



THE GST INSIDER

**GSTR 9 & 9C EDITION
FOR THE F.Y. 2024-25**

CA. SAMARPIT SHARMA

>>> PREFACE <<<

Welcome to our latest issue of **"The GST Insider"** meticulously compiled by **CA Samarpit Sharma**. As we navigate through the ever-evolving landscape of the Goods and Services Tax (GST), our aim is to bring you the most recent and pertinent updates, including circulars, notifications, press releases, relevant case laws, advance rulings, and other essential documents.

This Newsletter is designed to serve as a comprehensive resource for enhancing your understanding of GST regulations. Each edition is carefully structured to present complex legal content in an accessible and engaging format. Through the use of explanatory visuals and simplified explanations, we strive to make the material not only easier to comprehend but also more interesting to read.

It is important to note that the information provided herein is intended solely for knowledge sharing purposes and should not be utilized as a basis for any form of professional advice. For specific GST-related advice, we recommend consulting with qualified experts.

By integrating visual aids and reformulating the legal text into reader-friendly formats, we hope to enrich your learning experience and keep you updated on significant GST developments. Enjoy the read, and may it spark both your interest and understanding of GST.

Thank you for trusting "The GST Insider" as your go-to source for GST updates. We hope you find this edition both informative and easy to comprehend.

Thank You!



CA. SAMARPIT
SHARMA

AUTHOR

“

*Your potential is
louder than your
excuses.*

”

25 NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
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9	GSTR 7 (OCT 2025) GSTR 8 (OCT 2025)	GSTR 1 (OCT 2025)	12	GSTR 1/IFF (OCT 2025) GSTR 5 & 6 (OCT 2025)	14	15
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OVERVIEW OF GSTR-9 & GSTR-9C AND KEY INSIGHTS FOR FY 2024-25

SECTION 44 OF THE CGST ACT READ WITH RULE 80(1) – ANNUAL RETURN REQUIREMENTS

Section 44 mandates that every person registered under GST must submit an annual return, except for certain categories of taxpayers. The following persons are **not required** to furnish the annual return:

- Input Service Distributors
- Persons liable to deduct or collect tax under Sections 51 and 52
- Casual taxable persons
- Non-resident taxable persons
- Departments of Central/State Governments and local authorities whose accounts are audited by the Comptroller and Auditor General of India or as per any other statutory audit requirement

All other registered persons must file their annual return electronically in **Form GSTR-9 or GSTR-9A (as applicable)** through the GST portal by **31st December of the year following the relevant financial year**. Composition taxpayers are required to file GSTR-4, and e-commerce operators liable to collect TCS must file GSTR-9B.

The provision also empowers the Commissioner, based on GST Council recommendations, to issue notifications exempting any class of taxpayers from filing these returns.

Using this authority, the Government has periodically exempted smaller taxpayers—specifically those with an aggregate turnover of up to ₹2 crore—from filing the annual return for FY 2017-18 to 2023-24. Furthermore, Notification No. 15/2025 provides a permanent relief by exempting GSTR-9 filing for FY 2024-25 onwards, meaning the exemption now applies continuously without requiring fresh notifications every year.

ESSENTIAL COMPLIANCE POINTS

• **Multiple GSTINs with No Transactions**

Businesses operating under multiple GST registrations, but having an aggregate turnover above ₹2 crore, must still file a **Nil GSTR-9** for those registrations where no activity occurred during the year.

• **Cancelled Registration Still Requires Filing**

If a GST registration is cancelled during the year, the annual return remains mandatory where turnover exceeds ₹2 crore, unless the **final return is filed and the cancellation process is fully completed before 31st March of that financial year**.

• **Switching Composition Scheme**

A taxpayer who enters or exits the composition scheme **within the year is responsible for filing GSTR-9** for the regular-taxpayer period and GSTR-4 for the composition period.



OVERVIEW OF GSTR-9 & GSTR-9C AND KEY INSIGHTS FOR FY 2024-25

- **No Option to Revise**

Once GSTR-9 is filed, it cannot be revised. Taxpayers must therefore verify all figures and disclosures thoroughly before submission.

- **Accuracy is Critical**

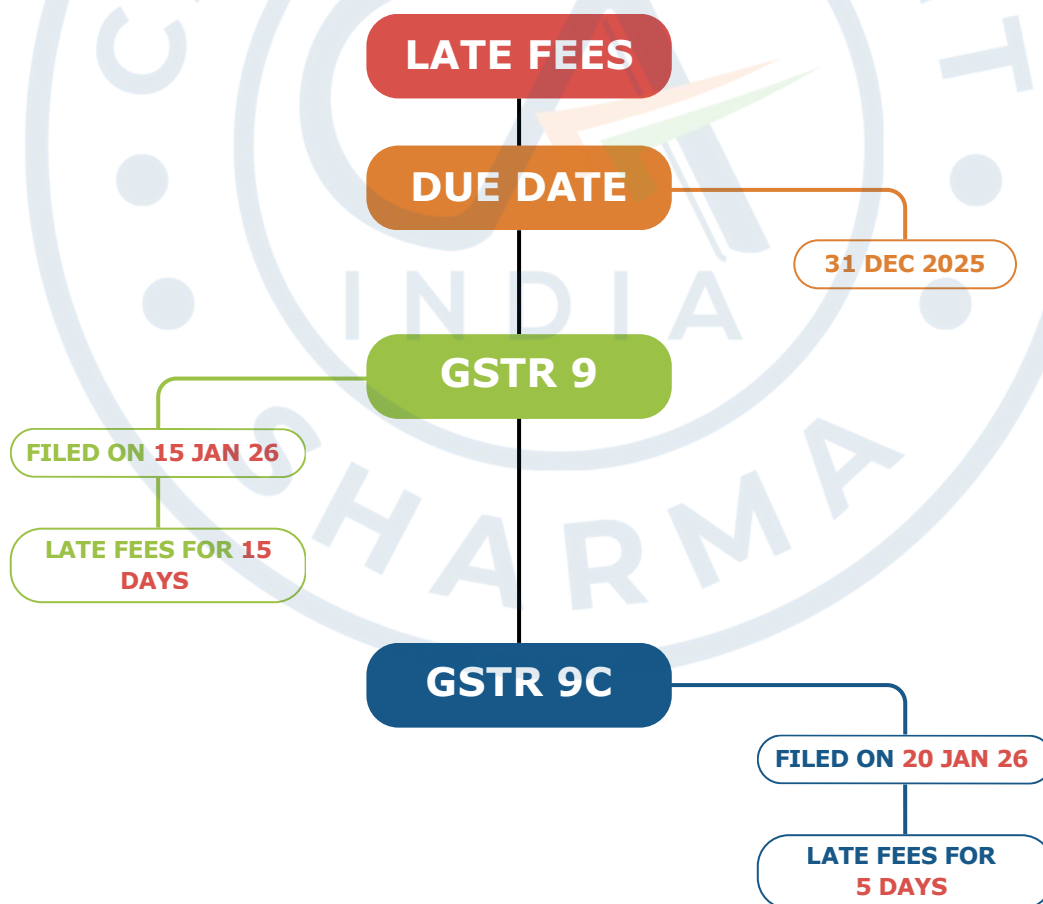
The data furnished in the annual return may be scrutinized in future assessments. Any error, omission, or misstatement can result in **additional tax, interest, penalties, and prolonged disputes.**

- **Reporting Additional Liability**

Any tax liability discovered while preparing the annual return can be paid voluntarily using **Form GST DRC-03.**

CONSEQUENCES OF NON-FILING OF GSTR 9 and GSTR 9C

As per circular 246/03/2025 dated 30 Jan 2025, From FY 2024-25 late fee for GSTR 9 & GSTR 9C will calculate separately.

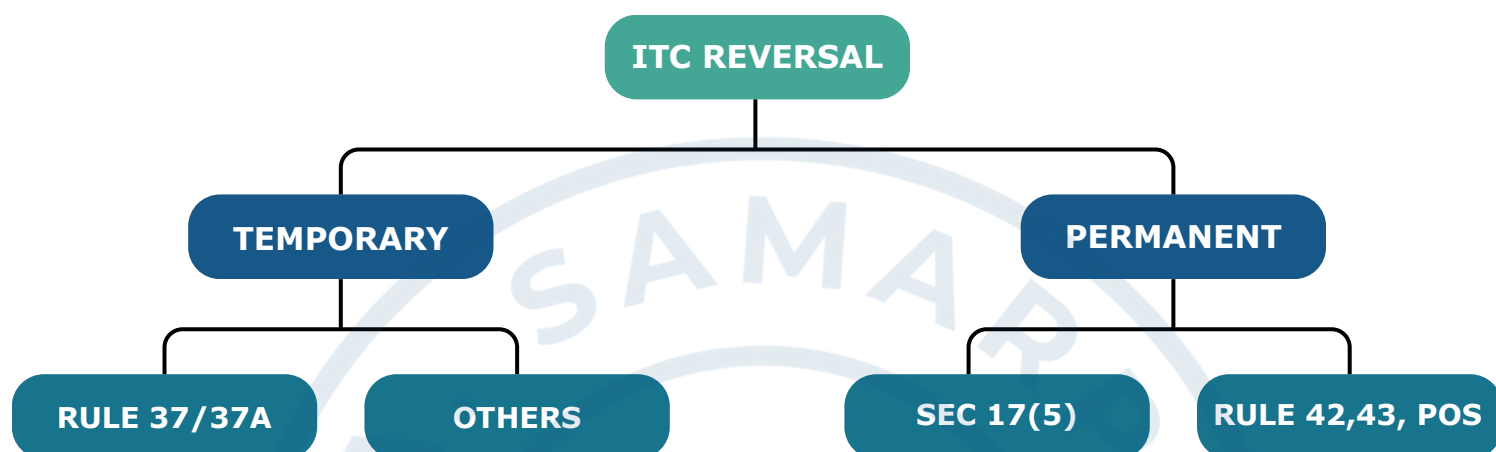




OVERVIEW OF GSTR-9 & GSTR-9C AND KEY INSIGHTS FOR FY 2024-25

With the latest changes to the GSTR-9 instructions, it is now explicitly stated that Input Tax Credit (ITC) pertaining to the financial year 2024-25 must be disclosed in Table 6 of the return. Taxpayers are expected to report all ITC availed during the year in this section, ensuring that the details are complete and correctly aligned with the updated compliance requirements.

TYPE OF ITC REVERSAL



CONCEPTUAL FRAMEWORK OF ITC RECLAIM

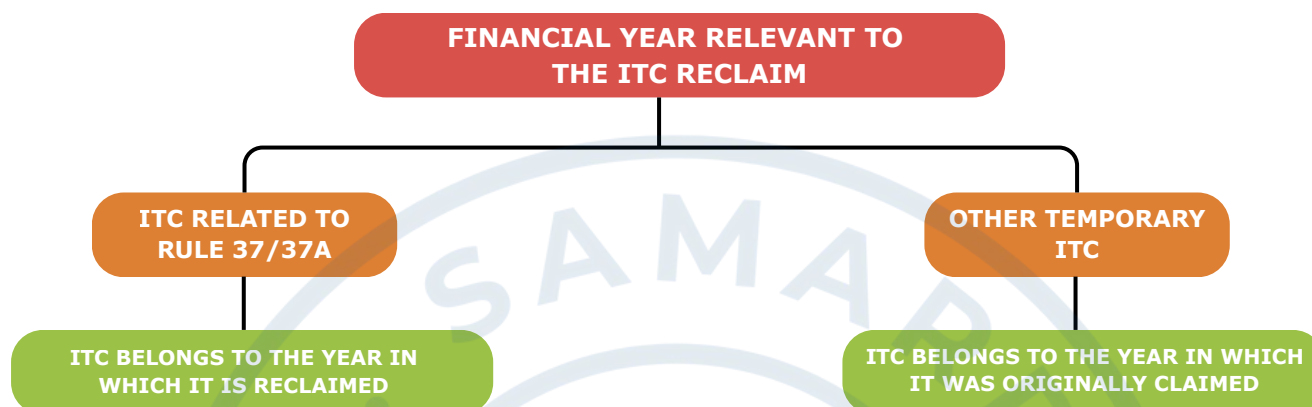
Input Tax Credit (ITC) may be reclaimed only when the earlier reversal was temporary, meaning the taxpayer later becomes eligible to take back the credit. Typically, ITC is first claimed in the year of purchase, but if certain conditions—such as timely payment to vendors—are not met, it must be reversed in the same financial year. Once the taxpayer fulfils the pending requirements, the previously reversed ITC can be reclaimed, which may fall in a subsequent year. This creates a situation where the claim, reversal, and reclaim of the same ITC can span across different financial years. As recent GST instructions now emphasize accurate year-wise reporting, correctly identifying the year to which the ITC reclaim belongs has become even more critical.





