



GSTR-9

ALL THE CURRENT UPDATES



Prepared By :
CA Rupa Jain Daga
Skillshort Edulife Pvt. Ltd.

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Applicability

Aggregate Turnover	GSTR 9
Up to 2 CR	Optional
More than 2 CR	Mandatory

Prerequisites

- All returns should be filled
- Audited Financial Statements
- Comparison between GSTR 1 VS GSTR 3B
- Comparison between GSTR 3B VS BOOKS
- Comparison between GSTR 1 VS BOOKS
- Reconciliation between ITC as per books and as per GSTR 2B
- Check whether there is any RCM Liability
- Check whether there is any Ineligible ITC
- Check whether any dues relating to creditors pending for more than 180 days
- Check for interest has been duly paid in case of any late fees
- Check for ITC Claimed in next financial year
- Check for any amendments done in next financial year
- Download all the summary provided in GSTR 9 Form (such as GSTR 1 summary, GSTR 3B summary, Table 8A document wise summary, auto-drafted GSTR 9)

Aggregate Turnover

Particulars	Amount
All Taxable Supplies	XXX
Exempt Supply means <ul style="list-style-type: none">• Nil Rated• Whole Exempt• Non-Taxable Supply	XXX
Export of Goods or Services	XXX
Inter State Supplies	XXX
Supplies made to person with same pan having different GSTN number eg branch transfer	XXX
Supply made on behalf of principal	XXX
Exclude	XXX
CGST,SGST,UTGST,IGST and CESS	XXX
Inward Supply on which tax is payable under RCM	XXX
Supply of Goods after completion of job work by a registered job worker treated as supply of goods by principal and not to be included in the turnover of job worker	XXX
Net Total (Aggregate Turnover)	XXX

Late Fees

Turnover	LATE FEE PER DAY		MAXIMUM LATE FEES	
	CGST	SGST	CGST	SGST
Upto 5 Cr.	25	25	0.02% of Turnover in State or UT	0.02% of Turnover in State or UT
> than Rs. 5 cr but upto Rs. 20 cr	50	50	0.02% of Turnover in State or UT	0.02% of Turnover in State or UT
More than 20 cr	100	100	0.25% of Turnover in State or UT	0.25% of Turnover in State or UT

Prerequisites

- GSTR 9 is an annual return which once filed cannot be revised.
- Due Date of filing GSTR 9 for the F.Y 23-24 is 31.12.2024
- A person whose registration has been cancelled during the year is also required to file Annual Return unless Final return has been filled and cancellation completed
- Major fields in GSTR 9 are auto-populated. Auto-populated data are editable except the field in Table 6A & Table 8A of Part III
- Field where the system computed values would be modified by more/less than 20%, shall be highlighted in red for reference and attention
- GSTR 9 is to be filed for every GSTIN i.e. for every branch separate GSTR 9 is to be filed, if the aggregate turnover is exceeded, irrespective of turnover of individual branch
- Additional Tax liability can be created payable through DRC-03

