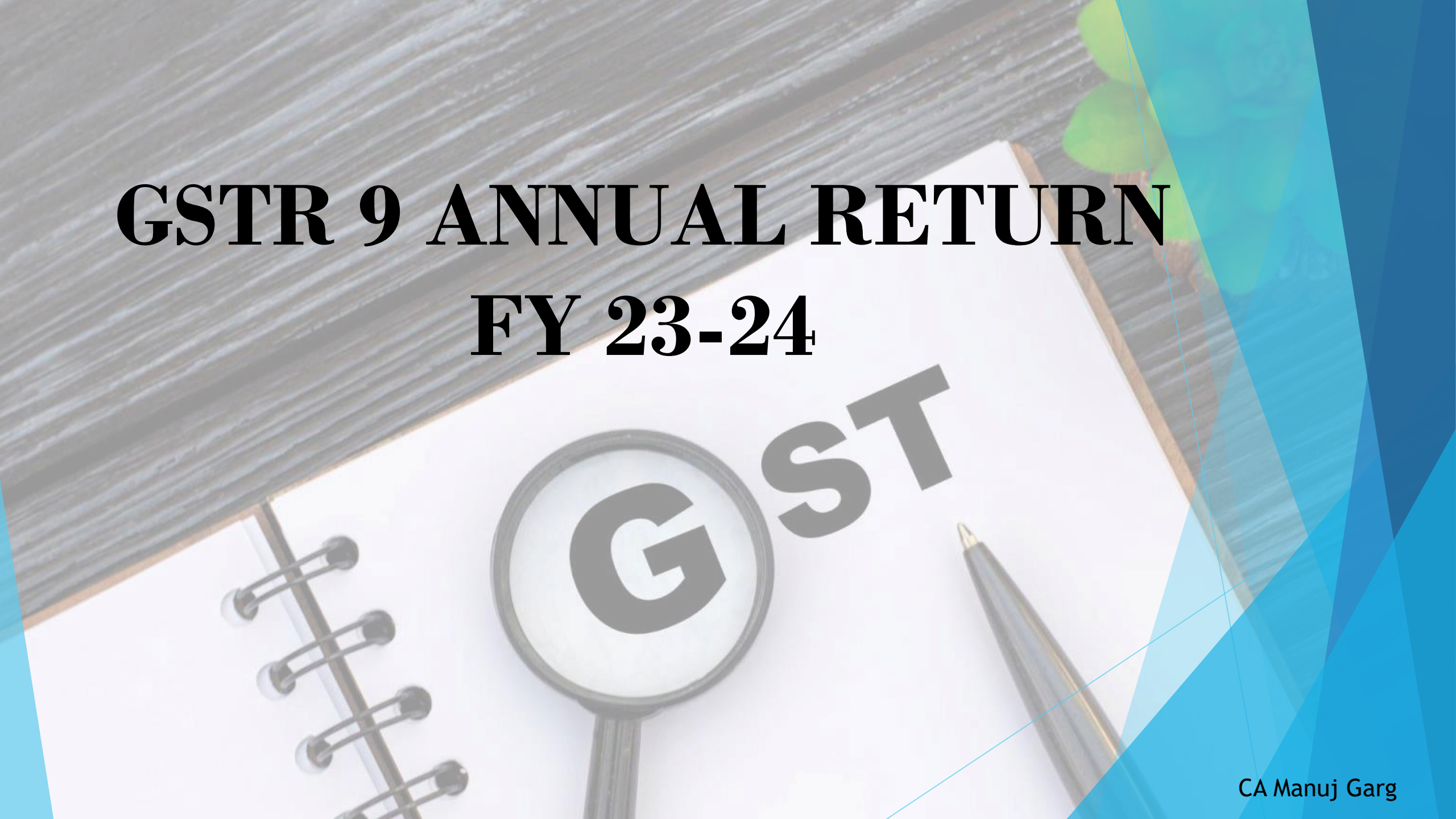
GSTR 9 ANNUAL RETURN FY 23-24



CA Manuj Garg

Section 44 - Annual Return

- Every registered person, whose **Aggregate turnover** exceeding of Rs 2 Crore other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return.
- Annual Return Shall be furnished on or before the thirty-first day of December following the end of such financial year.

