



Dear Professional Colleagues

As you know various Notifications and Press Releases have been issued for FORM GSTR-9/9C wherein said FORMS have been brought in and also amended along with its instructions.

An effort has been made to prepare the GSTR-9 / 9C in Tabular form with description of optional fields in these FORMS. Also compilation of instructions for each of the FORM has been made with all amendments from time to time till 14th November, 2023.

Rule 80 of CGST Rules and Section 44 of CGST Act is also attached herewith along with tables showing all relevant the notification issued for GSTR-9 / 9C for easy tracking.

Hope you will find it useful.

Thanks and Regards

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>Form 26AS--->Books--->GSTR 1---->GSTR 3B---->GSTR 9--->GSTR 9C.



Form 26AS should match with books, books should match with GSTR 1, GSTR 1 should match with GSTR 3B and GSTR 1 and GSTR 3B should match with GSTR 9. GSTR 9C shall be used for reconciliation with books of accounts and if there is any difference then report with reasons.

>Tax payers are responsible for making both GSTR 9 and GSTR 9C. There is no concept of GST Audit by CA/CMA.

>Annual Return is not a return of rectification but it is a simply a mistake identification tool.

>Purpose of annual return is identification of mistake in tax payable and if there is any mistake pay through DRC 03.

>No ITC can be claimed through Annual Return. Only form prescribed for claim of ITC is GSTR 3B. If excess claim of ITC is identified while filing Annual Return then reverse ITC through DRC 03.

>Reversal of IGST credit shall always be in that state where goods or services are received or consumed i.e. your home state unless there is a case of goods returned.

>If annual return is filed incorrectly then the tax payer can always claim that rectification of annual return be allowed.

> Only current year data is required to be filled. Last year data is strictly prohibited.

> If liability is required to be paid through DRC 03, then first pay by selecting 73(5) and then pay, and then file annual return. If annual return is selected then liability is required to be paid in cash as per the instruction of Annual return.

Disclaimer

This document has been compiled for academic use only to share with fellow professionals and all concerned for changes brought in with respect to FORM GSTR-9 and GSTR-9C. Though every effort has been made to avoid errors or omissions in this document yet any error or omission may creep in. Therefore, it is notified that We shall not be responsible for any damage or loss to any one, of any kind, in any manner there from. On the contrary it is suggested that to avoid any doubt the user should cross check the correct law and the contents with the published / notified / Gazetted materials including the referred amendments.

Compiled by

CA Vipin Aggarwal

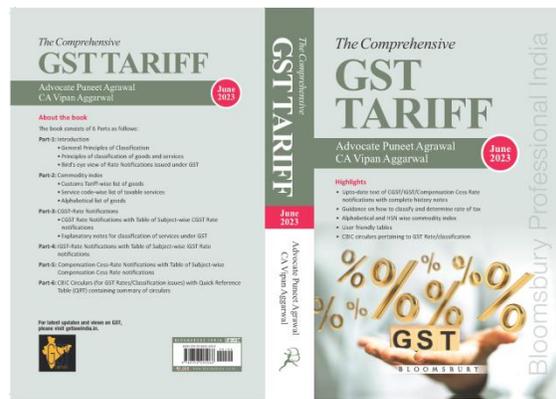
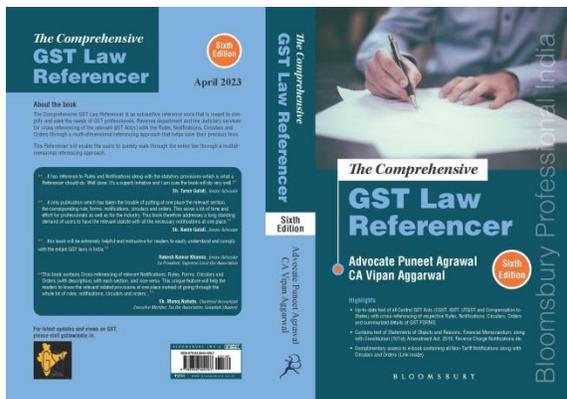
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The Comprehensive GST Law Referencer
(with Complimentary access to e-book
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(Updated up to 14.11.2023)

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“FORM GSTR-9 (See rule 80) Annual Return

Pt. I Basic Details						
1	Financial Year		0			
2	GSTIN		0			
3A	Legal Name		0			
3B	Trade Name (if any)		0			
Pt. II Details of Outward and inward supplies declared made during the financial year						
			(Amount in Rs. in all tables)			
Nature of Supplies		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	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 as declared in returns filed during the financial year <i>Few fields in this table are Auto populated from GSTR 1 and these fields are editable</i>					
A	Supplies made to un-registered persons (B2C) <i>Net of Debit/ Credit notes, Amendments</i>		-	-	-	-
B	Supplies made to registered persons (B2B)		-	-	-	-
C	Zero rated supply (Export on payment of tax (except supplies to SEZs))		-	-	-	-
D	Supply to SEZs on payment of tax		-	-	-	-
E	Deemed Exports		-	-	-	-
F	Advances on which tax has been paid but invoice has not been issued (not cover under (A) to (E) above)		-	-	-	-
G	Inward supplies on which tax is to be paid on reverse charge basis		-	-	-	-
H	Sub-total (A to G above)		-	-	-	-
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)		-	-	-	-
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)		-	-	-	-
K	Supplies / tax declared through Amendments (+)		-	-	-	-
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		-	-	-	-
5	Details of Outward supplies made during the financial year on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax	Net of Debit/ Credit notes, Amendments (5A to 5F) - Table 9B of FORM GSTR-1 may be used for the same. No supply not required to be shown in GSTR 1 and GSTR 3B Non GST supply are also called exempt supply for e.g. Supply of 5 petrol products	-	-	-	-
B	Supply to SEZs without payment of tax		-	-	-	-
C	Supplies on which tax is to be paid by the recipient on reverse charge basis		-	-	-	-
D	Exempted		-	-	-	-
E	Nil Rated		-	-	-	-
F	Non-GST supply (includes 'no supply') #sale of securities, sale of Land and Building, Schedule III supply, Supply of Alcohol	-	-	-	-	-
G	Sub-total (A to F above)		-	-	-	-
H	Credit Notes issued in respect of transactions specified in A to F above (-)		-	-	-	-

Do not fill data of previous FY in table 4,5,6 and 7.
For e.g. In GSTR 9 of 2022-23, data of 2021-22 need not be filled even if there is mismatch

**“FORM GSTR-9
(See rule 80)
Annual Return**

I	Debit Notes issued in respect of transactions specified in A to F above (+)	Optional (5H to 5K)	-	-	-	-	-
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)	This figure is auto-populated in GSTR 9C in Table 5Q	-	-	-	-	-

Pt. III Details of ITC for as declared in returns filed during the financial year

	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6

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)		-	-	-	-
B	FCM Inward supplies (other than imports and inward supplies liable to reverse charge but <i>includes services received from SEZs</i>)	<i>May fill consolidated ITC for Input and Input Services row only</i>	Input	-	-	-
		<i>To be reported separately</i>	Capital Goods	-	-	-
		<i>May not fill separately if consolidated ITC for Input and Input Services reported under the head "Input"</i>	Input Services	-	-	-
C	RCM-Inward supply from URD Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed <i>This supply is not reflected in GSTR 2B</i>	<i>May fill consolidated ITC for Input and Input Services row only</i>	Input	-	-	-
		<i>To be reported separately</i>	Capital Goods	-	-	-
		<i>May not fill separately if consolidated ITC for Input and Input Services reported under the head "Input"</i>	Input Services	-	-	-
D	RCM-Inward supply from RD Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed <i>This supply is reflected in GSTR 2B</i>	<i>May fill consolidated ITC for Input and Input Services row only</i>	Input	-	-	-
		<i>To be reported separately</i>	Capital Goods	-	-	-
		<i>May not fill separately if consolidated ITC for Input and Input Services reported under the head "Input"</i>	Input Services	-	-	-
E	Import of goods (<i>including supplies from SEZs</i>)	<i>May fill consolidated ITC for Input and Input Services row only</i>	Input	-	-	-
		<i>To be reported separately</i>	Capital Goods	-	-	-
F	Import of Services (<i>excluding inward supplies from SEZs</i>)		-	-	-	-
G	Input Tax credit received from ISD		-	-	-	-
H	Amount of ITC reclaimed (<i>other than B above</i>) under the provisions of the Act		-	-	-	-
I	Sub-total (B to H above)		-	-	-	-
J	Difference (I - A above)		-	-	-	-
K	Transition Credit through TRAN-I (<i>including revisions if any</i>)		-	-	-	-
L	Transition Credit through TRAN-II		-	-	-	-

