

# **FORM GSTR-9**

[See rule 80]

## **Annual Return**

<b>Pt. I Basic Details</b>						
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
<b>Pt. II Details of Outward and Inward supplies made during the financial year</b>						
			(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
<b>4</b>	<b>Details of advances, inward and outward supplies made during the financial year on which tax is payable</b>					
A	Supplies made to un-registered persons (B2C)	MANDATORY				
B	Supplies made to registered persons (B2B)	MANDATORY				
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	MANDATORY				
D	Supply to SEZs on payment of tax	MANDATORY				
E	Deemed Exports	MANDATORY				
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	MANDATORY				
G	Inward supplies on which tax is to be paid on reverse charge basis	MANDATORY				
<sup>2</sup> [G1]	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]					]
H	<sup>3</sup> [Sub-total (A to G1 above)]					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	MANDATORY				

1. Substituted by the Central Goods and Services Tax (Fourteenth Amendment) Rules, 2018, w.e.f. 31-12-2018. Earlier, Form GSTR-9 was inserted by the Central Goods and Services Tax (Eighth Amendment) Rules, 2018, w.e.f. 4-9-2018.

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

3. Substituted for "Sub-total (A to G above)", *ibid*.

J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	MANDATORY				
K	Supplies/tax declared through Amendments (+)	MANDATORY				
L	Supplies/tax reduced through Amendments (-)	MANDATORY				
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	<b>Details of Outward supplies made during the financial year on which tax is not payable</b>					
A	Zero rated supply (Export) without payment of tax	MANDATORY				
B	Supply to SEZs without payment of tax	MANDATORY				
C	Supplies on which tax is to be paid by the recipient on reverse charge basis	MANDATORY				
*[C1]	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]					]
D	Exempted	MANDATORY				
E	Nil Rated	MANDATORY				
F	Non-GST supply (includes 'no supply')	MANDATORY				
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)	OPTIONAL				
I	Debit Notes issued in respect of transactions specified in A to F above (+)	OPTIONAL				
J	Supplies declared through Amendments (+)	OPTIONAL				
K	Supplies reduced through Amendments (-)	OPTIONAL				
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	<sup>5</sup> [Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)]					

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

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

Pt. III Details of ITC for the financial year						
	Description	Type	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<b>6 Details of ITC availed during the financial year</b>						
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	INPUT AND INPUT SERVICE CAN BE MERGED			
		Capital Goods	CAPITAL GOODS TO BE SHOWN SEPARATELY			
		Input Services	INPUT AND INPUT SERVICE CAN BE MERGED			
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs	INPUT AND INPUT SERVICE CAN BE MERGED			
		Capital Goods	CAPITAL GOODS TO BE SHOWN SEPARATELY			
		Input Services	INPUT AND INPUT SERVICE CAN BE MERGED			
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs	INPUT AND INPUT SERVICE CAN BE MERGED			
		Capital Goods	CAPITAL GOODS TO BE SHOWN SEPARATELY			
		Input Services	INPUT AND INPUT SERVICE CAN BE MERGED			
E	Import of goods (including supplies from SEZs)	Inputs			MANDATORY	
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD		MANDATORY			
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act		MANDATORY			
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)		MANDATORY			
L	Transition Credit through TRAN-II		MANDATORY			
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
<b>7 Details of ITC Reversed and Ineligible ITC for the financial year</b>						
A	As per Rule 37		CAN BE CLUBBED WITH 7H - OTHER		REVERSAL	
B	As per Rule 39		CAN BE CLUBBED WITH 7H - OTHER		REVERSAL	

C	As per Rule 42	CAN BE CLUBBED WITH 7H - OTHER	REVERSAL				
D	As per Rule 43	CAN BE CLUBBED WITH 7H - OTHER	REVERSAL				
E	As per section 17(5)	CAN BE CLUBBED WITH 7H - OTHER	REVERSAL				
F	Reversal of TRAN-I credit	MANDATORY					
G	Reversal of TRAN-II credit	MANDATORY					
H	Other reversals (pl. specify)	CAN BE CLUBBED WITH 7H - OTHER	REVERSAL				
I	Total ITC Reversed (Sum of A to H above)						
J	Net ITC Available for Utilization (6O - 7I)						
8 Other ITC related information							
<sup>5a</sup> [A	ITC as per GSTR-2B (table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>]		
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>	MANDATORY				
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]		MANDATORY				
D	Difference [A-(B+C)]		MANDATORY				
E	ITC available but not availed		MANDATORY				
F	ITC available but ineligible		MANDATORY				
G	IGST paid on import of goods (including supplies from SEZ)		MANDATORY				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>	MANDATORY				
I	Difference (G-H)		MANDATORY				
J	ITC available but not availed on import of goods (Equal to I)		MANDATORY				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>		
Pt. IV Details of tax paid as declared in returns filed during the financial year							
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						