OVERVIEW OF GSTR-9 & GSTR-9C AND KEY INSIGHTS FOR FY 2024-25

IDENTIFICATION OF THE RELEVANT FINANCIAL YEAR FOR ITC RECLAIM



Although both categories involve temporary reversals of Input Tax Credit, they are separated because the basis and timing of eligibility for reclaim are governed by **different legal rules and reporting principles**.

Rule 37/37A related ITC specifically deals with reversals arising from **non-payment to vendors within the prescribed time**. The law explicitly states that once payment is made, the credit becomes eligible again, and the reclaim **must be linked to the financial year in which it is actually reclaimed**. In other words, the moment of eligibility is tied to the act of fulfilling the payment condition, which may occur in a later year.

In contrast, **other temporary ITC reversals** stem from reasons unrelated to vendor payment such as non-receipt of goods, documentation issues, or procedural lapses. In these cases, the taxpayer was originally eligible for credit in the year of claim itself, and the reversal only acted as a provisional hold. Once the deficiency is resolved, the reclaim continues to relate **back to the original financial year in which the ITC was first claimed, because eligibility never shifted to a later period**.

Thus, even though both reversals are temporary, the **trigger for regaining eligibility differs**, and therefore the **reporting year changes** making it necessary to treat them separately for compliance and disclosure under GSTR-9.



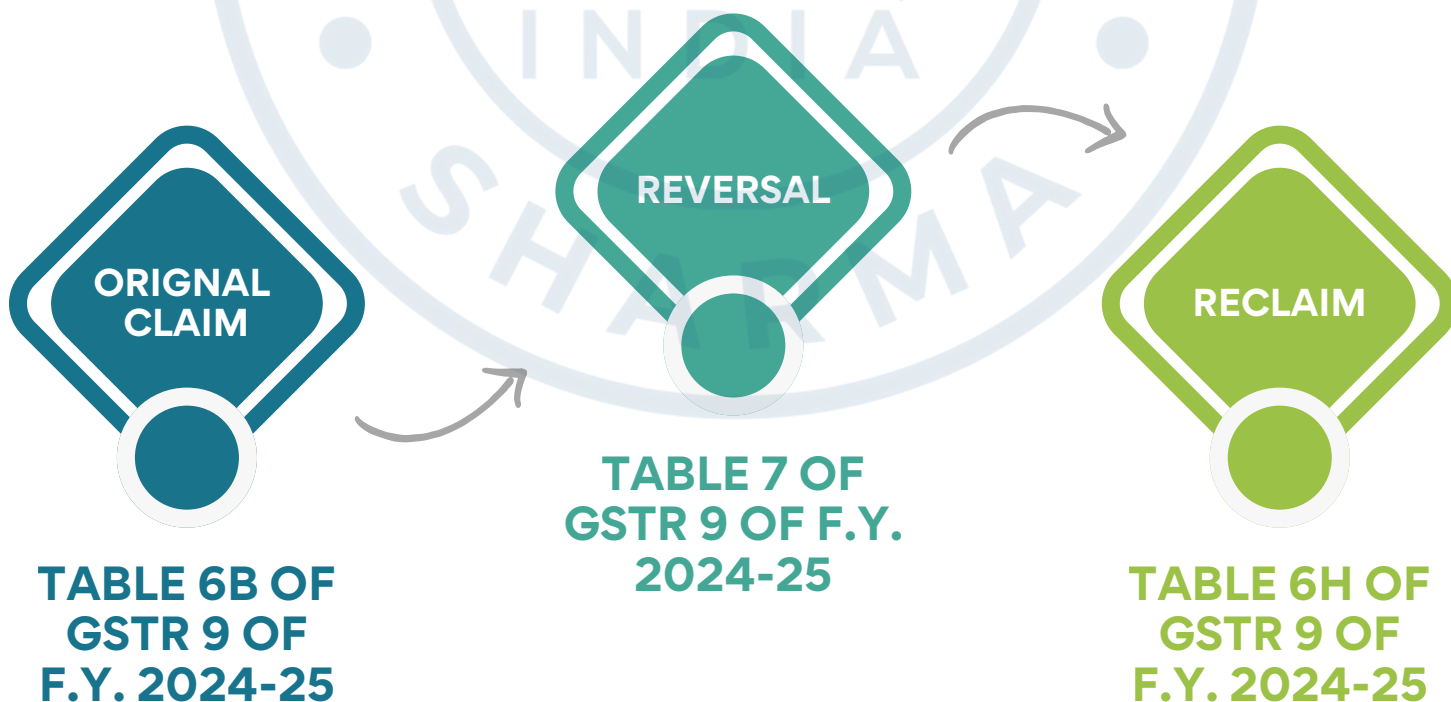
ILLUSTRATIVE TREATMENT OF ITC ACROSS CLAIM, REVERSAL, AND RECLAIM STAGES

ILLUSTRATIVE SCENARIOS OF ITC CLAIM, REVERSAL, AND RECLAIM

The reporting of Input Tax Credit (ITC) in GSTR-9 becomes more intricate when the same credit is claimed, reversed, and later reclaimed. While the original claim is recorded in the year of eligibility, temporary reversals may be required due to non-payment to vendors, documentation gaps, or other compliance conditions. Once these conditions are fulfilled, the taxpayer can reclaim the reversed ITC, but the year in which this reclaim must be reported now depends on the nature of the reversal.

Recent clarifications have made a clear distinction between **reclaims linked to Rule 37/37A and other temporary ITC reversals**, and each category follows a different reporting logic. To help understand how these rules apply in practice, the following examples illustrate three common scenarios where ITC moves through claim, reversal, and reclaim stages sometimes within the same financial year and sometimes across multiple years. These illustrations show how the reporting tables change depending on the timing and nature of the reclaim, ensuring correct compliance with the updated GSTR-9 instructions.

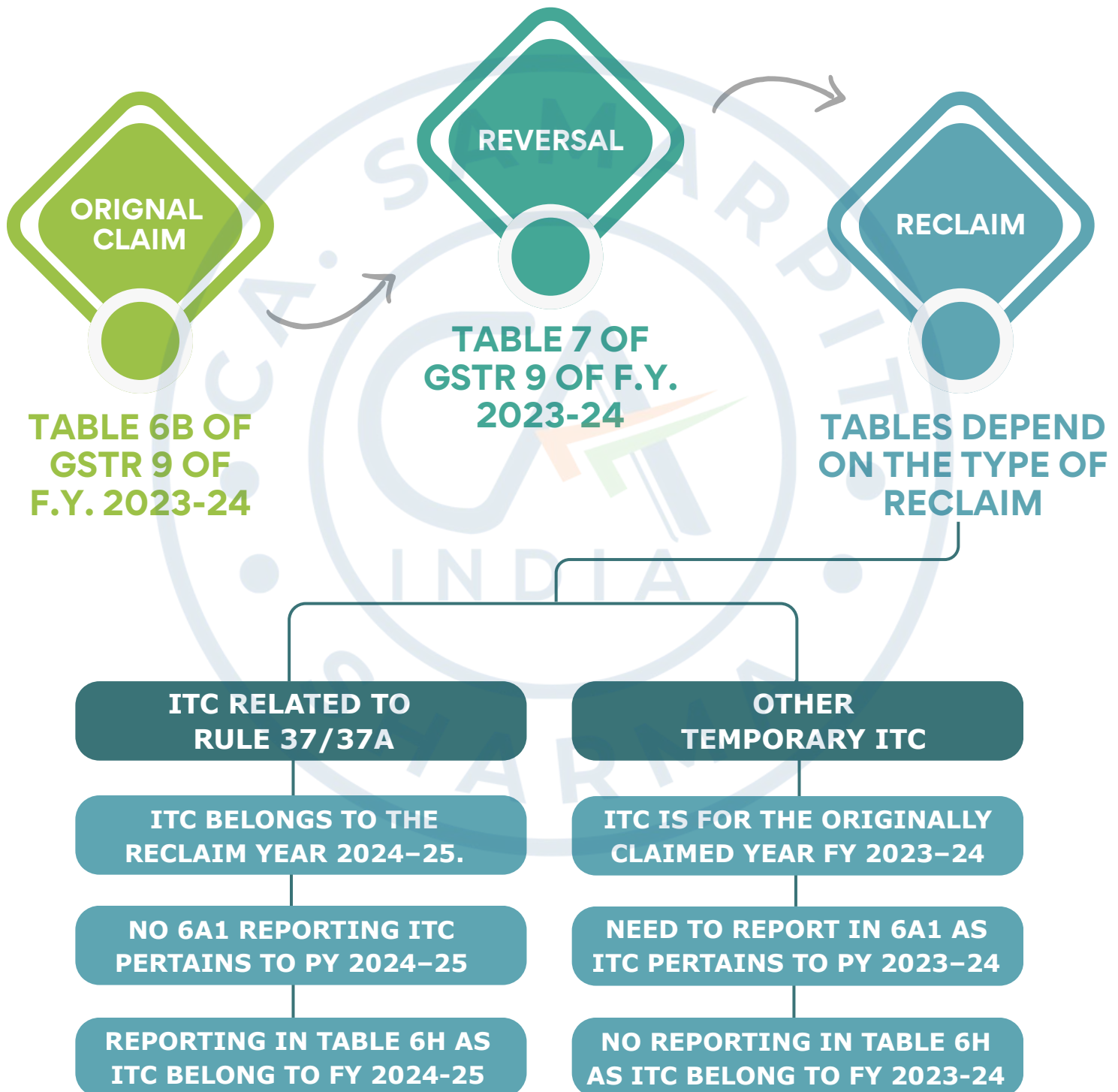
EXAMPLE 1 ITC CLAIMED, ITC REVERSE & RECLAIM IN SAME YEAR





ILLUSTRATIVE TREATMENT OF ITC ACROSS CLAIM, REVERSAL, AND RECLAIM STAGES

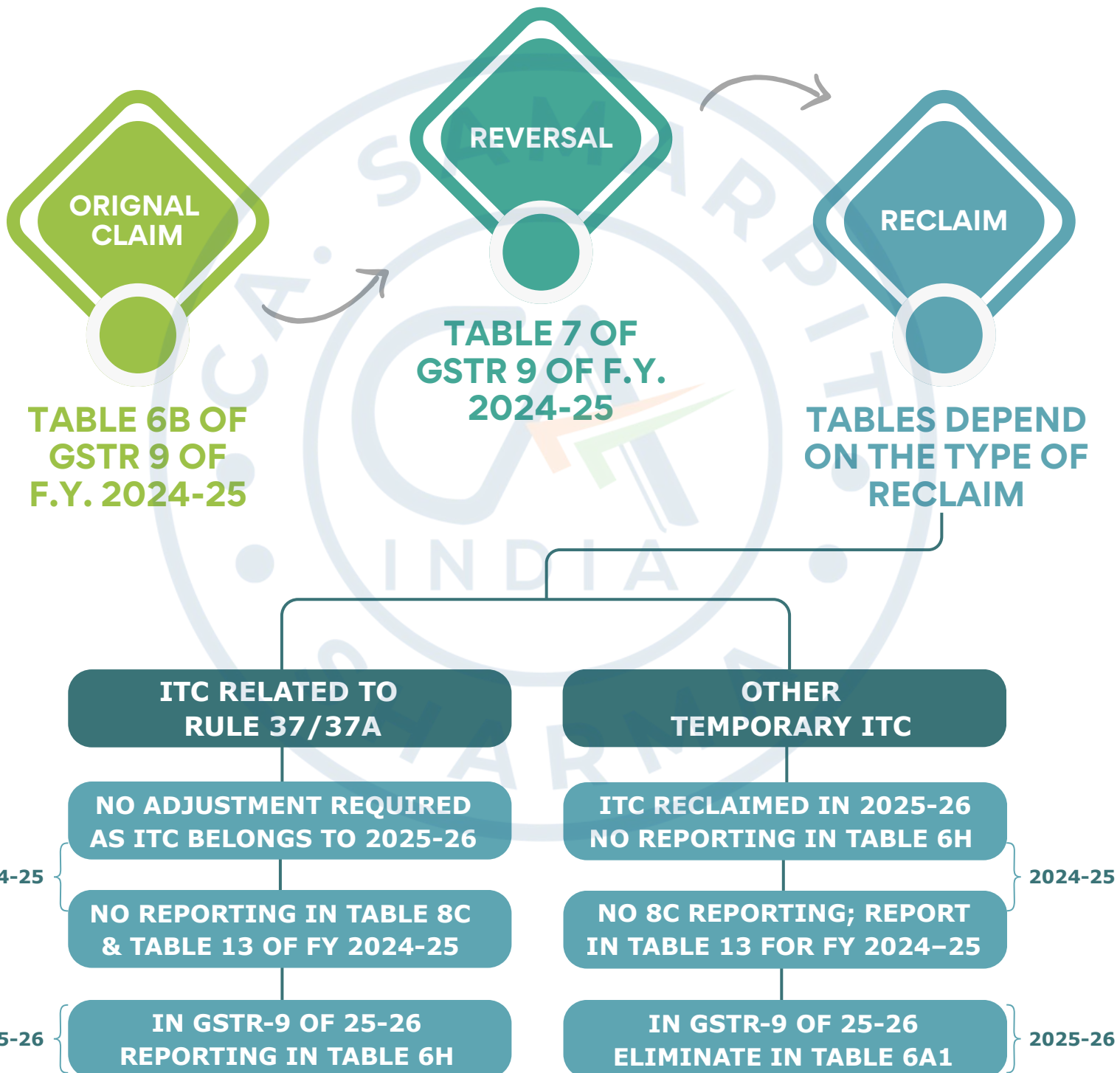
EXAMPLE 2 ITC CLAIMED, REVERSE IN FY 2023-24 & RECLAIM IN FY 2024-25