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M	Any other ITC availed but not specified above			-	-	-	-
N	Sub-total (K to M above)			-	-	-	-
O	Total ITC availed (I + N above)			-	-	-	-
7	Details of ITC Reversed and Ineligible ITC for as declared in returns filed during the financial year						
A	As per Rule 37 payment made after the expiry of 180 days			-	-	-	-
B	As per Rule 39 Input Service Distributor	<i>Optional to report figs. Separately in 7A to 7E or consolidated figs. in 7H only</i>		-	-	-	-
C	As per Rule 42 Common credit apportionment of Input and Input Services			-	-	-	-
D	As per Rule 43 Common credit apportionment of Capital Goods			-	-	-	-
E	As per Section 17(5) Blocked Credit			-	-	-	-
F	Reversal of TRAN-I credit		<i>Separately</i>		-	-	-
G	Reversal of TRAN-II credit	<i>Separately</i>		-	-	-	-
H	Other reversals (pl. specify) i. Goods subsequently used for non business purposes ii. Goods subsequently used for exempt supply iii. S 18(4) : Regular person to composition person [ITC 03] v. S 18(6) : Sale of capital goods	<i>Optional to report figs. Separately in 7A to 7E or consolidated figs. in 7H only</i>		-	-	-	-
I	Total ITC Reversed (sum of A to H above)			-	-	-	-
J	Net ITC Available for Utilization [6(O) - 7(I)] match with Table 12 in GSTR 9C			-	-	-	-
8	Other ITC Related information						
A	ITC as per GSTR-2A (Table 3 & 5 thereof) Auto-populate data as on 30.11.2023 <i>Can there be difference between GSTR 2A and GSTR 2B</i>			-	-	-	-
B	ITC as per sum total of 6(B) and 6 (H) above			-	-	-	-

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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 up to specified period. ITC FCM+ITC RCM+ITC from SEZ (only services) of current FY availed next year			-	-	-	-
D	Difference [A - (B+C)]			-	-	-	-
E	ITC available but not availed			-	-	-	-
F	ITC available but ineligible relate with Table 7 of GSTR 9			-	-	-	-
G	IGST paid on import of goods (including supplies from SEZ) IGST credit goods import and SEZ goods import	Credit availed in current year and next FY both should be shown here		-	-	-	-
H	IGST credit availed on import of goods (as per 6(E) above)			-	-	-	-
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)			-	-	-	-

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

			Here data is auto-populated	from GSTR 3B Paid through ITC			
9	Description	Tax Payable Here data is auto-populated from GSTR 1	Paid through cash	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
Sr. No.	1	2	3	4	5	6	7
1	Integrated Tax	-	-	-	-	-	-
2	Central Tax	-	-	-	-	-	-
3	State/ UT Tax	-	-	-	-	-	-
4	Cess	-	-	-	-	-	-
5	Interest	-	-	-	-	-	-
6	Late fee	-	-	-	-	-	-
7	Penalty	-	-	-	-	-	-
8	Other	-	-	-	-	-	-

Pt. V **The abovementioned matter at Pt. V has been substituted vide Notification No. 79/2020 -CT dated 15.10.2020 by the following words:**
Particulars of transactions for the financial year declared in returns of next financial year till the specified period
(Particulars of transactions for the previous financial year but paid in FORM GSTR-3B between April 2022 to September 2022)

	Description		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1		2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)	Relates to output tax Tax of current year is paid next year	-	-	-	-	-
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Relates to output tax Tax of current year reduced next year	-	-	-	-	-
12	Reversal of ITC availed during previous financial year	Relates to ITC ITC of current year is reversed next year	-	-	-	-	-
13	ITC availed for the previous financial year	Relates to ITC ITC of current year is availed next year	-	-	-	-	-

Total turnover(5N + 10 - 11)

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14 Differential tax paid on account of declaration in 10 & 11 above								
Sr. No.	Description			Payable	Paid			
1	Integrated Tax			-	-	-	-	-
2	Central Tax			-	-	-	-	-
3	State/ UT Tax			-	-	-	-	-
4	Cess			-	-	-	-	-
5	Interest			-	-	-	-	-
Pt. VI 15 Other Information Particulars of Demands and Refunds								
Sr. No.	Detail	Central Tax		State Tax/ UT Tax	Integrated Tax	Cess	Interest	Late Fee/ Others
A	Total Refund claimed	-	Optional from 15A to 15G	-	-	-	-	-
B	Total Refund sanctioned	-		-	-	-	-	-
C	Total Refund Rejected	-		-	-	-	-	-
D	Total Refund Pending	-		-	-	-	-	-
E	Total demand of taxes	-		-	-	-	-	-
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	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers		Optional from 16A to 16C	-	-	-	-	-
B	Deemed supply under Section 143			-	-	-	-	-
C	Goods sent on approval basis but not returned			-	-	-	-	-
17 HSN Wise Summary of outward supplies								
HSN Code	UQC and Total Quantity	Taxable Value	Mandatory	Rate of Tax	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
1	2 and 3	4		5	6	7	8	9
			ATO>5Cr: 6 digit					
			ATO<=5Cr: 4 digit					
	Total	-			-	-	-	-
	Difference	-			-	-	-	-
18 HSN Wise Summary of Inward supplies								
HSN Code	UQC and Total	Taxable Value		Rate of Tax	Central	State Tax/ UT Tax	Integrated	Cess
1	2 and 3	4		5	6	7	8	9
			Optional					
19 Late fee payable and paid								
Sr. No.	Description			Payable	Paid			
A	Central Tax			-	-	-	-	-
B	State Tax			-	-	-	-	-

Verification:

True and Correct means 100% data is correctly entered.

I hereby solemnly affirm and declare that the information given herein above is **TRUE AND CORRECT** to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Place
Date

Signature
Name of Authorised Signatory
Designation / Status

GSTR-9

Instructions (as amended up to 14.11.2023)

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code

2. *[It is mandatory to file all **GSTR-1** and **GSTR-3B** for the for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return]*¹.

- [2A. *In the Table, against serial numbers 4, 5, 6 and 7 the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.*]²

3. [***]³

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. *[For FY 2017-18]*⁴ It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part [It may be noted that additional liability for the FY 2017-18 *[or FY 2018-19]*⁵ *[or FY 2019-20]*⁶ *[or FY 2020-21]*⁷ *[or FY 2021-22]*⁸ *[or FY 2022-23]*⁹ or not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit [***]¹⁰ through this return.]¹¹ The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the

¹ Substituted for the words “It is mandatory to file all your **FORM GSTR-1** and **FORM GSTR-3B** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.” vide Notification No. CT-56/2019 dated 14.11.2019

² Inserted vide Notification No. CT-79/2020 dated 15.10.2020

³ Omitted the words “It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.” Vide Notification No. CT-56/2019 dated 14.11.2019

⁴ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁵ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁶ Inserted vide Notification No. CT-79/2020 dated 15.10.2020

⁷ Inserted vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁸ Inserted vide Notification No. CT-14/2022 dated 05.07.2022.

⁹ Inserted vide Notification No. CT-38/2023 dated 04.08.2023

¹⁰ Omitted the words “unclaimed during FY 2017-18” vide Notification No. CT-56/2019 dated 14.11.2019

¹¹ Inserted vide Notification No. CT-31/2019 dated 28.06.2019

Table No.	Instructions
	recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details [for <i>[FY 2017-18, 2018-19 [,2019-20 and 2020-21]]¹²</i>] ¹³ , the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this Table] ¹⁴ .
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details [for <i>[FY 2017-18, 2018-19 [,2019-20 and 2020-21]]¹⁵</i>] ¹⁶ , the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table] ¹⁷ .
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details [for <i>[FY 2017-18, 2018-19 [,2019-20 and 2020-21]]¹⁸</i>] ¹⁹ , the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this Table] ²⁰ .
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.

¹² Substituted for the words “and 2019-20” vide Notification No. 30/2021 – CT dated 30.07.2021 w.e.f. 01.08.2021.

¹³ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹⁴ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹⁵ Substituted for the words “and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹⁶ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹⁷ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹⁸ Substituted for the words “and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹⁹ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

²⁰ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

Table No.	Instructions
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D, 5E & 5F	<p>Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall also be declared here [for <i>[FY 2017-18, 2018-19 [,2019-20 and 2020-21]</i>²¹]²², <i>the registered person shall have an option to either separately report exempted, nil rated and Non-GST Supply or report consolidated information for all these three heads in the exempted row only</i>]²³.</p> <p><i>[For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.]</i>²⁴</p> <p><i>[For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only.]</i>²⁵</p>
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details [for <i>[FY 2017-18, 2018-19 [,2019-20, [2020-21, 2021-22 and 2022-23]</i> ²⁶] ²⁷] ²⁸] ²⁹ , <i>the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table</i>] ³⁰ .
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details [for <i>[FY 2017-18, 2018-19 [,2019-20, [2020-21, 2021-22 and 2022-23]</i> ³¹] ³²] ³³] ³⁴ , <i>the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table</i>] ³⁵ .

²¹ Substituted for the words "and 2019-20" vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

²² Substituted for the words "FY 2017-18 and 2018-19" vide Notification No. CT-79/2020 dated 15.10.2020

²³ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

²⁴ Inserted vide Notification No. CT-14/2022 dated 05.07.2022.