Maximum time limit for filling of Annual Return

A registered person shall not be allowed to furnish an annual return for a financial year after the expiry of a period of **three years** from the due date of furnishing the said annual return (Notification No. 28/2023- Central Tax dated 31st July, 2023.)

Section 2(6) “Aggregate Turnover”

aggregate turnover means the aggregate value of

- all taxable supplies
- **exempt supplies**,
- exports of goods or services or both
- inter-State supplies of persons having the same **Permanent Account Number**, to be computed on all India basis
- but excludes Central tax, State tax, Union territory tax, integrated tax and cess

As per Section 2(47) "exempt supply" means supply of any goods or services or both which **attracts nil rate of tax** or which may be wholly exempt from tax under section 11, or under Section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;

As per Section 2(78) "non-taxable supply" means a supply of goods or services or both which is **not leviable to tax** under this Act or under the Integrated Goods and Services Tax Act; (Eg-petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel, alcoholic liquor for human consumption, un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor for human consumption

How to determine Aggregate Turnover for Annual Return ?

For the purpose of Annual Return Aggregate Turnover should be calculated on the basis of PAN.

Aggregate turnover of Single/Multiple GSTIN under one State

Aggregate turnover under GSTIN of other State

Turnover from another business vertical under same PAN

Question -Whether sale of Land or Building after construction would be included in Value of aggregate turnover for the purpose of GSTR -9 ?

Answer- Sale of land or building after OC/CC will NOT be included in value of Aggregate Turnover since it is neither a supply of goods /service as per Schedule III. (But for the purpose of Rule 42 & 43 sale of land /building would be included in the definition of exempt supply)

Question. If a Taxpayer has obtained more than one GST Registration even though he has a single PAN, then whether GSTR-9 is to be filed at Entity level or GSTIN wise?

Answer:- As per Section 44(1) of CGST Act, every registered person shall be required to file GSTR-9. Hence, if a Taxpayer has obtained multiple GST Registrations whether in one state or more than one state, each such GSTIN. It shall be treated as a distinct person in respect of each such registration as per section 25(4) of CGST Act. Hence, **GSTR-9 is required to be filed separately for each registration.**

FAQ on Annual Return

Question. Whether Register Person is required to file GSTR-9 for those state in which his turnover is NIL ?

Answer:-**Yes**, every registered person is required to file GSTR 9 even in those state in which his turnover is NIL if his Aggregate Turnover exceeds of Rs. 2 Crore

Question. Registered Person whose GSTIN have cancelled is required to file GSTR-9 for the FY in which his Registration has been cancelled ?

Answer:- **Yes**, he is required to file GSTR-9 even though his registration has been cancelled provided his aggregate turnover exceeds of Rs 2 Crore.

Question – Mr X have sold goods of Rs 1,25,00,000 & received advance prior to supply of services of Rs. 2,20,00,000. Whether Mr. X is required to file GSTR-9 ?

Answer– As advance received prior completion of construction treated as a supply as per schedule II since his aggregate turnover exceeds of Rs 2 Cr so Mr. X is required to file GSTR 9.

Question -Whether Supplies on which recipient is liable to pay GST under RCM is required to be included in value of aggregate turnover for the purpose of GSTR -9?

Answer:- For the purpose of Aggregate Turnover, it should be included (but not **inward supplies** on which tax is paid under RCM).

Consequences of failure to submit the Annual Return

(a) Notice to Defaulters:- A notice in FORM GSTR-3A shall be issued, electronically, to a registered person who fails to furnish return under section 39 or **section 44** or section 45 or section 52.

Late Fees for Filling of GSTR 9

Aggregate Turnover in FY 2023-24	Late fee per day (CGST)	Late fee per day (SGST)	Maximum late fee based on turnover in the State / UT
Up to Rs.5 Crore	Rs.25/-	Rs.25/-	0.02% of turnover each under CGST & SGST/UTGST
More than Rs.5 Crore up to Rs.20 Crore	Rs.50/-	Rs.50/-	0.02% of turnover each under CGST & SGST/UTGST
Above Rs.20 Crore	Rs.100/-	Rs.100/-	0.25% of turnover each under CGST & SGST/UTGST

The above late fees is as per Notification No N. 07/2023 – CENTRAL TAX dated 31st March 2023

Note: For the purpose of calculating late fess Turnover per GSTIN would be considered.

