GSTR-9 & GSTR-9C

FY 2025–26

Critical Reconciliations | Reporting Challenges | Litigation Risks

33 Decision Points • Root Causes • Reporting Response • Defensible Evidence

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01 CRITICAL RECONCILIATIONS

Find the variance • identify the root cause • build the documentary bridge

01 Books vs GSTR-1 vs GSTR-3B vs GSTR-9

WHY DIFFERENCES ARISE

Cut-off entries, Missed Invoices, Wrong GSTIN, Amendments, Un-billed Revenue and Manual Journal Entries.

RECONCILIATION / REPORTING RESPONSE

Build document-level bridge: Audited Revenue → Taxable / Exempt / Non-supply → GSTR-1 → GSTR-3B → GSTR-9.

RISK & DEFENSIBLE EVIDENCE

Invoice Register, GL Extracts, Amendment Trail and Signed Difference Matrix.

02 FY 2025–26 supplies amended in FY 2026–27

WHY DIFFERENCES ARISE

Late Invoices, Price Revisions, Credit / Debit Notes and return-period timing differences.

RECONCILIATION / REPORTING RESPONSE

Separate Original FY, Reporting FY and Amendment FY; Reconcile Tables 10–11 as applicable.

RISK & DEFENSIBLE EVIDENCE

Preserve original and amended invoices, return acknowledgments and eligibility/cut-off analysis.

03 GSTR-2B vs Purchase Register vs GSTR-3B

WHY DIFFERENCES ARISE

Supplier Late filing, Invoice Mismatches, Duplicate Postings, ISD / Import items and wrong GSTIN.

RECONCILIATION / REPORTING RESPONSE

Classify each variance: eligible not availed, availed not in 2B, ineligible, timing or reversal.

RISK & DEFENSIBLE EVIDENCE

Vendor invoices, goods receipt, supplier follow-ups, 2B downloads and Section 16 proof.

04 Table 8A vs ITC Ledger / Table 8B

WHY DIFFERENCES ARISE

2B-based population, prior-year entries, subsequent-year availment and treatment of reclaims.

RECONCILIATION / REPORTING RESPONSE

Trace portal-generated Table 8A to period-wise 2B and table-specific FY 2025–26 instructions.

RISK & DEFENSIBLE EVIDENCE

Maintain downloadable 2B and line-by-line variance explanations; avoid assuming all gaps are lost ITC.

05 FY 2025–26 ITC taken in FY 2026–27

WHY DIFFERENCES ARISE

Invoices booked late, supplier reporting delays and delayed receipt / credit decisions.

RECONCILIATION / REPORTING RESPONSE

Map invoice FY, receipt, 2B reflection, GSTR-3B claim date and Section 16(4) cut-off.

RISK & DEFENSIBLE EVIDENCE

Evidence of receipt, invoice, 2B, return filing and earlier annual-return date if any.

06 ITC Reversals, Reclaims and Permanent Disallowance

WHY DIFFERENCES ARISE

Rules 37 / 37A, common-credit allocation, exempt supplies and mistaken reversal classifications.

RECONCILIATION / REPORTING RESPONSE

Roll forward opening credit → availment → temporary reversal → reclaim → permanent reversal.

RISK & DEFENSIBLE EVIDENCE

Rule-wise workings, vendor payment evidence, reversal journal and GSTR-3B table trail.

07 Credit Notes: Commercial vs GST Treatment

WHY DIFFERENCES ARISE

Financial discounts without tax adjustment, Section 15(3) conditions, timing and buyer ITC changes.

RECONCILIATION / REPORTING RESPONSE

Split GST Credit Notes, Commercial Notes, Price Corrections and FY 2026–27 notes.

RISK & DEFENSIBLE EVIDENCE

Contract terms, original invoices, CNs, recipient correspondence and return matching.

08 RCM liability, payment and credit

WHY DIFFERENCES ARISE

Unregistered procurements, import of services, wrong tax head and tax/ITC timing gaps.

RECONCILIATION / REPORTING RESPONSE

Compare expense GL → RCM applicability → tax paid in cash → ITC claimed when eligible.

RISK & DEFENSIBLE EVIDENCE

Contracts, vendor status, self-invoices where required, challans and eligibility proofs.

