

ADVOCATE FORUM, DELHI



A New Approach of
Filing GSTR-9 and 9C
for the year 2023-24

To be discussed
and Judgmental by
all concerned.

LAW & FORM UPDATED GSTR-9

Absolute changes due to E-commerce Activity,
Section 16(2)(aa), ITC Claim, its reversal & Re-claim,
Table-8A Generation through GSTR-2B , IMS,
for the Financial Year 2023-24

PRESENTATION ON – 05.12.2024

A new approach of filing GSTR-9 and -9C for the financial year 2023-24

- **TO DISCUSS IN TODAY MEETING BUT ITS JUDGMENTAL BY ALL CONCERNED AND ALL OF US HAVE TO TAKE A VIEW ACCORDINGLY.**

Absolute changes due to E-commerce Activity, Section 16(2)(aa), ITC Claim, its reversal & Re-claim, Table-8A Generation through GSTR-2B , IMS, Etc.

- **ADVOCATE FORUM, DELHI**



Section 44 cast upon a duty on a Regular Registered Taxpayer to file Annual Return subject to certain conditions. Rule 80 prescribed filling of Annual Return in GSTR-9 Electronically on common portal latest by 31st December following the end of such financial year.

Notification No. 30/2021 Dated 30.07.2021 amended Rule 80(3) w.e.f. applicable for the FY 2020-21 and remove the Mandatory GST Requirement by Professionals (CA/ Cost Accountant/ CMA)

Currently Rule 80(3) States that if AATO exceeds Rs. 5 crores in any financial year then he is required to furnish Self-certified Reconciliation Statement in GSTR-9C along with GSTR-9.

As per Notification No. 14/2024 Dated 10.07.2024, Annual Return in GSTR-9 is optional for taxpayers having AATO up to Rs. 2 Crores.

Thus Concluded that GSTR-9 is Optional if AATO up to Rs. 2 Crores and Mandatory if AATO Exceeds @ Crores. GSTR-9C mandatory if Turnover Exceeds Rs. 5 Crore.



Tax liability if increased then increased liability needs to be shown in GSTR-9 and pay additional Tax Through DRC-03

ITC Claim, if Increased then cannot claim increased amounts in GSTR-9 but if ITC Reversal needs to be made then Reversed the ITC and pay through DRC-03

GSTR-9 will open only when you file all due returns in GSTR-1 and GSTR-3B for the relevant year


Non Reported data can be filled but Red Alert if exceeds or reduced by 20%

GSTR-9 once filed can not be Revised.



GSTR 9 DUE DATES

Annual Return Filing Form for Taxpayers



GSTR 9C ANNUAL RETURN AUDIT FORM DUE DATE



<u>Financial Year</u>	<u>Last date of filing GSTR-9</u>	<u>Legal Backing</u>
2017-18	31.01.2020	ROD Order No. 10 dated 26.12.2019
2018-19	30.06.2020	Notification No. 15/2020 – Central Tax Dated 23.03.2020
2019-20	31.03.2021	Notification No. 04/2021 – Central Tax Dated 28.02.2021
2020-21	28.02.2022	Notification No. 40/2021- Central Tax Dated 29.12.2021
2021-22	31.12.2022	Rule 80 read with Section 44 says to file Annual Return on or before the 31st day of December following the end of such financial year for which it belongs to.
2022-23	31.12.2023	Rule 80 read with Section 44 says to file Annual Return on or before the 31st day of December following the end of such financial year for which it belongs to.
2023-24	31.12.2024	Rule 80 read with Section 44 says to file Annual Return on or before the 31st day of December following the end of such financial year for which it belongs to.

Late Fee for delayed filing of Annual Return in GSTR-9 for the financial year 2023-24

<p>If Aggregate Turnover is up to Rs. 5 Crores</p> <p>Then Late Fee is</p> <p>Rs. 50/- Per Day Subject to maximum of 0.04% of Turnover (including both SGST & CGST)</p>	<p>If Aggregate Turnover is between Rs. 5 Crores to Rs. 20 Crores</p> <p>Then Late Fee is</p> <p>Rs. 100/- Per Day Subject to maximum of 0.04% of Turnover (including both SGST & CGST)</p>	<p>If Aggregate Turnover is Exceeding Rs. 5 Crores</p> <p>Then Late Fee is</p> <p>Rs. 200/- Per Day Subject to maximum of 0.05% of Turnover (including both SGST & CGST)</p>
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There are total 19 table in GSTR-9.

Most of tables contains auto populated data (Supplies data from GSTR-1 and Input data and Tax payments from GSTR-3B) but the same is for convenience purpose but needs to be checked form books of accounts and filled correct accordingly.

Data, which is not entered in returns, can be added in GSTR-9 effectively if liability increased then pay through DRC-03, if liability reduced the same shall be reduced and claim consequential refund through RFD-01.

ITC credit can not be increased in the annual return but reversal of ITC is permissible in annual return.

Compute Tax Liability and pay through DRC-03.

Please note the credit of ITC would be allowed as Section 16(2)(aa) up to an extent it is visible in GSTR-2A/2B w.e.f. 01.01.2022

As per the Notifications issued in the past, issued by CBIC where in numerous tables made **optional in Form GSTR-9 & 9C** which shall be discussed here in details. Notification No. 56/2019 – Central Tax Dated 14th November, 2019



GSTR-9 and GSTR-9C (Common Features)

Annual Return in GSTR-9 needs to be filed by Registered Regular Taxpayers

Annual Return in GSTR-4 needs to be filed by Composition Taxpayers within 30 days from the end of financial year.

Annual Return in GSTR-9B needs to be filed by E-Commerce Operator

No needs to filed Annual return by ISD, TDS/TCS, CTD, NRP

Annual Return in 9C needs to be filed by Regular Taxpayers if AATO exceeds Rs. 5 Crores

Details are Auto populated but needs to be corrected as per final Books of Accounts

Liability Can be increased and Pay through DRC-03

Liability can be reduced and claim Refund as per RFD-01 after filing GST-9

ITC claim as per GSTR-3B and cannot be increased in GSTR-9

ITC can be reduced and Pay through DRC-03

Annual Return for the year 2023-24 is 31.12.2024 as per Rule 80 read with section 44

Annual Return needs to be filed on GSTIN basis irrespective of the facts that Consolidated Balance Sheet is finalized

If Multiple Registration in a same State then multiple GSTR-9 based on GSTIN be filed