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Documents required for filling of GSTR 9

As per section 35 Accounts & Records every register person is required to keep & maintained following accounts documents namely :-

- production or manufacture of goods;
- inward and outward supply of goods or services or both;
- stock of goods;
- input tax credit availed;
- output tax payable and paid

Clause by Clause analysis of GSTR 9

	Synopsys
Part I	Basic Details
Part II	Details of Outwards and inward Supply made during the financial year
Part III	Details of ITC for the financial year
Part IV	Details of tax paid as declared in returns filed during the financial year
Part V	Particular of Transaction for the financial year declared in returns of next financial year till the specified period for the FY 2023-24
Part VI	Other Information

Part I Basic Details

Pt.I	Basic Details	
Table No. 1	Financial Year	To be selected from drop down list
Table No. 2	GSTIN	<Auto>
Table No .3A	Legal Name	<Auto >
Table No .3B	Trade Name (If any)	<Auto>

Table No 1

Financial Year

- “Financial Year” shall mean the year commencing on 1st day of April and closing on 31st day of March. In case of filling through the offline utility the same can be selected through drop-down list.

Table No 2

GSTIN

- It is an auto-populated field in case of filing of annual return directly on the GST portal. In case of filing of annual return through offline utility, the GSTIN has to be manually mentioned in the utility which is validated once the JSON file is uploaded.

What are the values to be mentioned in GSTR -9 in relation to outward supplies?

Part II – Details of outward and inward supplies made during the financial year

Part 4 – Details of Outward and inward supplies made during thr financial year on which tax is payable

Part 5 – Details of Outward and inward supplies made during the financial year on which tax is not payable

Pt. II	Details of Outward and inward supplies made during the financial year						Requirement of the field
	(Amount in ₹ in all tables)						
	Nature of Supplies	Taxable Value	CGST	SGST /UTGST	IGST	Cess	
	1	2	3	4	5	6	
4	**Details of advances, inward and outward supplies made during the financial year on which tax is payable**						
		What to include?		**What to exclude?**			
A	Supplies made to un-registered persons (B2C)	▪ Unregistered; ▪ Supplies outside India but not exports; ▪ Supply through ECO ▪ Net off Debit/Credit notes and Amendments;		▪ Export outside India			Mandatory
B	Supplies made to registered persons (B2B)	▪ Registered including distinct person ▪ Merchant exporter ▪ Supplies to UIN ▪ Supplies through ECO		▪ Outward supply covered under RCM ▪ Debit/credit/amendments			Mandatory
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)	▪ Export with payment of tax		▪ Export without payment ▪ Deemed export ▪ Debit/credit/amendments			Mandatory

		What to include?	What to exclude?	
D	Supply to SEZs on payment of tax	Supply to SEZ with payment of tax	▪ Supply to SEZ without payment of tax ▪ Debit/credit/amendment	Mandatory
E	Deemed Exports	Supplies to ▪ EOUs ▪ supplies against advance authorization, EPCG license ▪ supply of gold by bank/PSU	Debit/credit/amendment	Mandatory
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Advances received during the year and remained unadjusted at year end	Opening unadjusted advance	Mandatory
G	Inward supplies on which tax is to be paid on reverse charge basis	Advance given Debit/credit/amendments	Additional liability	Mandatory
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] (inserted vide NN.12/2024-CT,dated 10/07/2024			Mandatory
H	Sub-total (A to G above)			

		What to include?	What to exclude?	
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)	Credit notes issued against ▪ B2B ▪ Export with payment ▪ SEZ with payment ▪ Deemed Export	▪ B2C credit note ▪ Commercial credit note	Mandatory
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)	Debit notes issued against ▪ B2B ▪ Export with payment ▪ SEZ with payment ▪ Deemed Export	▪ B2C debit note ▪ Commercial debit note	Mandatory
K	Supplies / tax declared through Amendments (+)	Amendments in relation to ▪ B2B ▪ Export with payment ▪ SEZ with payment ▪ Deemed Export ▪ Debit note ▪ Credit note	▪ Amendment to B2C supplies/debit/credit note	Mandatory
L	Supplies / tax reduced through Amendments (-)			
M	Sub-total (I to L above)			
N	Supplies and advances on which tax is to be paid (H + M) above			

(4A) Supplies made to un-registered persons (B2C)