09 E-invoice / E-way bill vs Outward Supply

WHY DIFFERENCES ARISE

Cancelled IRNs, delivery challans, stock movement, duplicates, bill-to ship-to and returns.

RECONCILIATION / REPORTING RESPONSE

Tag non-supply movements and cancellations before comparing invoice-level values.

RISK & DEFENSIBLE EVIDENCE

IRN cancellation log, e-way bills, dispatch documents and tax invoice linkage.

10 Zero-rated, Exempt and Non-GST Turnover

WHY DIFFERENCES ARISE

Misclassification of exports/SEZ, Schedule III, nil-rated supplies and financial forex differences.

RECONCILIATION / REPORTING RESPONSE

Prepare category-wise bridge with supporting statutory classification and receipt documentation.

RISK & DEFENSIBLE EVIDENCE

LUT, shipping bills, SEZ endorsements, FIRC/BRC where relevant, exemption basis.

11 GSTR-9C: Turnover, Tax and ITC Bridge

WHY DIFFERENCES ARISE

GSTIN-wise vs entity-wide books, year-end accruals, tax-rate differences and ITC recognition.

RECONCILIATION / REPORTING RESPONSE

Complete independent turnover, tax and ITC reconciliations; explain every material residual.

RISK & DEFENSIBLE EVIDENCE

GSTIN trial balances, allocation basis, management sign-off and working-paper index.

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02 REPORTING CHALLENGES

Translate the reconciliation into the correct GSTR-9 / GSTR-9C disclosure

Basis of Preparation of Form GSTR 9 – Outward Supply

- Transactions reported during FY 2025-26 *(Apr 25 to Mar 26)* in GSTR-1 / GSTR-3B are considered in Table No. 4 & 5 of Form GSTR-9
- Transactions pertaining to FY 2025-26 but reported in SFY 2026-27 returns *[Upto 30 Nov 2026]* are considered in Table No. 10 & 11
- Transaction NOT reported in Form GSTR-3B during FY, shall be considered in Table No. 4 & 5
- Form GSTR-3B filed during FY 2025-26 & SFY 2026-27 *[Upto 30 Nov 2026]* should be considered as the base for preparation of Form GSTR-9
- Form GSTR-1 figures might be used for filing up information in various fields in Table No. 4 & 5

Basis of Preparation of Form GSTR 9 – ITC

- Transaction reported during the FY 2025-26, relating to FY 2024-25 in GSTR 01 *[Upto 30 Nov 2025]* NOT TO BE considered in Table No. 4 & 5 of Form GSTR-9

- ITC taken during the FY 2025-26, relating to FY 2024-25 in GSTR 3B *[Upto 30 Nov 2025]* to be separately reported in Table No. 6A1 of Form GSTR-9 *(Claim of ITC to be cross-verified with GSTR 2B)*

- Reversal of Credit Notes received, and the method opted to be considered while reconciling Table 8 of Form GSTR 9.

- ITC Reversal done through Form GSTR 3B / DRC 03 to be properly reported in Table 7 of Form GSTR 9

What's New in GSTR-9 from FY 2024-25 Onwards

- Table 6A1 – ITC of the previous FY availed in the current FY is reported separately; Rule 37 / 37A reclaims go to Table 6H
- Tables 7A & 7A1 – reversals under Rule 37 *(180-day payment)* and Rule 37A *(supplier has not filed GSTR-3B)* shown separately
- Amendments made through GSTR-1A flow automatically into Tables 4 and 5
- IMS is not reported in GSTR-9, but accepting or rejecting invoices changes GSTR-2B and ITC. Hence, close IMS actions before filing
- Tables 8A–8D are auto-populated – match them with GSTR-2B and books

GST Rate Change from 22 Sept 2025 – Impact

- FY 2025-26 has two rate structures *(upto 21 Sept 2025 and from 22 Sept 2025)* – one HSN can carry different rates in a year
- Keep outward supply, HSN and tax data period-wise *(before / after 22 Sept 2025)* for Tables 4, 5, 9 and 17
- GSTR-9C rate-wise tax reconciliation must agree with Table 9 of GSTR-9, check invoices and credit notes near the cut-off date
- Differences between books and returns caused by the rate change must be explained in the GSTR-9C reason tables

01 Tables 4–5 of GSTR 9: Classify Outward Supplies

WHY DIFFERENCES ARISE

Exports, SEZ, Deemed Exports, Exempt, Nil-rated, Non-GST and RCM Outward Disclosures get mixed.

