</p>
6D	<p>Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p>¹⁵[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the "inputs" row only.]</p> <p>¹⁶[For ^{14a}[FY 2019-20, 2020-21, 2021-22 and 2022-23], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.]</p> <p>For ¹⁷[FY 2017-18, 2018-19 ^{17a}], 2019-20 and 2020-21]], the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.]</p>
6E	<p>Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.</p> <p>¹⁵[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the "inputs" row only.]</p> <p>¹⁶[For ^{14a}[FY 2019-20, 2020-21, 2021-22 and 2022-23], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.]</p>

14. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
- 14a. Substituted for "FY 2019-20, 2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**. Earlier, the quoted words were amended by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021 and the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
15. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
16. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
17. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
- 17a. Substituted for "and 2019-20" by the Central Goods and Services Tax (Sixth Amendment)



Table No.	Instructions
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	<p>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.</p> <p>¹⁸[For ¹⁹[FY 2017-18, ^{19a}[2018-19, ^{19b}[2019-20, ^{19c}[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.]</p>
8A	<p>The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to ²⁰[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 in their FORM GSTR-1. ¹⁸[For FY 2017-18,] ²¹[it may be noted that the FORM GSTR-2A generated as on the 1st May, 2019 shall be auto-populated in this table.]</p> <p>¹⁸[For FY 2018-19, it may be noted that the FORM GSTR-2A generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]</p>

18. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
19. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
- 19a. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
- 19b. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
- 19c. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
20. Substituted for "FY 2017-18" by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
21. Inserted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.



Table No.	Instructions
	²² [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.]
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here. ²³ [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).]
8C	²⁴ [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. ²³ [For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).]
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
7. ²³[For FY 2017-18,] Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B ²⁵[between April 2018 to March 2019].
²³[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.]
²²[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.] ²⁶[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.]
22. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
23. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
24. Substituted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020. Earlier, the entries in column 2 was amended by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019 and Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
25. Substituted for "of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier" by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
26. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.



^{26a}[For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B ^{26b}[of April, 2022 to October, 2022 filed upto 30th November, 2022].

^{26aa}[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.]]
The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	<p>²⁷[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 ²⁸[2018 to March 2019] shall be declared here.</p> <p>²⁷[For FY 2018-19, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.]</p> <p>²⁹[For FY 2019-20, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2020 to September 2020 shall be declared here.]</p> <p>^{29a}[For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2021 to September 2021 shall be declared here.]</p> <p>^{26a}[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 ^{28a}[April, 2022 to October, 2022 filed upto 30th November, 2022] shall be declared here.]</p> <p>^{26aa}[For FY 2022-23, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here.]</p>
12	<p>²⁷[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 ²⁸[2018 to March 2019] shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</p> <p>²⁷[For FY 2018-19, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</p> <p>²⁹[For FY 2019-20, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.]</p> <p>^{29a}[For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]</p> <p>^{26a}[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 ^{28a}[April, 2022 to October, 2022 upto 30th November, 2022] shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]</p> <p>^{26aa}[For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]</p>

26a. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.

26aa. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.

26b. Substituted for "between April, 2022 to September, 2022" by the Central Goods and Services Tax (Third Amendment) Rules, 2022, w.e.f. **15-11-2022**.

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

28. Substituted for "to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier" by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.

29. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.

29a. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.

29c. Substituted for "April, 2022 to September, 2022" by the Central Goods and Services Tax (Third Amendment) Rules, 2022, w.e.f. **15-11-2022**.

29d. Substituted for "April, 2022 to September, 2022" by the Central Goods and Services Tax (Third Amendment) Rules, 2022, w.e.f. **15-11-2022**.



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

30. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
- 30a. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
- 30b. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
- 30ba. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.
- 30c. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
- 30ca. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.
- 30d. Substituted for "to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier" by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
- 30e. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
- 30f. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
- 30g. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
- 30h. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
- 30i. Substituted for "April, 2022 to September, 2022" by the Central Goods and Services Tax (Third Amendment) Rules, 2022, w.e.f. **15-11-2022**.