- Supplies made to Unregistered person
- Supplies of goods made through ECO
- Net of DN ,CN & Amendment

(4B) Supplies made to registered persons (B2B)

- Details should be reported on gross basis
- Should include supply made through E-commerce operator
- Details of stock transfer between distinct person as specified under section 25(4)
- Supplies made to UIN

(4C) Zero rated supply (Export) on payment of tax (except supplies to SEZs)

- Details of export of goods/service with payment of IGST should be disclosed in this Table
- Export Register can be used to fill this details
- Table no 6A &9A of GSTR 1 Can be used

Zero Rated Supply

- As per Section 16 of IGST Act 2017 “Zero Rated Supply means”
- Export of goods or service or both as defined under section 2(5) & 2(6) of IGST Act
- Supply of goods or service or both to SEZ developers or SEZ Unit

(4D) Supply to SEZs on payment of tax

The transaction consisting of supplies to SEZ Developer (being a Developer of the SEZ) or SEZ Unit (a Unit in the SEZ), it would include supplies to SEZ whether by a SEZ to another SEZ or by a DTA unit to SEZ.

Table 6B & 9A of Form GSTR-1 can be referred for disclosing details in this table.

(4E) Deemed Exports

Following supplies will be regarded as Deemed Export

- Supplies to Export oriented unit
- Supplies against advance authorization
- Supplies against Export promotion capital Goods Authorization
- Supplies of gold by Banks/PSU against advance authorization

Table 6C & 9A of Form GSTR-1 can be referred for disclosing details in this table.

As per section 147 of CGST Act 2017 The Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India. The Government has notified following supplies as Deemed Export in NN 48/2017 CT Dated 18/10/2017.

Supply of goods by a registered person against Advance Authorization

Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation

Supply of goods by a registered person to Export Oriented Unit

Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.

(4F) Advances on which tax has been paid but invoice has not been issued

For advance following points should be checked

- Advance Receipt register
- On receipt of advance ensure receipt voucher is issued
- GST has been paid only on **advance received for services** as per NN 66/2017 dated 15.11.2017
- Advance for which service has completed ensure proper tax invoice is issued

For Table No 4F we need to report the details of advances for which invoices has not been issued for which Table no 4 & 11 of GSTR 1 can be used.

Particulars	Taxable Value	CGST	SGST	Reporting under GSTR 9
Opening Balance as on 01.04.2023	20,000	1,800	1,800	
Less-invoice Issued & reported in Table 4A of GSTR 1	10,000	900	900	Reported under Table No 4B & adjsuted in table no 9
which refund voucher is issued	5,000	450	450	no treatment
Closing Balance	**5,000**	**450**	**450**	Reported under Table No 4F
advance received during the FY 23-24	50,000	4,500	4,500	
Less-invoice Issued & reported in Table 4A of GSTR 1	40,000	3,600	3,600	Reported under Table No 4B
Less-Advance for which refund voucher is issued	4,000	360	360	no treatment
Closing Balance	**6,000**	**540**	**540**	Reported under Table No 4F

(4G) Inward supplies on which tax is to be paid on reverse charge basis

Review the list of services & Goods on which liability of RCM applicable.

Ensure liability under RCM is discharges in accordance with section 12 & 13 of CGST Act.

Table 3.1(d) of the Form GSTR-3B may be used for filing up this table

Ensure Self invoices is issued for Goods/Service received from unregistered person

RCM Liability for the FY 23-24	Reporting under GSTR -9
Paid in FY 23-24	Reported under table No 4G
Paid in FY 24-25	Difference of tax payable shall be explained under table 10 of GSTR 9C of FY 2023-24.(in case liability is booked in Books of accounts)

New Table Inserted in GSTR -9 vide NN 12/2024 CT dated 10/07/2024

Table No 4G1	• Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-Commerce operator to report]
Table No 5C 1	• Supplies on which tax is to be paid by e-commerce operators as per section 9(5)

(4G1) Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) **[E-commerce operator to report]**

In this table only E-CO who is required to pay tax u/s 9(5) & 5(5) on specified services need to report

Services specifies where eco will liable to pay GST under RCM

Description of supply of Service	Supplier of service	Person Liable to Pay GST Deemed Supplier
Transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle , motor cycle, omnibus or any other motor vehicle (Notification No.17/2021-Central Tax (Rate) w.e.f 01.01.2022. Eg- OLA, Uber	Any Person	E-commerce operator

Providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes	Any person except who is liable for registration under subsection (1) of section 22	E-commerce operator
Services by way of house- keeping, such as plumbing, carpentering etc. Eg- Urban Company	Any person except who is liable for registration under subsection (1) of section 22	E-commerce operator
supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises. (Notification No.17/2021-Central Tax (Rate) w.e.f 01.01.2022. Eg-Zomato, Swiggy	Any Restaurant other than Restaurants in Hotel with Declared Tariff > 7500	E-commerce operator

FAQ

Question :- Supplies of Rs 100 in books but reported in GSTR 1 & GSTR 3B only Rs 80 & Balance Rs 20 not reported in GSTR 1 & GSTR 3B up to Oct 24 Return ?

Answer :-Supplies of Rs 20 required to be reported under Table No 4.
Option 1: Tax Reported in Table no 9 of GSTR 9 & same should be paid through DRC 03.
Option 2: Explain the reason of difference under Table 10 of GSTR 9C & tax should be paid through DRC 03.

Question :- Supplies of Rs 100 in books & GSTR 3B but reported in GSTR 1 only Rs 80 Balance Rs 20 not reported in GSTR 1 up to Oct 24 Return ?

Answer :-Supplies of Rs 20 required to be reported under Table No 4

Question:-IGST liability wrongly Paid as a CGST & SGST in GSTR 3B ?

Answer:-Add the amount of IGST in table no 4 & table no 9 & reduced the amount of CGST & SGST from Table no 4 paid the IGST through DRC -03.

CGST & SGST excess paid should be applied for Refund within 2 years from date of payment (Circular No 162/18/2021 GST Dated 25/09/2021)

Every registered person should ensure that the Turnover declared in GSTR 9 should matched with Turnover as per E-invoice.

5	Details of Outward supplies made during the financial year on which tax is not payable			
		What to include ?	What To exclude ?	Optional/Mandatory
A	Zero rated supply (Export) without payment of tax	▪Exportsunderbond/LUT ▪NetoffCredit/Debitnote Amendment	Exports with payment	Mandatory
B	Supply to SEZs without payment of tax	SupplytoSEZunder bond/LUT ▪ NetoffCredit/Debitnote Amendment	Supply to SEZ with payment	Mandatory
C	Supplies on which tax is to be paid by recipient on reverse charge basis			Mandatory
C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) {Inserted vide NN 12/2024 CT ,dated 10/07/2024} [Supplier to report]			Mandatory
D	Exempted	▪Supplies ▪NetofCredit/Debitnote Amendment		Mandatory under Exempted
E	Nil Rated			
F	Non-GST supply (includes 'no supply')	▪Supplies ▪NetofCredit/Debitnote Amendment		Mandatory

H	Credit Notes issued in respect of transactions specified in A to F above (-)		Optional [Can be clubbed in 5A to 5F]
I	Debit Notes issued in respect of transactions specified in A to F above (+)		
J	Supplies declared through Amendments (+)		
K	Supplies reduced through Amendments (-)		
L	Sub-total (H to K above)		
M	Turnover on which tax is not to be paid (G + L above)		
N	Total Turnover (including advances) (4N + 5M - 4G above)		

Part III – Details of ITC for the financial year

Part 6 – Details of ITC availed during the financial year

Part 7 – Details of ITC reversed and ineligible ITC for the financial year

Part 8 – Other ITC related Information

Pt. III	Details of ITC for the financial year						
	Description	Type	CGST	SGST /UTGST	IGST	Cess	**Reporting**
	1	2	3	4	5	6	
6	**Details of ITC availed during the financial year**						
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		**Auto-populated from Table 4A of Form GSTR – 3B**				
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	Should consider the impact of recent changes in GSTR – 3B via Notification No. 14/2022 – Central Tax, dated 5th July 2022 read with Circular No. 170/02/2022 dated 06th July 2022				"Inputs" & "Input Services" can be clubbed and reported in "Inputs" only. "Capital Goods" has to be separately reported.
		Capital Goods					
		Input Services					
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs					
		Capital Goods					
		Input Services					
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs					
		Capital Goods					
		Input Services					
E	Import of goods including supplies from SEZ	Input					Mandatory
		Capital Goods					