RECONCILIATION / REPORTING RESPONSE

Use supply-type matrix and compare GSTR-1, GSTR-3B and accounting treatment.

RISK & DEFENSIBLE EVIDENCE

Incorrect classification can trigger turnover mismatch and tax-rate disputes.

Part II – Details of OS, IS & Adv made during FY

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

Table 4 (A-H)

Form GSTR 3B & GSTR 1 (Apr 25 to Mar 26)

Note : The fields, where the system comp ...d' for reference and attention.

Nature of Supplies	Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(A) Supplies made to unregistered persons (B2C)	₹2,04,526.55	₹6,694.75	₹9,100.62		
(B) Supplies made to registered person (B2B)	₹19,33,91,695.8		34	₹43,27,056.34	₹0.00
(C) Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	₹0.00	₹0.00			₹0.00
(D) Supplies to SEZ on payment of tax	₹0.00				₹0.00
(E) Deemed Exports	₹0.00	₹0.00			₹0.00
(F) Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	₹0.00	₹0.00	₹0.00		
(G) Inward supplies on which tax is to be paid on the reverse charge basis	₹28,44,111.00		.00	₹37,091.00	₹0.00
(G1) Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]	₹0.00	₹0.00	₹0.00		
(H) Sub-total (A to G1 above)	₹19,64,40,333.4	₹1,49,88,000.64	₹43,73,247.96	₹43,73,247.96	₹0.00

GSTR1 Table 5,7,9,10

GSTR1 Table 4A,4C

GSTR1 Table 6A

GSTR1 Table 6B

GSTR1 Table 6C

GSTR - 1 Table 11A

GSTR – 3B Table 3.1(d)

GSTR – 1 Table 15 & 15A

Part II – Details of OS, IS & Adv made during FY

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

Table 4 (I-N)

(I) Credit notes issued in respect of transactions specified in (B) to (E) above (-)		2.60	□1,85,103.34	□1,85,103.34	□0.00
(J) Debit notes issued in respect of transactions specified in (B) to (E) above (+)		□0.00			
(K) Supplies/tax declared through Amendments (+)	□0.00	□0.00			
(L) Supplies/tax reduced through Amendments (-)	□0.00	□0.00	□0.00	□0.00	□0.00
(M) Sub total (I to L above)	-□31,00,346.97	-□72.60	-□1,85,103.34	-□1,85,103.34	□0.00
(N) Supplies and advances on which tax is to be paid (H + M) above	□19,98,34,135.:	□32,12,871.32			

GSTR - 1 Table 9B

GSTR - 1 Table 9B

GSTR - 1 Table 9A & 9C

Latest Amendment:-
Option to fill Net of Credit Notes / Debit Notes & Amendments in from Table 4B to 4F
Withdrawn from FY 2021-22

GSTR – 9C Table No. 7F

Part II - Details of OS during FY - Tax is NOT Payable

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

Table 5 (A-G)

Note : The fields, where the system ... ed' for reference and attention.

Form GSTR 3B & GSTR 1 (Apr 25 to Mar 26)

Nature of Supplies	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax	Cess (₹)
(A) Zero rated supply (Export) without payment of tax	₹4,97,20,19				
(B) Supply to SEZ without payment of tax					
(C) Supplies on which tax is to be paid by the recipient on reverse charge basis	₹0.				
(C1) Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]	₹0.				
(D) Exempted					
(E) Nil Rated					
(F) Non-GST supply (includes 'no supply')					
(G) Sub total (A to F above)	₹4,97,20,194.				