²⁵ Inserted vide Notification No. CT-38/2023 dated 04.08.2023.

²⁶ Substituted the words "2020-21, 2021-22 and 2022-23" for the words "2020-21 and 2021-22" vide Notification No. CT-38/2023 dated 04.08.2023.

²⁷ Substituted the words "2020-21 and 2021-22" for the words "2019-20 and 2020-21" vide Notification No. CT-14/2022 dated 05.07.2022.

²⁸ Substituted the words "2019-20 and 2020-21" for the words "and 2019-20" vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

²⁹ Substituted the words "FY 2017-18 and 2018-19 and 2019-20" for the words "FY 2017-18 and 2018-19" vide Notification No. CT-79/2020 dated 15.10.2020

³⁰ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

³¹ Substituted the words "2020-21, 2021-22 and 2022-23" for the words "2020-21 and 2021-22" vide Notification No. CT-38/2023 dated 04.08.2023.

³² Substituted the words "2020-21 and 2021-22" for the words "2019-20 and 2020-21" vide Notification No. CT-14/2022 dated 05.07.2022.

³³ Substituted the words "2019-20 and 2020-21" for the words "and 2019-20" vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

³⁴ Substituted the words "FY 2017-18 and 2018-19 and 2019-20" for the words "FY 2017-18 and 2018-19" vide Notification No. CT-79/2020 dated 15.10.2020

³⁵ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

Table No.	Instructions
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details [for [FY 2017-18, 2018-19 [, [2019-20, [2020-21, 2021-22 and 2022-23] ³⁶] ³⁷] ³⁸] ³⁹ , the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table] ⁴⁰ .
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	<p>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 shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.</p> <p>This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.</p> <p><i>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report breakup of Input Tax Credit as inputs, capital goods and input services or report the entire Input Tax Credit under "Inputs" row only]⁴¹.</i></p> <p><i>[For [[FY 2019-20, 2020-21, 2021-22 and 2022-23]⁴²]⁴³]⁴⁴, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report</i></p>

³⁶ Substituted the words "2020-21, 2021-22 and 2022-23" for the words "2020-21 and 2021-22" vide Notification No. CT-38/2023 dated 04.08.2023.

³⁷ Substituted the words "2020-21 and 2021-22" for the words "2019-20 and 2020-21" vide Notification No. CT-14/2022 dated 05.07.2022.

³⁸ Substituted the words "2019-20 and 2020-21" for the words "and 2019-20" vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

³⁹ Substituted the words "FY 2017-18 and 2018-19 and 2019-20" for the words "FY 2017-18 and 2018-19" vide Notification No. CT-79/2020 dated 15.10.2020

⁴⁰ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁴¹ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁴² Substituted for the words "FY 2019-20 and 2020-21 and 2021-22" vide Notification No. CT-38/2023 dated 04.08.2023.

⁴³ Substituted the words "FY 2019-20 and 2020-21 and 2021-22" for the words "FY 2019-20 and 2020-21" vide Notification No. CT-14/2022 dated 05.07.2022.

⁴⁴ Inserted the words "and 2020-21" after the words FY 2019-20 vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

Table No.	Instructions
	<i>the breakup of remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only]</i> ⁴⁵
6C	<p>Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p><i>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report breakup of Input Tax Credit as inputs, capital goods and input services or report the entire Input Tax Credit under “Inputs” row only.</i></p> <p><i>[For [[FY 2019-20, 2020-21, 2021-22 and 2022-23]⁴⁶]⁴⁷]⁴⁸, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]⁴⁹</i></p> <p><i>For [FY 2017-18, 2018-19 [,2019-20 and 2020-21]⁵⁰]⁵¹, the registered person shall have an option to either report Table 6C or Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only]⁵².</i></p>
6D	<p>Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.</p> <p><i>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report breakup of Input Tax Credit as inputs, capital goods and input services or report the entire Input Tax Credit under “Inputs” row only.</i></p> <p><i>[For [[FY 2019-20, 2020-21, 2021-22 and 2022-23]⁵³]⁵⁴]⁵⁵, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report</i></p>

⁴⁵ Inserted vide Notification No. CT-79/2020 dated 15.10.2020

⁴⁶ Substituted for the words “FY 2019-20 and 2020-21and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

⁴⁷ Substituted the words “FY 2019-20 and 2020-21and 2021-22” for the words “FY 2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁴⁸ Inserted the words “and 2020-21” after the words FY 2019-20 vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁴⁹ Inserted vide Notification No. CT-79/2020 dated 15.10.2020

⁵⁰ Substituted for the words “and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁵¹ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁵² Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁵³ Substituted for the words “FY 2019-20 and 2020-21and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

⁵⁴ Substituted the words “FY 2019-20 and 2020-21and 2021-22” for the words “FY 2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁵⁵ Inserted the words “and 2020-21” after the words FY 2019-20 vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

Table No.	Instructions
	<p><i>the breakup of remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]⁵⁶</i></p> <p><i>For [FY 2017-18, 2018-19 [,2019-20 and 2020-21]⁵⁷]⁵⁸, the registered person shall have an option to either report Table 6C or Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only]⁵⁹.</i></p>
6E	<p>Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.</p> <p><i>[For FY 2017-18 and 2018-19, the registered person shall have an option to either report breakup of Input Tax Credit as inputs and capital goods or report the entire Input Tax Credit under “Inputs” row only.]⁶⁰</i></p> <p><i>[For [[FY 2019-20, 2020-21, 2021-22 and 2022-23]⁶¹]⁶²]⁶³, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]⁶⁴</i></p>
6F	<p>Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.</p>
6G	<p>Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.</p>
6H	<p>Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.</p>
6J	<p>The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.</p>
6K	<p>Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.</p>
6L	<p>Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.</p>
6M	<p>Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.</p>
7A, 7B, 7C, 7D, 7E, 7F,	<p>Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and</p>

⁵⁶ Inserted vide Notification No. CT-79/2020 dated 15.10.2020

⁵⁷ Substituted for the words “and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁵⁸ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁵⁹ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁶⁰ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁶¹ Substituted for the words “FY 2019-20 and 2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

⁶² Substituted the words “FY 2019-20 and 2020-21 and 2021-22” for the words “FY 2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁶³ Inserted the words “and 2020-21” after the words FY 2019-20 vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁶⁴ Inserted vide Notification No. CT-79/2020 dated 15.10.2020.

Table No.	Instructions
7G and 7H	<p>details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.</p> <p><i>[For [FY 2017-18, [2018-19, [2019-20, [2020-21, 2021-22 and 2022-23]⁶⁵]⁶⁶]⁶⁷]⁶⁸, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table-7G) are to be mandatorily reported]⁶⁹.</i></p>
8A	<p>The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to [***]⁷⁰ and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1.</p> <p><i>[[For FY 2017-18]⁷¹, it may be noted the FORM GSTR-2A generated as on 1st May, 2019 shall be auto populated in this Table]⁷².</i></p> <p><i>[For FY 2018-19, it may be noted that the FORM GSTR-2A generated as on the 1st November, 2019 shall be auto-populated in this table.</i></p> <p><i>For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA Certification).]⁷³</i></p> <p><i>[For FY 2019-20, it may be noted that the details from FORM GSTR-2A generated as on the 1st November, 2020 shall be auto-populated in this table.]⁷⁴</i></p>
8B	<p>The input tax credit as declared in Table 6B and 6H shall be auto-populated here. <i>[For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA Certification).]⁷⁵</i></p>
8C	<p><i>[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)]</i></p>

⁶⁵ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

⁶⁶ Substituted the words “2019-20, 2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁶⁷ Substituted the words “2019-20 and 2020-21” for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁶⁸ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁶⁹ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁷⁰ Substituted for words “FY 2017-18” vide Notification No. CT-56/2019 dated 14.11.2019

⁷¹ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁷² Inserted vide Notification No. CT-31/2019 dated 28.06.2019

⁷³ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁷⁴ Inserted vide Notification No. CT-79/2020 dated 15.10.2020

⁷⁵ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

Table No.	Instructions
	<i>received 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 Sec. 16(4) of the CGST Act, 2017]</i> ⁷⁶
8D	Aggregate value of the input tax credit which was available in FORM GSTR2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A . In such cases, the value in row 8D shall be negative. <i>[For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA Certification).]</i> ⁷⁷
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV 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.
7. *[For FY 2017-18]*⁷⁸ Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** *[between April 2018 to March 2019]*⁷⁹. *[For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2019 to September 2019.]*⁸⁰

⁷⁶ Substituted for the words “[For FY 2017-18]**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) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here.