Non filing of GSTR-9 attracts Penalty Provisions,

GSTR-9 once filed cannot be revised under any circumstances

Changes in Auto populated data impacting more than 20% will become Red Alert

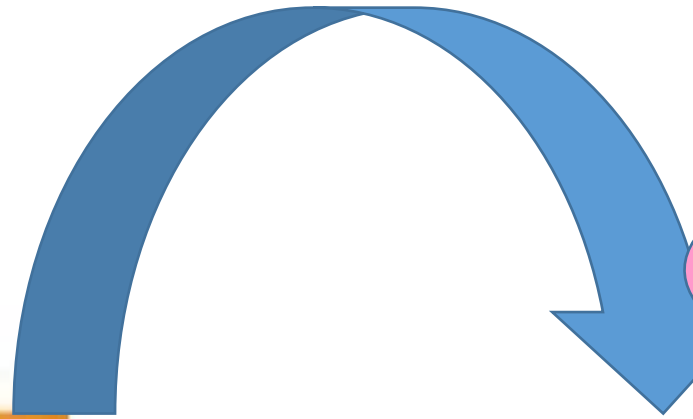
If Tax Liability arises in GSTR-9 then pay Interest as per Section 50

Transactions pertains to Last year but reported in current year in GSTR-3B needs not to report in Annual Return

Transactions pertains to Current year but reported in Next year in GSTR-3B Then reports in Table 10 to 13 in Annual Return

There are 19 Tables in GSTR-9 that needs to be filed correctly

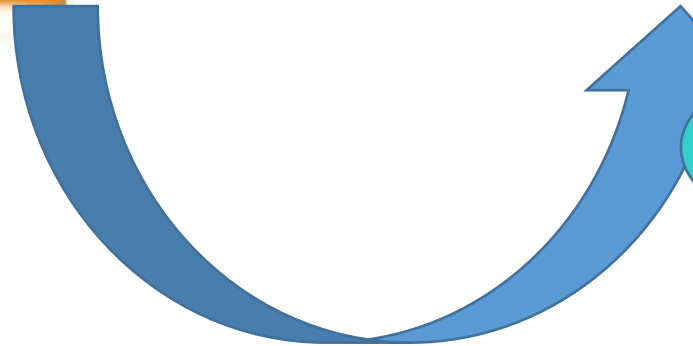
TOPICS



**CHANGES IN
GSTR-1**



**CHANGES IN
GSTR-3B**



**ITC MATCHING
INCLUDING
GSTR-2B**

CHANGES IN GSTR-1



CENTRAL TAX GST NOTIFICATION NO. 26/2022



CBIC

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

GSTR-1

TABLE 14

AND

TABLE 15

ADDED

IN

GSTR1

FROM JAN 24

ONWARDS

Goods and Services Tax

Dashboard Services - GST Law Downloads - Search Taxpayer - Help and Taxpayer Facilities e-Invoice

Dashboard Returns - GSTR-1/IFF English

GSTR-1 - Details of outward supplies of goods or services

E-INVOICE ADVISORY HELP

Indicates Mandatory Fields

File Nil GSTR-1

ADD RECORD DETAILS

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices	5 - B2C (Large) Invoices	6A - Exports Invoices	7 - B2C (Others)
✓ 18	✓ 0	✓ 0	✓ 0
8A, 8B, 8C, 8D - Nil Rated Supplies	9B - Credit / Debit Notes (Registered)	9B - Credit / Debit Notes (Unregistered)	11A(1), 11A(2) - Tax Liability (Advances Received)
✓ 0	✓ 0	✓ 0	✓ 0
11B(1), 11B(2) - Adjustment of Advances	12 - HSN-wise summary of outward supplies	13 - Documents Issued	14 - Supplies made through ECO
✓ 0	✓ 0	✓ 0	✓ 0
15 - Supplies U/s 9(5)			
✓ 0			

Table 14

“14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]



Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.
14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.

Table 14

Government has already notified certain Services (Goods not covered under this provision) vide **Notification No. 17/2017-Central Tax (Rate) Dated 28.06.2017** and these services are:

1. **Passenger Transport Service**- Services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle. With effect from 01.01.2022, the scope of Passenger Transport Service expanded to include service provided through Omnibus and any other motor vehicle. (N/N 17/2021 dated 18.11.2021). **For example – Ola, Uber.**
2. **Accommodation Services**- Services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes. **For example – Oyo and MakeMyTrip.**
3. **Housekeeping Services**- Services by way of house-keeping, such as plumbing, carpentering etc. **For example, Urban Company** provides the services of plumbers, electricians, teachers, beauticians etc. In this case, Urban Company is liable to pay GST and collect it from the customers instead of the registered service providers. This was inserted vide **Notification No. 23/2017-Central Tax (Rate) Dated 22.08.2017.**
4. **Restaurant Services (Cloud Kitchen)**- W.e.f. 01.01.2022, the e-commerce operators (**Zomato and Swiggy**) are liable to pay tax under RCM. It has to be paid via the electronic cash ledger at a rate of 5% whether or not the restaurant (actual supplier) is registered under GST or not. Moreover, there can be no claim for Input Tax Credit in this case.

The invoice for any of the services notified under Sec 9 (5) will be issued by the e-commerce operator themselves.

Table 14A

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)								

NEW

14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.
14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.



Table 14 & 14A

Table Details	Description
14. (a) Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act [Supplier to report]	<ul style="list-style-type: none">• The ECO-GSTIN wise summary of the supplies made through ECO on which ECO is liable to collect tax at sources (TCS) and liability on which has already been reported in any table 4 to 10 of GSTR-1, shall be reported by the supplier in this section.• No taxable value or tax liabilities will be auto-populated from this table to GSTR-3B.• Amendments to be reported in 14A(a).
14. (b) Details of the supplies made through e-commerce operators on which e-commerce operators are liable to pay tax u/s 9(5) [Supplier to report]	<ul style="list-style-type: none">• In this section the summary details of the supplies made through ECO on which ECO is liable to pay tax u/s 9(5) is to be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier. This is to be reported net of credit / debit note (if any).• Such values will be auto-populated to Table 3.1.1(ii) of GSTR-3B.• Amendments to be reported in 14A(b).

Table 15

15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]

Type of supplier	Type of recipient	GSTIN of supplier	GSTIN of recipient	Document no.	Document date	Rate	Value of supplies made	Tax amount				Place of supply
								Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13
Registered	Registered											
	Unregistered											
Unregistered	Registered											
	Unregistered											

NEW

- 15
- (i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5).
 - (ii) GSTIN of supplier and recipient, if registered, shall be reported.
 - (iii) Details of the documents issued by ECO shall be reported, if recipient is registered.