ILLUSTRATIVE TREATMENT OF ITC ACROSS CLAIM, REVERSAL, AND RECLAIM STAGES

EXAMPLE 3 ITC CLAIMED, REVERSE IN FY 2024-25 & RECLAIM IN FY 2025-26





ILLUSTRATIVE TREATMENT OF ITC ACROSS CLAIM, REVERSAL, AND RECLAIM STAGES

	Example 1	Example 2		Example 3	
Particular	Claim - Reversal and reclaim all three are in same FY 24-25) Assume Amount of ITC is Rs 120	Claim and Reversal in FY 24-25; Reclaim in FY 25-26 (Reason other than Rule 37/37A for e.g. Circular No. 170/02/2022-GST 5th July 2022)		Claim and Reversal in FY 24-25; Reclaim in FY 25-26 (due to Rule 37/37A for which no time limit to reclaim the ITC	
Originally Claimed	FY 2024-25	March'25 (FY 2024-25)		April'24 (FY 2024-25)	
Reversed -	FY 2024-25	March'25 (FY 2024-25)		October'24 (FY 2024-25)	
Reclaimed	FY 2024-25	April'25 (FY 2025-26)		April 2025 (FY 2025-26)	
RELEVANT TABLE OF GSTR 9	GSTR 9 FOR FY 24-25	GSTR 9 FOR FY 24-25	GSTR 9 FOR FY 25-26*	GSTR 9 FOR FY 24-25	GSTR 9 FOR FY 25-26*
Table 6A Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	It will have twice amount - 240	120	120	120	120
Table 6A1 ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A	NIL [as the ITC pertain to current FY only]	NIL [as the ITC pertain to current FY only]	120	Nil	Nil
Table 6A2 Net ITC of the financial year =(A-A1)	240	120	0	120	120
Table 6B Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	120	120		120	
Table 6H Amount of ITC reclaimed under the provisions of the Act	120				120



ILLUSTRATIVE TREATMENT OF ITC ACROSS CLAIM, REVERSAL, AND RECLAIM STAGES

Table 6I Sub total (B to H above)	240	120	0	120	120
Table 6J Difference (I – A2 above)	0	0	0	0	0
Table 7A / 7A1 7A - As per Rule 37 / 7A1 - As per Rule 37A	120 (Report in applicable rows from 7A to 7H as per the reason of reversal)			120	
Table 7H Other reversal		120			
Table 8A ITC as per GSTR-2B (table 3 thereof)	120	120		120	
Table 8B ITC as per 6(B) above	120	120		120	
Table 8C [ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next FY]	0	0 Note 1			
Table 8D Difference [A-(B+C)]	0	0			
Table 12 ITC of the financial year reversed in the next financial year	0	0			
Table 13 ITC of the financial year availed in the next financial year	0	120		Note 2	

* The reporting of amount in GSTR 9 of next FY 2025-26 is based on the current notified form. It may subject to change based on the any amendments/changes notified for GSTR 9 of FY 2025-26.

Note 1 – It should not be reported in Table 8C as it is appearing in Table 8B so adding the same will create the difference in 8D.

Note 2 - ITC claimed on account of Rule 37/37A, will be considered the ITC of the year in which eligibility of claim arise. In this case the ITC is claimed in FY 2025-26 therefore it is considered the ITC of FY 2025-26 and not 2024-25. Hence, not to be reported in the Table 13 of GSTR 9 for FY 2024-25.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

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

[Help](#)

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.

Nature of Supplies	Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(B) Supplies made to registered person (B2B)	₹2,09,93,348.71	₹21,10,926.73	₹8,33,938.03	₹8,33,938.03	₹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	₹0.00	₹0.00	₹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	₹740.00	₹37.00	₹0.00	₹0.00	₹0.00
(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]	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(H) Sub-total (A to G1 above)	₹2,09,94,088.71	₹21,10,963.73	₹8,33,938.03	₹8,33,938.03	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹43,314.00	₹0.00	₹3,898.26	₹3,898.26	₹0.00
(M) Sub total (I to L above)	-₹43,314.00	₹0.00	-₹3,898.26	-₹3,898.26	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹2,09,50,774.71	₹21,10,963.73	₹8,30,039.77	₹8,30,039.77	₹0.00

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CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

4A – Supplies Made to Consumers and Unregistered Persons

This table requires reporting the total taxable value of supplies made to consumers and unregistered persons, including supplies routed through e-commerce operators. All amounts must be shown after adjusting for any credit notes or debit notes issued for such supplies. The information can be gathered from Table 5 and Table 7 of GSTR-1 and the related amendments appearing in Tables 9 and 10, as updated through GSTR-1A.

4B – Supplies Made to Registered Persons (Including UIN Holders)

This table captures the taxable value of outward supplies made to registered persons, including recipients with UINs. Supplies made via e-commerce operators are included, but supplies on which tax is payable by the recipient under reverse charge should not be reported here. Credit notes and debit notes relating to these supplies must be reported separately. The relevant details are available in Table 4A and Table 4C of GSTR-1 and corresponding amendments filed through GSTR-1A.

4C – Taxable Export Supplies (Excluding SEZ Supplies)

This table requires reporting the total taxable value of export supplies made outside India, excluding those made to SEZ units or developers. These figures may be taken from Table 6A of GSTR-1 and any amendments made through GSTR-1A.

4D – Taxable Supplies Made to SEZ Units/Developers

This table contains the taxable value of supplies made to SEZ units or SEZ developers where tax has been paid. The required details can be sourced from Table 6B of GSTR-1.

4E – Deemed Export Supplies

This table covers the taxable value of supplies classified as deemed exports for which tax has been paid. These figures should be compiled using Table 6C of GSTR-1 and any amendments recorded in GSTR-1A.

4F – Unadjusted Advances on Which Tax Has Been Paid

This table captures advances received during the year on which tax was paid but for which invoices had not been issued within the same financial year. These values are derived from Table 11A of GSTR-1 and related amendments through GSTR-1A.

4G – Inward Supplies Liable to Reverse Charge

This table requires reporting all inward supplies for which the taxpayer is liable to pay tax under the reverse charge mechanism. It includes inward supplies received from registered and unregistered persons on which reverse charge is applicable, as well as all imports of services. Values must be reported net of any debit or credit notes. The information can be sourced from Table 3.1(d) of GSTR-3B.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

4G1 – Supplies Taxable Under Section 9(5) (For E-Commerce Operators)

This table is to be completed only by e-commerce operators. It requires reporting the aggregate value of supplies, net of amendments, on which the operator is liable to pay tax under Section 9(5). Relevant information is available in Table 15 and 15A of GSTR-1.

4I – Credit Notes Issued for B2B, Export, SEZ, and Deemed Export Supplies

This table records the total value of credit notes issued during the year in relation to B2B supplies, exports, supplies to SEZs, and deemed exports. Details may be taken from Table 9B of GSTR-1 and amendments made through GSTR-1A. For FY 2017-18 to FY 2020-21, taxpayers may opt to report Tables 4B to 4E after adjusting for credit notes if separate reporting is difficult.

4J – Debit Notes Issued for B2B, Export, SEZ, and Deemed Export Supplies

This table captures the total value of debit notes issued for B2B supplies, exports, supplies to SEZs, and deemed exports. The data can be referenced from Table 9B of GSTR-1 and any amendments made via GSTR-1A. For FY 2017-18 to FY 2020-21, taxpayers may choose to report Tables 4B to 4E net of debit notes when separate reporting poses difficulty.

4K – Amendments to Outward Supplies and Related Documents

This table requires reporting amendments made during the year to B2B supplies, export supplies, supplies to SEZs, deemed exports, and other outward supply details. These amendments are typically recorded in Table 9A of GSTR-1 and any corresponding GSTR-1A updates. Taxpayers filing for FY 2017-18 to FY 2020-21 may choose to report Tables 4B to 4E after adjusting for amendments if reporting them separately is problematic.

4L – Amendments to Credit Notes, Debit Notes, and Refund Vouchers

This table includes amendments relating to credit notes, debit notes, and refund vouchers issued during the financial year. These details are available in Table 9C of GSTR-1 and amendments filed through GSTR-1A. For FY 2017-18 to FY 2020-21, taxpayers have the option to report Tables 4B to 4E after incorporating these amendments if separate reporting is difficult.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

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

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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.

Nature of Supplies	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹0.00				
(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				
(C1) Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]	₹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)	₹0.00				
(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)	₹0.00				
(N) Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)	₹2,09,50,034	₹21,10,926.73	₹8,30,039.77	₹8,30,039.77	₹0.00
(L) Sub total (H to K)	₹0.00				
(M) Turnover on which tax is not to be paid (G + L above)	₹0.00				
(N) Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)	₹2,09,50,034	₹21,10,926.73	₹8,30,039.77	₹8,30,039.77	₹0.00

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CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

5A – Exports (Other Than SEZ Supplies) – Tax Not Paid

This table captures the aggregate value of export supplies made outside India, excluding supplies to SEZ units or developers, on which tax has not been paid. These details should be drawn from Table 6A of FORM GSTR-1, including any modifications made through FORM GSTR-1A. Only zero-rated supplies on which tax was not paid (i.e., under LUT/Bond) are to be declared here.

5B – Supplies to SEZ (Tax Not Paid)

This table requires reporting the aggregate value of supplies made to SEZ units or SEZ developers on which tax has not been paid. The figures may be sourced from Table 6B of FORM GSTR-1. These include zero-rated supplies under LUT/Bond made to SEZ recipients without payment of tax.

5C – Supplies to Registered Persons Under Reverse Charge

This table covers the aggregate value of outward supplies made to registered persons where the recipient is liable to pay tax under the reverse charge mechanism. The supplier should not include tax liability for these supplies in this table. Any associated credit notes and debit notes must be declared separately. The information can be taken from Table 4B of FORM GSTR-1, along with amendments through FORM GSTR-1A where applicable.

5C1 – Supplies Through E-Commerce Operators Taxable Under Section 9(5)

This table must be filled by suppliers who make supplies through e-commerce operators for which the operator, and not the supplier, is liable to pay tax under section 9(5). The aggregate value of such supplies, net of amendments, should be reported here. These details are available in Table 14(b) and Table 14A(b) of FORM GSTR-1.

5D, 5E & 5F – Exempted, Nil-Rated, and Non-GST Supplies

These tables require reporting the total aggregate value of exempted, nil-rated, and non-GST outward supplies made during the year. Data may be sourced from Table 8 of FORM GSTR-1, along with amendments captured through FORM GSTR-1A. The value of “no supply” transactions (such as high-sea sales or sale of warehoused goods before clearance for home consumption) must be reported under 5F – Non-GST Supplies.

For FY 2023-24 and FY 2024-25, the same rule applies: non-GST supplies must be shown separately, and exempted and nil-rated supplies may be shown separately or as a consolidated amount under “Exempted.”

5H – Credit Notes for Zero-Rated, Reverse-Charge, and Exempt/Nil/Non-GST Supplies

This table captures the aggregate value of credit notes issued in relation to supplies declared



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

in Tables 5A, 5B, 5C, 5D, 5E, and 5F. These details may be obtained from Table 9B of FORM GSTR-1 and any amendments made through FORM GSTR-1A. For FY 2017-18 through FY 2024-25, taxpayers may optionally report Tables 5A to 5F net of credit notes, if it is difficult to report credit notes separately.

5I – Debit Notes for Zero-Rated, Reverse-Charge, and Exempt/Nil/Non-GST Supplies

This table records the aggregate value of debit notes issued corresponding to the supplies declared in Tables 5A through 5F. The figures may be gathered from Table 9B of FORM GSTR-1 along with amendments in GSTR-1A, if any. For FY 2017-18 through FY 2024-25, taxpayers may opt to furnish Tables 5A to 5F net of debit notes, if separate reporting is difficult.