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. ³¹ [For ³² [FY 2017-18, ³³ [2018-19, ³⁴ [2019-20, ^{34a} [2020-21, 2021-22 and 2022-23]]], 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. ³¹ [For ³² [FY 2017-18, ³³ [2018-19, ³⁴ [2019-20, ^{34a} [2020-21, 2021-22 and 2022-23]]], 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. ³¹ [For ³² [FY 2017-18, ³³ [2018-19, ³⁴ [2019-20, ^{34a} [2020-21, 2021-22 and 2022-23]]], 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. ³¹ [For ³² [FY 2017-18, ³³ [2018-19, ³⁴ [2019-20, ^{34a} [2020-21, 2021-22 and 2022-23]]], 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. ³¹ [For ³² [FY 2017-18, ³³ [2018-19, ³⁴ [2019-20, ^{34a} [2020-21, 2021-22 and 2022-23]]], 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. ³⁵ [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 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. ³¹ [For ³² [FY 2017-18, ³³ [2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this table.] ³⁵ ^{35a} [For FY 2021-22 and 2022-23], 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 only.

31. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
32. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
33. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
34. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
- 34a. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
35. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
- 35a. Substituted for "For FY 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.

**8.7. FORM GSTR-9C****1 FORM GSTR-9C**

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I		Basic Details	
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto>	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?	<<Please specify>>	
		(Amount in ₹ in all tables)	
Pt. II			
Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)			
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
O	Adjustments in turnover due to reasons not listed above	(+/-)	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		



R	Un-Reconciled turnover (Q - P)		AT1			
6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)				<Auto>	
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					
C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)				<Auto>	
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)				AT 2	
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
^{1a} [B-1	6%					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
^{1b} [K-1	Others					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					

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

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



P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount (PT1)					
10	Reasons for un-reconciled payment of amount					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
11	Additional amount payable but not paid (due to reasons specified under Tables 6, 8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	^{1ba} 6%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	^{1bb} Others					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(-)	
D	ITC availed as per audited financial statements or books of account					<Auto>

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

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



E	ITC claimed in Annual Return (GSTR9)			
F	Un-reconciled ITC			ITC 1
13	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (ITC 2)			
15	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		



B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	[Additional Liability due to non-reconciliation]					
		To be paid through Cash				
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	6%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	1d. [Others]					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

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

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

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



¹⁴[Verification of registered person:

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

Signature

Place:

Date:

Name of Authorized Signatory

Designation/status

Instructions:—

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

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

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



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

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



Table No.	Instructions
	⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-19, ^{5c} [2019-20, 2020-21 and 2021-22]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. ⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-19, ^{5c} [2019-20, 2020-21 and 2021-22]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. ⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-19, ^{5c} [2019-20, 2020-21 and 2021-22]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. ⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-19, ^{5c} [2019-20, 2020-21 and 2021-22]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. ⁵ [For ^{5a} [FY 2017-18, ^{5b} [2018-19, ^{5c} [2019-20, 2020-21 and 2021-22]], the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.]
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. Nos. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.

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



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

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

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

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

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



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

- ¶7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.]
8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select "Reconciliation Statement" in the drop down provided in FORM DRC-03. It may be noted that such liability shall be paid through electronic cash ledger only.

PART B - CERTIFICATION

¶[**]

6. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
- 6a. Substituted for "FY 2017-18 and 2018-19" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
7. Substituted for "2018-19 and 2019-20" by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
- 7a. Substituted for "2019-20 and 2020-21" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
- 7b. Substituted for "2020-21 and 2021-22" by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. **4-8-2023**.
8. Substituted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
9. Omitted, *ibid*. Earlier, Part B was amended by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.



8.8. FORM GSTR-1

FORM GSTR-1

[See Rule 59(1)]

Details of outward supplies of goods or services

¹ [Financial Year]				
² [Tax period]				

1.		GSTIN											
2.	(a)	Legal name of the registered person											
	(b)	Trade name, if any											
³ [3.	(a)	ARN	<Auto>										
	(b)	Date of ARN	<Auto>]										

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integ- rated Tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those ⁴ [attracting reverse charge (including supplies made through e-commerce operator attracting TCS)]										
4B. Supplies attracting tax on reverse charge basis										
4C. ⁵ [***]										

- Substituted for "Year" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Substituted for "Month" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Substituted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Substituted for "(i) attracting reverse charge and (ii) supplies made through e-commerce operator" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Omitted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.



