

Practical Approach to GSTR-9 and GSTR-9C Along with Changes for FY 24-25

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Flow of Today's Agenda

- Brief About GSTR-9
- Common Myths and Questions
- Changes in GSTR-9 (with FAQs)
 - Form wise
 - Concept wise
- Issues Still unresolved

Example					
Particulars	Liability Declared as per GSTR1 In the returns of Apr24 to Mar25	Liability Declared as per 3B In the returns of Apr24 to Mar25	Liability as per Audited Books of accounts	Difference between GSTR1 and 3B	Difference between 3B and Books
Turnover	800	1000	1300	-200	-300
CGST	72	90	117	-18	-27
SGST	72	90	117	-18	-27
ITC - CGST	-	50	60	-	-10
ITC - SGST	-	50	60	-	-10

PART	Table No	Particulars	Comment
PART II	4	Details of advances, inward and outward supplies made during the financial year on which tax is payable	Table 4 to Table 9 Strictly as per liability discharged in GSTR3B for the Return period APR-2024 to MAR-2025 [Table 8 is Only for Information]
	5	Details of Outward supplies made during the financial year on which tax is not payable	
PART III	6	Details of ITC availed during the financial year	
	7	Details of ITC Reversed and Ineligible ITC for the financial year	
	8	Other ITC related information (ONLY FOR INFORMATION PURPOSE)	
PART IV	9	Details of tax paid as declared in returns filed during the financial year	
PART V	10	Supplies / tax declared through <u>Invoices / Debit Note</u> / Amendments (+)	Any transaction pertaining to FY 2024-25 which are Declared in the GSTR-3B of APR-2025 to OCT-2025 till 30-NOV-25
	11	Supplies / tax reduced through Amendments / <u>Credit Note</u> (-)	
	12	ITC of the Financial year reversed in the next financial year	
	13	ITC of the Financial year availed in the next financial year	
	14	tax paid on account of declaration in 10 & 11 above	

Common Questions for GSTR-9 – FY 24-25

- 3B and GSTR-1 of FY 24-25 Contains Outward liability of FY 23-24, so my GSTR-9 of FY 24-25 should also contain Outward Liability of FY 23-24? : **BIG NO (See Instruction 2A below) New Table 7-A1 Added – To Report Reversal of ITC as per Rule 37A**
- Incase of Difference between GSTR-1 and 3B, what should be the base for GSTR-9? : **3B should be the Base (Figures as per 3B, but it's bifurcation as per GSTR-1)**
- Incase of Outward liability altogether missed to be paid (not even given reco effect in next FY's returns), Can one add such liability in GSTR-9? – **Yes add in Table 4 and pay via DRC-03 (See Instruction No 4 Below)**

	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.] ⁹[2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only ^{9a}[for which annual return is being filed]. The value pertaining to the preceding financial year shall not be reported here ^{9a}[until unless specifically required].] 3. ¹⁰[***] 4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. ¹¹[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 ¹²[It may be noted that additional liability for the FY 2017-18 ¹²[or FY 2018-19] ⁹[or FY 2019-20] ¹³[or FY 2020-21] ¹⁴[or FY 2021-22] ¹⁵[or FY 2022-23] ¹⁶[or FY 2023-24] ^{9a}[or FY 2024-25] not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit ¹⁷[***] through this return]. The instructions to fill Part II are as follows:
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Common Questions for GSTR-9 – FY 24-25

- Incase Excess amount paid in returns but found at the time of GSTR-9, can liability be reduced? – **NO, liability can only be reduced in GSTR-1 and 3B and corresponding effect can be given in Table 11 of GSTR-9**
- 3B of FY 24-25 Contains ITC of FY 23-24, so my GSTR-9 of FY 24-25 should also contain ITC of FY 23-24? – **As such NO, but specific Table 6-A1 is provided to nullify the effect of last year**
- Excess ITC taken in 3B, can it be reduced in GSTR-9? – **As such no, but reduced in Table 6 by keeping difference in Table 6J along with paying it via DRC-03 will be much better presentation**
- ITC not even taken in next FY's 3B till 30-09, can it be taken now in GSTR-9? – **BIG NO**
- Can refund of excess balance of ITC be claimed via GSTR-9? – **NO**