Table 15A(I)

15A (I). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for registered recipients]

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Unregistered															

NEW

15A(I) Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.



Table 15A(II)

NEW

15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised details	Rate	Value of supplies made	7	8	9	10	11
	GSTIN of supplier	Tax period of supplier	GSTIN of supplier							
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										..



Details reported in table 15 in earlier tax periods in respect of shall be reported.”



Inserted New Rows in GSTR-9 Table-4 and Table-5 w.e.f. Financial Year 2023-24

Column	Particulars	Taxable Value	IGST	CGST	SGST	Cess
Table-4 Col. G1	Supplies on which E-commerce operator is required to pay tax as per section 9(5) Including amendment, if any {E-commerce operator to Report.					
Table-4 Col. H	{Sub Total (A to G1) above }					
Table-5 Col. C1	Supplies on which Tax is to paid by E-Commerce Operators as per Section 9(5) {Suppliers to Report}					
Table-5 Col. N	{Total Turnover (including advances) (4N-4G-4G1 above)					


CHANGES IN GSTR-3B



Table 3.1.1

Changes in GSTR-3B on GST Portal from 1st August, 2022

3.1.1. Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

Description	Total Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
(1)	(2)	(3)	(4)	(5)	(6)
(i) Taxable supplies on which electronic commerce operator pays tax under Sub-section (5) of Section 9 [To be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under Sub-section (5) of Section 9 [To be furnished by the registered person making supplies through electronic commerce operator].					



DETAILS OF
TABLE 3.1.1 IN
GSTR 3B
RETURN FORM

Notification No.14/2022
dated 5th July, 2022

New Table 3.1.1 in GSTR-3B for reporting supplies notified u/s 9(5)

A new **Table 3.1.1** is being added as per Notification No. 14/2022 – Central Tax dated 5th July, 2022 in GSTR-3B and will be made available on GST Portal from 1st August 2022, where both ECOs and registered persons can report supplies made under Section 9(5). As per Section 9(5) of CGST Act, Electronic Commerce Operator (ECO) is required to pay tax on supply of services such as Passenger Transport Service, Accommodation services, Housekeeping Services & Restaurant Services, if such services are supplied through ECO.

An ECO is required to report supplies made u/s 9(5) in **Table 3.1.1(i)** of GSTR-3B and shall not include such supplies in **Table 3.1(a)** of GSTR-3B. The applicable tax on such supplies shall be paid by ECO in **Table 3.1.1(i)** of GSTR-3B in cash only and not by ITC. A registered person who is making supplies of such services as specified u/s 9(5) through an ECO, shall report such supplies in **Table 3.1.1(ii)** and shall not include such supplies in **Table 3.1(a)** of GSTR-3B. The registered person is not required to pay tax on such supplies as the ECO is liable to pay tax on such supplies.

Table 3.2

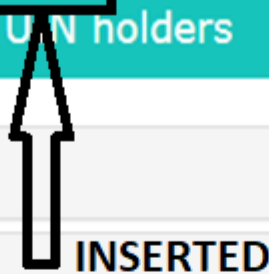
3.2 Of the supplies shown in 3.1(a) and **3.1.1(i)** details of inter-state supplies made to unregistered persons, composition taxable persons and UIN holders

[Help ?](#)

Supplies made to Unregistered Persons +

Supplies made to Composition Taxable Persons +

Supplies made to UIN holders -



<input type="checkbox"/>	Place of Supply (State/UT)	Total Taxable value (₹)	Amount of Integrated Tax (₹)
<input type="checkbox"/>	Select ▼	0.00	0.00

ADD REMOVE

CANCEL CONFIRM

Input Tax Credit

(ITC)



Table 4 of GSTR-3B

4. Eligible ITC

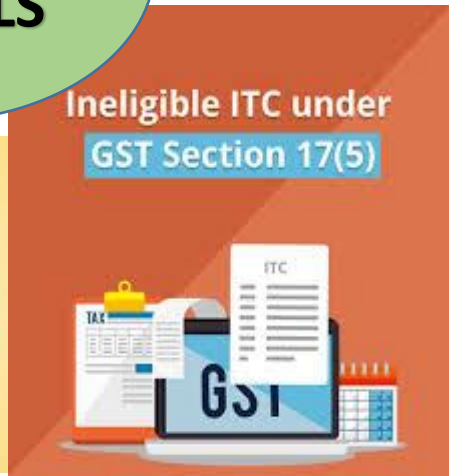
Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per rules 42 & 43 of CGST Rules				
(2) Others				
(C) Net ITC Available (A) - (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

**Notification No.14/2022
dated 5th July, 2022**

Reversal of ITC which are absolute and not reclaimable and are permanent in nature like under Rule 38, Rule 42, Rule 43 i.e. reversal of ITC on account of exempt supply and as per S.17(5) on account of blocked or ineligible credit to be made in Table 4(B)(1).



PERMANENT REVERSALS



Details	Info
(A) ITC Available (whether in full or part)	
(1) Import of goods	<input type="checkbox"/>
(2) Import of services	<input type="checkbox"/>
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	<input type="checkbox"/>
(4) Inward supplies from ISD	<input type="checkbox"/>
(5) All other ITC	<input type="checkbox"/>
(B) ITC Reversed	
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	<input type="checkbox"/>
(2) Others	<input type="checkbox"/>
(C) Net ITC Available: (A) - (B)	<input type="checkbox"/>
(D) Other Details:	
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	<input type="checkbox"/>
(2) Ineligible ITC under section 17(4) & ITC restricted due to PoS rules	<input type="checkbox"/>

Notification No.14/2022
dated 5th July, 2022

Reversal of ITC which can be reclaimed later and are not permanent in nature such as under Rule 37 for reversal of credit due to non- payment within 180 days and under S.16(2)(b) & S.16(2)(c) for reversal due to invoice received earlier but goods and service received later to be made in Table 4(B)(2).

**REVERSAL OF ITC
FOR NON-PAYMENT
TO THE SUPPLIER
WITHIN 180 DAYS**

TEMPORARY REVERSALS

Table 4(B)(2) may also be used by registered person for reversal of any ITC availed in Table 4(A) in previous tax periods because of some inadvertent mistake.

4. Eligible ITC

Details	
(A) ITC Available (whether in full or part)	
(1) Import of goods	
(2) Import of services	
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	
(4) Inward supplies from ISD	
(5) All other ITC	
(B) ITC Reversed	
(1) As per rules 42 & 43 of CGST Rules	
(2) Others	
(C) Net ITC Available (A) – (B)	
(D) Ineligible ITC	
(1) As per section 17(5)	
(2) Others	



**Notification No.14/2022
dated 5th July, 2022**

Such temporarily reversed ITC may be reclaimed in Table 4(A)(5) on fulfilment of necessary conditions. Further, all such reclaimed ITC shall also be shown in Table 4(D)(1).