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

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



	Late fee												
	Penalty												
	Other												
<b>Pt. V</b>	<b>7[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]</b>												
	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)	MANDATORY											
11	Supplies/tax reduced through Amendments (-) (net of credit notes)	MANDATORY											
12	Reversal of ITC availed during previous financial year		OPTIONAL										
13	ITC availed for the previous financial year		OPTIONAL										
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												
<b>Pt. VI</b>	<b>Other Information</b>												
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	OPTIONAL											
B	Total Refund sanctioned	OPTIONAL											
C	Total Refund Rejected	OPTIONAL											
D	Total Refund Pending	OPTIONAL											
E	Total demand of taxes	OPTIONAL											

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

F	Total taxes paid in respect of E above	OPTIONAL						
G	Total demands pending out of E above	OPTIONAL						
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				OPTIONAL			
C	Goods sent on approval basis but not returned				OPTIONAL	OPTIONAL		
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
		MANDATORY						
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
		OPTIONAL						
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

**Verification :**

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

Place : .....

Date : .....

Signature  
Name of Authorised Signatory  
Designation/Status

**Instructions: -**

1. Terms used:
  - a. GSTIN: Goods and Services Tax Identification Number
  - b. UQC: Unit Quantity Code
  - c. HSN: Harmonized System of Nomenclature Code
- ¶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. <sup>10</sup>["\*\*"]
4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. <sup>11</sup>[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 <sup>12</sup>[It may be noted that additional liability for the FY 2017-18 <sup>13</sup>[or FY 2018-19] <sup>14</sup>[or FY 2019-20] <sup>15</sup>[or FY 2020-21] <sup>16</sup>[or FY 2021-22] <sup>17</sup>[or FY 2022-23] <sup>18</sup>[or FY 2023-24] not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit <sup>19</sup>["\*\*"] 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 <sup>19</sup> [as amended by FORM GSTR-1A, if any] may be used for filling up these details.

8. Substituted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019. Prior to its substitution, paragraph 2 read as under :
 

\*2. It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return."
9. Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2020, w.e.f. 15-10-2020.
10. Omitted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019. Prior to its omission, Sl. No. 3 read as under :
 

\*3. It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return."
11. Inserted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.
12. Inserted by the Central Goods and Services Tax (Fourth Amendment) Rules, 2019, w.e.f. 28-6-2019.
13. Inserted by the Central Goods and Services Tax (Sixth Amendment) Rules, 2021, w.e.f. 1-8-2021.
14. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2022, w.e.f. 5-7-2022.
15. Inserted by the Central Goods and Services Tax (Second Amendment) Rules, 2023, w.e.f. 4-8-2023.
16. Inserted by the Central Goods and Services Tax (Amendment) Rules, 2024, w.e.f. **10-7-2024**.
17. Words "unclaimed during FY 2017-18" omitted by the Central Goods and Services Tax (Seventh Amendment) Rules, 2019, w.e.f. 14-11-2019.



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

Dec 9th, 2024

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

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

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



# Get Yourself Assured before Filling GSTR-9 for FY 2023-24

GSTR9 Arithmetical Accuracy Checks		
Sr No	Reference	Formula: <div>To be checked with:</div>
1	OUTWARD LIAB	Table 4's Tax's Outcome / Total <div>To be match with Table 9's <b>"Tax Payable"</b> [Edit Manually in Table 9 if changed in Table 4]</div>
2	OUTWARD LIAB	[Table 5N] <b>PLUS</b> [Table 10] <b>MINUS</b> [Table 11] <div>To be Matched with Actual [Audited] Liability</div>
3	OUTWARD LIAB	<div>If Not Zero, then Prepare Reco due to reasons, such as:</div> <div>1. Liability of Last FY 2022-23 has been discharged in 3Bs of FY 2023-24 [Negative Diff]</div> <div>2. Some of the Outward Supply of FY 2023-24 missed altogether and now added in Table4 - <b>TO BE DISCHARGED THROUGH DRC-03</b> [Positive Diff]</div>
4	INWARD ITC	[Table 7J] <b>MINUS</b> [Table 12] <b>PLUS</b> [Table 13] <div>To be Matched with Actual [Audited] ITC</div>
5	INWARD ITC	<div>The Diff can be due to following reasons:</div> <div>1. FY 2022-23's ITC taken in FY 2023-24's 3B but now not forming part of GSTR-9 &amp; Vice-Versa [Negative Diff. in 6I / Vice-Versa]</div> <div>2. FY 2023-24's wrongly taken ITC (not even reversed in 3Bs till 30-11-24) now reversed - <b>TO BE DISCHARGED THROUGH DRC-03</b> [Negative Diff. in 6J]</div> <div>Note: GSTR-9 doesn't allow to reverse the wrongly taken ITC in Table 6/7. however, if reduced and paid through DRC-03, then that will be much better way to present the data.</div>
6		[Table 10] <b>MINUS</b> [Table11] <div>To be Matched with Table 14's CGST, SGST, IGST and CESS</div>