Table wise changes & Concept Wise Changes – in GSTR-9 for FY 24-25

- New Table 6-A1 Added – To Report ITC of Preceding year reported in Current year
- Table 8A now will contain only Invoices pertains to Current year (Previous year's invoices found in current year will be removed & Current year's Invoices found in next FY will be added) – **BASICALLY, "8A is shifted from 2B to 2A - concept wise"**
- New Table 8-H1 Added – to make reporting of ITC of Import of Goods claimed in current year vis-à-vis in Next year
- New Table 7-A1 Added – To Report Reversal of ITC as per Rule 37A
- Table 9 – "TOTAL TAX PAID" Column added, "Difference between Tax payable and Tax paid" Column added
- Table 14 – "Difference" Column added
- Generally ITC of Import of Goods claimed in next year was being part of next year's GSTR-9, now it will be part of current year's GSTR-9
- Concept wise change in reporting of Claim-reversal-reclaim of ITC due to "Rule 37 & 37A" and Due to "Other than by Rule 37 & 37A"

Table wise changes & Concept Wise Changes – New Table 6-A1 Added

- ITC of preceding year to be reported here – (By Doing So, Portal will nullify the effect of previous year's ITC) – Welcome change
- BUT, ITC Reclaimed due to Rule 37 / 37A will not be reported here

6	What is table 6A1 and which amount is required to be reported?	Table 6A1 of GSTR 9 for FY 2024-25 capture the ITC of preceding FY (2023-24) claimed by the recipient in the current FY (2024-25) till the specified time period and it is also included in Table 6A of GSTR 9 for FY 2024-25. However, any ITC pertaining to FY 2023-24 or any other preceding financial years, which has been reclaimed during current FY (2024-25) on account of rule 37 / 37A will not be reported in Table 6A1 of GSTR 9.
		Therefore, the amount calculated in Table 6A2 (6A minus 6A1) is the ITC pertaining to current FY (2024-25) which need to be bifurcated between 6B to 6H. As the ITC of preceding FY (2023-24) has been excluded through Table 6A1 therefore it will not create the difference in Table 6J of GSTR 9 as the case was with GSTR-9 till FY 2023-24.

6.Details of ITC availed during the financial year					
Note: Fields where the user-entered value differs from the system-computed value will be highlighted in red as a warning for reference and attention. This highlight will remain even after the return is filed.					
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)		₹21,69,087.64	₹4,04,228.6	₹4,04,228.61	₹0.00
(A1) ITC of any preceding financial year availed in the financial year (which is included in 6A above) other than reclaim		₹11,649.77	₹522.55	₹522.55	₹0.00
(A2) Net ITC of the financial year (A-A1)		₹21,57,437.87	₹4,03,706.01	₹4,03,706.06	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹21,57,437.87	₹3,82,303.8	₹3,82,303.81	₹0.00
	Capital goods	₹0.00	₹21,348.50	₹21,348.50	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
(C) Inward supplies received from unregistered persons	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital				

TABLE 8- 23-24 vs 24-25

in 23-24, Difference in 8D was allowed! – Not so for 24-25

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?	As already clarified by the CBIC press release 3rd July 2019 in the para k, It may be noted that the label in Table 6H clearly states that information declared in Table 6H is exclusive of Table 6B. Therefore, information of such input tax credit is to be declared in one of the rows only. Further, as the claim and reclaim is reported only in one row therefore the same should not be reported in the reversal under table 7 of GSTR 9 of FY 23-24.