Exception to filing GSTR 9

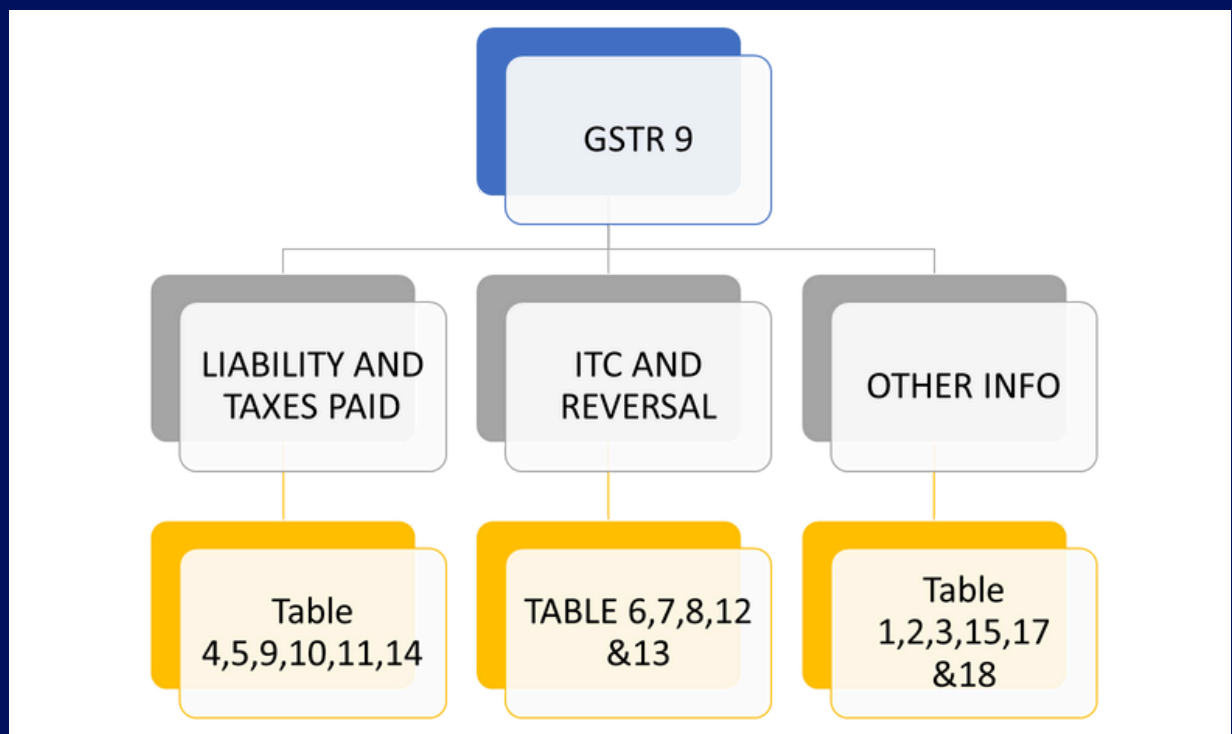
- ISD
- Tax Deductor u/s 51
- Tax Collector u/s 52
- Casual Taxable Person
- NRI
- Dept of CG or SG or LA whose books of accounts are subject to audit by CAG
- Tax payer opted for composition scheme

**NOTE- NO ITC CAN BE CLAIMED THROUGH ANNUAL RETURN,
ONLY ADDITIONAL LIABILITY CAN BE PAID BY DRC-03**

Gstr 9- Bifurcation

- PART I- Basic Details (Table 1 & 2)
- PART II- Details of Outward & Inward Supplies made during the financial year (Table 4 & 5)
- Part III- Details of ITC for the financial year (Table 6,7 & 8)
- Part IV- Details of Tax Paid as declared in return filed during the financial year. (Table 9)
- Part V- Particulars of the transaction for the previous F.Y. declared in the return of April to November of current F.Y or up to the date of annual return of F.Y earlier (Table 10, 11, 12 & 13)
- Part VI- Particulars of Demand and Refund and HSN wise summary of outward and inward supplies (Table 15,16, 17 & 18)