GSTR1 Table 6A

GSTR1 Table 6B

GSTR1 Table 4B

GSTR1 Table 14 & 14A

"Exempted Supply" Omitted or NOT considered during FY 2025-26 will be considered in this Table 5

Latest Amendment:-
Option to fill Exempt, Nil rated & Non-GST in "Exempt"
(Table No. 5D, 5E & 5F in 5D)
Withdrawn from FY 2021-22

GSTR 1 Table 8
G or S Exempted by Notification or Nil Rate
(Inc. No Supply)

Part II - Details of OS during FY - Tax is NOT Payable

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

Table 5 (H-N)

(H) Credit notes issued in respect of transactions specified in (A to F) above (-)	□0.00		
(I)Debit Notes issued in respect of transactions specified in (A to F) above (+)	□0.00		
(J) Supplies declared through Amendments (+)	□0.00		
(K) Supplies reduced through Amendments (-)	□0.00		
(L) Sub total (H to K)	□0.00		
(M) Turnover on which tax is not to be paid (G + L above)	□37,38,442.0		
(N) Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)	□19,72,40,51	□32,12,377.3	.00

GSTR - 1 Table 9B

Latest Amendment:-
Option to fill Net of Credit Notes / Debit Notes & Amendments in from Table 5A to 5F

GSTR – 9C Table 5Q

02 Table 6: Current year ITC and Table 6A1

WHY DIFFERENCES ARISE

FY 2024–25 credits claimed in FY 2025–26 can inflate current-year ITC disclosures.

RECONCILIATION / REPORTING RESPONSE

Isolate previous-year claims, current-year availment and specific reclaims using notified table guidance.

RISK & DEFENSIBLE EVIDENCE

Retain invoice-year and return-period tags; confirm FY 2025–26 portal instructions.

Part III - Details of ITC availed during the FY

6.Details o ITC availed during the financial year

Table 6 (A-D)

Note: Fields where the user-entered value differs from the system-computed value will be highlighted in red as a warning for reference and attention. This highlight will remain even after the return is filed.

Details	Type	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		₹0.00	₹24,109.56	₹24,109	
(A1) ITC of any preceding financial year availed in the financial year (which is included in 6A above) other than reclaim		₹0.00	₹0.00	₹0.00	₹0.00
(A2) Net ITC of the financial year (A-A1)		₹0.00	₹24,109.56	₹24,109.56	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹ 00		
			00		
			00		
(C)Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs		₹0.00		
	Capital goods	₹0.00	₹0.00		
	Input Services	₹0.00	₹0.00		
(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on whic is paid and ITC availed					
	Services				

GSTR 3B Table 4A

Inward Supply - B2B

Latest Amendment:-
Option to fill all credits in "Input" only if breakup is NOT available for Table No. 6B to 6E
Withdrawn from FY 2021-22

GSTR 3B Table 4A (5)

Inward Supply – RCM (URP)

GSTR 3B Table 4A (3)

Inward Supply – RCM (RP)

Latest Amendment on RCM Credits:-
Option to fill all credits in "6D"

Part III - Details of ITC availed during the FY

6.Details of ITC availed during the financial year

Table 6 (E-O)

(E)Import of goods (including supplies from SEZ)	Inputs	₹0.00			₹0.00
	Capital goods	₹0.00			₹0.00
(F) Import of services (excluding inward supplies from SEZ)		₹0.00			
(G) Input Tax credit received from ISD		₹0.00			
(H) Amount of ITC reclaimed under the provisions of the Act					
(I) Sub-total (B to H above)		₹0.00	₹0.00	₹0.00	₹0.00
(J) Difference (I – A2 above)		₹0.00	-₹24,109.56	-₹24,109.56	₹0.00
(K) Transition Credit through TRAN-I (including revisions if any)					
(L) Transition Credit through TRAN-II			₹0.00	₹0.00	
(M) ITC availed through ITC-01, ITC-02, and ITC-02A (other than GSTR-3B and TRAN Forms)		₹0.00	₹0.00	₹0.00	₹0.00
(N) Sub-total (K to M above)		₹0.00	₹0.00	₹0.00	₹0.00
(O) Total ITC availed (I + N above)		₹0.00	₹0.00	₹0.00	₹0.00

GSTR3B Table 4A (1)

GSTR3B Table 4A(2)

GSTR3B Table 4A(4)

Oths. - Rule 40 - Spl. Circumstance ITC & Rule 41 – M & A ITC Credit

03

Table 7: Temporary vs Permanent Reversals

WHY DIFFERENCES ARISE

Rule 37 / 37A reclaims, Rules 42 / 43 reversals and Section 17(5) may be confused.