PART III OF GSTR 9 – TABLE 8- 23-24 vs 24-25

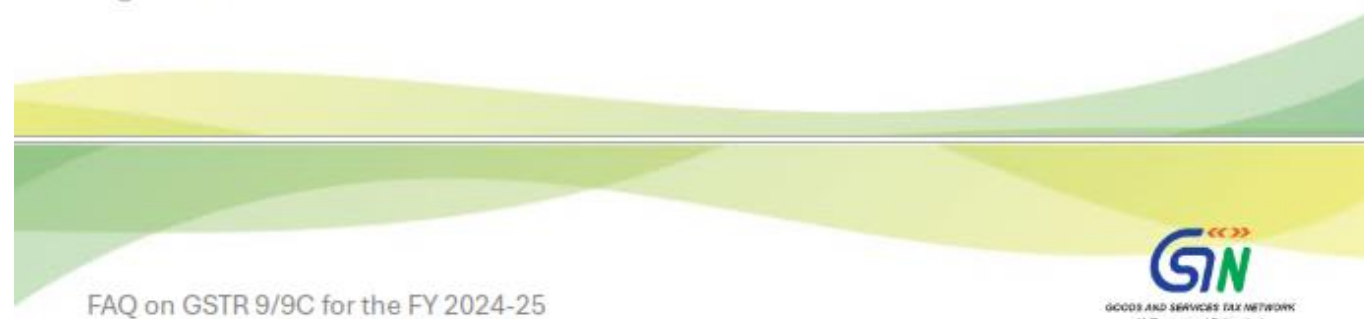
TABLE 8A is new “2A” now!

3	What is table 8A of GSTR 9 and how it will be auto populated?	Table 8A of GSTR 9 for FY 2024-25 capture the details of documents / records pertaining to FY 2024-25 appearing in GSTR 2B. Therefore, Table 8A of GSTR 9 will include all the inward supplies pertaining to FY 2024-25 appearing in GSTR 2B of FY 2024-25 and will 1. Also include the invoices pertaining to FY 2024-25 appearing in GSTR 2B of next year 2025-26 between April 2025 to October 2025 and 2. exclude the invoices pertaining to previous FY 2023-24 appearing in GSTR 2B between April 2024 to October 2024.
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TABLE 8C – of GSTR-9 – “NONE OF RECLAIMED ITC WILL GO THERE”

		tax period.
15	What is Table 8C of GSTR 9?	Table 8C contain data of ITC of current FY which is availed in next FY within the specified time period. This table shall not include any ITC which was claimed (reported in table 4A of GSTR 3B) and reversed (Reported in 4B of GSTR 3B) in

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		the current FY and reclaimed in next FY till the specified time period. Hence the Table 8C only contain the missed ITC of current FY (2024-25) which is claimed in GSTR 3B of next FY till the specified time period.
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Rule 37 – Reversal due to non payment of consideration within 180 Days
Rule 37A – Reversal due to non payment of Tax by Supplier
Other Temp Reversal – Non receipt of Goods / Invoice / etc. - Circ 170-2022

Table wise changes & Concept Wise Changes – New Table 8-H1 Added

- Import of Good's ITC, if claimed in Next FY, then Now to be reported in Table 8H1 as well As Table 13

J	Net ITC Available for Utilization (8G - 7I)				
8	Other ITC related information				
^{5d} [A]	ITC as per GSTR-2B (table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>]
^{5e} [B]	ITC as per 6(B) above	<Auto>			]
C	⁶ [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)]				
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) ^{5f} [in the financial year]	<Auto>			
^{5f} [H1]	IGST Credit availed on Import of goods in next financial year	MANDATORY	NEWLY ADDED		]

		Table 6E of GSTR 9.
19	Goods have been imported in FY 24-25 however the ITC has been taken in FY 2025-26 how this will be reported in the GSTR 9	This will be reported in the new inserted row Table 8H1 and it will not be reported in the Table 6E of GSTR 9. IGST Paid on import of goods be reported in Table 8G and Amount of ITC Claimed in next FY to be reported in Table 8H1 and therefore the difference in the Table 8I will be NIL. Also, this ITC will be reported in the Table 13 of GSTR 9 of 24-25.

