

KEY CHANGES IN

# GSTR 9/9C

CA INDIA **KARWA & ASSOCIATES**  
CHARTERED ACCOUNTANTS



GOODS AND SERVICES TAX

# KARWA & ASSOCIATES

Chartered Accountants

# TABLE 6 OF GSTR 9 :

## BEFORE

Description	Type	(Amount in Rs. in all Table)				Sheet Validation Error
		CGST	SGST	IGST	CESS	
6	Details of ITC availed 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)					

## NOW

Description	Type	(Amount in Rs. in all Table)				Sheet Validation Error
		CGST	SGST	IGST	CESS	
6	Details of ITC availed 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)					
A1	the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A ITC on inputs, capital goods, services)					
A2	Net ITC of financial year					

# TABLE 6 OF GSTR 9 :

## BEFORE

6J	Difference (I - A) above
6M	Any other ITC availed but not specified above

## NOW

6J	Difference (I - A2 above)
6M	ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms)

# TABLE 6 OF GSTR 9 :

**BEFORE**

6(H)	Amount of ITC reclaimed (other than B above) under the provisions of the Act
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**NOW**

6(H)	Amount of ITC reclaimed ( <del>other than B above</del> ) under the provisions of the Act
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# TABLE 7 OF GSTR 9 :

## BEFORE

	Details	(Amount in Rs. in all tables)			
		CGST	SGST	IGST	CESS
<b>7</b>	<b>Details of ITC Reversed and Ineligible ITC for the financial year</b>				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H1	Other reversals(specify)				
I	Total ITC Reversed (Sum of A to H above)	0	0	0	0
J	Net ITC Available for Utilization (60 - 7I)	0	0	0	0

## NOW

7	Description	CGST	SGST	IGST	CESS	Instruction
A	As per Rule 37					Rule 37 - non-payment to supplier within 180 days
A1	As per Rule 37A					Rule 37A - ITC reversed due to non-payment of tax by supplier
A2	As per Rule 38					Rule 38: ITC reversal option for banking companies, financial institutions, and NBFCs

# MASTER TABLE

<b>Table</b>	<b>Inclusions</b>	<b>Exclusions</b>
6A1	ITC pertaining to PFY availed in CFY	Reclaim in response to reversal under Rule 37 or 37A of PFY
6A1	Reclaim in response to reversal under Rule other than 37 or 37A of PFY (Regards to circular suggesting new filing mechanism)	
6B	Amount of ITC originally availed	
6H	Amount of ITC originally availed, reversed and then reclaimed	
6H	Reclaim in response to reversal under Rule 37 or 37A of PFY	Reclaim in response to reversal under Rule other than 37 or 37A of PFY (Regards to circular suggesting new filing mechanism)

# MASTER TABLE

SN	Invoice Dated	Booking Date	GSTR-2B	Claimed Month	Table GSTR 9	Table GSTR 9C
<b>ITC pertaining to forward charge invoice dated 23-24</b>						
1	2023-24	2023-24	2023-24	2024-25	Table 6A(1)	Table 12B
2	2023-24	2024-25	2023-24	2024-25	Table 6A(1)	Table 12A
3	2023-24	2024-25	2024-25	2024-25	Table 6A(1)	Table 12A
4	2023-24	2023-24	2024-25	2024-25	Table 6A(1)	Table 12B
<b>ITC pertaining to forward charge invoice dated 24-25</b>						
						
1	2024-25	2024-25	2024-25	2025-26	Table 13	Table 12C
2	2024-25	2025-26	2024-25	2025-26	Table 13	NA
3	2024-25	2025-26	2025-26	2025-26	Table 13	NA
4	2024-25	2024-25	2025-26	2025-26	Table 13	Table 12C
5	2024-25	2024-25	2024-25	2024-25	Table 6B	Table 12A
<b>Import of Goods</b>						
1	2023-24	2024-25	2023-24	2024-25	Table 6A(1)	Table 12B
2	2024-25	2024-25	2024-25	2024-25	Table 6E	Table 12A
3	2024-25	2024-25	2024-25	2025-26	Table 8H(1)	Table 12C

# TABLE 8 OF GSTR 9 :

## BEFORE

8B	ITC as per sum total 6(B) and 6(H) above
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## NOW

8B	ITC as per 6(B) above
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- ✓ If the GSTR-3B has been filed in accordance with prescribed circular, no variance is expected to arise in Table 8 of GSTR-9.

# TABLE 8 OF GSTR 9 :

## BEFORE

<b>8H</b>	IGST credit availed on import of goods (as per 6(E) above)
<b>8I</b>	Difference (G-H)

## NOW

<b>8H</b>	IGST credit availed on import of goods (as per 6(E) above) in the financial year
<b>8HI</b>	IGST Credit availed on Import of goods in next financial year
<b>8I</b>	Difference [G - (H + HI)]

# TABLE 9 OF GSTR 9 :

Description	Tax Payable	Paid through cash	Paid through ITC				Total Tax Paid	Difference between Tax payable and paid
			CGST	SGST	IGST	CESS		
1	2	3	4	5	6	7	8 = 3+4+5+6+7	9 = 2 - 8
Integrated Tax								
Central Tax								
State/UT Tax								
Cess								
Interest								
Late fee								
Penalty								
Other								

# TABLE 10-13 OF GSTR 9 :

Description		Taxable Value	(Amount in Rs. in all Table)			
			CGST	SGST	IGST	CESS
10	Supplies / tax declared through Invoices / Debit Note / Amendments (+)					
11	Supplies / tax reduced through Amendments / Credit Note (-)					
12	ITC of the financial year reversed in the next financial year					<b>Mandatory Table Now</b>
13	ITC of the financial year availed in the next financial year					

# TABLE 14 OF GSTR 9 :

**NOW**

<b>Description</b>	<b>Payable</b>	<b>Paid</b>	<b>Difference</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4 = 2 - 3</b>
Integrated Tax			
Central Tax			
State/UT Tax			
Cess			
Interest			

# TABLE 7, 9 & 11 OF GSTR 9C

SN	Table no	Amendments
1	Table 7	stands amended so as to incorporate supplies on which taxes is to be discharged by ECO under Section 9(5)
2	Table 9	
3	Table 11	

# TABLE 17 OF GSTR 9C

## NEW ADDITION

<b>17</b>	<b>Late fee payable and paid</b>		
	<b>Description</b>	<b>Payable</b>	<b>Paid</b>
	<b>1</b>	<b>2</b>	<b>3</b>
<b>A</b>	<b>Integrated Tax</b>		
<b>B</b>	<b>Central Tax</b>		
<b>C</b>	<b>State Tax /UT Tax</b>		



**KARWA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Since 1991

Thank You  
धन्यवाद



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