Details	Intn
(A) ITC Available (whether in full or part)	
(1) Import of goods	<input type="checkbox"/>
(2) Import of services	<input type="checkbox"/>
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	<input type="checkbox"/>
(4) Inward supplies from ISD	<input type="checkbox"/>
(5) All other ITC	<input type="checkbox"/>
(B) ITC Reversed	
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	<input type="checkbox"/>
(2) Others	<input type="checkbox"/>
(C) Net ITC Available: (A) - (B)	<input type="checkbox"/>
(D) Other Details:	
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	<input type="checkbox"/>
(2) Ineligible ITC under section 16(4) & ITC restricted due to PoS rules	<input type="checkbox"/>

Place of Supply of Goods/Services



Section 16(4) amended- Now after amendment, time limit for taking ITC is 30th November following the end of financial year to which such invoice or debit note pertains.

Notification No. 18/2022– Central Tax Dated 28.09.2022

Notification No.14/2022 dated 5th July, 2022

ITC not available, on account of limitation of time period as delineated in section 16(4) of the CGST Act or where the recipient of an intra-State supply is located in a different State / UT than that of place of supply, may be reported by the registered person in Table 4D (2).

Details	
(A) ITC Available (whether in full or part)	
(1) Import of goods	<input type="checkbox"/>
(2) Import of services	<input type="checkbox"/>
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	<input type="checkbox"/>
(4) Inward supplies from ISD	<input type="checkbox"/>
(5) All other ITC	<input type="checkbox"/>
(B) ITC Reversed	
(1) As per rules 38,42 & 43 of CGST Rules and section 17(5)	<input type="checkbox"/>
(2) Others	<input type="checkbox"/>
(C) Net ITC Available (A) - (B)	
(D) Other Details	
(1) ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period	<input type="checkbox"/>
(2) Ineligible ITC under section 16(4) & ITC restricted due to ISG rules	<input type="checkbox"/>

CHANGES IN GSTR-2B



Introduction of new table ECO-Documents in GSTR-2B

1. The taxpayers are also being provided a facility to pass input tax credit (ITC) to the registered taxpayers who are receiving the supplies u/s 9(5) through ECO. Such ITC will be available to the registered recipient in newly introduced section in GSTR-2B. A new table "ECO - Documents" is being added under all other ITC section in GSTR-2B. In this table, the registered recipient can view the document details of the supplies received through e-commerce operator on which e-commerce operator is liable to pay tax under section 9(5) of the Act.
2. The values will be auto populated from *Registered Supplier and Registered Recipient (B2B)* and *Unregistered Supplier and Registered Recipient (URP2B)* section of table 15 to this new ECO - Documents table of GSTR-2B.

3. To view the ECO-Documents table, taxpayer can navigate to Returns Dashboard > Selection of Period > Auto- drafted ITC Statement for the month GSTR 2B > View

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer facilities e-Invoice

Dashboard Returns GSTR-2B English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- [REDACTED] Legal Name - [REDACTED] Trade Name - GSTN
 Financial Year - 2022-23 Return Period - December Generation date - 25/09/2023

SUMMARY ALL TABLES View Advisory

ITC available ITC Not Available ITC Reversal HELP

S.NO.	Heading [Expand All]	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B					
I	All other ITC - Supplies from registered persons	4(A)(5)	4,742.09	0.00	0.00	1,70,609.00
	B2B - Invoices		0.00	0.00	0.00	0.00
	B2B - Debit notes		0.00	0.00	0.00	0.00
	ECO - Documents		4,742.09	0.00	0.00	1,70,609.00
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00
	B2B - Debit notes (Amendment)		0.00	0.00	0.00	0.00
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00		

GSTR-2B

5. To view the records in ECO-Documents table, taxpayer can navigate to Returns Dashboard > Selection of Period > Auto- drafted ITC Statement for the month GSTR 2B > View > ECO Documents

Dashboard Services - GST Law Downloads - Search Taxpayer - Help and Taxpayer facilities e-Invoice

Dashboard Returns GSTR-2B English

GSTR-2B- AUTO-DRAFTED ITC STATEMENT

GSTIN- [REDACTED] Legal Name - [REDACTED] Trade Name - GSTN
 Financial Year - 2022-23 Return Period - October Generation date - 08/11/2023

SUMMARY ALL TABLES View Advisory


Select table to view details Documents reported by ECO on which ECO is liable to pay tax u/s 9(5) - ECO HELP

ECO wise details Document Details Download Excel

Display/Hide Columns: +3 Records Per Page: 10 Apply filter Search...

S.no.	GSTIN of ECO ^	Trade/legal name ^	Document number ^	Document type ^	Document date ^	Document value (₹) ^	Place of supply ^	Total T Value
1	[REDACTED]	GSTN	y587521///	Regular	19/12/2022	99,99,99,99,99,999.99	Kerala	99,99,99,9

< Previous 1 Next >



Introducing Electronic Credit Reversal and Re-claimed statement on GSTN

The Government has notified certain changes in Table 4 of Form GSTR-3B to enable taxpayers in reporting correct information regarding **ITC availed, ITC reversal, ITC re-claimed and ineligible ITC** vide Notification No. 14/2022 – Central Tax dated 05th July, 2022 (*read with circular 170/02/2022-GST, Dated 6th July,2022*).

Accordingly, the reclaimable ITC earlier reversed in Table 4(B)2 may be subsequently claimed in Table 4(A)5 on fulfillment of necessary conditions. Such reclaimed ITC in Table 4(A)5 also needs to be explicitly reported in Table 4D(1).

In order to facilitate the taxpayers in correct and accurate reporting of ITC reversal and reclaim thereof and to avoid clerical mistakes, a new ledger namely **Electronic Credit and Re-claimed Statement** is being introduced on the GST portal.

This statement will help the taxpayers in tracking of their ITC that has been reversed in Table 4B(2) and thereafter re-claimed in Table 4D(1) and 4A(5) for each return period, starting from *August-2023 return period*.

This statement shall facilitate that while re-claiming ITC in GSTR-3B, the amount aligns appropriately with the corresponding reversed ITC. This aims to improve the overall consistency and correctness of ITC reversal and re-claims related transactions. For Monthly taxpayers, *the specified return period* pertains to August 2023. For those filing quarterly returns, the specified return period corresponds to Q2 of the financial year 2023-24, encompassing the months of July-September 2023.