Gstr 9- Simplified



GSTR 9 Outward Supplies & Taxes

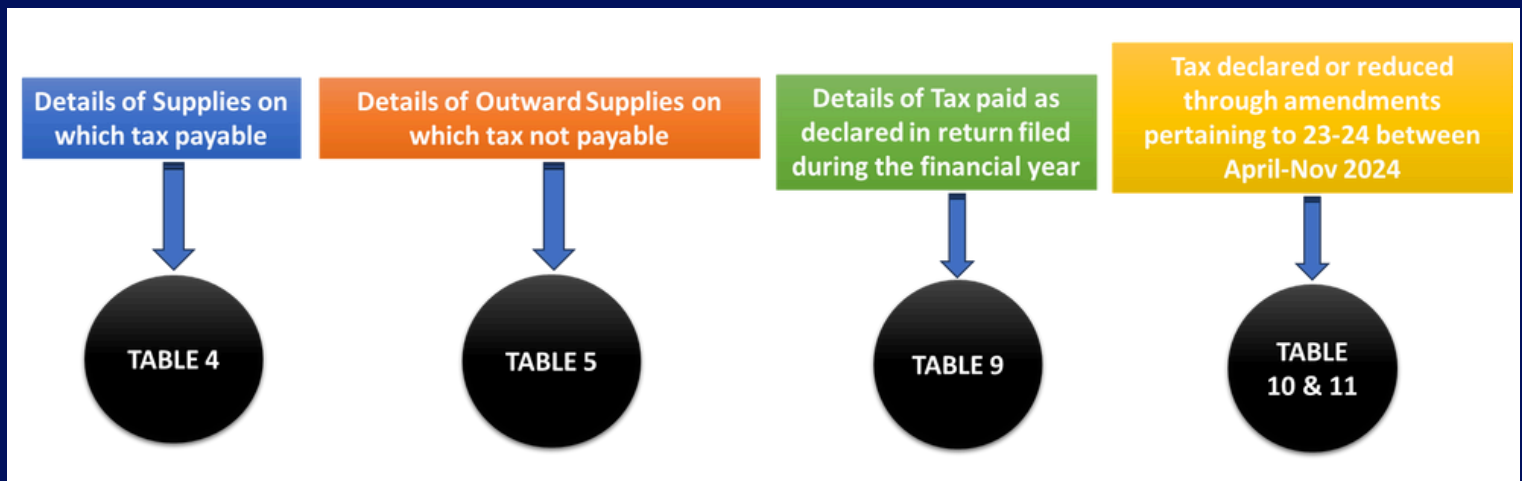


Table-4

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

Help ? ↻

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(B) Supplies made to registered person (B2B)	₹45,76,931.44	₹0.00	₹1,24,173.63	₹1,24,173.63	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00	₹0.00			₹0.00
(E) Deemed Exports	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(G1) Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(H) Sub-total (A to G1 above)	₹45,76,931.44	₹0.00	₹1,24,173.63	₹1,24,173.63	₹0.00
(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(K) Supplies/tax declared through Amendments (+)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(L) Supplies/tax reduced through Amendments (-)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(M) Sub total (I to L above)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	₹45,76,931.44	₹0.00	₹1,24,173.63	₹1,24,173.63	₹0.00



Table-5

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

Help ?

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Nature of Supplies	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	<input type="text" value="₹0.00"/>	<div>MANDATORY</div>			
(B) Supply to SEZ without payment of tax	<input type="text" value="₹0.00"/>				
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	<input type="text" value="₹0.00"/>				
(C1) Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]	<input type="text" value="₹0.00"/>				
(D) Exempted	<input type="text" value="₹0.00"/>				
(E) Nil Rated	OPTIONAL				
(F) Non-GST supply (includes 'no supply')	<input type="text" value="₹0.00"/>	<div>MANDATORY</div>			
(G) Sub total (A to F above)	<input type="text" value="₹0.00"/>				
(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	OPTIONAL				
(I) Debit Notes issued in respect of transactions specified in (A to F) above (+)		OPTIONAL			
(J) Supplies declared through Amendments (+)		OPTIONAL			
(K) Supplies reduced through Amendments (-)		OPTIONAL			
(L) Sub total (H to K)		OPTIONAL			
(M) Turnover on which tax is not to be paid (G + L above)		OPTIONAL			
(N) Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)	<input type="text" value="₹45,76,931.4"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹1,24,173.63"/>	<input type="text" value="₹1,24,173.63"/>	<input type="text" value="₹0.00"/>



Table-9

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

Help ? ↺

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)			
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
Integrated Tax	₹549.00	₹0.00	₹1.00	₹548.00	₹0.00	
Central Tax	₹1,24,173.00	₹17,499.00	₹6,921.00	₹99,753.00		
State/UT Tax	₹1,24,173.00	₹22,873.00	₹999.00		₹1,00,301.00	
Cess	₹0.00	₹0.00				₹0.00
Interest	₹0.00	₹0.00				
Late Fees	₹0.00	₹0.00				
Penalty	₹0.00	₹0.00				
Others	₹0.00	₹0.00				