5J & 5K – Amendments to Exports and SEZ Supplies (Tax Not Paid)

These tables require reporting all amendments made to export supplies (excluding SEZ supplies) and supplies to SEZs where tax has not been paid. These amended values are available in Table 9A and Table 9C of FORM GSTR-1 and any modifications made via FORM GSTR-1A. For FY 2017-18 through FY 2024-25, taxpayers may choose to declare Tables 5A to 5F net of amendments if reporting them separately is not possible.

5N – Total Turnover (Taxable + Non-Taxable)

This table captures the total turnover for the financial year, including the sum of all taxable and non-taxable supplies, together with additional supplies and amendments reported during the year. It also includes advances on which tax has been paid but for which invoices have not yet been issued. However, this total must exclude inward supplies on which tax is payable under reverse charge by the registered person, as well as supplies falling under section 9(5) on which e-commerce operators are liable for tax.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

6.Details of ITC availed during the financial year

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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)		₹13,20,229.95	₹3,08,090.6	₹3,08,090.65	₹0.00
(A1) ITC of any preceding financial year availed in the financial year (which is included in 6A above) other than reclaim		₹0.00	₹0.00	₹0.00	₹0.00
(A2) Net ITC of the financial year (A-A1)		₹13,20,229.95	₹3,08,090.6	₹3,08,090.65	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹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	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹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	₹0.00	₹0.00	₹0.00	₹0.00
(E) Import of goods (including supplies from SEZ)	Inputs	₹0.00			₹0.00
	Capital goods	₹0.00			₹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 under the provisions of the Act		₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹0.00	₹0.00	₹0.00	₹0.00
(J) Difference (I – A2 above)		-₹13,20,229.95	-₹3,08,090.6	-₹3,08,090.65	₹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) ITC availed through ITC-01, ITC-02, and ITC-02A (other than GSTR-3B and TRAN Forms)		₹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)		₹0.00	₹0.00	₹0.00	₹0.00



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

6A – Total Input Tax Credit Availed as per GSTR-3B

This table reflects the total input tax credit availed by the taxpayer during FY 2024–25 as reported in Table 4A of FORM GSTR-3B. The figure will be auto-populated and represents all ITC claimed in GSTR-3B for the financial year. The taxpayer is not required to make any manual entry unless correcting discrepancies identified during reconciliation.

6A1 – ITC of the Previous Financial Year Availed During April–October of FY 2024–25

In this table, the taxpayer must report input tax credit related to the preceding financial year but availed through GSTR-3B filed for the months of April to October of FY 2024–25, provided such returns are filed up to 30th November 2024. This disclosure is required because such credits get auto-populated into Table 6A, but they relate to the previous year and must therefore be segregated.

Additionally, if ITC was claimed in an earlier year but later reversed for reasons other than Rule 37 or Rule 37A and subsequently reclaimed during FY 2024–25, it must also be declared here. However, if such ITC was reversed under Rule 37 (non-payment to supplier) or Rule 37A (interest liability regularisation) in an earlier year and reclaimed in FY 2024–25, it should not be reported here, since such reclaims are instead to be reported in Table 6H.

6B – ITC on All Inward Supplies Except RCM (Including Services from SEZs)

This table requires the taxpayer to declare ITC availed on inward supplies on which tax is not payable under reverse charge, including services received from SEZ units or SEZ developers. For FY 2024–25, ITC must be presented by clearly classifying the amounts into inputs, capital goods, and input services, ensuring accurate reporting as per books and GSTR-3B. Any ITC that was availed, subsequently reversed, and later reclaimed cannot be included here; only the first-time availment is to be shown in this table. If any portion of the ITC reported here is reversed later, the reversal should appear in Table 7, and any subsequent reclaim during the year must be declared in Table 6H. Table 4(A)(5) of FORM GSTR-3B may be used for extracting the values to be reported.

6C – ITC on Inward Supplies from Unregistered Persons (RCM – Excluding Import of Services)

This table captures ITC availed on inward supplies received from unregistered suppliers that attract tax under the reverse charge mechanism, other than the import of services. As with other ITC breakup requirements for FY 2024–25, the taxpayer must report ITC under the heads inputs, capital goods, and input services, ensuring consistency with the corresponding entries made in Table 4(A)(3) of GSTR-3B. This table helps isolate ITC arising from domestic



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

RCM supplies where suppliers are unregistered.

6D – ITC on Inward Supplies From Registered Persons (RCM)

In this table, the taxpayer will report ITC availed on inward supplies received from registered suppliers, but where tax is payable by the recipient under the reverse charge mechanism. Similar to Table 6C, the taxpayer must break down the ITC into inputs, capital goods, and input services, using Table 4(A)(3) of GSTR-3B as a reference. Accurate reporting in this table ensures proper classification of RCM-related credits from registered persons.

6E – ITC on Import of Goods (Including Goods From SEZ Units/Developers)

This table requires the declaration of ITC availed on import of goods, including goods received from SEZ units or developers. For FY 2024–25, taxpayers must classify this ITC into inputs and capital goods. These details correspond to Table 4(A)(1) of GSTR-3B. Since ITC on imports is supported by Bill of Entry and IGST payment challans, taxpayers must ensure that the values match import documentation and the auto-populated ICEGATE records, if any.

6F – ITC on Import of Services (Excluding Services From SEZs)

This table captures ITC availed on import of services, excluding services procured from SEZ entities. The details generally correspond to Table 4(A)(2) of GSTR-3B. The taxpayer must ensure that such ITC is backed by self-invoices and payment of IGST under reverse charge, wherever applicable.

6G – ITC Received From Input Service Distributor (ISD)

In this table, the taxpayer reports ITC received through documents issued by an Input Service Distributor. These details should align with Table 4(A)(4) of GSTR-3B. ISD-distributed credits typically pertain to input services and are directly credited to the electronic credit ledger based on the ISD's distribution mechanism.

6H – ITC Availed, Reversed, and Reclaimed During FY 2024–25

This table is used to declare ITC that underwent reversal and subsequent reclaim during FY 2024–25. For FY 2024–25 onwards, if ITC is availed for the first time, it must be reported in Table 6B, whereas any reversal is shown in Table 7, and any reclaim of reversed ITC must exclusively be declared in this table.

This table must also include ITC that was reversed in earlier years under Rule 37 or Rule 37A and reclaimed during the current financial year. However, if ITC reversed in earlier years for reasons other than Rule 37 or 37A is reclaimed during FY 2024–25, such reclaim is not reported here; it instead belongs in Table 6A1. This table enables tracking of



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

adjustments within the same financial year as well as legitimate reclaims arising from prior-year non-payments regularised during FY 2024–25.

6J – Reconciliation Difference Between GSTR-3B ITC and Table 6B–6H ITC

This table shows the difference, if any, between the net ITC availed for FY 2024–25 as per Table 6A2 of GSTR-3B and the ITC declared across Tables 6B to 6H. For FY 2024–25, this value will be auto-populated and should ordinarily be zero if the taxpayer has accurately reconciled ITC between books, GSTR-3B, and invoices. Any non-zero figure may indicate errors, omissions, or mismatches requiring review.

6K – Transition Credit Received Through TRAN-I

This table captures any transition credit appearing in the electronic credit ledger arising from the filing or revision of FORM GST TRAN-I. Although transition credit is largely historical, any movement into the ledger during FY 2024–25—whether upward or downward—must be disclosed here.

6L – Transition Credit Received Through TRAN-II

This table reflects transition credit credited to the electronic credit ledger through FORM GST TRAN-II during FY 2024–25. As with Table 6K, any inflow of credit under transitional provisions must be declared to ensure transparency in the ITC ledger.

6M – ITC Availed Through ITC-01, ITC-02, and ITC-02A

This table captures ITC availed during FY 2024–25 through forms other than GSTR-3B, TRAN-I, or TRAN-II, specifically ITC-01, ITC-02, and ITC-02A. This includes credits taken on account of new registrations, voluntary registrations, or transfer of business under Section 18(3). These credits flow directly into the electronic credit ledger and must be declared here to account for all non-GSTR-3B sources of ITC.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

7.Details of ITC Reversed and Ineligible ITC for the financial year

Help ?

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37	₹0.00	₹0.00	₹0.00	₹0.00
(A1) As per Rule 37A	₹0.00	₹0.00	₹0.00	₹0.00
(A2) As per Rule 38	₹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 reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Net ITC Available for Utilization (60 - 7I)	₹0.00	₹0.00	₹0.00	₹0.00

Act

7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H – Details of Input Tax Credit Reversed

These tables capture the details of input tax credit (ITC) reversed during the financial year due to ineligibility or as required under Rules 37, 37A, 38, 39, 42, and 43 of the CGST Rules, 2017. The taxpayer must also include reversals made under Section 17(5) of the CGST Act (blocked credits), as well as ineligible transitional credits that were previously claimed through FORM GST TRAN-I or TRAN-II and subsequently reversed.

Table 4(B) of FORM GSTR-3B may be used as a reference for reporting these details. Any ITC reversals made through FORM ITC-03 (such as those on opting for composition or for exempt supplies) or any other reversal not specifically covered in Tables 7A to 7G must be reported under Table 7H.

This reporting requirement applies exclusively to FY 2024-25, and all reversals must be disclosed in their respective categories; no consolidation options are available for this financial year.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

8. Other ITC related information

[Help](#)

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2B [Table 3(I) thereof]	₹13,26,526.62	₹3,07,982.74	₹3,07,982.74	₹0.00
(B) ITC as per sum total of 6(B) above	₹0.00	₹0.00	₹0.00	₹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	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹13,26,526.62	₹3,07,982.74	₹3,07,982.74	₹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)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above) in financial year	₹0.00	₹0.00	₹0.00	₹0.00
(H1) IGST Credit availed on Import of goods in next financial year	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H-H1)	₹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

8A – ITC Available as per GSTR-2B (Auto-Populated)

This table will display the total input tax credit available on inward supplies (other than imports and inward supplies liable to reverse charge, but including services received from SEZs and supplies reported by e-commerce operators) pertaining to FY 2024-25, as reflected in Table 3(I) of FORM GSTR-2B. The value is auto-populated and represents the aggregate ITC reported by corresponding suppliers (including e-commerce operators) in their FORM GSTR-1 or through other valid returns that feed into GSTR-2B.

8B – ITC Availed as per Table 6B (Auto-Populated)

This table will be auto-populated with the input tax credit availed as declared in Table 6B of this return (ITC availed on inward supplies other than reverse-charge supplies). This reflects the credit actually claimed during the financial year in GSTR-3B.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

8C – ITC Availed in the Next Financial Year Within Section 16(4) Time Limit

This table requires reporting the aggregate value of ITC relating to FY 2024–25 that was availed in the next financial year (FY 2025–26), but within the statutory time limit prescribed under Section 16(4) of the CGST Act, 2017. Only those credits pertaining to FY 2024–25 and validly availed after March 2025 but within the permissible timeframe should be declared here.

8D – ITC Available but Not Availed (System-Computed)

This table computes the difference between the ITC available as per GSTR-2B (Table 8A) and the sum of ITC availed in this return (Tables 8B and 8C). This figure represents the ITC that was available but not availed in GSTR-3B for FY 2024–25.

If the ITC availed in GSTR-3B exceeds the ITC appearing in GSTR-2B, this row may display a negative value, indicating excess availment compared to auto-drafted data.

8E and 8F – ITC Available but Not Availed, and ITC Not Availed Due to Ineligibility

These tables capture the bifurcation of the amount appearing in Table 8D.

Table 8E reflects the portion of ITC that was eligible but not availed in GSTR-3B.

Table 8F reflects ITC that was not availed because it was ineligible under the CGST Act.

Ideally, where Table 8D is positive, the sum of Tables 8E and 8F should be equal to the value reported in Table 8D.

8G – IGST Paid on Import of Goods (Including Imports from SEZs)

This table requires declaration of the aggregate IGST paid on imports of goods, including goods imported from SEZ units or developers, during FY 2024–25. These values should be based on Bills of Entry and ICEGATE records.

8H – ITC Availed on Import of Goods (Auto-Populated)

This table auto-populates the ITC availed on import of goods during FY 2024–25, based on the values declared in Table 6E of the return. This reflects the portion of IGST paid on imports that has been claimed as credit.

8H1 – ITC on Imports Availed in the Next Financial Year

From the IGST paid on imports reported in Table 8G, this table requires reporting the portion of ITC on import of goods pertaining to FY 2024–25, but availed in the next financial year, provided such availment is within the time limit prescribed under Section 16(4).