5. Taxable outward inter-State supplies to unregistered persons where the invoice value is more than Rs. 2.5 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
*[Outward supplies (including supplies made through e-commerce operator, rate wise)]							
5B. †[***]							

***[6. Zero rated supplies and Deemed Exports**

GSTIN of recipient	Invoice details			Shipping bill/Bill of export		Integrated Tax			Central Tax			State/UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Tax- able value	Amt.	Rate	Tax- able value	Amt.	Rate	Tax- able value	Amt.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
*[7A. Intra-State supplies					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					

- Substituted for "5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. 26-12-2022.
- Omitted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. 26-12-2022.
- Substituted by the Central Goods and Services Tax (Thirteenth Amendment) Rules, 2017, w.e.f. 21-12-2017. Earlier, Table 6 was substituted by the Central Goods and Services Tax (Ninth Amendment) Rules, 2017, w.e.f. 13-10-2017.
- Substituted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. 26-12-2022.



Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]-Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					
]

8. Nil rated, exempted and non-GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/ non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra-State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Tables 4, 5 and 6 [including ¹⁰[debit and credit notes] issued during current period and amendments thereof]

Details of Original Document			¹¹ [Revised details of document or details of original Debit or Credit Notes]				Rate	Taxable Value	Amount				Place of Supply		
GSTIN ¹² [***] No.	¹³ [***] Date	GSTIN	¹⁴ [Docu-ment]		Shipping bill		Value		Integrated Tax	Central Tax	State/UT Tax	Cess			
			No.	Date	No.	Date									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. ¹⁴ [Amendment of invoice/Shipping bill details furnished earlier]															
9B. Debit Notes/Credit Notes ¹⁵ [***] [original]															
9C. ¹⁶ [Debit Notes/Credit Notes [Amended]]															

- Substituted for "debit notes, credit notes, refund vouchers" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Substituted for "Revised details of document or details of original Debit/Credit Notes or refund vouchers" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Word "Inv." omitted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Substituted for "Invoice" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Substituted for "If the invoice/Shipping bill details furnished earlier were incorrect" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Words "/Refund voucher" omitted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.
- Substituted for "Debit Notes/Credit Notes/Refund voucher [amendments thereof]" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.


10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		< ¹⁷ [Month/Quarter]>			
10A. Intra-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate-wise]					
10A (1) ¹⁸ [***]					
10B. Inter-State Supplies [including supplies made through e-commerce operator attracting TCS] [Rate-wise]					
Place of Supply (Name of State)					
10B (1) ¹⁸ [***]					

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/Amendments of information furnished in earlier tax period ¹⁹[Net of refund vouchers, if any]

Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
I. Information for the current tax period						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies (Rate-wise)						
11A (2). Inter-State Supplies (Rate-wise)						
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
11B (1). Intra-State Supplies (Rate-wise)						
11B (2). Inter-State Supplies (Rate-wise)						

17. Substituted for "Month" by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.

18. Omitted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.

19. Inserted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.



Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
II. Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods [Furnish revised information]						
Month					Amendment relating to information furnished in S. No. (select)	11A(1) 11A(2) 11B(1) 11B(2)

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description ²⁰ [***]	UQC	Total Quantity	²¹ [Rate of Tax]	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1.	Invoices for outward supply					
2.	Invoices for inward supply from unregistered person					
3.	Revised Invoice					
4.	Debit Note					
5.	Credit Note					
6.	Receipt voucher					
7.	Payment Voucher					
8.	Refund voucher					
9.	Delivery Challan for job work					
10.	Delivery Challan for supply on approval					
11.	Delivery Challan in case of liquid gas					
12.	Delivery Challan in cases other than by way of supply (excluding at S. Nos. 9 to 11)					

20. Words "(Optional if HSN is provided)" omitted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**.

21. Substituted for "Total Value" by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.



²²**14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]**

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month/Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)								

22. Inserted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. 26-12-2022.

15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Document No.	Document date	Rate	Value of supplies made	Tax amount				Place of supply
								Integrated tax	Central tax	State/UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered											
	Unregistered											
Unregistered	Registered											
	Unregistered											

15A (1). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for registered recipients]

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. No.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. No.	Doc. date			Integrated tax	Central tax	State/UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															



15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period				GSTIN of supplier	Integrated tax	Central tax	State/UT tax	
1	2	3	4	5	6	7	8	9	10	11
<i>Registered</i>										
<i>Unregistered</i>										

**Verification**

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom 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 :

Signature

Date :

Name of Authorized Signatory

Designation/Status

²³[A. General Instructions**1. Terms used :**

- (a) *GSTIN* : Goods and Services Tax Identification Number
 (b) *UIN* : Unique Identity Number
 (c) *UQC* : Unit Quantity Code
 (d) *HSN* : Harmonized System of Nomenclature
 (e) *POS* : Place of Supply (Respective State)
 (f) *TCS* : Tax collection at source by e-commerce operator
 (g) *SEZ* : Special Economic Zone
 (h) *ECO* : E-commerce operator
 (i) *DTA* : Domestic Tariff Area
 (j) *B to B* : Supplies from one registered person to another registered person
 (k) *B to C* : Supplies from registered person to unregistered person.