*[For FY 2018-19, 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) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.]** Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.*

*[For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA Certification).]***

*** Inserted vide Notification No. CT-56/2019 dated 14.11.2019*

⁷⁷ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁷⁸ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁷⁹ Substituted for words “of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier” by Notification No. CT-31/2019 dated 28.06.2019

⁸⁰ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

*[For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020 [For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021]⁸¹⁸². [For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** [of April, 2022 to October, 2022 filed upto 30th November, 2022]⁸³.]⁸⁴*

*[For FY 2022-23, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of April, 2023 to October, 2023 filed upto 30th November, 2023]⁸⁵*

The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	<p><i>[For FY 2017-18]⁸⁶ Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.</i></p> <p><i>[For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.]⁸⁷</i></p> <p><i>[For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2020 to September 2020 shall be declared here.]⁸⁸</i></p> <p><i>[For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2021 to September 2021 shall be declared here.]⁸⁹</i></p> <p><i>[For FY 2021-22, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of [April, 2022 to October, 2022 filed upto 30th November, 2022]⁹⁰ shall be declared here.]⁹¹</i></p>

⁸¹ Inserted vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁸² Inserted vide Notification No. CT-79/2020 dated 15.10.2020

⁸³ Substituted for the words “between April, 2022 to September, 2022” vide Notification No. 22/2022 – CT dated 15.11.2022.

⁸⁴ Inserted vide Notification No. CT-14/2022 dated 05.07.2022.

⁸⁵ Inserted vide Notification No. 38/2023 – CT dated 04.08.2023.

⁸⁶ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁸⁷ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁸⁸ Inserted vide Notification No. CT-79/2020 dated 15.10.2020

⁸⁹ Inserted vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁹⁰ Substituted for the words “April, 2022 to September, 2022” vide Notification No. 22/2022 – CT dated 15.11.2022.

Table No.	Instructions
	<i>[For FY 2022-23, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2023 to October, 2023 shall be declared here.]⁹²</i>
12	<p><i>[For FY 2017-18]⁹³ Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</i></p> <p><i>[For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in the return filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</i></p> <p><i>[For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.]⁹⁴</i></p> <p><i>For [FY 2017-18, [2018-19, [2019-20, [2020-21, 2021-22 and 2022-23]⁹⁵]⁹⁶]⁹⁷]⁹⁸, the registered person shall have an option to not fill this table.]⁹⁹</i></p> <p><i>[For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]¹⁰⁰</i></p> <p><i>[For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of [April, 2022 to October, 2022 filed upto 30th November, 2022]¹⁰¹ shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]¹⁰²</i></p> <p><i>[For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023 to October, 2023</i></p>

⁹¹ Inserted vide Notification No. CT-14/2022 dated 05.07.2022.

⁹² Inserted vide Notification No. CT-38/2023 dated 04.08.2023.

⁹³ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

⁹⁴ Inserted vide Notification No. CT-79/2020 dated 15.10.2020

⁹⁵ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

⁹⁶ Substituted the words “2019-20, 2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁹⁷ Substituted the words “2019-20 and 2020-21” for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁹⁸ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁹⁹ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹⁰⁰ Inserted vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021

¹⁰¹ Substituted for the words “April, 2022 to September, 2022” vide Notification No. 22/2022 – CT dated 15.11.2022.

¹⁰² Inserted vide Notification No. CT-14/2022 dated 05.07.2022.

Table No.	Instructions
	<i>shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]¹⁰³</i>
13	<p><i>[For FY 2017-18]¹⁰⁴ 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 to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier 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 2017-18 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.</i></p> <p><i>[For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in the return filed for the months of April 2019 to September 2019 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 2018-19 as per second proviso to sub-section (2) of Section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the Annual Return for FY 2019-20.</i></p> <p><i>[For FY 2019-20, 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 2020 to September 2020 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 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.]¹⁰⁵</i></p> <p><i>[For FY 2020-21, 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 2021 to September 2021 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 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.]¹⁰⁶</i></p> <p><i>[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 filed upto 30th November, 2022]¹⁰⁷ 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.]¹⁰⁸</i></p> <p><i>[For FY 2022-23, 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, 2023 to October, 2023 filed upto 30th November, 2023 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 2022-23 as per second proviso to sub-section (2) of section 16 but was</i></p>

¹⁰³ Inserted vide Notification No. CT-38/2023 dated 04.08.2023.

¹⁰⁴ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹⁰⁵ Inserted vide Notification No. CT-79/2020 dated 15.10.2020

¹⁰⁶ Inserted vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021

¹⁰⁷ Substituted for the words “April, 2022 to September, 2022” vide Notification No. 22/2022 – CT dated 15.11.2022.

¹⁰⁸ Inserted vide Notification No. CT-14/2022 dated 05.07.2022.

Table No.	Instructions
	<p><i>reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24.]¹⁰⁹</i></p> <p><i>For [FY 2017-18, [2018-19, [2019-20, [2020-21, 2021-22 and 2022-23]¹¹⁰]¹¹¹]¹¹²]¹¹³, the registered person shall have an option to not fill this table.]¹¹⁴</i></p>

8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	<p>Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. 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. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. <i>[For [FY 2017-18, [2018-19, [2019-20, [2020-21, 2021-22 and 2022-23]¹¹⁵]¹¹⁶]¹¹⁷]¹¹⁸, the registered person shall have an option to not fill this table.]¹¹⁹</i></p>
15E, 15F and 15G	<p>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 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here. <i>[For [FY 2017-18, [2018-19, [2019-20, [2020-21, 2021-22 and 2022-23]¹²⁰]¹²¹]¹²²]¹²³, the registered person shall have an option to not fill this table.]¹²⁴</i></p>

¹⁰⁹ Inserted vide Notification No. CT-38/2023 dated 04.08.2023.

¹¹⁰ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

¹¹¹ Substituted the words “2019-20, 2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

¹¹² Substituted the words “2019-20 and 2020-21” for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹¹³ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹¹⁴ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹¹⁵ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

¹¹⁶ Substituted the words “2019-20, 2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

¹¹⁷ Substituted the words “2019-20 and 2020-21” for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹¹⁸ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹¹⁹ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹²⁰ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

¹²¹ Substituted the words “2019-20, 2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

¹²² Substituted the words “2019-20 and 2020-21” for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹²³ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹²⁴ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

Table No.	Instructions
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details. [For <i>[FY 2017-18, [2018-19, [2019-20, [2020-21, 2021-22 and 2022-23]]¹²⁵]¹²⁶]¹²⁷]¹²⁸, the registered person shall have an option to not fill this table.]¹²⁹</i>
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, [2020-21, 2021-22 and 2022-23]]¹³⁰]¹³¹]¹³²]¹³³, the registered person shall have an option to not fill this table.]¹³⁴</i>
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, [2020-21, 2021-22 and 2022-23]]¹³⁵]¹³⁶]¹³⁷]¹³⁸, the registered person shall have an option to not fill this table.]¹³⁹</i>
17 & 18	<p>Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr.</p> <p><i>[From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.]¹⁴⁰</i></p> <p>UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward</p>

¹²⁵ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

¹²⁶ Substituted the words “2019-20, 2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

¹²⁷ Substituted the words “2019-20 and 2020-21” for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹²⁸ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹²⁹ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹³⁰ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

¹³¹ Substituted the words “2019-20, 2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

¹³² Substituted the words “2019-20 and 2020-21” for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹³³ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹³⁴ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹³⁵ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

¹³⁶ Substituted the words “2019-20, 2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

¹³⁷ Substituted the words “2019-20 and 2020-21” for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹³⁸ Substituted the words “FY 2017-18, 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹³⁹ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹⁴⁰ Inserted vide Notification No. CT-14/2022 dated 05.07.2022.

Table No.	Instructions
	supplies which in value independently account for 10 % or more of the total value of inward supplies. [For <i>[FY 2017-18, [2018-19, 2019-20 and 2020-21]</i> ¹⁴¹ ¹⁴² , the registered person shall have an option to not fill this table.] ¹⁴³ <i>[[For FY 2021-22 and 2022-23]</i> ¹⁴⁴ , the registered person shall have an option to not fill Table 18.] ¹⁴⁵
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through FORM DRC-03. Taxpayers shall select -Annual Return in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only.

¹⁴¹ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹⁴² Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹⁴³ Inserted vide Notification No. CT-56/2019 dated 14.11.2019

¹⁴⁴ Substituted the words “FY 2021-22 and 2022-23” for the words “FY 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

¹⁴⁵ Inserted vide Notification No. CT-14/2022 dated 05.07.2022.