Taxpayers are being provided a facility to report their cumulative ITC reversal (ITC that has been reversed earlier and has not yet been reclaimed) as opening balance for “**Electronic Credit Reversal and Re-claimed Statement**”, if any. The navigation to report ITC reversal balance:



Electronic Credit Reversal and Re-claimed Statement

1. The Electronic Credit Reversal and Re-claimed Statement will show the Input Tax Credit (ITC) claimed, reversed, and re-claimed during a specific return period. This information will be presented from Table 4A(5), Table 4B(2), and Table 4D(1) of form GSTR-3B.
2. The Closing Balance section of the statement will indicate the remaining amount of ITC Reversal balance that can be claimed again in form GSTR-3B.

CLOSE

2. (a) Electronic Credit Reversal and Re-claimed Statement:



The Electronic Credit Reversal and Re-claimed Statement enables the taxpayer to view the details of total credit reversed and total credit re-claimed for each return period.

Note: Electronic Credit Reversal and Re-claimed statement will be available only for those taxpayers to whom form GSTR-3B is applicable.

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the **Services > Ledgers > Electronic Credit Reversal and Re- claimed Statement** option.

The screenshot shows the GST Portal navigation menu. The 'Services' menu item is highlighted in green. Under 'Services', the 'Ledgers' sub-menu item is highlighted with a red box. Below the navigation menu, the 'Ledgers Quick Links' section is visible, listing several options: Electronic Cash Ledger, Electronic Credit Ledger, Electronic Liability Register, Payment towards Demand, Negative Liability Statement, and Electronic Credit Reversal and Re-claimed Statement. The last option is highlighted with a red box.

Conditions of Availing ITC by Registered Taxpayer

Section	Detailed Analysis
16(2)	A Registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him If,—
(a)	He is in possession of a tax invoice or debit note issued by a supplier, and
(aa) Inserted wef 01.01.2022	The details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies (GSTR-1/FF) and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37, in GSTR-2B, and
(b)	He has received the goods or services or both, and
©	The tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply; and
(d)	He has furnished the return under section 39 GSTR-3B,

Introduction of Section 16(2)(aa) of CGST Act, 2017 W.E.F. 01.01.2022

Section 16(2) (aa) - The details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;”.

From 1st January 2022 onwards, businesses must claim Input Tax Credit (ITC) that only appears in GSTR-2B. With this, Rule 36(4) of the CGST Rules loses its purpose while the new clause (aa) under Section 16(2) comes into force. The CBIC issued Notification No. 39/2021 Dated 21.12.2021 for this purpose.

The recently added condition allows you to avail ITC if your vendor declares that invoice or debit note in their corresponding GSTR-1 or Invoice Furnishing Facility (IFF). It must finally be found in your returns auto-generated under Section 38, such as GSTR-2B.

GSTR-2B is Statistics in Nature and availability every month or quarter in line with GSTR-3B. It is totally in contrast with GSTR-2A which is dynamic in Character and collect data at a place in tax period for which it relates to even if filed otherwise than the tax periods.

Consequently GSTR-2A of 2023-24 would covers only the Date wise transactions related to 2023-24 periods even if filed subsequently by suppliers in 2024-25 as per GST Law. But GSTR-2B would fetch up only those transactions Date Wise which were filled in GSTR1/FF for the relevant tax periods of 2023-24 only. Thus the transactions related to 2023-24 but shown in subsequent Returns, though lawfully furnish, but will not become part of GSTR-2B for the year 2023-24 due to its statistic Nature.

Introduction of Section 16(2)(aa) of CGST Act, 2017 W.E.F. 01.01.2022

Please see carefully that GSTR-2B for the year 2023-24 may consist of transaction related to the year 2022-23 for which ITC already claimed in the year 2022-23 and also shown in Table 12 & 13 of Annual Return GSTR-9 filed for the year 2022-23 last year. Now what to do to avoid SCN, It is a mute question for all of us?

Also the ITC related to 2023-24 but supplier shown in return for the period 2024-25 and hence not appearing in GSTR-2B for the year 2023-24. what action we should take to avoid additional cost of payment as well as un-warranted litigation in the matter, it is a mute question for all of us?

We had seen in the past that all SCN issued based on AI where query is raised on difference between figures gathered through AI in a particular case. Though reply through Reconciliation is an option to satisfy the officer during adjudication but officer normally not satisfied with mere reconciliation but always seeks more and more documents till he satisfied fully. In this process, the proceeding becomes either costly or litigative. What one should do in such a scenario today while we are filing Annual Return in GSTR-9 reconciling all details in returns with our Books of Accounts lawfully?

All of us had seen SCN wherein tax deficiencies noticed between ITC claimed in GSTR-3B Vs ITC appearing in Table 8A of Annual Return GSTR-9

1. Excess claim of ITC:

The excess input tax credit (ITC) claimed on account of non-reconciliation of information

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

It is observed that the taxpayer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-09.

• Scrutiny of ITC availed:

S.No	Description	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	ITC in the current FY as per Table 8A of GSTR-09	969581	969581	364615	0	2303777
2	ITC from ISD (GSTR-2A/6G of GSTR-09)	0	0	0	0	0
3	ITC from import (GSTR-2A/8G of GSTR-09)	0	0	196910	0	196910
4	ITC availed against Inward Supplies liable to Reverse Charge (RCM) 4A(3) [other than 4A(1) & 4A(2)]	13365	13365	0	0	26730
5	Reversals in Table 4B of GSTR-3B	0	0	0	0	0
6	ITC carried forward from current FY to subsequent FY, Table 8C of GSTR-09	99510	99510	-48233	0	150787
7	ITC Available for use in the current FY (S.No. 1+2+3+4-5-6)	883436	883436	609758	0	2376630
8	ITC availed in current FY as per 4C of GSTR-3B	855410	855410	618385	0	2329205
9	Net excess ITC availed (S. No. 8-7)	0	0	8627	0	8627

Up to Last Year while we were filing Annual Return GSTR-9 for the year 2022-23, Table 8A was generated on the basis of GSTR-2A (Dynamic Statement consisting of Data for the relevant year only)

In the current year, we are filing Annual Return GSTR-9 for the year 2023-24, Table 8A is generated on the basis of GSTR-2B (Statistic Statement consisting of Data for the all the years filed in 2023-24)

d

What precaution, we could take while filing Annual Return GSTR-9 is a mute question to be discussed here today?