RECONCILIATION / REPORTING RESPONSE

Tag reversal legal basis, date, amount, reclaimability and eventual reclaim.

RISK & DEFENSIBLE EVIDENCE

Wrong reporting can create apparent double reversal or unsupported credit.

Part III - Details of ITC Reversed & Ineligible ITC

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

GSTR 3B Table 4B (2)

Table 7 (A-J)

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) As per Rule 37			₹0.00	₹0.00
(A1) As per Rule 37A				
(A2) As per Rule 38	₹0.00	₹0.00		
(B) As per Rule 39				
(C)As per Rule 42				
(D)As per Rule 43			₹0.00	₹0.00
(E) As per section 17(5)				₹0.00
(F) Reversal of TRAN-I credit				
(G) Reversal of TRAN-II credit				
(H1) Other reversals (pl. specify)				
(I) Total ITC Reversed (Sum of A to H above)			₹0.00	₹0.00
(J) Net ITC Available for Utilization (6O - 7I)			₹0.00	

Non-Payment of Consideration beyond 180 Days (Rule 37)

Ineligible Credits Distributed by ISD

Common credits on Inputs or Input Services or Capital Goods used for Taxable & Exempted Supplies

Ineligible credits such as samples, gift, food & beverages etc.,

TRAN I & II Credit Reversal (If any)

Wrongly availed or Excess ITC availed

Rule 44 – Spl. Circumstance ITC Reversal - ITC - 03

ITC Reversed during the FY 2025-26 in Form GSTR 3B or ITC Reversed in SFY 2026-27 incl. Additional ITC to be Reversed NOW has to be considered while filing this Table 7 of Form GSTR 9

Latest Amendment on Credit Reversal:-
If details of reversal is NOT available, reversal relating to TRAN Credits to be mandatorily reported and all reversals under 7H "Others" may be reported optionally.

GSTR – 9C Table No. 12E

04

Tables 8A–8C: 2B Reconciliation

WHY DIFFERENCES ARISE

2B reflection, supplier amendments and credits claimed in later year create structural differences.

RECONCILIATION / REPORTING RESPONSE

Explain each population and period difference rather than forcing numerical equality.

RISK & DEFENSIBLE EVIDENCE

Portal 8A download, monthly 2B and FY 2026–27 ITC bridge.

Part III - Other ITC related information

8. Other ITC related information

Reconciliation of ITC Availed as per Form GSTR 3B Vs. ITC Available in Form GSTR 2B and disclosure of Ineligible & Lapsed ITC

Table 8 (A-D)

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2B [Table 3(I) thereof]	₹30,36,906.30	₹51,33,225.55	₹51,33,225.55	₹48.00
(B) ITC as per sum total of 6(B) above	**Table No. 6B (6H delinked)**			₹0.00
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	**Table No. 13** ₹0.00	₹0.00		
(D) Difference [A-(B+C)]	₹30,36,906.30	₹51,33,225.55	₹51,33,225.55	₹48.00

GSTR 3B Table 4A (5) of Subsequent FY

In case of any errors in Table No. 8A Auto-Populated data. The taxpayer has an option to upload the details of entries in 8A to 8D as a PDF format in Form GSTR-9C on self certification basis. This Option is Withdrawn from FY 21-22!!!

Part III - Other ITC related information

8. Other ITC related information

Table 8 (E-K)

(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	
(F) ITC available but ineligible				
(G) IGST paid on import of goods (including supplies from SEZ)				₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above) in financial year	₹0.00	₹0.00	₹0.00	₹0.00
(H1) IGST Credit availed on Import of goods in next financial year	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H-H1)	₹0.00	₹0.00	₹0.00	₹0.00
(J) ITC available but not availed on import of goods (Equal to I)	₹0.00	₹0.00	₹0.00	₹0.00
(K) Total ITC to be lapsed in current financial year (E + F + J)	₹0.00	₹0.00	₹0.00	₹0.00

GSTR 3B
Table 4D

Reconciliation of IGST Paid on Import of Goods Vs. ITC Availed on such Goods in Form GSTR 3B during the year and disclosure of Ineligible or Lapsed ITC on Import of Goods.
Table 8H1: IGST availed in the next FY – also report in Table 13.