“FORM GSTR-9C
See rule 80(3)
PART-A : Reconciliation Statement between books and GST

Pt. I			Basic Details	
1	Financial Year		0	
2	GSTIN		0	
3A	Legal Name		0	
3B	Trade Name (if any)		0	
4	Are you liable to audit under any Act?		Yes	
Pt. II			Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover			
A	Turnover (including exports) as per audited financial statements for the State/ UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement) Turnover is computed on accrual basis where as tax is deducted on the happening of accrual or payment which is earlier. Therefore internally matching of 26AS with books is also required.			-
Refer 5H also	B	Unbilled revenue at the beginning of Financial Year Opening Services provided in last FY, not recognised as TO in books	(+)	Optional to report figs. separately in 5B or consolidated figs. in 5O only
	C	Unadjusted advances at the end of the Financial Year GST paid on advances but not recognised as turnover in the books	(+)	
	D	Deemed Supply under Schedule I Deemed supply like stock transfer etc are not part of turnover as per books but as per GST it is part of ATO	(+)	
	E	Credit Notes issued after the end of the financial year but reflected in the annual return CN issued on or after 01.04 and reflected in annual return. In GST such CN shall effects the ATO of which FY?	(-)	
	F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST Invoice Rs. 100 less Rs. 10 discount, TO in books Rs. 90; ATO in GST Rs. 100, Add Rs. 10	(+)	
	G	Turnover from April 2017 to June 2017 NOT APPLICABLE	(-)	
	H	Unbilled revenue at the end of the Financial Year Closing Services provided in current FY, recognised as TO in books but recognised in GST	(-)	
	I	Unadjusted Advances at the beginning of the Financial Year	(-)	
	J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST Financial Credit Note / Commercial Credit Note	(+)	
	K	Adjustments on account of supply of goods by SEZ units to DTA Units This field is applicable to SEZ. In this case DTA files bill of entry and pays GST, in the books of SEZ it is part of turnover but in GST it may not be treated as part of ATO and not reported in GSTR 1.	(-)	
	L	Turnover for the period under composition scheme Advances are taxable in CS It shall file GSTR 4 and GSTR 9C both in same FY and part of ATO in GST	(-)	Composition to regular
	M	Adjustments in turnover under section 15 and rules thereunder Difference between the turnover reported in the GST and turnover reported in the books due to difference in valuation of supplies shall be declared here.	(+/ -)	
	N	Adjustments in turnover due to foreign exchange fluctuations Forex transactions in books are based on AS 11 / Ind AS 21 whereas Rule 34 require on the basis of the exchange rate notified under section 14 of the Customs Act,1962.	(+/ -)	
	O	Adjustments in turnover due to reasons not listed above	(+/ -)	-
	P	Annual turnover after adjustments as above		-
	Q	Turnover as declared in Annual Return (GSTR9) Auto-populate from Table 5N of GSTR 9		-
	R	Un-Reconciled turnover (Q - P)		-

“FORM GSTR-9C See rule 80(3) PART-A : Reconciliation Statement						
6	Reasons for Un-Reconciled difference in Annual Gross Turnover					
A	Reason 1					
B	Reason 2					
C	Reason 3					
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)					-
B	Value of Exempted (5D-GSTR 9), Nil Rated (5E-GSTR 9), Non-GST supplies (5F-GSTR 9), No-Supply turnover (5F-GSTR 9)					-
C	Zero rated supplies without payment of tax (5A + 5B of GSTR 9)					-
D	Supplies on which tax is to be paid by the recipient on reverse charge basis (5C-GSTR 9)					-
E	Taxable turnover as per adjustments above (A-B-C-D)					-
F	Taxable turnover as per liability declared in Annual Return [(4N - 4G) + (10 - 11) GSTR 9]					-
G	Unreconciled taxable turnover (F - E)					-
8	Reasons for Un-Reconciled difference in taxable turnover					
A	Reason 1					
B	Reason 2					
C	Reason 3					
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
		(Amount in Rs. in all tables)				
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	5%	-	-	-	-	-
B	5% (RC)	-	-	-	-	-
B-1	6%	-	-	-	-	-
C	12%	-	-	-	-	-
D	12% (RC)	-	-	-	-	-
E	18%	-	-	-	-	-
F	18% (RC)	-	-	-	-	-
G	28%	-	-	-	-	-
H	28% (RC)	-	-	-	-	-
I	3%	-	-	-	-	-
J	0.25%	-	-	-	-	-
K	0.10%	-	-	-	-	-
K-1	Others	-	-	-	-	-
L	Interest		-	-	-	-
M	Late Fee		-	-	-	-
N	Penalty		-	-	-	-
O	Others		-	-	-	-
P	Total amount to be paid as per tables above (9A to 9O)		-	-	-	-
Q	Total amount paid as declared in Annual Return (Table No. 9 of GSTR 9)		-	-	-	-
R	Un-Reconciled payment of amount		-	-	-	-
10	Reasons for un-reconciled payment of amount					
A	Reason 1					
B	Reason 2					
C	Reason 3					

“FORM GSTR-9C See rule 80(3) PART-A : Reconciliation Statement						
11	Additional amount payable but not paid (due to reasons specified under Tables 6, 8 and 10 above)					
	(to be paid through Cash)					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	5%	-	-	-	-	-
	6%	-	-	-	-	-
B	12%	-	-	-	-	-
C	18%	-	-	-	-	-
D	28%	-	-	-	-	-
E	3%	-	-	-	-	-
F	0.25%	-	-	-	-	-
G	0.10%	-	-	-	-	-
	<i>Others</i>	-	-	-	-	-
H	Interest		-	-	-	-
I	Late Fee		-	-	-	-
J	Penalty		-	-	-	-
K	Others (please specify)		-	-	-	-
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					-
B	ITC booked in earlier Financial Years claimed in current Financial Year			(+)		-
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years			(-)		-
D	ITC availed as per audited financial statements or books of account					-
E	ITC claimed in Annual Return (7J of GSTR9)					-
F	Un-reconciled ITC					-
13	Reasons for un-reconciled difference in ITC					
A	Reason 1					
B	Reason 2					
C	Reason 3					

“FORM GSTR-9C See rule 80(3) PART-A : Reconciliation Statement			
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account		
	Description	Value	Amount of Total ITC
	1	2	3
A	Purchases	Optional	
B	Freight/ Carriage		
C	Power and Fuel		
D	Imported goods (Including received from SEZs)		
E	Rent and Insurance		
F	Goods lost, stolen, destroyed, written off or disposed of by way of gifts or free samples		
G	Royalties		
H	Employee's Cost (Salaries, wages, Bonus etc.)		
I	Conveyance charges		
J	Bank Charges		
K	Entertainment charges		
M	Repair and Maintenance		
N	Other Miscellaneous expenses		
O	Capital goods		
P	Any other expense 1		
Q	Any other expense 2		
R	Total amount of eligible ITC availed (Sub-total 14(A) to 14(Q))		-
S	ITC claimed in Annual Return (7J of GSTR 9)		-
T	Un-reconciled ITC		-
15	Reasons for un-reconciled difference in ITC		
A	Reason 1		
B	Reason 2		
C	Reason 3		
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)		
	Description	Amount Payable	
	Central Tx		
	State/ UT Tax		
	Integrated Tax		
	Cess		
	Interest		
	Penalty		

“FORM GSTR-9C

See rule 80(3)

PART-A : Reconciliation Statement

Pt. V	(Auditor's recommendation on additional Liability due to non-reconciliation) up to 31.03.2020					
(Additional Liability due to non-reconciliation) w.e.f. 01.08.21 vide N No.30/2021-CT (for FY 2020-21)						
(to be paid through Cash)						
Description	Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess, if applicable	
1	2	3	4	5	6	
5%	-	-	-	-	-	-
6%	-	-	-	-	-	-
12%	-	-	-	-	-	-
18%	-	-	-	-	-	-
28%	-	-	-	-	-	-
3%	-	-	-	-	-	-
0.25%	-	-	-	-	-	-
0.10%	-	-	-	-	-	-
<i>Others</i>	-	-	-	-	-	-
Input Tax Credit		-	-	-	-	-
Interest		-	-	-	-	-
Late Fee		-	-	-	-	-
Penalty		-	-	-	-	-
Any other amount paid for supplies not included in Annual Return (GSTR9)			-	-	-	-
Erroneous refund to be paid back			-	-	-	-
Outstanding demands to be settled			-	-	-	-
Other (Pl. specify)			-	-	-	-

Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is **true and correct** and nothing has been concealed therefrom. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance etc.

Verification:

[PART – B - CERTIFICATION]

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

** I/we have examined the-*

- (a) *balance sheet as on*
- (b) *the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and*
- (c) *the cash flow statement (if available) for the period beginning fromto ending on, - attached herewith, of M/s (Name),..... (Address),(GSTIN).*

2. *Based on our audit I/we report that the said registered person-*

**has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder*

**has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued thereunder:*

- 1.
- 2.
- 3.

3. (a) **I/we report the following observations/ comments / discrepancies / inconsistencies; if any:*

.....

3. (b) **I/we further report that, -*

(A) **I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.*

(B) *In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.*

(C) *I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of*

account maintained at the Principal place of business at and **
additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and ~~correct~~ fair subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)

**(Signature and stamp/Seal of the Auditor)

Place:
 Name of the signatory
 Membership No.
 Date:-
 Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on
- (c) the cash flow statement (if available) for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person –

**has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued there under*

**has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟨⟩⟩GST Act, 2017 and the rules/notifications made/issued there under:*

- 1.
- 2.
- 3.

