

# GSTR9-9C For FY24-25

## Preparation for Massive Changes



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# GSTR-9 changes in Table 6 & Impact on Table 8 for ITC

6 Details of ITC availed during the financial year	
<b>B</b>	<p>Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)</p> <p>Inputs</p> <p><b>2. Missing in 2B of 23-24 taken in 24-25</b></p> <p><b>3. Missing in PR of 24-25 taken in 24-25</b></p> <p><b>4. Missing in 2B of 24-25 taken in 24-25</b></p> <p><b>5. Missing in PR of 24-25 taken in 25-26</b></p> <p>Aggregate value of input tax credit availed on all inward supplies....</p> <p>Capital Goods</p> <p>Input Services</p> <p><sup>166</sup>[However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.]</p> <p><sup>28</sup>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.]</p>
<b>H</b>	Amount of ITC reclaimed <sup>146</sup> [****] under the provisions of the Act
<b>I</b>	Sub-total (B to H above)
<b>147 [J]</b>	Difference (I-A2 above)

# GSTR-9 changes in Table 6 & Impact on Table 8 for ITC

6	Details of ITC availed during the financial year
H	<p>Amount of ITC reclaimed <sup>146</sup>[****] under the provisions of the Act</p> <p><b>3. Missing in PR of 24-25 taken in 24-25</b></p> <p><b>7. Re-claimed ITC as per Rule 37</b></p> <p><b>8. Re-claimed ITC as per Rule 37A</b></p> <p>Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here. <sup>170</sup>[However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on inward supplies (...) <b>which was availed (for the first time) should be declared in Table 6B above</b>. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in here.</p> <p><b>Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here.</b></p> <p>Also, if any ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1 above.]</p>
I	Sub-total (B to H above)
147 [J]	Difference (I-A2 above)
	Should be '0'

# GSTR-9 changes in Table 6 & Impact on Table 8 for ITC

K	Transition Credit through TRAN-I (including revisions if any)	
L	Transition Credit through TRAN-II	
<sup>148</sup> [M]	ITC availed through ITC-01, ITC 02 and ITC-02A (other than <u>GSTR-3B</u> and TRAN Forms)	Earlier this was a residual table which could be used for purposes other than specified. Now they have restricted it to ITC “Other than 3B..”. This is not required too as the carve out of “ <b>Missing in PR of 23-24</b> ” is already made in 6A1
N	Sub-total (K to M above)	
O	Total ITC availed (I + N above)	

....

7	<b>Details of ITC Reversed and Ineligible ITC for the financial year</b>	
A	As per Rule 37	
<sup>149</sup> [A1]	As per <u>Rule 37A</u>	Incase in future this is reclaimed, it has to be done in 6H. Hence this figure remains open for re-claimation for future years
A2	As per <u>rule 38</u>	
B	As per Rule 39	
C	As per Rule 42	
D	As per Rule 43	
E	As per section 17(5)	
F	Reversal of TRAN-I credit	
G	Reversal of TRAN-II credit	
H	Other reversals (pl. specify)	Residuary Entry for reversals. Would include all 4B(1) and 4B(2).
I	Total ITC Reversed (Sum of A to H above)	
J	Net ITC Available for Utilization (6O - 7I)	

## Table 8C connundrum

8	Other ITC related information	
144[A]	ITC as per GSTR-2B (table 3 thereof)	< Auto >
150[B]	ITC as per 6(B) above	< Auto >
C	53[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]	<p>64[Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) <b>received</b> during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.]</p> <p><b>However, incase you show “6.Missing in 2B of 24-25 taken in 25-26” here, it may lead to a –ve 8D which would be detrimental. Hence, it is better to just disclose it in GSTR-9C Table 12C</b></p> <p><b>However, incase you show “6.Missing in PR of 24-25 taken in 25-26” here, it may lead to non-following of instruction “received”. Therefore maybe apt to show it in T13</b></p>
D	Difference [A-(B+C)]	Should Ideally be kept a '0'

## Table 8

8 Other ITC related information	
<b>G</b>	IGST paid on import of goods (including supplies from SEZ)
	Total BOE filed till 31 <sup>st</sup> March 2025 + Spill Over of 31 <sup>st</sup> Mar 2024. The word 'paid' may be a misnomer here
<b>H</b>	IGST credit availed on import of goods (as per 6(E) above) 151[in the financial year]
<b>152[H1]</b>	IGST Credit availed on Import of goods in next financial year
	Important to reconcile all import figures for timing differences. Even during assessments it is asked now-a-days
<b>153[I]</b>	Difference [G- (H +H1)]
<b>J</b>	ITC available but not availed on import of goods (Equal to I)
<b>K</b>	Total ITC to be lapsed in current financial year (E + F + J)

## Part IV - Table 9 - Details of tax paid as declared in returns filed during the financial year

# Table 13

Pt. V	54[Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.]						
	Description		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	
155[10]	Supplies / tax declared through Invoices / Debit Note / Amendments (+)						
11	Supplies / tax reduced through Amendments / Credit Note (-)						
12	ITC of the financial year reversed in the next financial year						
13	ITC of the financial year availed in the next financial year	“6.Missing in PR of 24-25 taken in 25-26”					
14	Differential tax paid on account of declaration in 10 & 11 above						
	Description			Payable	Paid		Difference
	1	2			3		2- 3
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						]

7 Reconciliation of Taxable Turnover	
<b>A</b>	Annual turnover after adjustments (from 5P above) < Auto >
<b>B</b>	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover
<b>C</b>	Zero rated supplies without payment of tax
<b>D</b>	Supplies on which tax is to be paid by the recipient on reverse charge basis
<b>35[D</b>	Supplies on which tax is to be paid by ecommerce operators as per sub-section (5) of section 9 [Supplier to report] ]
<b>E</b>	Taxable turnover as per adjustments above <sup>36</sup> [(A-B-C-D-D1)] < Auto >
<b>F</b>	Taxable turnover as per liability declared in Annual Return (GSTR9)
<b>G</b>	Unreconciled taxable turnover (F-E) AT 2

9		Reconciliation of rate wise liability and amount payable thereon					
Description	Taxable Value	Tax payable					
		Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable		
1	2	3	4	5	6		
<sup>37</sup> [K-2]	Supplies on which ecommerce operator is required to pay tax as per sub-section (5) of <a href="#">section 9</a> [Ecommerce operator to report]	NA					]
Q	Total amount <sup>38</sup> [payable] as declared in Annual Return (GSTR 9)						

# Late Fee separate disclosure

43	[17] Late fee payable and paid	
	Late fee will be payable as per section 47(2).]	Late fee for delay in Filing GSTR-9/ 9C
	Description	Payable
1		Paid
A	Integrated Tax	2
B	Central Tax	3
C	State Tax/UT Tax	]

# THANK YOU



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