F	Import of services (excluding inward supplies from SEZs)			Mandatory
G	Input Tax credit received from ISD			Mandatory
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act			Mandatory
I	Sub-total (B to H above)			<Auto>
J	Difference (I - A above)			<Auto>
K	Transition Credit through TRAN-I (including revisions if any)			Optional
L	Transition Credit through TRAN-II			Optional
M	Any other ITC availed but not specified above			Optional
N	Sub-total (K to M above)			<Auto>
O	Total ITC availed (I + N above)			<Auto>

7	Details of ITC Reversed and Ineligible ITC for the financial year		Reporting
A	As per Rule 37 – 180 days	Should consider the impact of recent changes in GSTR –3B via Notification No. 14/2022 –Central Tax, dated 5th July 2022 read with Circular No. 170/02/2022 dated 06th July 2022	**Optional** to fill table 7A to 7E information in **table 7H** only.
B	As per Rule 39 – ISD credit note		
C	As per Rule 42 – Exempted supply (I/IS)		
D	As per Rule 43 –Exempted supply (CG)		
E	As per section 17(5) – Ineligible ITC		
F	Reversal of TRAN-I credit		Mandatory
G	Reversal of TRAN-II credit		Mandatory
H	Other reversals (pl. specify) –ITC03/37A		-
I	Total ITC Reversed (Sum of A to H above)		-
J	Net ITC Available for Utilization (6O - 7I)		-

	Details	(Amount in ₹ in all tables)			
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
8	Other ITC related information				
A	ITC as per GSTR-2B [Table 3(I) thereof] (as per GSTIN Advisory dated 15.10.2024)	Auto-populated from Table 3(I) of GSTR 2B			
B	ITC as per sum total 6(B) and 6(H) above	Auto-populated			
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	Mandatory			
D	Difference [A-(B+C)]				
E	ITC available but not availed	Mandatory			
F	ITC available but ineligible	Mandatory			
G	IGST paid on import of goods (including supplies from SEZ)	Mandatory			
H	IGST credit availed on import of goods (as per 6(E) above)	Auto-populated			
I	Difference (G-H)				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)				

Details (Table No 4 of GSTR 3B)	Reporting under GSTR - 9
(A) ITC Available (Whether in Full or Part)	Auto -poulated in Table No 6A
(1) Import of goods	Can be used to Fill Table no 6E
(2) Import of services	Can be used to Fill Table no 6F
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	Can be used to Fill Table no 6C&6D
(4) Inward supplies from ISD	Can be used to Fill Table no 6G
(5) All other ITC	
(B) ITC Reversed	
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	
(2) Others	
(C) Other Details	
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	

FAQ on different scenarios in ITC

Case -1: ITC of FY 23-24 reflected in 2B of same FY but claimed in 3B of FY 24-25 up to 30th Nov

- Solution –Required To be Reported under Table 8C & Table 13

Case -2: ITC of FY 23-24 reflected in 2B of FY 24-25 & claimed in 3B of FY 24-25 up to 30th Nov

- Solution –Required To be Reported under Table 8C & Table 13.Due to this reporting, negative figure may be shown in Table no 8D.
- It is advisable to prepare the Reconciliation of such difference for future reference.

Case -3: ITC of FY 23-24 which is claimed, reversed and reclaimed in same FY ?

- Solution – Such ITC is required to be reduced from Table 6B & shown exclusively in Table no 6H only

Case -4: ITC of FY 23-24 claimed & Reversed in same FY but Reclaimed in FY 24-25, How to report such ITC in GSTR 9 of FY 23-24 ?

- Solution – The reclaimed ITC is required to be reported under Table 6H of FY 24-25, not required to be reported under Table no 8C & 13 of GSTR 9 of FY 23-24 (as per GSTN advisory dated 09.12.2024) – is the advisory correct?

Case -5: Supplier reported invoice of FY 22-23 in January 2023, ITC was claimed in GSTR 3B in May 2024. How we will report details of such ITC in GSTR 9 of FY 23-24 ?

- Issue – Invoice coming in books and in GSTR 2B in 2022-23, where as ITC coming under GSTR 3B in 2023-24.

- Solution: Reduce the amount of ITC of FY 23-24 from Table 6B & show the ITC of FY 23-24 in Table No 6M.