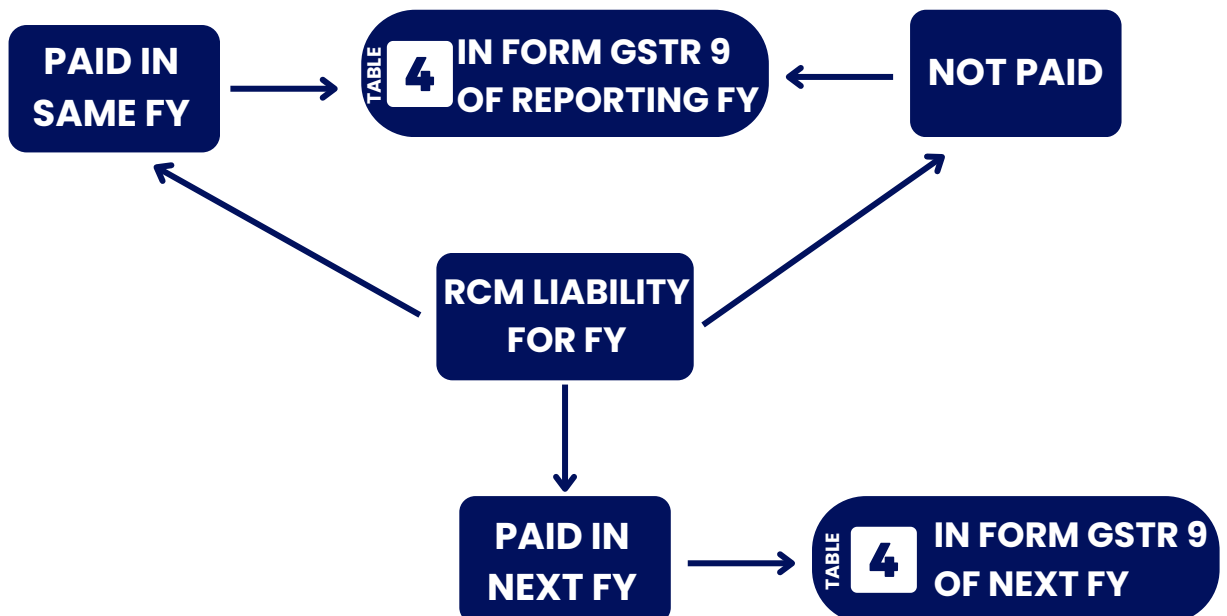
Table-10 & 11

10,11,12&13 Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Help ? ↺

Description	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Amendments (+) (net of debit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
11. Supplies / tax reduced through Amendments (-) (net of credit notes)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

RCM



Case Study- 1

Financial year	Books		GSTR 3B		GSTR 1	
	Taxable	Tax	Taxable	Tax	Taxable	Tax
2023-24	100	5	90	4.5	100	5
2024-25	0	0	10	0.5	0	0

TABLE 4		TABLE 9		TABLE 10 & 11	
TAXABLE	TAX	PAYABLE	PAID	TAXABLE	TAX
90	4.50	4.50	4.50	10	0.50

Case Study- 2

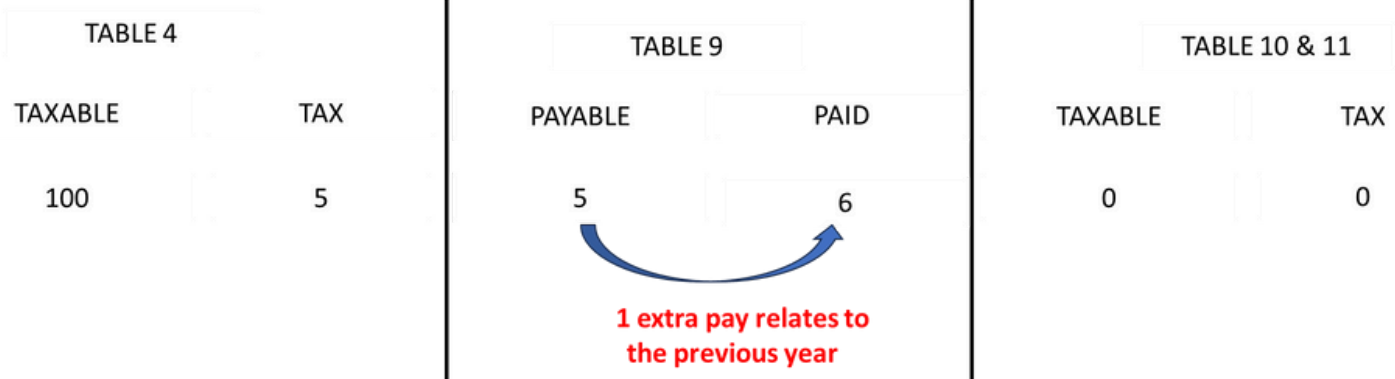
Financial year	Books		GSTR 3B		GSTR 1	
	Taxable	Tax	Taxable	Tax	Taxable	Tax
2023-24	100	5	90	4.5	100	5
2024-25	0	0	0	0	0	0

