

# GSTR 9-9C - 31st Dec 24: Important Points to be assessment ready



## Team Tax Connect

E-Mail - [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Call - +91 70033 84915

[ MUMBAI BANGALORE KOLKATA DELHI ]



# Impact due to Table 8A of GSTR-9 being pulled from GSTR-2B

FY	Invoice Dt	Received Dt	Availed in 3B Dt	Disclosure 1 - GSTR-9	Disclosure 2 - GSTR-9	Disclosure 3 - GSTR-9C
23-24	31-03-2024	31-03-2024	31-03-2024	6B of 23-24		12A of GSTR-9C of 23-24/ 7J of GSTR-9
23-24	31-03-2024	31-03-2024	01-04-2024	13 of 23-24		12C of GSTR-9C of 23-24 (Sub)
23-24	31-03-2024	01-04-2024	01-04-2024	Ignore - No place to show. 8D would be excess to this extent		
22-23	31-03-2023	31-03-2023	01-04-2023	8C of 22-23	Put a note in for – ve 8D of FY 23-24	12B of GSTR-9C of 23-24 (Add)
22-23	31-03-2023	01-04-2023	01-04-2023	13 of 22-23/ 8D of 22-23	Put a note in for – ve 8D of FY 23-24	

# Impact Due to Circular 170 of 2022

23-24	Disclosure in GSTR-9	Comments/ Logic
ITC Claimed in 4A(5)	6B	This goes to 8B
ITC Reversed in 4B(2)	7H	Makes 7J accurate
ITC Re-claimed in 4A(5)	6H	Put a note in for –ve 8D of FY 23-24

1. Do a reconciliation between ITC register and Check whether EWB is available for all inward supplies. Otherwise, ITC may be denied alleging 16(2)(b) non-compliance.
2. Ensure that for every state, the ITC Reversal and Reclaim Ledger is not negative. This would mean a SCN.
3. Check whether RCM has been paid u/s 13(3) within 60 days of invoice date till Sep' 2024 and From Oct'24 Check compliance with Self invoicing for RCM u/s 13(3)(c) from October 2024 within 1 month – Critical. Otherwise calculate interest to be paid.
4. Check in the 1st IMS (whether or not submitted) in Nov 2024, there is any action in the “supplier’s view” which may have been taken by the recipient. For Eg. Rejection on CN. These need to be actioned.
5. Check whether taxpayer has taken ISD registration as it is mandatory from 1st April 2025. Ensure no “common ITC is taken in HO State”

# THANK YOU



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This PPT is for educational purpose only and shall not be construed as an advise

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