8K – ITC Lapsed for the Financial Year (System-Computed)

This table displays the total ITC that lapses for FY 2024–25. It is computed automatically based on earlier entries in Table 8 and represents ITC that cannot be carried forward or claimed in future periods.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

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

[Help](#)

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.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)				Total Tax Paid (₹)	Difference between Tax payable and Paid (₹)
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)		
1	2	3	4	5	6	7	8 = (3+4+5+6+7)	9 = (2-8)
Integrated Tax	₹21,10,964	₹9,48,214.0	₹11,44,500.0	₹9,125.00	₹9,125.00		₹21,10,964.00	₹0.00
Central Tax	₹8,30,039.0	₹3,62,410.0	₹1,68,663.00	₹2,98,966.0			₹8,30,039.00	₹0.00
State/UT Tax	₹8,30,039.0	₹5,24,007.0	₹7,066.00		₹2,98,966.0		₹8,30,039.00	₹0.00
Cess	₹0.00	₹0.00				₹0.00	₹0.00	₹0.00
Interest	₹0.00	₹0.00					₹0.00	₹0.00
Late Fees	₹100.00	₹100.00					₹100.00	₹0.00
Penalty	₹0.00	₹0.00					₹0.00	₹0.00
Others	₹0.00	₹0.00					₹0.00	₹0.00

Note : From Financial Year 2024-25 Tax Payable has been computed based on the Net Tax Payable, which is tax payable minus tax paid through negative liability ledger, if any reported in Table 6.1 of GSTR-3B

Act

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 Invoices/Debit Note/Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments/Credit Note (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
12. ITC of the financial year reversed in the next financial year		₹0.00	₹0.00	₹0.00	₹0.00
13. ITC of the financial year availed in the next financial year		₹0.00	₹0.00	₹0.00	₹0.00
Total turnover(SN + 10 - 11)	₹2,09,50,034.78	₹21,10,926.73	₹8,30,039.77	₹8,30,039.77	₹0.00



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

10 & 11 – Amendments to Supplies of the Financial Year

For FY 2024–25, Table 10 shall contain the details of supplies or tax increases relating to FY 2024–25 that were reported after the close of the financial year. This includes invoices, debit notes, and upward amendments pertaining to FY 2024–25 but furnished in FORM GSTR-1, or as amended in FORM GSTR-1A, or furnished through the Invoice Furnishing Facility (IFF) for the months of April to October of FY 2025–26, provided the relevant returns are filed up to 30th November 2025. All upward revisions relating to supplies of FY 2024–25 and declared within this statutory period must be included in Table 10.

Similarly, for FY 2024–25, Table 11 shall contain the details of supplies or tax reductions relating to FY 2024–25 that were reported after the close of the financial year. This includes credit notes and downward amendments furnished in GSTR-1, in GSTR-1A, or through the IFF during the months of April to October of FY 2025–26, filed up to 30th November 2025. All downward revisions linked to FY 2024–25 supplies must be disclosed in Table 11.

12 – Reversal of ITC of FY 2024–25 Reported in the Next Financial Year

For FY 2024–25, Table 12 shall capture the aggregate value of ITC relating to FY 2024–25 that was reversed in the returns of the next financial year, i.e., in GSTR-3B filed for the months of April to October of FY 2025–26, filed up to 30th November 2025. These reversals relate exclusively to ITC originally availed for FY 2024–25 but reversed subsequently during the prescribed period of the next financial year.

Such reversals are not part of Table 7, which contains only reversals made during FY 2024–25 itself. Taxpayers may use Table 4(B) of FORM GSTR-3B of the next financial year as the reference for reporting these values.

13 – ITC of FY 2024–25 Availed in the Next Financial Year

For FY 2024–25, Table 13 shall contain the details of ITC relating to goods or services received during FY 2024–25 but availed in the GSTR-3B returns filed for April to October of FY 2025–26, filed up to 30th November 2025, in accordance with Section 16(4) of the CGST Act. Taxpayers may use Table 4(A) of FORM GSTR-3B of April–October 2025–26 to identify these credits.

This table must not include ITC that was reversed under Rule 37 or Rule 37A in any earlier period and reclaimed during the next financial year. Such reclaims are required to be reported only in Table 6H of the GSTR-9 for the year in which the reclaim is made, and therefore should not be reported in Table 13.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

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

[Help](#)

Description	Payable (₹)	Paid (₹)	Difference (₹)
1	2	3	4(2-3)
Integrated Tax	₹0.00	₹0.00	0.00
Central Tax	₹0.00	₹0.00	0.00
State/UT Tax	₹0.00	₹0.00	0.00
Cess	₹0.00	₹0.00	0.00
Interest	₹0.00	₹0.00	0.00

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

15A, 15B, 15C and 15D – Details of Refunds for FY 2024-25

These tables require reporting the aggregate value of refund claims relating to FY 2024-25. The amount reported as refund claimed should represent the total value of all refund applications filed during the financial year, including those that have been sanctioned, rejected, or are pending for processing.

The value reported as refund sanctioned should represent the total of all refund sanction orders issued during the year.

The value reported as refund rejected should reflect all refund claims for which rejection orders have been issued.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

The amount reported as refund pending should represent the total value of refund applications for which acknowledgements have been received but final orders have not yet been issued; this figure must exclude provisional refund amounts received.

Only GST-related refunds are to be included; non-GST refund claims are not to be reported in these tables.

15E, 15F and 15G – Details of Demands for FY 2024–25

These tables require reporting the aggregate value of tax demands for which an order confirming the demand has been issued by the adjudicating authority during FY 2024–25.

The value reported in 15F should reflect the total amount of such confirmed demands that has been paid during the financial year.

The value reported in 15G should represent the outstanding amount pending recovery, calculated as the portion of the confirmed demand in 15E that remains unpaid.

Only GST-related tax demands are to be disclosed; non-GST demands are not to be included.

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

16A – Supplies Received from Composition Taxpayers

This table requires reporting the aggregate value of supplies received from composition taxpayers during FY 2024–25. Taxpayers may refer to Table 5 of FORM GSTR-3B to populate this value. Only supplies received from registered persons who have opted for the composition scheme under Section 10 of the CGST Act should be included.

16B – Deemed Supplies from Principal to Job Worker under Section 143

This table captures the aggregate value of deemed supplies arising when goods sent by a principal to a job worker are not returned within the prescribed time limits as per subsections (3) and (4) of Section 143 of the CGST Act. For FY 2024–25, taxpayers must report the total value of such deemed supplies that become taxable due to non-compliance with the conditions of the job-work provisions.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

16C – Deemed Supplies of Goods Sent on Approval but Not Returned Within 180 Days

This table requires the reporting of the aggregate value of deemed supplies for goods that were sent on approval basis but were not returned within 180 days from the date of supply, making them taxable in accordance with GST provisions. The total value of such transactions for FY 2024–25 must be declared here.

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

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

17 & 18 – HSN-wise Summary of Outward and Inward Supplies

For FY 2024–25, Tables 17 and 18 require the reporting of a summary of outward and inward supplies respectively, classified according to their HSN codes. Taxpayers with annual turnover up to ₹1.50 crore are not required to furnish these details. Those with turnover above ₹1.50 crore and up to ₹5 crore must report HSN codes at the two-digit level, while taxpayers with turnover exceeding ₹5 crore must report HSN codes at the six-digit level. In addition, for taxpayers with turnover up to ₹5 crore, all B2B supplies must be reported at a minimum four-digit HSN level. Only goods require the furnishing of Unit Quantity Code (UQC), and quantities should be reported net of any returns. Details from Table 12 of FORM GSTR-1, including any amendments through FORM GSTR-1A, may be used to populate Table 17. For Table 18, taxpayers are required to include HSN-wise details of inward supplies only where the value of such inward supplies individually constitutes 10% or more of the total value of all inward supplies for the financial year. For FY 2024–25, taxpayers have the option not to fill Table 18, while Table 17 must be completed where applicable in accordance with the turnover-based HSN reporting requirements.



CLAUSE WISE ANALYSIS OF GSTR 9 TABLES

19. Late fee payable and paid

Help ?

File button shall be enabled only if, you have-

- No 'Additional cash is required' to pay for late fee, if any.
- Clicked on 'Preview Draft GSTR-9 PDF' button to review the details.
- 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	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Late Fees	0.00	0.00	0.00	0.00	0.00

Late fee payable and paid

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

Late fee shall be payable if the annual return is filed after the prescribed due date.

At the end of the return, taxpayers will have the option to discharge any additional liability declared in this form through FORM DRC-03. For this purpose, taxpayers must select 'Annual Return' from the dropdown menu in FORM DRC-03. Such liability may be paid using either the electronic cash ledger or the electronic credit ledger.



CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)			Validate Sheet
Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up			
S	Reconciliation of Gross Turnover		
S.No	Description	Amount (₹)	
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)*		
B	Unbilled revenue at the beginning of the 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 as at the end of the Financial Year		
I	Unadjusted Advances as 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 fluctuation		
O	Adjustment in Turnover due to reasons not listed above		
P	Annual Turnover after adjustments as above(A+B+C+D+E+F+G+H+I+J+K+L+M+N+O) *	0.00	
Q	Turnover as declared in Annual return (GSTR9)*		
R	Un-Reconciled turnover (Q-P) *	0.00	

5A – Turnover as per Audited Annual Financial Statement

The turnover as reported in the audited Annual Financial Statement for FY 2024–25 shall be declared here. In cases where a taxpayer has multiple GSTINs under the same PAN (i.e., State-wise registrations), the entity must internally determine and report the GSTIN-wise turnover. This figure must include export turnover, if applicable. The term “audited Annual Financial Statement” also covers the books of accounts maintained State-wise for entities operating in multiple States.

5B – Unbilled Revenue of the Previous Year Recognised in FY 2024–25

This table requires declaration of unbilled revenue carried forward from the previous financial year, which was recognised earlier on an accrual basis but on which GST became payable during FY 2024–25. Only the portion on which tax liability arose during the current year should be declared. Any further adjustments, if required, may be reported in Table 50.

5C – Advances Taxed but Not Recognised as Revenue in the Financial Statements

The value of advances on which GST was paid during FY 2024–25, but which were not recognised as revenue in the audited Annual Financial Statement, shall be declared here. Any related adjustments may be disclosed in Table 50.

5D – Deemed Supplies under Schedule I

This table captures the aggregate value of deemed supplies as per Schedule I of the CGST Act for FY 2024–25. Deemed supplies already forming part of the turnover in the audited Annual Financial Statement should not be reported again. Any further adjustments may be made in Table 50.



CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

5E – Credit Notes Issued After the Close of FY 2024–25

Declare the aggregate value of credit notes issued after 31 March 2025 for supplies accounted for in FY 2024–25, provided such credit notes were reported in the Annual Return (GSTR-9). Any adjustments may be reported in Table 50.

5F – Trade Discounts Not Permissible under GST

Where trade discounts have been recorded in the audited Annual Financial Statement but such discounts are not permissible under GST—and GST therefore remained leviable—the corresponding value shall be declared here. Adjustments, if any, may be reported in Table 50.

5G – Turnover Relating to Pre-GST Period (Not Applicable for FY 2024–25)

This table is not applicable for FY 2024–25 because it pertains only to turnover recorded for the period April–June 2017.

5H – Unbilled Revenue Recognised in FY 2024–25 but GST Not Payable

Declare unbilled revenue that was recognised in the books during FY 2024–25 based on accrual accounting but on which GST was not payable during the same year. Any adjustments may be made in Table 50.

5I – Revenue Recognised but Advances Not Taxed

This table captures the value of revenue recognised in the audited Annual Financial Statement for which GST was not payable on advances during FY 2024–25. Adjustments, if needed, may be reported in Table 50.

5J – Credit Notes Recorded in Books but Not Admissible Under Section 34

Declare the value of credit notes accounted for in the financial statements but not admissible under Section 34 of the CGST Act. Any adjustments may be reported in Table 50.

5K – Goods Supplied by SEZ to DTA Units Against Bill of Entry

Declare the value of goods supplied by SEZ units to DTA units for which the DTA units filed Bills of Entry during FY 2024–25. Adjustments, where required, may be reported in Table 50.

5L – Turnover under Composition Scheme for Those Who Opted Out

Where a registered person opted out of the composition scheme during FY 2024–25, the audited Annual Financial Statement will include turnover earned both as a composition taxpayer and a normal taxpayer. In such cases, the portion of turnover on which GST was paid under the composition scheme shall be declared here. Additional adjustments may be reported in Table 50.



CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

5M – Differences Due to Valuation under Section 15

Any difference between the turnover reported in GSTR-9 and the audited Annual Financial Statement arising solely due to valuation principles under Section 15 of the CGST Act and the corresponding rules shall be declared here. Further adjustments, if necessary, may be made in Table 5O.

5N – Differences Due to Foreign Exchange Fluctuation

Any difference between the turnover reported in GSTR-9 and the audited Annual Financial Statement caused by foreign exchange fluctuations shall be declared here. Related adjustments may be reported in Table 5O.

5O – Other Adjustments Not Covered Above

Any difference between the turnover reported in the Annual Return (GSTR-9) and the turnover as per the audited Annual Financial Statement for reasons not specifically listed in Tables 5B to 5N shall be declared here.