TABLE 4		TABLE 9		TABLE 10 & 11	
TAXABLE	TAX	PAYABLE	PAID	TAXABLE	TAX
100	5	5	4.50	0	0

PAY USING DRC-03 Rs 0.50

Case Study- 3

Financial year	Books		GSTR 3B			GSTR 1	
	Taxable	Tax	Taxable		Tax	Taxable	Tax
2023-24	100	5	22-23	20	1	100	5
			23-24	100	5		
			SUM	120	6		
2024-25	0	0	0		0	0	0



Input Tax Credit

ITC AVAILED DURING THE FINANCIAL YEAR

ITC REVERSED AND INELLIGIBLE FOR THE FINANCIAL YEAR

OTHER ITC RELATED INFORMATION

ITC REVERSAL OR AVAILED IN THE NEXT FINANCIAL YEAR

TABLE 6

TABLE 7

TABLE 8

TABLE 12 & 13

Table- 6

6.Details of ITC availed during the financial year

Help ?

Note : The fields, where the system computed values would be modified by more/less than 20%, shall be highlighted in 'Red' for reference and attention.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹7,372.16	₹89,530.51	₹89,530.51	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)		Report CG separately			
(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed		Input service can be clubbed with inputs			
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed		Input service can be clubbed with inputs			
(E) Import of goods (including supplies from SEZ)	Inputs Capital goods	Input service can be clubbed with inputs			
(F) Import of services (excluding inward supplies from SEZ)		₹0.00			₹0.00
(G) Input Tax credit received from ISD		₹0.00	₹0.00	₹0.00	₹0.00
(H) Amount of ITC reclaimed (other than B above) under the provisions of the Act		₹0.00	₹0.00	₹0.00	₹0.00
(I) Sub-total (B to H above)		₹0.00	₹0.00	₹0.00	₹0.00
(J) Difference (I - A above)		-₹7,372.16	-₹89,530.51	-₹89,530.51	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)			₹0.00	₹0.00	
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) Any other ITC availed but not specified above		₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)		₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)		₹0.00	₹0.00	₹0.00	₹0.00



Advisory on difference in value of Table 8A and 8C of Annual Returns FY 23-24

Issue

- Invoice having the date of FY 23-24 but the supplier has reported in the GSTR 1 after the due date of March'24. As a result, this amount is not auto populated in the 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?
- 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?
- Invoice belongs to FY 2023-24 but goods not received in 23-24 therefore ITC is claimed in Table 4A5 of GSTR 3B and reversed in Table 4B2 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?
- Invoice belongs to FY 22-23 which is appearing in the 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?
- 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?

Reporting in GSTR 9

- Taxpayer shall report such ITC in the 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
- This reclaimed ITC shall be reported in the table 6H of GSTR 9 for FY 24-25 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
- Taxpayer shall report such reclaimed ITC in the Table 8C and Table 13 as this is the ITC of FY 2023-24.
- This is the ITC of last year (2022-23) and was 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
- 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.

Table- 7

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

Help ? ↺

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37		OPTIONAL		
(B) As per Rule 39		OPTIONAL		
(C)As per Rule 42		OPTIONAL		
(D)As per Rule 43		OPTIONAL		
(E) As per section 17(5)		OPTIONAL		
(F) Reversal of TRAN-I credit		₹0.00	₹0.00	
(G) Reversal of TRAN-II credit		₹0.00	₹0.00	
(H1) Other reversals (pl. specify)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Total ITC Reversed (Sum of A to H above)	₹0.00	₹0.00	₹0.00	₹0.00
(J) Net ITC Available for Utilization (6O - 7I)	₹0.00	₹0.00	₹0.00	₹0.00

MANDATORY

Table- 8

8. Other ITC related information

Help ? ↺

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2B [Table 3(I) thereof]	₹7,372.16	₹89,530.51	₹89,530.51	₹0.00
(B) ITC as per sum total of 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	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹7,372.16	₹89,530.51	₹89,530.51	₹0.00
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00