Inwards Supplies

- All supplies reported by suppliers in his GSTR-1/FF would be seen here as per our present GSTR-2B
- We have to take action – Accepted, Rejected, Keep Pending. Presently it is optioned or deemed acceptance.

Outward Supplies

- Entries rejected by our buyer would be seen our Outward Supplies Tab
- As supplier we have to rectified all such errors in the said rejected entries and thereafter it will again move to buyers Inwards Supply Tab for its Re-action by the buyer

Inwards Supplies

- All “Keep Pending” Entries would move to Subsequent Tax Period automatically till final action is not taken by buyers in true sense on such entries
- All “Keep Pending” entries had its life time till 30th November of subsequent year to claim ITC. Thereafter ITC would lapse and such an old dated transaction would be removed automatically by the system. Thus eligibility period is fixed by statute and we have to claims it accordingly as per the provision of the Act.

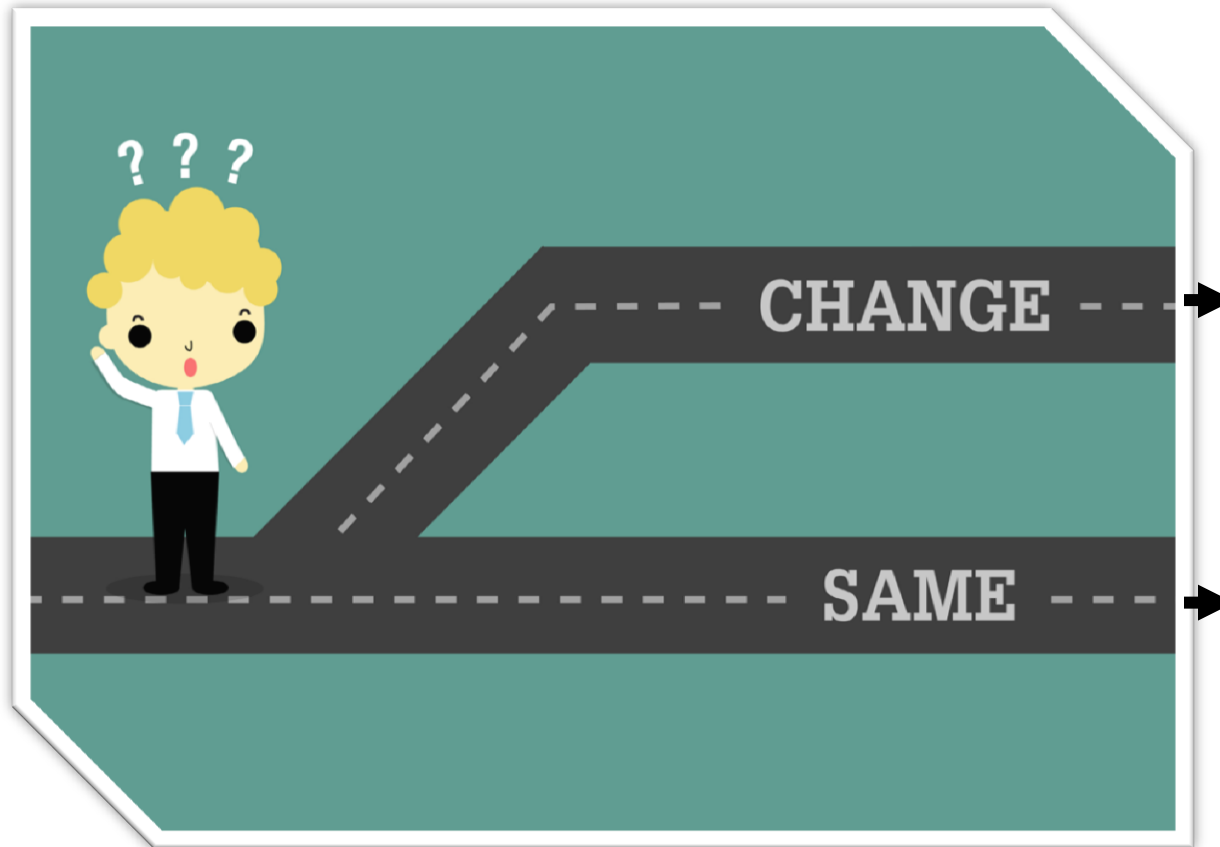
Inward Supplies

- That ITC is not depends merely on the Date of Invoice, rather its eligibility arises from the statute while requisites conditions are fulfilled and hence we can say that ITC is available, per se, conditions are fulfilled under the law and hence suggest to consider ITC on the day when all conditions are satisfied and to be claim accordingly.

Tables of GSTR-9	Detailed Analysis for Appeal Annual Return GSTR-9 for FY. 2023-24
Part-V	Particulars of the transactions for the financial year (2023-24) till the specified period (30.11.2024)
Table-13	ITC Availed for the previous final year (ITC related to 2023—24 but claim in 2024-25 up to 30.11.2024) in GSTR-3B
Table-8C	ITC on Inward Supplies received during the financial year (2023-24) but availed in the next financial year up to specified period 30.11.2024
Instruction to Table-13	<p>[For FY 2021-22, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of [April, 2022 to October, 2022 upto 30th November, 2022] shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2021-22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.]</p> <p>For [FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22], the registered person shall have an option to not fill this table.</p> <p>114[For FY 2023-24, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2024 to October-2024, filed up to 30th November, 2024 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2023-24 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2024-25, the details of such ITC reclaimed shall be furnished in the annual return for FY 2024-25]</p> <p>114. Inserted vide Notification No. 12/2024 – Central Tax, dated 10.07.2024.</p>

LATEST CHANGES IN GST R 9 & GST R 9C





- **Net of Debit/ Credit Notes of GSTR-9**
Col. 4(i), 4(j), 4(k), 4(l) related to output Liability is mandatory wef 2021-22 onwards
- **Non GST Supply Col. 5(f) to be shown separately wef 2021-22 onwards**
- **Table No. 17 (HSN details of sales) of GSTR-9 is mandatory wef 2021-22 onwards**

- **Value of Exempted and Nil rated supplies can be clubbed in GSTR-9**
- **Reversal of ITC in GSTR-9**
- **Table No. 15 (Demand & Refund) is optional**
- **Table No. 16 (Goods sent on Job Work, on approval basis) is optional**
- **Table No. 18 HSN wise details of purchase is optional**

Table 6B to 6E: The registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only. **[Notification No. 79/2020- CT dated 15.10.2020 for F.Y 2019-20 Notification No. 30/2021- CT dated 30.07.2021 for F.Y. 2020-21 and Notification No. 14/2022- CT dated 05.07.2022 for F.Y. 2021-22]**

Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax /	Integrated Tax	Cess
6	Details of ITC availed as declared in returns filed 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>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		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 SEZs)	Inputs				
		Capital Goods				

As per **Notification No. 14/2022-CT dated 05.07.2022**, the threshold limit for Audit in GSTR-9C is same as Rs. 5 Crores. Now,

1. Optional GSTR-9 up to turnover 2 crores (Not advisable)
2. Mandatory GSTR-9 between turnover 2 crores to 5 crores.
3. Mandatory GSTR-9 & 9C above turnover 5 crores

Notification No. 14/2022 dated 05/07/2022 clarifies that the provisions relating to B2B transactions should not be shown net of debit/ credit notes. Debit/Credit Notes to be reported separately under Table 4I to Table 4L of GSTR-9.