3. *The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No.GSTR-9C.*

4. *In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and ~~correct~~ fair subject to the following observations/qualifications, if any:*

- (a)
- (b)
- (c)

*****(Signature and stamp/Seal of the Auditor)***

Place:
Name of the signatory
Membership No.
Date:-
Full address]¹

¹ Omitted vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021

GSTR-9C

Instructions (as amended up to 14.11.2023)

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
2. It is mandatory to file all your **FORM GSTR-1, FORM GSTR-3B** and **FORM GSTR - 9** for the [*current financial year*]¹ before filing this return. [*For FY 2017-18*]² the details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. **Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows:-**

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here). [For [<i>FY 2017-18, 2018-19</i> [, <i>2019-20, [2020-21, 2021-22 and 2022-23]</i> ³] ⁴] ⁵] ⁶ , the

¹ Substituted for the words “FY 2017-18” by Notification No. CT-56/2019 dated 14-11-2019

² Inserted by Notification No. CT-56/2019 dated 14-11-2019

³ Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

⁴ Substituted the words “2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

Table No.	Instructions
	<i>registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.]⁷</i>
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ⁸] ⁹] ¹⁰ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.] ¹¹
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ¹²] ¹³] ¹⁴ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.] ¹⁵
5E	Aggregate value of credit notes which were issued after 31 st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ¹⁶] ¹⁷] ¹⁸ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.] ¹⁹
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ²⁰] ²¹] ²² , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.] ²³
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June

⁵ Substituted the words “2019-20 and 2020-21” for the words “and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁶ Substituted the words “FY 2017-18 and 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁷ Inserted by Notification No. CT-56/2019 dated 14-11-2019

⁸ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁹ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹⁰ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹¹ Inserted by Notification No. CT-56/2019 dated 14-11-2019

¹² Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

¹³ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹⁴ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹⁵ Inserted by Notification No. CT-56/2019 dated 14-11-2019

¹⁶ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

¹⁷ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

¹⁸ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

¹⁹ Inserted by Notification No. CT-56/2019 dated 14-11-2019

²⁰ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

²¹ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

²² Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

²³ Inserted by Notification No. CT-56/2019 dated 14-11-2019

Table No.	Instructions
	2017 shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ²⁴ <i>]</i> ²⁵ <i>]</i> ²⁶ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.] ²⁷
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ²⁸ <i>]</i> ²⁹ <i>]</i> ³⁰ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.] ³¹
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ³² <i>]</i> ³³ <i>]</i> ³⁴ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.] ³⁵
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ³⁶ <i>]</i> ³⁷ <i>]</i> ³⁸ , the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.] ³⁹
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here. [For <i>[FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]</i> ⁴⁰ <i>]</i> ⁴¹ <i>]</i> ⁴² , the registered person shall have an option

²⁴ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

²⁵ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

²⁶ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

²⁷ Inserted by Notification No. CT-56/2019 dated 14-11-2019

²⁸ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

²⁹ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

³⁰ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

³¹ Inserted by Notification No. CT-56/2019 dated 14-11-2019

³² Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

³³ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

³⁴ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

³⁵ Inserted by Notification No. CT-56/2019 dated 14-11-2019

³⁶ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

³⁷ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

³⁸ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

³⁹ Inserted by Notification No. CT-56/2019 dated 14-11-2019

⁴⁰ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁴¹ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

Table No.	Instructions
	<i>to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.]⁴³</i>
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here. <i>[For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]⁴⁴]⁴⁵]⁴⁶, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.]⁴⁷</i>
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here. <i>[For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]⁴⁸]⁴⁹]⁵⁰, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.]⁵¹</i>
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here. <i>[For [FY 2017-18, [2018-19, [2019-20, 2020-21 and 2021-22]⁵²]⁵³]⁵⁴, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may reported in Table 5O.]⁵⁵</i>
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here.

⁴² Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁴³ Inserted by Notification No. CT-56/2019 dated 14-11-2019

⁴⁴ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁴⁵ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁴⁶ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁴⁷ Inserted by Notification No. CT-56/2019 dated 14-11-2019

⁴⁸ Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁴⁹ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁵⁰ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁵¹ Inserted by Notification No. CT-56/2019 dated 14-11-2019

⁵² Substituted for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁵³ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁵⁴ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁵⁵ Inserted by Notification No. CT-56/2019 dated 14-11-2019

Table No.	Instructions
	This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10 – 11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows: -

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC” supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).

Table No.	Instructions
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons/entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18. [For <i>[FY 2017-18, [2018-19, 2019-20 and 2020-21]</i> ⁵⁶] ⁵⁷ , the registered person shall have an option to not fill this table.] ⁵⁸
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here. [For <i>[FY 2017-18, [2018-19, 2019-20 and 2020-21]</i> ⁵⁹] ⁶⁰ , the registered person shall have an option to not fill this table.] ⁶¹
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.

⁵⁶ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁵⁷ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁵⁸ Inserted by Notification No. CT-56/2019 dated 14-11-2019

⁵⁹ Substituted for the words “2018-19 and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁶⁰ Substituted for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁶¹ Inserted by Notification No. CT-56/2019 dated 14-11-2019

Table No.	Instructions
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here. <i>[For [FY 2017-18, 2018-19 [, [2019-20, [2020-21, 2021-22 and 2022-23]⁶²]⁶³]⁶⁴]⁶⁵, the registered person shall have an option to not fill this table.]⁶⁶</i>
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

[7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.]⁶⁷

8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select —Reconciliation Statement in the drop down provided in FORM DRC-03. It may be noted that such liability shall be paid through electronic cash ledger only.

⁶² Substituted the words “2020-21, 2021-22 and 2022-23” for the words “2020-21 and 2021-22” vide Notification No. CT-38/2023 dated 04.08.2023.

⁶³ Substituted the words “2020-21 and 2021-22” for the words “2019-20 and 2020-21” vide Notification No. CT-14/2022 dated 05.07.2022.

⁶⁴ Substituted the words “2019-20 and 2020-21” for the words “and 2019-20” vide Notification No. CT-30/2021 dated 30.07.2021 w.e.f. 01.08.2021.

⁶⁵ Substituted the words “FY 2017-18 and 2018-19 and 2019-20” for the words “FY 2017-18 and 2018-19” vide Notification No. CT-79/2020 dated 15.10.2020

⁶⁶ Inserted by Notification No. CT-56/2019 dated 14-11-2019

⁶⁷ Substituted w.e.f.01.08.2021 the following paragraph vide Notification No. CT-30/2021 dated 30.07.2021

“7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.”

[Rule 80: Annual return

- (1) Every registered person, other than those referred to in the second proviso to section 44, 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 for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

[(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]¹

- (2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR-9B**.

- (3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]²

[(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished on or before the twenty-eighth day of February, 2022.]³

NOTIFICATIONS UNDER THIS RULE		
NOTIFICATION NO.	DATE	RELEVANT PROVISIONS
39/2018 – CT	4-Sep-18	Inserted FORM GSTR-9 and 9A (Annual Returns)
49/2018 – CT	13-Sep-18	Inserted FORM GSTR-9C (Reconciliation Statement)
74/2018 – CT	31-Dec-18	Substituted FORM GSTR-09, GSTR-9A and GSTR-9C
3/2019 – CT	29-Jan-19	Amended Rule 80(3) w.e.f. 01.02.2019
30/2019 – CT	28-Jun-19	Exempts Registered OIDAR supplying data base access or retrieval services from a place outside India to a person other than Registered

¹ Inserted vide Notification No. 40/2021 – CT dated 29.12.2021.

² Substituted the following rule w.e.f. 01.08.2021 vide Notification No. 30/2021 – CT dated 30.07.2021:

“Rule 80: Annual return

- (1) Every registered person, 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 as specified under sub-section (1) of section 44 electronically in **FORM GSTR-9** through the common portal either directly or through a **Facilitation Centre notified by the Commissioner**:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

- (2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.
- (3) Every registered person other than those referred to in the proviso to sub-section (5) of section 35 whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a **Facilitation Centre notified by the Commissioner**.

[Provided that every registered person whose aggregate turnover during the financial year 2018-2019 exceeds five crore rupees shall get his accounts audited as specified under subsection (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the financial year 2018- 2019, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner]*.”

* Proviso inserted vide Notification No. 16/2020 – CT dated 23.03.2020.

³ Inserted vide Notification No. 40/2021 – CT dated 29.12.2021.