MANDATORY



Table- 8 continued

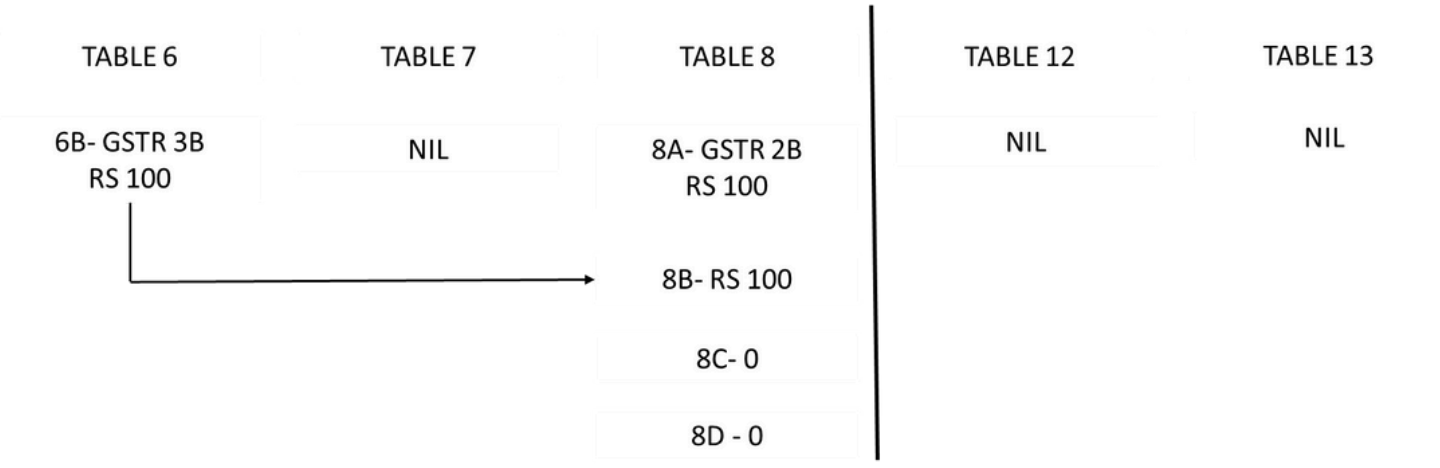
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00
(G) IGST paid on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not 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-12 & 13

12. Reversal of ITC availed during previous financial year		OPTIONAL			
13. ITC availed for the previous financial year		OPTIONAL			
Total turnover(5N + 10 - 11)	₹45,76,931.44	₹0.00	₹1,24,173.63	₹1,24,173.63	₹0.00

Case Study- 1

Financial year	Books	GSTR 3B	GSTR 2B
2023-24	100	100	100
2024-25	0	0	0



Case Study- 2

Financial year	Books	GSTR 3B	GSTR 2B
2023-24	100	90	100
2024-25	0	10	0

TABLE 6

6B- GSTR 3B
RS 90

TABLE 7

NIL

TABLE 8

8A- GSTR 2B
RS 100

8B- RS 90

8C- 10

8D - 0

TABLE 12

NIL

TABLE 13

10

Table- 14

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

Help ? ↺

Description	Payable (₹)	Paid (₹)
Integrated Tax	₹0.00	₹0.00
Central Tax	₹0.00	₹0.00
State/UT Tax	₹0.00	₹0.00
Cess	₹0.00	₹0.00
Interest	₹0.00	₹0.00

MANDATORY



Table- 15

OPTIONAL

15. Particulars of Demands and Refunds

Help ? ↺

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			
(B) Total Refund sanctioned	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			
(C) Total Refund Rejected	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			
(D) Total Refund Pending	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>			
(E) Total demand of taxes	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(F) Total taxes paid in respect of E above	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(G) Total demands pending out of E above	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

Table- 16

OPTIONAL

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Help ? ↺

Details	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	<input type="text" value="₹0.00"/>				
(B) Deemed supply under section 143	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>
(C) Goods sent on approval basis but not returned	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>	<input type="text" value="₹0.00"/>

Table- 17

17. HSN wise summary of Outward Supplies

Help ? ↺

Goods Services

To add HSN Details click on Add HSN Name or Code

MANDATORY

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Table- 18

18. HSN wise summary of Inward Supplies

Help ? ↺

Goods

Services

OPTIONAL

Note: Kindly click on save button after any modification(add, edit, delete) to save the changes

Did it help you?

FOLLOW



CA RUPA JAIN DAGA