\*\*RCM liability of current year (for which Annual return is being filled) but discharged & ITC taken in next year, that will be part of next year's G9, such thing not required be shown in Table 9 to 13 (Refer Press Release Dated 03-July-2019)

\*\*\*Must Check if Total RCM discharged in current year is equals or higher than Auto-populated in GSTR-2B

\*\*\*\*Must check if RCM of Previous year discharged in Current year, from GSTR-9C of previous year

Syncing of data between FY 2022-23 & FY 2023-24 (Since Data uploaded of FY 2022-23 in "3B/G1 of FY 2023-24" should not be the part of FY 2023-24's GSTR-9)		
Sr No	Reference	Formula: <div>To be checked with:</div>
7	OUTWARD LIAB	[Table 10] <b>MINUS</b> [Table 11] of FY 2022-23 <div>To be matched with NET figure of “FY 2023-24's Table 9's Liability <b>MINUS</b> Tax paid through Cash and Credit” [Along with difference due to other reasons mentioned in SR No 3]</div>
8	INWARD ITC	[Table 13] <b>MINUS</b> [Table 12] of FY 2022-23 <div>To be Matched Difference found in Table 6J of GSTR9 of FY 2023-24 [Along with difference due to other reasons mentioned in SR No 5]</div>

## GSTR-9 Mandatory v/s Optional Tables For FY 2023-24

Tables No	Nature of reporting	Status	Note
4A to 4G	Taxable Outward Supply, Tax on advances & RCM	Mandatory	-
4I to 4L	CN, DN, Amendments with respect to 4B to 4E Supplies	Mandatory	-
5A to 5C	Zero rated Supply without payment of Tax, supplies on which Tax to be discharged by recipient	Mandatory	-
5D to 5F	Exempted, Nil Rated & Non-GST Supply	"Exempted" and "Nil Rate" can be clubbed in 5D. Non-GST to be shown separately	
5H to 5K	CN, DN, Amendments with respect to 5A to 5F Supplies	Optional	Can be clubbed in 5A to 5F
6A	Auto populated ITC based on 3B	-	-
6B to 6D	ITC on Inward Supplies for Forward Charge & Reverse Charge	- "Input" and "In Services" Can be clubbed in "Input", "Capital Goods" to be shown separately	
6E	Import of Goods	Mandatory	
6F to 6M	Other ITC	Mandatory	
7A to 7E	ITC Reversal due to Rule 37,39,42, 43, Sec. 17(5)	Can be clubbed with 7H - (with Other reversals)	
7F & 7G	ITC Reversal due to TRAN1 & TRAN2	Mandatory	
8A to 8K	ITC Related Information	Mandatory	
9	Details of Tax payable & Tax paid	Mandatory	
10,11	Outward Liability Pertaining to FY 2023-24 shown/reduced in FY 2024-25 Till 30 <sup>th</sup> Nov 2024	Mandatory	
12,13	ITC Pertaining to FY 2023-24 reversed/shown in FY 2024-25 Till 30 <sup>th</sup> Nov 2024	Optional (But Highly Advisable to fill it) [Do not net off 12 & 13]	
15 & 16	Info. Of Demands & Refunds, Inward supplies	Optional	
17	HSN for outward Supply	Mandatory TO> 5 Cr, at 6 Digit level for all supplies TO<5 Cr, 4 Digit level for B2B Supplies Only	
18	HSN for Inward Supply	Optional	

## GSTR-9C Mandatory v/s Optional Tables

Tables No	Nature of reporting	Status	Note
5A	Turnover as per Audited Books	Mandatory	-
5B	Adjustments related to Turnover	Can be clubbed in 5O	
5C to 5O	Adjustments related to Turnover	Can be clubbed in 5O	
7A to 7F	Reco from Total Turnover to Taxable Turnover	Mandatory	-
9A to 9Q	Reco of Tax Paid	Mandatory	-
12A to 12D	Reco of ITC between Books v/s GSTR9	Mandatory	
Table 14	Expense head with ITC Reconciliation	Optional	-

[As Relaxation Given in NN 12-2024 CT Dated 11-07-2024]