2. Quarterly taxpayers filing invoice details through *GSTR-1* or *IFF* for the first two month(s) of the quarter shall not repeat such details while filing *GSTR-1* of the quarter.

B. Table specific instructions—

Sr. No.	Table No.	Instructions
1	2	3
1.	4A	(i) Supplies made to registered persons including supplies made through e-commerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported. (ii) Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. (iii) The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit/developer.
2.	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.

23. Substituted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2022, w.e.f. **26-12-2022**. Earlier, the Instructions was amended by the Central Goods and Services Tax (Thirteenth Amendment) Rules, 2020, w.e.f. 10-11-2020.



Sr. No.	Table No.	Instructions
1	2	3
3.	5	<i>Inter-State supplies made to unregistered persons having invoice value more than Rs. 2.50 lakh shall be reported.</i>
4.	6A	<i>Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.</i>
5.	6B	<i>Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.</i>
6.	6C	<i>Deemed export supplies shall be reported.</i>
7.	7	<i>Supplies made to unregistered persons other than those reported in table 5 shall be reported. Values shall be net of credit and debit notes.</i>
8.	8	<i>Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through e-commerce Operator under section 9(5) shall not be included under exempted supplies of supplier.</i>
9.	9A	<i>Amendment of values reported in tables 4A, 4B, 5, 6A, 6B and 6C shall be reported.</i>
10.	9B	<i>Credit and debit notes issued during the period shall be reported.</i>
11.	9C	<i>Amendment of credit and debit notes reported in table 9B shall be reported.</i>
12.	10	<i>Amendment of unregistered supplies reported in table 7 shall be reported.</i>
13.	11(I)A	<i>Advances received shall be reported. The values shall be net of refund vouchers, if any.</i>
14.	11(I)B	<i>Advances adjusted during the period shall be reported.</i>
15.	11(II)	<i>Amendment to advances received or adjusted shall be reported.</i>
16.	12	<i>HSN details as per notifications issued by Government from time to time shall be reported.</i>
17.	13	<i>Details of the documents issued during the period shall be reported.</i>
18.	14(a)	<i>Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.</i>
19.	14(b)	<i>Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.</i>
20.	14A(a)	<i>Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.</i>
21.	14A(b)	<i>Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.</i>
22.	15	(i) <i>ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5).</i>

Sr. No.	Table No.	Instructions
1	2	3
		(ii) <i>GSTIN of supplier and recipient, if registered, shall be reported.</i> (iii) <i>Details of the documents issued by ECO shall be reported, if recipient is registered.</i>
23.	15A(I)	<i>Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.</i>
24.	15A(II)	<i>Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported.]</i>



8.9. FORM GSTR-3B

FORM GSTR-3B

[See rule 61(5)]

Year				
Month				

1.	GSTIN																		
2.	Legal name of the registered person	Auto Populated																	

3.1 Details of Outward Supplies and inward supplies liable to reverse charge ¹[*(other than those covered in 3.1.1)*]

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

¹[3.1.1 *Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.*]

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) <i>Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9</i> <i>[to be furnished by the electronic commerce operator]</i>					
(ii) <i>Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9</i> <i>[to be furnished by the registered person making supplies through electronic commerce operator]</i>					

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



3.2 Of the supplies shown in 3.1(a) ²[and 3.1.1(i)] above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) ³ [(1) As per rules 38, 42 and 43 of CGST Rules and sub-section (5) of section 17]				
(2) Others				
(C) Net ITC Available (A) - (B)				
(D) ⁴[Other Details]				
(1) ⁵ [ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period]				
(2) ⁶ [Ineligible ITC under section 16(4) and ITC restricted due to PoS provisions]				

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated		

2. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
3. Substituted for "As per rules 42 & 43 of CGST Rules" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
4. Substituted for "Ineligible ITC" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
5. Substituted for "As per section 17(5)" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.
6. Substituted for "Others" by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. **5-7-2022**.



supply		
Non GST supply		

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

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.

Instructions:

- Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- Amendment in any details to be adjusted and not shown separately.

[4] An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.

5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.]

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

GUIDANCE NOTE ON PREPARATION AND FILING OF FORM GSTR 9 AND 9C



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