NOTIFICATIONS UNDER THIS RULE		
NOTIFICATION NO.	DATE	RELEVANT PROVISIONS
		Person is not required to furnish GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
31/2019 – CT	28-Jun-19	Fourth CGST Amendment Rules 2019 to amend CGST Rules 2017 - Inserted Rule 10A, Clause (d) of Rule 21, Rule 32A, 6th proviso to Rule 46 (QR code Tax Invoice) -from the date to be notified (Later on Notified vide NN 71/2019-CT), 4th proviso to Rule 49 (QR Code Bill of Supply) -from the date to be notified, sub-rule 13 of Rule 87-from the date to be notified (Later Notified vide NN 37/2020-CT w.e.f. 21.04.2020), sub-rule 4A of Rule 92-from the date to be notified (Later on Notified vide NN 42/2019-CT), Rule 95A (w.e.f. 01.07.2019), sub-rule 2A of Rule 133, sub-rule 5 of Rule 133, 2nd proviso to sub-rule (10) of Rule 138, FORM-PMT-09-from the date to be notified (Later Notified vide NN 37/2020-CT w.e.f. 21.04.2020), FORM-GST-RFD 10B w.e.f. 01.07.19; Amendment to sub-rule (2) of Rule 66, sub-rule (2) of Rule 67, sub-rule (9) of Rule 87, sub-rule (3) of Rule 91-from the date to be notified (Later on Notified vide NN 42/2019-CT), sub-rule (4) of Rule 92-from the date to be notified (Notified vide NN 42/2019-CT), sub-rule (5) of Rule 92-from the date to be notified (Later on Notified vide NN 42/2019-CT), Rule 94-from the date to be notified (Later on Notified vide NN 42/2019-CT), sub-rule (1) of Rule 128, sub-rule (2) of Rule 128, sub-rule (6) of Rule 129, sub-rule (1) of rule 132, sub-rule (1) of Rule 133, sub-rule (3) of Rule 133, sub-rule (10) of Rule 138, sub-clause (a) of Rule 138E, FORM-GST-REG-01, FORM-GST-REG-07, FORM-GST-REG-12, FORM-GSTR-9, FORM-GST-RFD-05-from the date to be notified (Later on Notified vide NN 42/2019-CT); Substituted FORM-GSTR-4, GST-DRC-03; Omitted 2nd proviso to sub-rule (2) of Rule 87
47/2019 – CT	9-Oct-19	Makes filing of annual return under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 optional for small taxpayers whose aggregate turnover upto Rs 2 crores and who have not filed the said return before the due date. Sec. 44(1) r.w. Rule 80(1) CGST
56/2019 – CT	14-Nov-19	Rule 80 – Amended FORM GSTR-9 and FORM GSTR-9C along with its instructions
6/2020 – CT	3-Feb-20	Extends the last date for furnishing of annual return/reconciliation statement for the period from 01.07.2017 to 31.03.2018 from 31st January, 2020 up to 05/02/2020 (for Chandigarh, Delhi, Gujarat, Haryana, J & K, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand) and 07/02/2020 (for all other states) i.e. GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
6-C1/2020 – CT (Corrigendum)	4-Feb-20	Extends the last date for furnishing of annual return/reconciliation statement for the period from 01.07.2017 to 31.03.2018 from 31st January, 2020 up to 05/02/2020 (for Chandigarh, Delhi, Gujarat, Haryana, J & K, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand) and 07/02/2020 (for all other states) i.e. GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
9/2020 – CT	16-Mar-20	Exempts foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C [Sec. 148 and Sec. 44(2) r.w. Rule 80(3)] CGST
15/2020 – CT	23-Mar-20	Extends the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 30.06.2020. i.e. GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST

NOTIFICATIONS UNDER THIS RULE		
NOTIFICATION NO.	DATE	RELEVANT PROVISIONS
16/2020 – CT	23-Mar-20	Inserted proviso to Rule 80(3)
41/2020 – CT	5-May-20	Extends the time limit by superseding notified vide Notification No. 15/2020 - CT dated 23.03.2020 from 30.06.2020 to 30.09.2020 for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019. i.e. GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
69/2020 – CT	30-Sep-20	Amends Notification No. 41/2020-Central Tax dated 05.05.2020 to extend due date for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 31st Oct, 2020. i.e. for GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
77/2020 – CT	15-Oct-20	Makes filing of annual return (GSTR-9/9C) under section 44 (1) of CGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover upto Rs 2 crores and who have not filed the said return before the due date. – Sec. 44(1) r.w. Rule 80(1) CGST
79/2020 – CT	15-Oct-20	Substituted proviso to Rule 80(3) and also Amended FORM GSTR-9 and GSTR-9C along with its instructions. – Sec. 44 r.w. 35(5) CGST
80/2020 – CT	15-Oct-20	Amends Notification No. 41/2020-Central Tax dated 05.05.2020 to extend due date for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 from 31st Oct, 2020 to 31st December, 2020. i.e. for GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
95/2020 – CT	30-Dec-20	Extends the time limit for furnishing of the Annual Return specified under section 44 of CGST Act, 2017 for the financial year 2019-20 till 28.02.2021 i.e. for GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
4/2021 – CT	28-Feb-21	Extends the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2019-20 till 31.03.2021 i.e. for GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
30/2021 – CT	30-Jul-21	Substituted Rule 80 and Notified FORM GSTR 9 and 9C for FY 2020-21 w.e.f. 01.08.2021. Rule 80 provides for exemption from GSTR-9C to taxpayers having Annual Aggregate Turnover (AATO) upto Rs. 5 crores. Sec. 164 CGST
31/2021 – CT	30-Jul-21	Exempts taxpayers having Annual Aggregate Turnover (AATO) upto Rs. 2 crores from the requirement of furnishing annual return for FY 2020-21 w.e.f. 01.08.2021 i.e. for GSTR-9 [1 st proviso to Sec. 44 r.w. Rule 80(1)]
40/2021 – CT	29-Dec-21	Inserted Rule 80(1A) and 80(3A)
10/2022 – CT	5-Jul-22	Exempt taxpayers having Aggregate Turnover in FY 2021-22 upto Rs. 2 crores from the requirement of furnishing annual return for the said financial year. Sec. 44 r.w. Rule 80(1) CGST
14/2022 – CT	5-Jul-22	Amended FORM GSTR-9 and FORM GSTR-9C
22/2022 – CT	15-Nov-22	Amended FORM GSTR-9 and its instructions
32/2023 – CT	31-Jul-23	Exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to Rs. 2 crores from the requirement of

NOTIFICATIONS UNDER THIS RULE		
NOTIFICATION NO.	DATE	RELEVANT PROVISIONS
		furnishing annual return for the said financial year. Sec. 44 r.w. Rule 80(1) CGST

[Section 44: Annual return

[1]¹ Every registered person, 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 which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.]²

[(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1),

¹ Section 44 renumbered as sub-section (1) w.e.f. 01.10.2023 vide Sec. 144 of The Finance Act, 2023 [No. 8 of 2023] which was published in the official gazette on 31.03.2023 and notified vide Notification No. 28/2023 – CT dated 31.07.2023.

² Substituted vide Sec. 111 of The Finance Act, 2021 (No. 13 of 2021) published in the Official Gazette on 28.03.2021 and made effective w.e.f. 01.08.2021 vide Notification No. 30/2021 – CT dated 30.07.2021 which was originally inserted as mentioned below:

“44. Annual Return

(1) Every registered person, 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 for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.

[Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]⁽ⁱ⁾

(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

[Explanation. – For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the [31st January, 2020]⁽ⁱⁱ⁾ and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020]⁽ⁱⁱⁱ⁾

⁽ⁱ⁾ Inserted vide Sec. 98 of The Finance (No.2) Act, 2019 [No. 23 of 2019] which was published in the official gazette on 01.08.2019 and notified vide Notification No. 1/2020 – CT dated 01.01.2020.

⁽ⁱⁱ⁾ Substituted for the words “31st December, 2019” by issuing CGST (Tenth Removal of Difficulties) Order, 2019 (Order No. 10/2019 – Central Tax dated 26.12.2019).

⁽ⁱⁱⁱ⁾ Substituted the following explanation by issuing CGST (Eighth Removal of Difficulties) Order, 2019 (Order No. 8/2019 – Central Tax dated 14.11.2019):

“Explanation. – For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 30th November, 2019.”

The above explanation was originally inserted by issuing CGST (Removal of Difficulties) Order, 2018 (Order No. 1/2018 – Central Tax dated 11.12.2018) as mentioned below:

“Explanation. – For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st March, 2019.”

In the said explanation, for the words “31st March, 2019” the words “30th June, 2019” were substituted by issuing CGST (Third Removal of Difficulties) Order, 2018 (Order No. 3/2018 – Central Tax dated 31.12.2018).

Further, for the words “30th June, 2019” the words “31st August, 2019” were substituted by issuing CGST (Sixth Removal of Difficulties) Order, 2019 (Order No. 6/2019 – Central Tax dated 28.06.2019).