5Q – Annual Turnover as Per GSTR-9

This table requires reporting the annual turnover as declared in GSTR-9 for FY 2024–25. This turnover may be derived from Table 5N, Table 10, and Table 11 of the Annual Return.

Goods and Services Tax - GSTR 9C Offline tool		HELP	HOME	PREVIOUS	NEXT
Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)					
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>					
Validate Sheet					
6	Reasons for Un - Reconciled difference in Annual Gross Turnover				
A	Reason Number 1				

The reasons for any non-reconciliation between the annual turnover reported in the audited Annual Financial Statement and the turnover declared in the Annual Return (GSTR-9) shall be specified here.



CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

Goods and Services Tax - GSTR 9C Offline tool

HELP HOME PREVIOUS NEXT

Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

7	Reconciliation of Taxable Turnover*	
S.No	Description	Amount (₹)
A	Annual Turnover after adjustments [from 5(P) above]*	0.00
B	Value of Exempted, Nil Rated, Non-GST Turnover, 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	
D1	Supplies on which tax is to be paid by ecommerce operators as per section 9(5) [Supplier to report]	
E	Taxable turnover as per adjustments above (A-B-C-D-D1)*	0.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)*	
G	Unreconciled Taxable Turnover (F-E)*	0.00

This table facilitates the reconciliation of taxable turnover derived from the audited annual turnover—after applying the necessary adjustments with the taxable turnover declared in the Annual Return (GSTR-9).

7A The annual turnover derived in Table 5P will be auto-populated here.

7B The value of exempted, nil-rated, non-GST, and no-supply turnover shall be declared here. These values must be reported net of credit notes, debit notes, and any amendments, if applicable.

7C The value of zero-rated supplies (including supplies to SEZs) on which tax has not been paid shall be declared here. These figures must also be reported net of credit notes, debit notes, and amendments.

7D The value of reverse charge supplies on which tax is payable by the recipient shall be reported here, again net of credit notes, debit notes, and amendments.

7D1 The value of supplies on which tax is payable by e-commerce operators under Section 9(5) shall be declared here by the supplier.

7E Taxable turnover is to be derived as the difference between the annual turnover after adjustments (reported in Table 7A) and the total of all supplies reported in Tables 7B, 7C, 7D, and 7D1, including exempt, non-GST, reverse-charge, and Section 9(5) supplies.

7F The taxable turnover declared in the Annual Return (GSTR-9)—computed as (4N – 4G – 4G1) + (10 – 11)—shall be reported here.



CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

**Goods and Services Tax - GSTR 9C Offline tool**

HELPHOMEPREVIOUSNEXT


Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*


8	Reasons for Un - Reconciled difference in Taxable Turnover:	
A	Reason Number 1	

The reasons for any non-reconciliation between the adjusted annual taxable turnover derived in Table 7E and the taxable turnover declared in Table 7F shall be specified here.

**Goods and Services Tax - GSTR 9C Offline tool**

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Pt. III. Reconciliation of tax paid

Validate Sheet

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

9	Reconciliation of rate wise liability and amount payable thereon					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%					
B	5% (RC)					
B1	6%					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
H1	40%					
H2	40%(RC)					
I	3%					
J	0.25%					
K	0.10%					
K1	Others%					
K-2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*		0.00	0.00	0.00	0.00
Q	Total amount payable as declared in Annual Return (GSTR 9)*					
R	Un-reconciled payment (Q-P)*		0.00	0.00	0.00	0.00

9 This table provides the reconciliation of tax paid as per the reconciliation statement with the tax paid as disclosed in the Annual Return (GSTR-9). Under the column labeled "RC," the taxpayer shall report supplies on which tax was paid under the reverse charge mechanism by the recipient (i.e., the person for whom the reconciliation statement is being prepared).

9P The total amount of tax payable based on the liabilities declared in Tables 9A to 9O will be auto-populated here.

9Q The amount payable as reported in Table 9 of the Annual Return (GSTR-9) shall be declared here. This figure must also include any differential tax paid in respect of the adjustments reported in Tables 10 and 11 of the Annual Return.



CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

Goods and Services Tax - GSTR 9C Offline tool		HELP	HOME	PREVIOUS	NEXT
Pt. III. Reconciliation of tax paid					
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>					
Validate Sheet					
10	Reasons for Un - Reconciled Payment of Tax				
A	Reason Number 1				

Reasons for non-reconciliation between the amounts reported above shall be specified here.

Goods and Services Tax - GSTR 9C Offline tool		HELP	HOME	PREVIOUS	NEXT	
Pt. III. Reconciliation of tax paid						
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>						
Validate Sheet						
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
S.No	Description	Taxable Value (₹)	Paid through Cash/ITC (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
A1	6%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%	0.00	0.00	0.00	0.00	0.00
D	28%	0.00	0.00	0.00	0.00	0.00
D1	40%	0.00	0.00	0.00	0.00	0.00
E	3%	0.00	0.00	0.00	0.00	0.00
F	0.25%	0.00	0.00	0.00	0.00	0.00
G	0.10%	0.00	0.00	0.00	0.00	0.00
G1	Others%	0.00	0.00	0.00	0.00	0.00
G2	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]		0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

Goods and Services Tax - GSTR 9C Offline tool		HELP	HOME	PREVIOUS	NEXT
Pt. IV. Reconciliation of Input Tax Credit (ITC)					
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>					
Validate Sheet					
12	Reconciliation of Net Input Tax Credit (ITC)				
S.No	Description	Amount (₹)			
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	0.00			
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	0.00			
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	0.00			
E	ITC claimed in Annual Return (GSTR9)*				
F	Un-reconciled ITC (E-D)*	0.00			

12A – ITC Availed as per Audited Annual Financial Statement

Declare the input tax credit (after reversals) as recorded in the audited Annual Financial Statement for FY 2024–25. In cases where a taxpayer has multiple GSTINs under the same



CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

PAN—common for entities operating in multiple States—the taxpayer must internally determine the GSTIN-wise ITC and report the corresponding amount in this table. The term “audited Annual Financial Statement” also includes the books of accounts maintained State-wise for such multi-State entities.

12B – ITC of Earlier Years Booked but Availed in FY 2024–25

Report any ITC that was recorded in the audited financial statements of an earlier financial year but was availed in the electronic credit ledger during FY 2024–25. Only the portion of prior-year ITC actually claimed in the ledger during the current year should be declared here.

12C – ITC Booked in FY 2024–25 but Not Availed

Declare any ITC that was recorded in the audited Annual Financial Statement of FY 2024–25 but has not been credited to the electronic credit ledger for the same financial year. This may include credits pending availment due to eligibility assessments, pending documentation, or compliance timelines.

12D – ITC as per Books (Auto-Populated)

This table will auto-populate the total ITC as per books of accounts, computed based on the values declared in Tables 12A, 12B, and 12C. This represents the ITC as per accounting records before any reconciliation with GSTR filings.

12E – Net ITC Available for Utilization as per Annual Return


Declare the net input tax credit available for utilization as reported in Table 7J of the Annual Return (GSTR-9) for FY 2024–25. This value represents the ITC actually available for set-off after reversals, restrictions, and adjustments.

Goods and Services Tax - GSTR 9C Offline tool		HELP	HOME	PREVIOUS	NEXT
Pt. IV. Reconciliation of Input Tax Credit (ITC)					
<i>Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up</i>					
Validate Sheet					
13	Reasons for Un - Reconciled difference in ITC				
A	Reason Number 1				

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.




CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

**Goods and Services Tax - GSTR 9C Offline tool**

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Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

14 Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account				
S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel Costs			
D	Imported goods (including received from SEZ)			
E	Rent and Insurance Expense			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employee's 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 (A to Qn)*			0.00
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (S-R)*			0.00

Please Note : Qn = Qn represents the last row of other expenses.

14 – Reconciliation of ITC with Expenses as per Audited Annual Financial Statement

This table facilitates the reconciliation of input tax credit (ITC) declared in the Annual Return (GSTR-9) with the ITC relatable to expenses recorded in the audited Annual Financial Statement or books of account for FY 2024–25. The various sub-heads listed represent common categories of expenses on which ITC may or may not be available. These heads are indicative; taxpayers may add or remove expense categories as required, ensuring that all expenses on which GST has been paid or was payable are included for reconciliation. This enables a complete correlation between book expenses and ITC claimed in the GST returns.

14R – Total ITC from Expense Heads (Auto-Populated)

The total ITC reported under Tables 14A to 14Q will be auto-populated here.


14S – Net ITC Availed as per Annual Return

The net ITC availed as reported in the Annual Return (GSTR-9) for FY 2024–25 shall be declared here.

Table 7J of the Annual Return (GSTR9) may be used for filing this Table.




CLAUSE WISE ANALYSIS OF GSTR 9C TABLES

**Goods and Services Tax - GSTR 9C Offline tool**

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Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*


15	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	

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.

**Goods and Services Tax - GSTR 9C Offline tool**

HELPHOMEPREVIOUSNEXT

Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

*Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)		
S.No	Description	Amount payable (₹)	
A	Central Tax		0.00
B	State tax /UT tax		0.00
C	Integrated Tax		0.00
D	Cess		0.00
E	Interest		0.00
F	Penalty		0.00

Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.



LIST OF OPTIONAL ENTRIES IN GSTR 9 & 9C

GSTR-9/9C: MANDATORY VS OPTIONAL REPORTING

GSTR-9 - ANNUAL RETURN

		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
4	Details of advances, inwards and outward supplies made during the financial year on which tax is payable								
A	Supplies made to un-registered persons (B2C)	M	M	M	M	M	M	M	M
B	Supplies made to registered persons (B2B)	M	M	M	M	M	M	M	M
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	M	M	M	M	M	M	M	M
D	Supply to SEZs on payment of tax	M	M	M	M	M	M	M	M
E	Deemed Exports	M	M	M	M	M	M	M	M
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	M	M	M	M	M	M	M	M
G	Inward supplies on which tax is to be paid on reverse charge basis	M	M	M	M	M	M	M	M
G1	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]	M	M	NA	NA	NA	NA	NA	NA
H	Sub-total (A to G1 above)	NA	NA	NA	NA	NA	NA	NA	NA
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	M	M	M	M	O	O	O	O
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	M	M	M	M	O	O	O	O
K	Supplies / tax declared through Amendments (+)	M	M	M	M	O	O	O	O
L	Supplies / tax reduced through Amendments (-)	M	M	M	M	O	O	O	O
M	Sub-total (I to L above)	NA	NA	NA	NA	NA	NA	NA	NA
N	Supplies and advances on which tax is to be paid (H + M) above	NA	NA	NA	NA	NA	NA	NA	NA
5	Details of Outward supplies made during the FY on which tax is not payable								
A	Zero rated supply (Export) without payment of tax	M	M	M	M	M	M	M	M
B	Supply to SEZs without payment of tax	M	M	M	M	M	M	M	M
C	Supplies on which tax is to be paid by recipient on reverse charge basis	M	M	M	M	M	M	M	M
C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]	M	M	NA	NA	NA	NA	NA	NA
D	Exempted	M	M	M	M	M	M	M	M
E	Nil Rated	O	O	O	O	O	O	O	O



LIST OF OPTIONAL ENTRIES IN GSTR 9 & 9C

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

6	Details of ITC availed during the financial year								
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	NA	NA	NA	NA	NA	NA	NA	NA
A1	ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A	M	NA	NA	NA	NA	NA	NA	NA
A2	Net ITC of the financial year =(A-A1)]	NA	NA	NA	NA	NA	NA	NA	NA
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Mandatory to report Capital Goods separately and Input service can be consolidated with inputs						All ITC can be reported in inputs	
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed								
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed								
E	Import of goods (including supplies from SEZ)								
F	Import of services (excluding inward supplies from SEZs)	M	M	M	M	M	M	M	M
G	Input Tax credit received from ISD	M	M	M	M	M	M	M	M
H	Amount of ITC reclaimed under the provisions of the Act	M	M	M	M	M	M	M	M
I	Sub-total (B to H above)	NA	NA	NA	NA	NA	NA	NA	NA
J	Difference (I - A2) above	NA	NA	NA	NA	NA	NA	NA	NA
K	Transition Credit through TRAN-1 (including revisions if any)	M	M	M	M	M	M	M	M
L	Transition Credit through TRAN-II	M	M	M	M	M	M	M	M
M	[ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms	M	M	M	M	M	M	M	M
N	Sub-total (K to M above)	NA	NA	NA	NA	NA	NA	NA	NA