Table wise changes & Concept Wise Changes –

Table 9 – “TOTAL TAX PAID” Column added, “Difference between Tax payable and Tax paid” Column added

year (E + F + J)								
Pt. IV Details of tax paid as declared in returns filed during the financial year								
9	^{5f} Description	Tax Payable	Paid through cash	Paid through ITC				Total Tax Paid
				Central Tax	State Tax/ UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	7	8 = 3+4+5+6+7
	Integrated Tax							
	Central Tax							
	State / UT Tax							
	Cess							
	Interest							
	Late fee							
	Penalty							
	Other							
Pt. V ^{7f} Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]								
	Description	Taxable	Central	State Tax/	Integrated	Cess		

MANDATORY

20	Which value is auto populated in tax payable in Table 9 of GSTR 9 for FY 2024-25 as negative liability tables has been inserted in the GSTR 3B?	The Tax payable column is captured from GSTR 3B from net liability. If liability reported in the Table 6.1 of GSTR 3B is positive (Gross minus negative liability) then such positive net tax liability be auto populated in the Table 9 under tax payable. However, if net amount in table 6.1 is appearing in negative then no amount will be auto populated under Tax payable column of Table 9. Further tax payable column of Table 9 of GSTR 9 is kept editable and therefore taxpayer may change the value, if required.
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ITC Claimed – Temporarily Reversed and Reclaim!!

GSTR-9 Treatment for CURRENT YEAR

- ITC of “Current Financial Year”, **Claimed, Temporarily Reversed and Reclaimed** in Current Year itself
 - Original First Time Claim – Table 6B
 - Temporary Reversal – Table 7
 - 7A for Rule 37 Reversal
 - 7A1 for Rule 37A Reversal
 - 7H for Other Temporary Reversal
 - Reclaim – Table 6H
- ITC of “Preceding Financial Year”, Claimed First Time/Reclaimed in “Current Financial Year”
 - Original First Time Claim – Table 6A1
 - Reclaim due to Rule 37 / 37A – Table 6H
 - Reclaim of Other than Rule 37/37A – Table 6A1
- ITC of “Current Financial Year”, Claimed First Time/Reclaimed in “Next Financial Year” - (Any reclaimed ITC in next FY wont go in Table 8C)
 - Original First Time Claim – Table 13 & Table 8C
 - Reclaim due to Rule 37 / 37A – **NOT TO BE REPORTED ANYWHERE IN GSTR-9 OF CURRENT YEAR – NOT EVEN IN 8C**
 - Reclaim of Other than Rule 37/37A – Table 13 – **BUT NOT IN TABLE 8C**
- **None of the reclaimed ITC goes to Table 8!**

Rule 37 – Reversal due to non payment of consideration within 180 Days
 Rule 37A – Reversal due to non payment of Tax by Supplier
 Other Temp Reversal – Non receipt of Goods / Invoice / etc. – Circ. 170-2022

ITC Claimed – Reversed and Reclaim!!

- Such reclaimed ITC will be considered “THE ITC OF THAT YEAR IN WHICH IT HAS BEEN RECLAIMED”

24	Whether the ITC reclaimed under Rule 37 or Rule 37A is to be treated as ITC of the original invoice year or of the year in which it is reclaimed?	The ITC which is claimed and reversed due to reason of rule 37 / 37A and subsequently reclaimed in any financial year then such reclaimed ITC will be considered the ITC of that year only (in which it has been reclaimed). Therefore, it will always report in Table 6H of GSTR 9 to be filed for the FY in which such reclaim has been reported.
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Issues Still unresolved!