Further, for the words “31st August, 2019” the words “30th November, 2019” were substituted by issuing CGST (Seventh Removal of Difficulties) Order, 2019 (Order No. 7/2019 – Central Tax dated 26.08.2019).

even after the expiry of the said period of three years from the due date of furnishing the said annual return.]³

NOTIFICATIONS			
For Section			
CGST NOTIFICATION No.	DATE	IGST NOTIFICATION NO.	DATE
9/2017 – CT	28-Jun-17	--	--
30/2019 – CT	28-Jun-19	--	--
47/2019 – CT	9-Oct-19	--	--
1/2020 – CT	1-Jan-20	--	--
6/2020 – CT	3-Feb-20	--	--
6/2020 – CT (corrigendum)	4-Feb-20	--	--
9/2020 – CT	16-Mar-20	--	--
15/2020 – CT	23-Mar-20	--	--
41/2020 – CT	5-May-20	--	--
69/2020 – CT	30-Sep-20	--	--
77/2020 – CT	15-Oct-20	--	--
80/2020 – CT	28-Oct-20	--	--
95/2020 – CT	30-Dec-20	--	--
4/2021 – CT	28-Feb-21	--	--
29/2021 – CT	30-Jul-21	--	--
31/2021 – CT	30-Jul-21	--	--
10/2022 – CT	5-Jul-22	--	--
14/2022 – CT	5-Jul-22	--	--
22/2022 – CT	15-Nov-22	--	--
28/2023 – CT	31-Jul-23	--	--

³ Inserted w.e.f. 01.10.2023 vide Sec. 144 of The Finance Act, 2023 [No. 8 of 2023] which was published in the official gazette on 31.03.2023 and notified vide Notification No. 28/2023 – CT dated 31.07.2023.

32/2023 – CT	31-Jul-23	--	--
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For Rules		
NOTIFICATION NO.	DATE	DESCRIPTION
10/2017 – CT	28-Jun-17	Notified Relevant Rules
39/2018 – CT	4-Sep-18	Inserted FORM GSTR-9 and 9A (Annual Returns) – Rule 80
49/2018 – CT	13-Sep-18	Inserted FORM GSTR-9C (Reconciliation Statement) – Rule 80(3)
74/2018 – CT	31-Dec-18	Substituted FORM GSTR-09, GSTR-9A and GSTR-9C [Rule 80 and Rule 80(3)]
3/2019 – CT	29-Jan-19	Amended Rule 80(3) w.e.f. 01.02.2019
31/2019 – CT	28-Jun-19	Rule 80 – Amended FORM GSTR-9 (Notified vide Notification No.42/2019 dated 24.09.2019)
56/2019 – CT	14-Nov-19	Rule 80 – Amended FORM GSTR-9 and FORM GSTR-9C along with its instructions
16/2020 – CT	23-Mar-20	Inserted proviso to Rule 80(3)
79/2020 – CT	15-Oct-20	Substituted proviso to Rule 80(3) and also Amended FORM GSTR-9 and GSTR-9C along with its instructions.
30/2021 – CT	30-Jul-21	Substituted Rule 80 and Notified FORM GSTR 9 and 9C for FY 2020-21 w.e.f. 01.08.2021
40/2021 – CT	29-Dec-21	Inserted Rule 80(1A) and 80(3A)

NOTIFICATION DESCRIPTION (FOR SECTION)	
NOTIFICATION	DESCRIPTION
9/2017 – CT	Brings into force certain sections of CGST Act w.e.f. 01.07.2017 i.e. Sec. Nos. 6 to 9, 11 to 21, 31 to 41, 42 except proviso to sub-sec. 9, 43 except proviso to sub-sec.9, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174
30/2019 – CT	Exempts Registered OIDAR supplying data base access or retrieval services from a place outside India to a person other than Registered Person is not required to furnish GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST

47/2019 – CT	Makes filing of annual return under section 44 (1) of CGST Act for F.Y. 2017-18 and 2018-19 optional for small taxpayers whose aggregate turnover upto Rs 2 crores and who have not filed the said return before the due date. – Sec. 44(1) r.w. Rule 80(1) CGST
1/2020 – CT	Brings into force w.e.f. 01.01.2020 certain provisions of the Finance (No. 2) Act, 2019 to amend the CGST Act, 2017 i.e. Sec. 10(1), 10(2)(d), 10(2)(e), 10(2)(f), 10(2A), 10(3), 10(4), 10(5), 22, 25(6A), 25(6B), 25(6C), 25(6D), 31A, 44, 49(10), 49(11), 52(4), 52(5) and 53A of CGST Act, 2017.
6/2020 – CT	Extends the last date for furnishing of annual return/reconciliation statement for the period from 01.07.2017 to 31.03.2018 from 31 st January, 2020 up to 05/02/2020 (for Chandigarh, Delhi, Gujarat, Haryana, J & K, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand) and 07/02/2020 (for all other states) i.e. GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
6/2020 – CT (Corrigendum)	Extends the last date for furnishing of annual return/reconciliation statement for the period from 01.07.2017 to 31.03.2018 from 31 st January, 2020 up to 05/02/2020 (for Chandigarh, Delhi, Gujarat, Haryana, J & K, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand) and 07/02/2020 (for all other states) i.e. GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
9/2020 – CT	Exempts foreign airlines from furnishing reconciliation Statement in FORM GSTR-9C [Sec. 148 and Sec. 44(2) r.w. Rule 80(3)] CGST
15/2020 – CT	Extends the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 30.06.2020. i.e. GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
41/2020 – CT	Extends the time limit by superseding notified vide Notification No. 15/2020 – CT dated 23.03.2020 from 30.06.2020 to 30.09.2020 for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019. i.e. GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
69/2020 – CT	Amends Notification No. 41/2020-Central Tax dated 05.05.2020 to extend due date for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 till 31 st Oct, 2020. i.e. for GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST

77/2020 – CT	Makes filing of annual return (GSTR-9/9C) under section 44 (1) of CGST Act for F.Y. 2019-20 optional for small taxpayers whose aggregate turnover is upto Rs 2 crores and who have not filed the said return before the due date. – Sec. 44(1) r.w. Rule 80(1) CGST
80/2020 – CT	Amends Notification No. 41/2020 – CT dated 05.05.2020 to extend due date for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2018-2019 from 31 st Oct, 2020 to 31 st December, 2020. i.e. for GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
95/2020 – CT	Extends the time limit for furnishing of the Annual Return specified under section 44 of CGST Act, 2017 for the financial year 2019-20 till 28.02.2021 i.e. for GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
4/2021 – CT	Extends the time limit for furnishing of the annual return specified under section 44 of CGST Act, 2017 for the financial year 2019-20 till 31.03.2021 i.e. for GSTR-9 [Sec. 44(1) r.w. Rule 80(1)] and GSTR-9C [Sec. 44(2) r.w. Rule 80(3)] CGST
29/2021 – CT	By using powers conferred u/s 1(2) (b) of Finance Act, 2021, Brings into force Sections 110 and 111 of Finance Act, 2021 from 01.08.2021, relating to amendment of Sec. 35(5) and Sec. 44 of the CGST Act, 2017.
31/2021 – CT	Exempts taxpayers having Annual Aggregate Turnover (AATO) upto Rs. 2 crores from the requirement of furnishing annual return for FY 2020-21 w.e.f. 01.08.2021 i.e. for GSTR-9 [1st proviso to Sec. 44 r.w. Rule 80(1)]
10/2022 – CT	Exempt taxpayers having Aggregate Turnover in FY 2021-22 upto Rs. 2 crores from the requirement of furnishing annual return for the said financial year. Sec. 44 r.w. Rule 80(1) CGST
14/2022 – CT	Amended FORM GSTR-9, FORM GSTR-9C
22/2022 – CT	Amended FORM GSTR-9 and its instructions
28/2023 – CT	Notified 01.07.2017 as the date on which provisions of section 140 & 159 (CGST) of the Finance Act, 2023 shall come into force i.e. Amended Schedule III to Sec. 7; Substituted Sec. 23(2); Notified 01.08.2023 as the date on which provisions of section 149 to 154 (CGST) of the Finance Act, 2023 shall come into force i.e. Amended Sec. 117(1), 117(5)(a), 117(5)(b), 118(1)(a) and 119; Substituted Sec.109, 110 and 114. Notified 01.10.2023 as the date on which provisions of section 137 to 148 and 155 to 159 (CGST) of the Finance Act, 2023 shall come into force i.e. Amended 2nd proviso to Sec. 16(2), 3rd proviso to Sec. 16(2), Sec. 17(3), Sec. 10(2)(d), 10(2A)(c), 132(1)(iii), 132(1)(iv), 132(1)(l), 138(2), 30(1), 54(6), 56 and 62(2); Inserted Sec.

	<p>17(5)(fa), 37(5), 39(11), 52(15), Proviso to Sec. 62(2), Sec. 122(1B) and 158A; Substituted Sec. 138(1)(a) and 138(1)(c); Omitted Sec. Proviso to Sec. 30(1), Sec. 132(1)(g), 132(1)(j), 132(1)(k), 138(1)(b) and 138(1)(e); Renumbered Sec. 44(1) & Inserted Sec. 44(2).</p> <p>Notified 01.10.2023 as the date on which provisions of section 160 to 162 (IGST) of the Finance Act, 2023 shall come into force i.e. Amended Clause (17) to Sec. 2; Substituted Clause (16) to Sec. 2; Omitted Proviso to Sec. 12(8) and also Sec. 13(9).</p>
32/2023 – CT	<p>Exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to Rs. 2 crores from the requirement of furnishing annual return for the said financial year. Sec. 44 r.w. Rule 80(1) CGST</p>