LIST OF OPTIONAL ENTRIES IN GSTR 9 & 9C

O	Total ITC availed (I + N) above	NA	NA	NA	NA	NA	NA	NA	NA
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7	Details of ITC Reversed and Ineligible ITC for the financial year								
A	As per Rule 37	M	O	O	O	O	O	O	O
A1	As per Rule 37A	M	NA	NA	NA	NA	NA	NA	NA
A2	As per Rule 38	M	NA	NA	NA	NA	NA	NA	NA
B	As per Rule 39	M	O	O	O	O	O	O	O
C	As per Rule 42	M	O	O	O	O	O	O	O
D	As per Rule 43	M	O	O	O	O	O	O	O
E	As per section 17(5)	M	O	O	O	O	O	O	O
F	Reversal of TRAN-I credit	M	M	M	M	M	M	M	M
G	Reversal of TRAN-II credit	M	M	M	M	M	M	M	M
H	Other reversals(specify) (Note 5)	M	M	M	M	M	M	M	M
I	Total ITC Reversed (Sum of A to H above)	NA	NA	NA	NA	NA	NA	NA	NA
J	Net ITC Available for Utilization (60 - 71)	NA	NA	NA	NA	NA	NA	NA	NA

8	Other ITC related information								
A	ITC as per GSTR-2B [Table 3(I) thereof]	NA	NA	NA	NA	NA	NA	NA	NA
B	ITC as per sum total 6(B)	NA	NA	NA	NA	NA	NA	NA	NA
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	M	M	M	M	M	M	M	M
D	Difference [A-(B+C)]	NA	NA	NA	NA	NA	NA	NA	NA
E	ITC available but not availed	M	M	M	M	M	M	M	M
F	ITC available but ineligible	M	M	M	M	M	M	M	M
G	IGST paid on import of goods (including supplies from SEZ)	M	M	M	M	M	M	M	M
H	IGST credit availed on import of goods (as per 6(E) above)	NA	NA	NA	NA	NA	NA	NA	NA
H1	IGST Credit availed on Import of goods in next financial year	M	NA	NA	NA	NA	NA	NA	NA
I	Difference (G-H-H1)	NA	NA	NA	NA	NA	NA	NA	NA
J	ITC available but not availed on import of goods (Equal to I)	NA	NA	NA	NA	NA	NA	NA	NA
K	Total ITC to be lapsed in current financial year (E + F + J)	NA	NA	NA	NA	NA	NA	NA	NA

9	Details of tax paid as declared in returns filed during the financial year	M	M	M	M	M	M	M	M
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10	Supplies / tax declared through Invoices/Debit Note/Amendments (+)	M	M	M	M	M	M	M	M
11	Supplies / tax reduced through Amendments/Credit Note (-)	M	M	M	M	M	M	M	M
12	ITC of the financial year reversed in the next financial year	M	O	O	O	O	O	O	O
13	ITC of the financial year availed in the next financial year	M	O	O	O	O	O	O	O
	Total turnover (5N +10-11)	NA	NA	NA	NA	NA	NA	NA	NA



LIST OF OPTIONAL ENTRIES IN GSTR 9 & 9C

14	Differential tax paid on account of declaration in 10 & 11 above	M	M	M	M	M	M	M	M
15	Particulars of Demands and Refunds	O	O	O	O	O	O	O	O
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	O	O	O	O	O	O	O	O
17	HSN wise summary of outward supplies	M	M	M	M	O	O	O	O
18	HSN wise summary of inward supplies	O	O	O	O	O	O	O	O

GSTR-9C - RECONCILIATION STATEMENT

		24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18
5	Reconciliation of Gross Turnover								
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)*	M	M	M	M	M	M	M	M
B	Unbilled revenue at the beginning of the Financial Year	O	O	O	O	O	O	O	O
C	Unadjusted advances at the end of the Financial Year	O	O	O	O	O	O	O	O
D	Deemed Supply under Schedule I	O	O	O	O	O	O	O	O
E	Credit Notes issued after the end of the financial year but reflected in the annual return	O	O	O	O	O	O	O	O
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	O	O	O	O	O	O	O	O
G	Turnover from April 17 to June 17	NA	NA	NA	NA	NA	NA	NA	M
H	Unbilled revenue as at the end of the Financial Year	O	O	O	O	O	O	O	O
I	Unadjusted Advances as at the beginning of the Financial Year	O	O	O	O	O	O	O	O
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	O	O	O	O	O	O	O	O
K	Adjustments on account of supply of goods by SEZ units to DTA Units	O	O	O	O	O	O	O	O
L	Turnover for the period under composition scheme	O	O	O	O	O	O	O	O
M	Adjustments in turnover under section 15 and rules thereunder	O	O	O	O	O	O	O	O
N	Adjustments in Turnover due to foreign exchange fluctuation	O	O	O	O	O	O	O	O
O	Adjustment in Turnover due to reasons not listed above	M	M	M	M	M	M	M	M
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O) *	NA	NA	NA	NA	NA	NA	NA	NA



LIST OF OPTIONAL ENTRIES IN GSTR 9 & 9C

Q	Turnover as declared in Annual return (GSTR9)*	NA	NA	NA	NA	NA	NA	NA	NA
R	Un-Reconciled turnover (Q- P) *	NA	NA	NA	NA	NA	NA	NA	NA
6	Reasons for Un - Reconciled difference in Annual Gross Turnover	M	M	M	M	M	M	M	M
7	Reconciliation of Taxable Turnover								
A	Annual Turnover after adjustments [from 5(P) above]	NA	NA	NA	NA	NA	NA	NA	NA
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	M	M	M	M	M	M	M	M
C	Zero rated supplies without payment of tax	M	M	M	M	M	M	M	M
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	M	M	M	M	M	M	M	M
D1	Supplies on which tax is paid by ecommerce operator us 9(5)	M	NA	NA	NA	NA	NA	NA	NA
E	Taxable turnover as per adjustments above (A-B-C-D)	NA	NA	NA	NA	NA	NA	NA	NA
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	NA	NA	NA	NA	NA	NA	NA	NA
G	Unreconciled Taxable Turnover (F-E)	NA	NA	NA	NA	NA	NA	NA	NA
8	Reasons for Un - Reconciled difference in Taxable Turnover	M	M	M	M	M	M	M	M
9	Reconciliation of rate wise liability and amount payable thereon	M	M	M	M	M	M	M	M
10	Reasons for Un - Reconciled Payment of Tax	M	M	M	M	M	M	M	M
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)	M	M	M	M	M	M	M	M
12	Reconciliation of Net Input Tax Credit (ITC)								
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN, this should be derived from books of accounts)*	M	M	M	M	M	M	M	M
B	ITC booked in earlier Financial Years claimed in current Financial Year	M	M	M	M	O	O	O	O
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	M	M	M	M	O	O	O	O
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	NA	NA	NA	NA	NA	NA	NA	NA
E	ITC claimed in Annual Return (GSTR9)*	M	M	M	M	M	M	M	M
F	Un-reconciled ITC (E-D)*	NA	NA	NA	NA	NA	NA	NA	NA
13	Reasons for Un - Reconciled difference in ITC	M	M	M	M	M	M	M	M



LIST OF OPTIONAL ENTRIES IN GSTR 9 & 9C

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

Important Notes-

1. **M** means mandatory if data is available
2. **NA** Means subtotal/total/auto figures which can't edit
3. **O** means optional
4. Nil rated supply can be reported with exempted supply
5. Table 7A to 7E can report in Table 7H till FY 2023-24



GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

GSTR-9/9C : COMPLIANCE SNAPSHOT 2024-25

GSTR-9 - ANNUAL RETURN

		NATURE	SOURCE RETURN	RELEVANT TABLE	ANALYSIS
4	Details of advances, inwards and outward supplies made during the financial year on which tax is payable				As per the amended instructions for GSTR-9 for FY 2024-25, Tables 4, 5, 6, and 7 shall report only the values pertaining to FY 2024-25 .
A	Supplies made to un-registered persons (B2C)	M	GSTR 1/1A	Table 5,7	-
B	Supplies made to registered persons (B2B)	M	GSTR 1/1A	Table 4A,4C	-
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	M	GSTR 1/1A	Table 6A	-
D	Supply to SEZs on payment of tax	M	GSTR 1/1A	Table 6B	-
E	Deemed Exports	M	GSTR 1/1A	Table 6C	-
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	M	GSTR 1/1A	Table 11A	Only those entries will be covered for which no invoice has been issued in the CURRENT YEAR (FY 2024-25) .
G	Inward supplies on which tax is to be paid on reverse charge basis	M	GSTR 3B	Table 3.1(d)	-
G1	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]	M	GSTR 1/1A	Table 15, 15A	-
H	Sub-total (A to G1 above)	-	-	-	-
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	M	GSTR 1/1A	Table 9B	-
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	M	GSTR 1/1A	Table 9B	-
K	Supplies / tax declared through Amendments (+)	M	GSTR 1/1A	Table 9C	-
L	Supplies / tax reduced through Amendments (-)	M	GSTR 1/1A	Table 9C	-
M	Sub-total (I to L above)	-	-	-	-
N	Supplies and advances on which tax is to be paid (H + M) above	-	-	-	(4N - G) + (10-11) shall be reported in Table 7F of GSTR 9C as Taxable Turnover
5	Details of Outward supplies made during the financial year on which tax is not payable				As per the amended instructions for GSTR-9 for FY 2024-25, Tables 4, 5, 6, and 7 shall report only the values pertaining to FY 2024-25 .



GST-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

A	Zero rated supply (Export) without payment of tax	M	GSTR 1/1A	Table 6A	-
B	Supply to SEZs without payment of tax	M	GSTR 1/1A	Table 6B	-
C	Supplies on which tax is to be paid by recipient on reverse charge basis	M	GSTR 1/1A	Table 4B	-
C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]	M	GSTR 1/1A	Table 14(b), 14A(b)	-
D	Exempted	M	GSTR 1/1A	Table 8	-
E	Nil Rated (Note 4)	O	GSTR 1/1A	Table 8	-
F	Non-GST supply (includes 'no supply')	M	GSTR 1/1A	Table 8	-
G	Sub-total (A to F above)	NA	NA	NA	NA
H	Credit Notes issued in respect of transactions specified in A to F above (-)	O	GSTR 1/1A	Table 9B	-
I	Debit Notes issued in respect of transactions specified in A to F above (+)	O	GSTR 1/1A	Table 9B	-
J	Supplies declared through Amendments (+)	M	GSTR 1/1A	Table 9C	-
K	Supplies reduced through Amendments (-)	M	GSTR 1/1A	Table 9C	-
L	Sub-Total (H to K above)	-	-	-	-
M	Turnover on which tax is not to be paid (G + L) above	-	-	-	-
N	Total Turnover (including advances) (4N + 5M - 4G - 4G1) above	-	-	-	-

6	Details of ITC availed during the financial year				As per the amended instructions for GSTR-9 for FY 2024-25, Tables 4, 5, 6, and 7 shall report only the values pertaining to FY 2024-25 .
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	NA	GSTR 3B	Table 4A	-
A1	ITC of any preceding financial year availed in the financial year (which is included in 6A above) other than reclaim	M	<p>Refer to GSTR-2B from April 2024 to October 2024 and identify invoices pertaining to FY 2023-24.</p> <p>Alternatively, if GSTR-9 for FY 2023-24 has been filed correctly, the figures reported in Tables 8C/13 of GSTR-9 may be used to fill these details.</p>		<p>ITC of the preceding financial year availed in the current financial year (and already included in Table 6A above), other than ITC reclaimed under Rule 37 and Rule 37A.</p> <p>However, it shall include ITC reclaimed under provisions other than Rule 37/37A, such as under Section 16(2) (b) or Circular No. 170/02/2022.</p>



GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

A2	Net ITC of the financial year =(A-A1)	-	-	-	-
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Mandatory to report Capital Goods separately and Input service can be consolidated with inputs	Working	Working	Report total ITC availed (excluding RCM but including SEZ services) as per GSTR-3B, with any ITC availed, reversed, and reclaimed disclosed separately— first availed here , reversals in Table 7, and reclaimed ITC in Table 6H.
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed		GSTR 3B	Table 4A3	Please note GSTR 3B table 4A3 provide consolidated RCM data . Taxpayer need to identify and report RCM supply through URD suppliers .
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed		GSTR 3B	Table 4A3	Please note GSTR 3B table 4A3 provide consolidated RCM data . Taxpayer need to identify and report RCM supply through registered suppliers .
E	Import of goods (including supplies from SEZ)		GSTR 3B	Table 4A1	-
F	Import of services (excluding inward supplies from SEZs)	M	GSTR 3B	Table 4A2	-
G	Input Tax credit received from ISD	M	GSTR 3B	Table 4A4	-
H	Amount of ITC reclaimed under the provisions of the Act	M	For identification, refer to the Electronic Credit Reversal and Reclaim Ledger.		<ul style="list-style-type: none"> • Reclaim for the same financial year – report here. • ITC claimed and reversed in FY 2023-24 and reclaimed in FY 2024-25 under Rule 37/37A – report here. • ITC claimed and reversed in FY 2023-24 and reclaimed in FY 2024-25 (other than under Rule 37/37A) – report in Table 6A1, not here.
I	Sub-total (B to H above)	-	-	-	-
J	Difference (I - A2) above	-	-	-	-
K	Transition Credit through TRAN-1 (including revisions if any)	M	TRANS-I	-	-
L	Transition Credit through TRAN-II	M	TRANS-II	-	-
M	[ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms	M	ITC 01,02,02A	-	-
N	Sub-total (K to M above)	-	-	-	-
O	Total ITC availed (I + N) above	-	-	-	-



GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

7	Details of ITC Reversed and Ineligible ITC for the financial year				As per the amended instructions for GSTR-9 for FY 2024-25, Tables 4, 5, 6, and 7 shall report only the values pertaining to FY 2024-25 .
A	As per Rule 37	M	GSTR 3B	Table 4B	
A1	As per Rule 37A	M	GSTR 3B	Table 4B	
A2	As per Rule 38	M	GSTR 3B	Table 4B	
B	As per Rule 39	M	GSTR 3B	Table 4B	
C	As per Rule 42	M	GSTR 3B	Table 4B	
D	As per Rule 43	M	GSTR 3B	Table 4B	
E	As per section 17(5)	M	GSTR 3B	Table 4B	
F	Reversal of TRAN-I credit	M	TRAN-I	-	
G	Reversal of TRAN-II credit	M	TRAN-II	-	
H	Other reversals(specify)	M	ITC 03	-	
I	Total ITC Reversed (Sum of A to H above)	-	-	-	
J	Net ITC Available for Utilization (60 - 7I)	-	-	-	<p>Most Important Note - Since structure of GSTR 9 changed this year and table 6 & 7 contain data only for FY 24-25, however GSTR 3B may contain spill over ITC of previous year due to this difference may arise in table 7J of GSTR 9C and Table 4C of 3B.</p> <p>Also note table 7J also transfer to GSTR 9C for Reco with books</p>

8	Other ITC related information				
A	ITC as per GSTR-2B [Table 3(I) thereof]	-	GSTR 2B	Table 3(I)	<p>This table capture ITC on invoices pertain to FY 24-25 in GSTR 2B of FY 2024-25 along with ITC on invoice pertain to FY 24-25 in GSTR 2B of FY 2025-26 (till Oct 2B). Hence it is important to file GSTR 9 after 14 Nov 2025 (GSTR 2B generation date for Oct 2025).</p> <p>Also note Table 8A Excel may contain some extra entries related to RCM and ineligible ITC due to POS, however Table 8A online will represent correct & eligible ITC</p>



GST-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

B	ITC as per sum total 6(B)	-	GSTR 9	Table 6B	As per recent instruction table 6B shall contain ITC on invoices pertain to FY 24-25 in GSTR 2B of FY 2024-25
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period	M	Refer invoices for FY 24-25 captured in table 3(I) of GSTR 2B from April 25 to Oct 25		Working required to identify ITC on invoice of 24-25 captured in GSTR 2B of FY 25-26 (till Oct 2025) 1. ITC of 24-25, claimed in 25-26 -Yes 2. ITC claim, reverse in 24-25 and reclaim in 25-26 (37/37A) - No 3. ITC claim, reverse in 24-25 and reclaim in 25-26 (other than 37/37A) - No, because it will create difference (as per latest GSTIN advisory). Generally, table 8C & 13 are same however due to this adjustment difference may arise
D	Difference [A-(B+C)]	-	-	-	Ideally this should be positive or Nil. However negative difference in this table represent excess ITC claimed in GSTR 3B. Taxpayer need to make sure all excess ITC claimed during the year must be reversed through DRC 03
E	ITC available but not availed	M	Working	-	Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D
F	ITC available but ineligible	M	Working	-	Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D
G	IGST paid on import of goods (including supplies from SEZ)	M	Working	-	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
H	IGST credit availed on import of goods (as per 6(E) above)	-	GSTR 9	Table 6E	-
H1	IGST Credit availed on Import of goods in next financial year	M	Working	-	Out of 8G, the input tax credit on Import of goods which is availed in next financial year shall be declared here.]
I	Difference (G-H-H1)	-	-	-	-
J	ITC available but not availed on import of goods (Equal to I)	-	-	-	-
K	Total ITC to be lapsed in current financial year (E + F + J)	-	-	-	-

9	Details of tax paid as declared in returns filed during the financial year	M	-	-	-
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10	Supplies / tax declared through Invoices/Debit Note/Amendments (+)	M	Invoices/DN/CN pertain to FY 24-25 declare in GSTR 1/1A/IFF of FY	Working required to identify Invoices/DN/CN pertain to FY 24-25 declare	
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GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

11	Supplies / tax reduced through Amendments/ Credit Note (-)	M	25-26 filed till 30 Nov 2025		in GSTR 1/1A/IFF of FY 25-26 filed till 30 Nov 2025
12	ITC of the financial year reversed in the next financial year	M	GSTR 3B next year	Table 4B	Aggregate value of reversal of ITC which was availed in the current financial year but reversed in returns filed for the months of April, 2025 to October, 2025 filed upto 30th November, 2025 shall be declared here. Table 4(B) of FORM GSTR-3B
13	ITC of the financial year availed in the next financial year	M	GSTR 3B next year	Table 4A	Working required to identify ITC on invoice of 24-25 captured in GSTR 2B of FY 25-26 (till Oct 2025) Original claim late in 25-26 - Yes Reclaim late in 25-26 (37/37A) - No Reclaim late in 25-26 (other than 37/37A) - Yes, generally table 8C & 13 are same however due to this adjustment difference may arise
	Total turnover (5N +10-11)	-	-	-	To be reported in 5Q of GSTR 9C as Total Turnover
14	Differential tax paid on account of declaration in 10 & 11 above	M	-	-	-
15	Particulars of Demands and Refunds	O	-	-	-
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	O	-	-	-
17	HSN wise summary of outward supplies	Analysis	-	-	It will be optional for taxpayers having annual turnover up to ₹ 1.50 Cr and no B2B supply Otherwise it is mandatory to fill this table. From FY 24-25 excel is available for this table
18	HSN wise summary of inward supplies	O	-	-	-
19	Late Fee payable & paid	NA	-	-	Late fee will be payable if annual return is filed after the due date. From FY 2024-25 GSTR 9C late fee will be levy separately in GSTR 9C.



GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

GSTR-9C - RECONCILIATION STATEMENT

		NATURE	SOURCE RETURN	RELEVANT TABLE	ANALYSIS
5	Reconciliation of Gross Turnover				
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)*	M			As per books of account
B	Unbilled revenue at the beginning of the Financial Year	O	-	-	-
C	Unadjusted advances at the end of the Financial Year	O	-	-	-
D	Deemed Supply under Schedule I	O	-	-	-
E	Credit Notes issued after the end of the financial year but reflected in the annual return	O	-	-	-
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	O	-	-	-
G	Turnover from April 2017 to June 2017	O	-	-	-
H	Unbilled revenue as at the end of the Financial Year	O	-	-	-
I	Unadjusted Advances as at the beginning of the Financial Year	O	-	-	-
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	O	-	-	-
K	Adjustments on account of supply of goods by SEZ units to DTA Units	O	-	-	-
L	Turnover for the period under composition scheme	O	-	-	-
M	Adjustments in turnover under section 15 and rules thereunder	O	-	-	-
N	Adjustments in Turnover due to foreign exchange fluctuation	O	-	-	-
O	Adjustment in Turnover due to reasons not listed above	M			Adjustment related to Table 5B to 5N may be reported in this table
P	Annual Turnover after adjustments as	-	-	-	-



GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

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

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

8	Reasons for Un - Reconciled difference in Taxable Turnover	M	-	-	-
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9	Reconciliation of rate wise liability and amount payable thereon	M	-	-	This table reconciles the tax paid as per the reconciliation statement with the tax paid as reported in the Annual Return (GSTR-9). Under the 'RC' section, the taxpayer must report supplies on which tax was paid under the reverse charge mechanism by the recipient for whom the reconciliation statement is prepared.
A	5%	M	-	-	-
B	5% (RC)	M	-	-	-
B1	6%	M	-	-	-
C	12%	M	-	-	-



GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

D	12% (RC)	M	-	-	-
E	18%	M	-	-	-
F	18% (RC)	M	-	-	-
G	28%	M	-	-	-
H	28% (RC)	M	-	-	-
H1	40%	M	-	-	-
H2	40%(RC)	M	-	-	-
I	3%	M	-	-	-
J	0%	M	-	-	-
K	0%	M	-	-	-
K1	Others%	M	-	-	-
K2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]	-	-	-	-
L	Interest	-	-	-	-
M	Late Fee	-	-	-	-
N	Penalty	-	-	-	-
O	Others	-	-	-	-
P	Total amount to be paid as per tables above (A to O)*	-	-	-	-
Q	Total amount payable as declared in Annual Return (GSTR 9)*	M	GSTR 9	Table 9+10+11	-
R	Un-reconciled payment (Q-P)*	-	-	-	-
10	Reasons for Un - Reconciled Payment of Tax	M	-	-	-
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)	M	GSTR 9C	Table 6.8,10	-
12	Reconciliation of Net Input Tax Credit (ITC)				
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN, this should be derived from books of accounts)*	M	-	-	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here.



GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

B	ITC booked in earlier Financial Years claimed in current Financial Year	M	-	-	<p>This table covers ITC booked in the books for FY 2023-24 but claimed on the GST portal in FY 2024-25. However, from FY 2024-25 onward, the introduction of Table 6A1 in GSTR-9 changes the reporting requirement. Since Table 7J already removes all previous-year ITC through 6A1, such ITC should not be reported here again, as it would create differences.</p> <p>Impact of 6A1 on Table 12B of GSTR-9C</p> <p>1. ITC of 23-24 claimed in 24-25 – No adjustment, as 6A1 eliminates it in GSTR-9 and it is not included in the books of 24-25. (An alternative view is to report it since Table 12B is mandatory, but this would lead to unreconciled differences)</p> <p>2. ITC claimed, reversed in 23-24 and reclaimed in 24-25 (Rule 37/37A) – No adjustment, because the books include the reclaim in 24-25 and GSTR-9 includes it in 6H (7J too) for 24-25.</p> <p>3. ITC claimed, reversed in 23-24 and reclaimed in 24-25 (other than Rule 37/37A) – No adjustment, as reporting it would increase differences and create unreconciled amounts (An alternative view is to report -(ve) figure to avoid unreconciled differences)</p>
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	M	Refer invoices for FY 24-25 captured in table 3(I) of GSTR 2B from April 25 to Oct 25		<p>This table covers ITC booked in the books for FY 2024-25 but claimed on the GST portal in FY 2025-26 up to the specified due date.</p> <p>1. ITC of 24-25 claimed in 25-26 – Yes, because Table 7J does not include these invoices in FY 24-25, while the books do. Therefore, to reconcile the difference, reporting is required in Table 12C of GSTR-9C.</p> <p>2. ITC claimed, reversed in 24-25 and reclaimed in 25-26 (Rule 37/37A) – No, since such reclaims are not captured in GSTR-9 for FY 24-25 and are also not part of the books for that year.</p> <p>3. Reclaim made late in 25-26 (other than Rule 37/37A) – No, because this reclaim is neither reported in GSTR-9 nor included in the books of FY 24-25, and therefore should not be considered here.</p>
D	ITC availed as per audited financial statements or books of accounts (A + B - C)*	-	-	-	-
E	ITC claimed in Annual Return (GSTR9)*	M	GSTR 9	Table 7J	It is important to note that from FY 2024-25 onwards, Table 7J will exclude any previous year ITC through Table 6A1 of GSTR-9 and will contain only the net ITC availed during FY 2024-25 .
F	Un-reconciled ITC (E-D)*	-	-	-	-
13	Reasons for Un - Reconciled difference in ITC	M	-	-	-



GSTR-9 & GSTR-9C: CONSOLIDATED OVERVIEW OF ROLES, CONNECTIONS, AND KEY INSIGHTS FOR FY 2024-25

14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account	0	-	-	-
15	Reasons for Un - Reconciled difference in ITC	M	-	-	-
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	M	-	-	-
17	Late fee payable and paid	M	-	-	New table inserted in GSTR 9C for FY 2024-25.

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The GST Insider: Stay Informed, Stay Compliant

As we conclude this edition of **The GST Insider**, we hope the insights and updates have provided valuable knowledge to our readers. Our commitment remains steadfast in delivering timely, accurate, and relevant information to help you navigate the complexities of the GST landscape. We have explored significant developments and shared expert opinions to help you stay compliant and maximize benefits.

We are grateful for your continued support and engagement. Your feedback and suggestions are invaluable as we strive to make "The GST Insider" a trusted resource for all your GST-related needs.

Until the next issue, stay informed, stay compliant, and keep thriving in your business endeavors.

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