- Everything in GSTR-9 of current year has to be shown figures of current year, EXCEPT RCM! (RCM is still required to be shown only to the extent paid in current year) - this should be solved - (See para G of press release Dated 03-07-2019)
- Even Import RCM has been solved, but 9(3) or 9(4) RCM yet to be solved.
- Just like now they have provided separate Table to nullify the effect of ITC of preceding year (table 6A1), The same way Such table is required for Table 7 As well (if someone has made preceding year's reversal in current year)
- Just like now they have provided separate Table to nullify the effect of ITC of preceding year (table 6A1), They should provide such thing for "OUTWARD LIABILITY" as well in Table 9!!

Get Yourself Assured before Filling GSTR-9 for FY 2024-25

GSTR9 Arithmetical Accuracy Checks			
Sr No	Reference	Formula:	To be checked with:
1	OUTWARD LIAB	Table 4's Tax's Outcome / Total	To be match with Table 9's "Tax Payable" <i>[Edit Manually in Table 9 if changed in Table 4]</i>
2	OUTWARD LIAB	[Table 5N] PLUS [Table 10] MINUS [Table 11] (i.e. Total at the end after Table 13)	To be Matched with Actual <i>[Audited]</i> Liability
3	OUTWARD LIAB	Table 9's Tax Payable MINUS Tax paid via cash & Tax paid Via Credit	If Not Zero, then Prepare Reco due to reasons, such as: - Liability of Last FY 2023-24 has been discharged in 3Bs of FY 2024-25 <i>[Negative Diff]</i> – LET THERE BE DIFFERENCE - Some of the Outward Supply of FY 2024-25 missed altogether and now added in Table 4 - TO BE DISCHARGED THROUGH DRC-03 <i>[Positive Diff]</i> - NET Negative ITC of any month of 3B Added as Output Tax by System <i>[Negative Diff]</i> – LET THERE BE DIFFERENCE
4	INWARD ITC	[Table 7J] MINUS [Table 12] PLUS [Table 13]	To be Matched with Actual <i>[Audited]</i> ITC
5	INWARD ITC	ITC Taken as per 3B after reducing preceding year's ITC (Table 6A2) MINUS Actual ITC now shown in GSTR 9 (Diff as per Table 6J)	The Diff Ideally should be Zero, Otherwise reasons can be: FY 2024-25's wrongly taken ITC (not even reversed in 3Bs till 30-11-25) now reversed - TO BE DISCHARGED THROUGH DRC-03 <i>[Negative Diff. in 6J]</i> <i>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.</i>
6	OUTWARD RECO EFFECT	[Table 10] MINUS [Table 11]	To be Matched with Table 14's CGST, SGST, IGST and CESS
7	HSN	[Table 5N] PLUS [Table 10] MINUS [Table 11] (i.e. Total at the end after Table 13)	To be Match with Total of HSN Table 17
8	2B vs ITC	[Table 8A] MINUS [TABLE 8B] MINUS [TABLE 8C]	From FY 24-25, Table 8D Should be Zero or Positive Difference (Should not be Negative) [As Table 8A includes all Invoices pertains to Current year even if it found in next year's 2B]

*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 2023-24 & FY 2024-25

(Since Data uploaded **OF** FY 2023-24 **IN** "3B/G1 of FY 2024-25" should not be the part of FY 2024-25's GSTR-9)

Sr No	Reference	Formula:	To be checked with:
9	OUTWARD LIAB	[Table 10] MINUS [Table 11] of FY 2023-24	To be matched with NET figure of "FY 2024-25's Table 9's Liability MINUS Tax paid through Cash and Credit" <i>[Along with difference due to other reasons mentioned in SR No 3]</i>
10	INWARD ITC	[Table 13] MINUS [Table 12] of FY 2023-24	Ideally should be Matched with Table 6-A1 of GSTR-9 of FY 2024-25 [Assuming Reversal of last year netted off in All other ITC. Otherwise TABLE 13 of FY 2023-24 = 6A1 of G9 of 2024-25]

Inspection, Search, Seizure – Summon, Prosecution - Arrest under GST

A person gets lucky, when his PREPARATION meets The OPPORTUNITY!!

Thank You!

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