Case -6: ITC of IGST wrongly availed as CGST & SGST in GSTR 3B

- Solution- Add the IGST in table no 6 & reduce the amount of CGST & SGST in table no 6. Difference in IGST would come under 6J. Reverse CGST & SGST through DRC -03.

Case -7: Excess/Ineligible ITC taken in GSTR 3B now reversed in GSTR 9

- Solution- Excess ITC & ineligible ITC should be shown under Table 7H & pay the excess /ineligible ITC through DRC-03 along with Interest if ITC utilized.

8	Other ITC related information	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
A	ITC as per GSTR-2B [Table 3(I) thereof]				
B	ITC as per sum total 6(B) and 6(H) 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				
D	Difference [A-(B+C)]	0.00	0.00	0.00	0.00
E	ITC available but not availed				
F	ITC available but ineligible				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	0.00	0.00	0.00	0.00
I	Difference (G-H)	0.00	0.00	0.00	0.00
J	ITC available but not availed on import of goods (Equal to I)	0.00	0.00	0.00	0.00
K	Total ITC to be lapsed in current financial year (E + F + J)	0.00	0.00	0.00	0.00

Table 8A is an auto-populated detail & non-editable. The value (Net of DN & CN) auto-populated from GSTR 2B (Advisory dated 15/10/2024)

Table 8B is auto -populated from Table No 6B & 6H of GSTR 9

Table 8C Contains the details of ITC (other than RCM & Import) of FY 23-24 received during the FY but availed till 30th Nov 2024.

While filling GSTR 9 Taxpayers are facing issue that How to report the ITC of FY 23-24 claimed upto 30th Nov 2024 because Table 8A contains the details of invoice of FY 23-24 only. To resolve such issue, Govt Issued Advisory on difference in value of Table 8A and 8C of Annual Returns FY 23-24 dated 09/12/2024

1) **Invoice having the date of FY 23-24 but the supplier has reported in GSTR 1 after the due date of March'24. As a result, this amount is not auto populated in Table 8A of GSTR 9 for FY 2023-24 because it is the part of next years GSTR 2B. How to report such transaction in the GSTR 9 of FY 23-24?**

Taxpayer shall report such ITC in Table 8C and in Table 13 as this is the ITC of FY 2023-24. This is in line with the instructions to the Table 8C and Table 13 of GSTR 9

2) Invoice belongs to FY 23-24 and ITC has been claimed in FY 23-24. Due to payment not made to supplier within 180 days, ITC was reversed in 23-24 as per the second proviso to section 16(2) and this ITC is reclaimed in next Year FY 2024-25, after making the payment to supplier. How to report such transaction in the GSTR 9 of FY 23-24?

This reclaimed ITC shall be reported in table 6H of GSTR 9 for FY 24-25 and hence not in the Table 8C and Table 13 of GSTR 9 of FY 2023-24. This is in line with the Instruction to the Table 13 given in the Notified Form GSTR 9. Similar reporting is applicable for the ITC reclaimed as per Rule 37A (Reversal of ITC on account of non-payment of tax).

(As per Advisory dated 09th December 2024)

3) Invoice belongs to FY 2023-24 but goods not received in 23-24 therefore ITC is claimed in Table 4A(5) of GSTR 3B and reversed in Table 4B(2) as per the guidelines of Circular 170 and such ITC reclaimed in next FY 2024-25 till the specified time period. How to report such transaction in the GSTR 9 of FY 23-24?

Taxpayer shall report such reclaimed ITC in the Table 8C and Table 13 as this is the ITC of FY 2023-24.

4) Invoice belongs to FY 22-23 which is appearing in the GSTR-2B/Table 8A of GSTR-9 of FY 23-24, as the supplier would have reported the same in GSTR 1 after the due date of filing of GSTR-1 for the tax period of March 23. How to report such transaction in the GSTR 9 of FY 23-24?

This is the ITC of last year (2022-23) and was also auto populated in table 8A of GSTR-9 of FY 22-23. Hence, aforesaid value need not to be reported in the table 8C and Table 13 of GSTR-9 for FY 23-24. This is in line with the instruction no 2A given for the notified form GSTR 9 which states that Table 4,5,6 and Table 7 should have the details of current FY only.

Way Out: Show the ITC in Table 6B of GSTR 9 for FY 2023-24.

5) Where to report the reclaim of ITC for an Invoice which belongs to FY 2023-24, and which is claimed, reversed and reclaimed in the same year?