Notification No. 79/2020 dated 15/10/2020 clarifies that any reversal in ITC can be shown in 7H instead of reporting separately in 7A to 7H. This is same on filing of GSTR-9 for the year 2021-22 also

As per **Notification No. 14/2022-CT dated 05.07.2022**, value of Exempted and nil rated can be clubbed and reported under exempted row. But Non GST Supply needs to be shown separately on filing of GSTR-9 for the year 2021-22

As per **Notification No. 14/2022-CT dated 05.07.2022**, mandatory filing of Table 17 is applicable from year 2021-22. But it is optional to fill up Table 15,16,18 of GSTR-9.

If Tax Liability not yet paid then pay it thru DRC-03 while filing GSTR-9

**PLEASE
NOTE**

GSTR Annual Return in GSTR-9

Table No.	Content of Details	Part No.
1	Basic Details - Financial Year	1
2	GSTIN	
3	Legal Name and Trade Name if any	
4	Details of Outward supplies, Advance Received & RCM paid on Inwards	2
5	Details of Outward Supplies on which tax is not payable	
6	Details of ITC availed in the Returns	3
7	Details of ITC Reversed and ineligible ITC	
8	Other ITC related information in 3B, GSTR-2A, Reconciliation	
9	Details of Tax deposit in Cash and Adjusted from Credit Ledger	4
10	Old Transaction taken in current year which are added to supply and tax liability increased	5
11	Old Transaction taken in current year which are reduced from supply and tax liability decreased	
12	Old ITC reversed in current year and Tax liability increased	
13	Old ITC availed in current year and Tax Liability reduced	
14	Differential tax Paid on account of Old Transaction shown in Current Year	
15	Details of Refund Claimed, Sanction, Refunded, Pending, Demand Created, Demand adjusted, Demand Deposited	6
16	Purchase from composition dealer, Good Sent on Job Work or Goods sent on approval basis but not received back in specified periods	
17	HSN wise summary of Sales	
18	HSN wise summary of Purchases	
19	Late Fee Payable and Paid	

Part-1: Basic Details

1	Financial Year	2023-24
2	GSTIN	07.....1ZL
3A	Legal Name	ABC KUMAR {PAN BASED}
3B	Trade Name (If any)	ABC ENTERPRISES

Part-2 (Details of Outward Supplies without Tax Liability)

5	Nature of Supplies	Taxable Value	CGST	SGST	IGST	CESS	Form	Table	Period
5A	Exports Sales with LUT						GSTR-1	6A	COMPULSORY
5B	SEZ Sales With LUT						GSTR-1	6B	COMPULSORY
5C	Supplies on which Tax paid by Receipt on RCM Basis (Transporter / Advocates / Sponsorship etc)						GSTR-1	4B	COMPULSORY
5D	Exempted Sales (As per Schedule at 0% rate of Tax)						GSTR-1	8	CAN BE MRGED EVEN NOW
5E	Nil Rated Sales (As notified separately but not in schedule)						GSTR-1	8	
5F	Non GST Sales (Alcohol Liquors, Petroleum products, etc) / NO SUPPLY (any credit entry)						GSTR-1	8	Mandatory from 2021-22
5G	Sub-total (5A to 5F above)								
5H	(-) Credit Notes issued by Suppliers						GSTR-1	9B	OPTIONAL
5I	(+) Debit Notes Issued by Suppliers						GSTR-1	9B	OPTIONAL
5J	(+) Supplies Enhanced Though Amendments						GSTR-1	9A, 9C	OPTIONAL
5K	(-) Supplies Reduced Though Amendments						GSTR-1	9A, 9C	OPTIONAL
5L	Sub-Total (5H to 5K above)								
5M	Turnover on which tax is not to be paid (5G + 5L above)								
5N	Total Sales including Taxable + Non Taxable + Advances - RCM Inward Supply (4N + 5M - 4G -4F above) +10-11= AS PER BALANCE SHEET								

Books of Accounts (It is immaterial, what is reflected in return)

Part-3 (Details of ITC claimed)

6	Description	Type	CGST	SGST	IGST	CESS	Form	Table	Period	
6A	Total ITC Claimed in GSTR-3B		<Auto>	<Auto>	<Auto>	<Auto>				
6B	Inward Supplies of Goods and Services as well as Services from SEZ (all claims in 3B and also reflected in 2A)	Input					GSTR-3B	4(A)(5)	As per Return from Apr-2023 to Mar-2024	
		Capital Goods	MANDATORY FOR 2020-21 ONWARDS							
		Input Services								
6C	RCM paid & ITC Claimed on B2C Inwards	Input					GSTR-3B	4(A)(3)	As per Return from Apr-2023 to Mar-2024	
		Capital Goods	MANDATORY FOR 2020-21 ONWARDS							
		Input Services								
6D	RCM paid & ITC Claimed on B2B inwards	Input					GSTR-3B	4(A)(3)	As per Return from Apr-2023 to Mar-2024	
		Capital Goods	MANDATORY FOR 2020-21 ONWARDS							
		Input Services								
6E	Import of Goods	Input					GSTR-3B	4(A)(1)	As per Return from Apr-2023 to Mar-2024	
		Capital Goods	MANDATORY FOR 2020-21 ONWARDS							
6F	Import of Services	Input Services					GSTR-3B	4(A)(2)	As per Return	
6G	ITC received from ISD						GSTR-3B	4(A)(4)	from Apr-2023 to Mar-2024	
6H	Total ITC Claimed (Other than 6B above)									

Put figures as Claimed in GSTR-3B of 23-24 {Table-4 Eligible ITC}, + ITC claim in 23-24 in 3B which pertains to 2022-23. Compare with books of Accounts for Reconciliation purpose only

