

GSTR9 & GSTR 9C

Notification No. 56/2019- Central Tax (Dated: 14.11.2019)

CBIC vide this notification, extended the due date of filing FORM GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Return) for the FY 2017-18 and FY 2018-19. Also, CBIC notified some amendments in both the forms for ease filing of returns.

- For FY 2017-18, the due date for filing Form GSTR-9 & GSTR-9C is 31st December 2019.
For FY 2018-19, the due date for filing Form GSTR-9 & GSTR-9C is 31st March 2020.

A. Amendments/changes in FORM GSTR-9 (FY 2017-18 and FY 2018-19) are as follows:

1. Details of Advances, inward and outward supplies: Table 4 Changes:

4 Details of advances, inward and outward supplies made during the financial year on which tax is payable						
	Nature of Supplies	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS
A	Supplies made to un-registered persons (B2C)					-
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 covered 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		-	-	-	-

Reporting separate figures for current year amendments and DN/CN has been made optional. Net figures can be reported in Table 4.

2. Outward Supplies Changes:

5 Details of Outward supplies made during the financial year on which tax is not payable						
	Nature of Supplies	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS
A	Zero rated supply (Export) without payment of tax	-				
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		Option : Total of (exemption + Nil rated + Non-GST supply)			
E	Nil Rated	-				
F	Non-GST supply	-				
G	Sub-total (A to F above)		Optional			
H	Credit Notes issued in respect of transactions specified in A to F above (-)		Optional			
I	Debit Notes issued in respect of transactions specified in A to F above (+)		Optional			
J	Supplies declared through Amendments (+)		Optional			
K	Supplies reduced through Amendments (-)	0				
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)	-	-	-	-	-

NIL supplies/Exempt supplies/Non- GST supply either report separately in respective field or report consolidated information for all these three heads in “exempted” (5D) row only.

Serial Number **5D,5E, 5F ,5H to 5K**, (Para 4): Reporting separate figures for current year amendments and DN/CN has been made optional. Net figures can be reported in Table 5

3. Changes in Input Tax Credit:

6 Details of ITC availed during the financial year						
	Description	Type	Integrated Tax	Central Tax	State/UT Tax	Cess
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)					-
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services)	Input				-
		Capital Goods				-
		Input Services				-
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Input				-
		Capital Goods				-
		Input Services				-
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Input				-
		Capital Goods				-
		Input Services				-
E	Import of goods (including supplies from SEZs)	Input				-
		Capital Goods				-
F	Import of services (excluding inward supplies)	Input Services				-
G	Input Tax credit received from ISD					-
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					-
I	Sub-total (B to H above)					-
J	Difference (I - A above)					-
K	Transition Credit through TRAN-I (including revisions if any)					-
L	Transition Credit through TRAN-II					-
M	Any other ITC availed but not specified above					-
N	Sub-total (K to M above)					-
O	Total ITC availed (I + N above)					-

Serial No **6B to 6E** (Para 5): ITC bifurcation as per Inputs/Capital Goods/ Input services can be reported together in “inputs” only. No bifurcation needed. To apply to RCM ITC

and import ITC as well. Also, there is an option to either report Table 6C and 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.

4. ITC Reversed and ineligible ITC changes

7 Details of ITC Reversed and Ineligible ITC for the financial year					
	Description	Integrated Tax	Central Tax	State/UT Tax	Cess
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		-	-	
H	Other reversals (pl. specify)		-	-	
I	Total ITC Reversed (A to H above)		-	-	-
J	Net ITC Available for Utilization (6O - 7I)	-	-	-	-

Option : total of all reversal (7A+7B+7C+7D+ other), but not TRAN-1 and TRAN-2

Serial No **7A to 7H** (para 5):

There is an option either to fill details separately in their respective field or report entire amount of reversal in Table 7H only. Though TRAN-1 credit (table 7F) and TRAN-2 credit (table 7G) are to be mandatorily reported.

5. Other ITC (Table 8) changes:

8 Other ITC related information					
	Description	Integrated Tax	Central Tax	State/UT Tax	Cess
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		-	-	-
B	ITC as per sum total of 6(B) and 6(H) above		-	-	-
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018				-
D	Difference [A-(B+C)]				-
E	ITC available but not availed (out of D)	-	-	-	-
F	ITC available but ineligible (out of D)	-	-	-	-
G	IGST paid on import of goods (including supplies from SEZ)	-	-	-	-
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)	-	-	-	-

FY 2018-19 : Auto populated

Option : 8B to 8D - Separate file in PDF format, attach in GSTR-9C

Serial Number **8A**:

For FY 2018-19, it may be noted that FORM GSTR-2A generated as on 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and FY 2018-19, the registered person shall have an option to fill figures in a separate file (PDF format) and could be uploaded as an attachment to 9C (without CA certification).

Serial Number **8B to 8D**

For FY 2017-18 and FY 2018-19, the registered person shall have an option to fill figures in a separate file (PDF format) and could be uploaded as an attachment to 9C (without CA certification).

Serial Number **8C**:

For FY 2018-19, aggregated value on ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April to September, 2019, will be mentioned.

6. Previous Financial Year Transactions

10,11 ,12 & 13 Details of the previous Financial Year's transactions reported in next Financial Year						
	Description	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Cess
10	Supplies / tax declared through Amendments (+) (net of debit notes)	For FY 18-19: Previous year amendments, furnished in GSTR-1 of April-Sept 2019, shall be declare here				-
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					-
12	Reversal of ITC availed during previous financial year	Optional				-
13	ITC availed for the previous financial year	Optional				-
	Total Turnover(5N + 10 - 11)	-	-	-	-	-

Serial **10 & 11**: For FY 2018-19, details of additional or amendments to any supplies, declared in returns of previous financial year but such amendments were furnished in FORM GSTR-1 of April to September 2019, shall be declared here.

Serial **12 & 13**: For FY 2017-18 and 2018-19, the registered person shall have an option to fill this table.

7. Demands and Refunds, supplies from composition tax payer, HSN Summary

Serial Number **15,16,17,18**: For FY 2017-18 and 2018-19, the registered person shall have an option to fill this table.

B. Amendments/changes in FORM GSTR-9C (FY 2017-18 and FY 2018-19) are as follows:

1. True and fair is to be reported by auditor instead of true and correct.
2. Cash Flow statement is made optional.

3. Turnover details

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		-
B	Unbilled revenue at the beginning of Financial Year	(+)	Option : Point 5B to 5N, the registered person shall have an option to not to fill this table, if there any adjustments required to be reported then the same may be reported in Table 50”
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year	(+)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(-)	
H	Unbilled revenue at the end of Financial Year	(-)	
I	Unadjusted Advances at the beginning of the Financial Year	(-)	
J	Credit notes accounted for in the audited Annual Financial Statement but are	(-)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)	
L	Turnover for the period under composition scheme	(-)	
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)	
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)		-
R	Un-Reconciled turnover (Q - P)		-

Serial No 5B to 5N: For FY 2017-18 and 2018-19, the registered person shall have an option to not to fill this table, if there any adjustments required to be reported then the same may be reported in Table 50”

4. Reconciliation of ITC

12	Reconciliation of Net Input Tax Credit (ITC)		
A	ITC availed as per audited Annual Financial		
B	ITC booked in earlier	(+)	
C	ITC booked in current	(-)	
D	ITC availed as per audited financial statements or books of		-
E	ITC claimed in Annual Return (GSTR9)		-
F	Un-reconciled ITC		-

Serial number **12B and 12C**: For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.

5. **Reconciliation of ITC** declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account

Serial Number **14**: For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table

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