As already clarified by the CBIC press release 3rd July 2019 in the para k, It may be noted that the label in Table 6H clearly states that information declared in Table 6H is exclusive of Table 6B. Therefore, information of such input tax credit is to be declared in one of the rows only.

Further, as the claim and reclaim is reported only in one row therefore the same should not be reported in the reversal under table 7 of GSTR 9 of FY 23-24.

ITC in Books	ITC in GSTR 2B	ITC in GSTR 3B	Reporting under GSTR 9
23-24	23-24	23-24	6B
23-24	23-24	24-25	8C & 13
23-24	24-25	24-25	8C &13

Pt. IV	Details of tax paid as declared in returns filed during the financial year							Reporting
9	Description	Tax Payable	Paid through Cash	Paid through ITC				
				CGST	SGST /UTGST	IGST	Cess	
	1	2	3	4	5	6	7	
	Integrated Tax	This is editable & same must be in alignment with taxable turnover in Table 4N of GSTR-9.	It is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details					Mandatory
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
	Late Fee							
	Penalty							
	Other							

Pt. V	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period For FY 2023-24, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B ***of April 2024 to October 2024 filed upto 30th November 2024.***						
	Description	Taxable Value	CGST	SGST /UTGST	IGST	Cess	
	1	2	3	4	5	6	
10	Supplies / tax declared through Amendments (+) (net of debit notes)						Mandatory
11	Supplies / tax reduced through Amendments (-) (net of credit notes)						Mandatory
12	Reversal of ITC availed during previous financial year						Optional
13	ITC availed for the previous financial year						Optional

Table No 10 Contained the details of supply/DN of FY 23-24 reported in GSTR 1 of FY 24-25 (up to October GSTR 1)

Table No 11 Contained the details of supply/CN of FY 23-24 reported in GSTR 1 of FY 24-25 (up to October GSTR 1)

Table No 12 Contained the details of ITC reversed tpto October GSTR 3B of FY 24-25

Table No 13 Contained the details of All ITC (including RCM & Import) pertained to FY 23-24 taken in FY 24-25 (upto October GSTR 3B)

14	Differential tax paid on account of declaration in 10 & 11 above		
	Description	Payable	Paid
	1	2	3
	IGST		
	CGST		
	SGST/UTGST		
	Cess		
	Interest		

Pt. VI	Other Information								Reporting
15	**Particulars of Demands and Refunds**								
	Details	CGST	SGST /UTGST	IGST	Cess	Interest	Penalty	Late Fee / Others	
	1	2	3	4	5	6	7		
A	Total Refund claimed	Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. These will not include details of non-GST refund claims.							Optional
B	Total Refund sanctioned								
C	Total Refund Rejected								
D	Total Refund Pending								
E	Total demand of taxes	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15 E above shall be declared here. Aggregate value of demands pending recovery out of 15 E above shall be declared here.							Optional
F	Total taxes paid in respect of E above								
G	Total demands pending out of E above								

16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis								
	Description		Taxable Value		CGST		SGST /UTGST	IGST	Cess
	1		2		3		4	5	6
A	Supplies received from Composition taxpayers		**Table 5 of FORM GSTR-3B**						Optional
B	Deemed supply under Section 143		Deemed supplies from the principal to the job-worker in terms of 143 (3) & 143 (4) of the CGST Act shall be declared here.						Optional
C	Goods sent on approval basis but not returned		Goods not returned to the principal supplier within one eighty days of such supply shall be declared here.						Optional
17	HSN Wise Summary of outward supplies								
HSN	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST		SGST/UT	IGST	Cess
1	2	3	4	5	6		7	8	9
18	HSN Wise Summary of Inward supplies								Mandatory
HSN	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST		SGST/UT	IGST	Cess
1	2	3	4	5	6		7	8	9
19	Late fee payable and paid								Optional
	Description				Payable		Paid		
	1				2		3		
A	Central Tax				Late fee will be payable if annual return is filed after the due date.				-
B	State Tax								-

Thank you

CA Manuj Garg

FCA, LLB, B.Com (H), DISA-ICAI, Qualified ID (IICA)

Mobile No. +91-9810780412

Email: manuj@casurajgarg.com

Linked In ID: https://www.linkedin.com/in/manuj-garg-297822222/