6	Description	Type	CGST	SGST	IGST	CESS	Form	Table
6I	Sub-total (6B to 6H above) because 6A is a Auto populated Figures							
6J	Difference (I - A above) (It should be Zero means 3B figures tally With the figures now we have filled up) or (If difference then it means certain input claims through Amendment in next year for which reconciliation is on the later part)							
6K	TRAN-1 Claimed						Electronics Credit Ledger	
6L	TRAN-2 Claimed						Electronic Credit Ledger	
6M	Any Other ITC availed but not specified						ITC-01/02	ITC-01/02
6N	Sub-total (K to M above) (Only Transitional Claim + Other ITC)							
6O	Total of ITC availed (I+N) (Books Claim + Transitional Claim)							

Details of ITC Reversed

7	Details of ITC Reversed	CGST	SGST	IGST	CESS	Form	Table
7A	As per Rule 37 (ITC reversal for non payment of consideration within 180 days)					GSTR-3B	4B
7B	As per Rule 39 (ITC distribution by ISD and its reversal)					GSTR-3B	4B
7C	As per Rule 42 (ITC attributable to exempt supply)					GSTR-3B	4B
7D	As per Rule 43 (ITC reversal on capital goods used for manufacturing exempt supplies)					GSTR-3B	4B
7E	As per section 17(5) block credit like vehicle, Food & Beverage, Outdoor Catering, Beauty Treatment, Health services, Club membership, rent a cab, health insurance, free sample gift, lost destroyed, etc.)					GSTR-3B	4B
7F	Reversal of TRAN-I credit					GSTR-3B	4B
7G	Reversal of TRAN-II credit					GSTR-3B	4B
7H	Other reversals (pl. specify)					ITC-01/02/03	ITC-01/02/03
7I	Total ITC Reversed (7A to 7H above)						
7J	Net ITC Available for Utilization (6O - 7I)						

Books of Accounts (It is immaterial, whether reflected in return or not)

Other ITC Related Informations

Reconciliation matter

8	OTHER ITC RELATED INFORMATIONS	CGST	SGST	IGST	CESS	Form	Table	Period
8A	ITC AS PER GSTR-2B	<Auto>	<Auto>	<Auto>	<Auto>			
8B	ITC AS PER GSTR-3B	<Auto>	<Auto>	<Auto>	<Auto>			
8C	ITC ON INWARD SUPPLIES BUT CLAIMED IN GSTR-3B FROM 01.04.2024 TO 30.11.2024 (Related to year 2023-24)					Table 13 & 12	Table 13 & 12	ITC but Taken in next year 3B
8D	Difference [A-(B+C)] (Preferable should be zero or if Positive means Unclaimed due to our mistake or not related to us or ineligible or related to Exempt Supply) (if negative then supplier did not file return or otherwise)							
8E	ITC Available but not availed (Out of D above) (Due to no proper working) (Not related to us)							
8F	ITC available but ineligible or related to Exempt							
8G	IGST paid on Import of Goods or Services (Icegate)							
8H	IGST Credit availed on Import of Goods(As 6E and 6F above) (As per Books)							
8I	Difference (8G-8H) (Actual Payment Vs. Books of Accounts) (Why not accounted for)							
8J	ITC Available but not availed on import of Goods (Equal to 8I) (Why not accounted for)							
8K	Total ITC to be lapsed in current financial year (E+F+J) (Due to non proper working + not related to us + Ineligible credit due to exempt supply + Non proper accounting on Import Bills)	<Auto>	<Auto>	<Auto>	<Auto>			

Part-4 (Details of Tax Deposited)

9	Description	Tax Payable	Paid Through Cash	Paid Through ITC			
				CGST	SGST	IGST	CESS
	IGST						
	CGST						
	SGST						
	Cess						
	Interest						
	Late Fee						
	Penalty						
	Other						

If Payable is on higher side then pay it thru DRC-03 or otherwise if it is on lower side then claim refund thru RFD-01 or see other adjustments

Part-5 (Transactions relating to April-2023 to March-2024 but Shown in the Returns pertains to April-2024 to October-2024 filed up to 30.11.2024)

	Description	Taxable Value	CGST	SGST	IGST	CESS	Form	Table	Period
10	Supplies / tax declared through Amendments (+) (net of debit notes)	One year transaction shown in next F.Y.					GSTR-1	9A, 9B, 9C	Supply 2023-24 but Taken in 2024-25
11	Supplies / tax reduced through Amendments (-) (net of credit notes)						GSTR-1	9A, 9B, 9C	Supply 2023-24 but taken in 2024-25
12	Reversal of ITC availed during previous financial year						GSTR-3B	4B	ITC Reversal of 2023-24 but reverse in 2024-25
13	ITC availed for the previous financial year						GSTR-3B	4A	ITC of 2023-24 but taken in 2024-25
14	Differential tax paid on account of declaration in 10 & 11 above								
	Description			Payable		Paid		Detail of tax paid on account of Table 10 to 13	
	IGST								
	CGST								
	SGST								
	CESS								
	INTEREST								

Part-6 (Other Information's)

15	Particulars of Demands and Refunds						
	Details	CGST	SGST	IGST	CESS	PENALTY	LATE FEE
15A	Total Refund Claimed						
15B	Total Refund Sanctioned						
15C	Total Refund Rejected						
15D	Total Refund Pending						
15E	Total Demand of Taxes						
15F	Total Tax Paid in respect of 15E						
15G	Total Demand pending out of 15E above						

Notification No. 79/2020-CT dated 15.10.2020– This table is Optional to fill up by the dealer.

Information on supply received from Composition dealer, Job work transaction and goods sent on approval but received after specified period

	Details	Taxable Value	CGST	SGST	IGST	CESS
16A	Purchases from Composition Dealers					
16B	Goods sent on Job Work but not returned in specified period 365 days					
16C	Goods sent on Approval Basis but not returned in specified period 180 days					

Notification No. 79/2020-CT dated 15.10.2020– This table is Optional to fill up by the dealer.

HSN wise summary of Sales & Purchases and Late Fee

17	HSN wise summary of Sales (4 digit below 5 crore and 6 digit above 5 crores)									
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	CESS	GSTR-1	Table-12
Notification No. 14/2022-CT dated 05.07.2022– This table is Mandatory to fill up by the dealer.										
18	HSN wise summary of Purchases									
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	CGST	SGST	IGST	CESS		
19	Late fee payable and paid									
	Description				Payable		Paid		Pay in case of delayed file of GSTR-9	
19A	CGST									
19B	SGST									



Your Queries Please!!!

*Thank
you*



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