ITC Timing Matrix – Where to Report

S.No	Scenario	Where to report
1	Claimed, reversed and reclaimed in FY 25-26	Claim 6B; reversal Table 7 *(7A/7A1 for Rule 37/37A, else 7H)*; reclaim 6H
2	Claimed and reversed in FY 25-26; reclaimed in FY 26-27 *(not Rule 37/37A)*	FY 25-26: Table 13, not 8C. FY 26-27: Table 6A1, not 6H
3	As above, but reclaimed under Rule 37/37A	FY 25-26: reversal in Table 7A/7A1. FY 26-27: Table 6H only
4	Missed FY 25-26 ITC first claimed in FY 26-27 within Sec 16(4)	FY 25-26: Tables 8C and 13. FY 26-27: Table 6A1
5	IGST on FY 25-26 imports availed in FY 26-27	FY 25-26: Tables 8H1 and 13

05

Table 9: Liability paid vs Liability payable

WHY DIFFERENCES ARISE

GSTR-3B Short payment, DRC-03 Settlement, Tax-head Errors and Interest differences.

RECONCILIATION / REPORTING RESPONSE

Reconcile tax by IGST/CGST/SGST/cess and cash/credit ledger utilisation.

RISK & DEFENSIBLE EVIDENCE

Do not treat GSTR-9 disclosure as automatic discharge of additional tax.

Part IV - Details of tax paid as declared in returns

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

Table 9

Note: Fields where the user-entered value differs from the system-computed value will be highlighted in red as a warning for reference and attention. This highlight will remain even after the return is filed.

Description	Tax payable (₹)	Paid Through Cash(₹)	Paid through ITC(₹)				Total Tax Paid (₹)	Difference between Tax payable and Paid (₹)
			Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)		
1	2	3	4	5	6	7	8 = (3+4+5+6+7)	9 =(2-8)
Integrated Tax	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00		₹0.00	₹0.00
Central Tax	₹0.00	₹0.00					₹0.00	₹0.00
State/UT Tax	₹0.00	₹0.00					₹0.00	₹0.00
Cess	₹0.00	₹0.00					₹0.00	₹0.00
Interest	₹0.00	₹0.00					₹0.00	₹0.00
Late Fees	₹0.00	₹0.00					₹0.00	₹0.00
Penalty	₹0.00	₹0.00					₹0.00	₹0.00
Others	₹0.00	₹0.00					₹0.00	₹0.00

- Output Tax Payable shall include Tax Liability declared in Form GSTR 3B plus Additional Tax Liability on account of Outward or RCM on Inward Supply or ITC Reversal, if any Payable.
- Tax Paid as per Form GSTR 3B - Table 6.1 for FY 2025-26
- The reason for excess or shot payment is attributed through DN/CN pertaining to P.F.Y reported in C.F.Y, such difference can be verified from table 14 of P.Y Form GSTR 9.

Note : From Financial Year 2024-25 Tax Payable has been computed based on the Net Tax Payable, which is tax payable minus tax paid through negative liability ledger, if any reported in Table 6.1 of GSTR-3B

06 Tables 10–14: Later year Disclosures

WHY DIFFERENCES ARISE

FY 2025–26 amendments and credit claims made in FY 2026–27 are easily assigned to wrong FY.

RECONCILIATION / REPORTING RESPONSE

Use a distinct post-year-end transaction register and table-by-table eligibility test.

RISK & DEFENSIBLE EVIDENCE

Observe applicable statutory amendment / ITC deadlines and annual-return filing date.

Part V - CFY Transactions Reported in SFY

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

Table 10, 11, 12 & 13

Additions or Amendments to Supplies of FY 2025-26 reported upto 30 Nov 2026

Description	Taxable value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
10. Supplies / tax declared through Invoices/Debit Note/Amendments (+)				₹0.00	₹0.00
11. Supplies / tax reduced through Amendments/Credit Note (-)				₹0.00	₹0.00
12. ITC of the financial year reversed in the next financial year		₹0.00			
13. ITC of the financial year availed in the next financial year					
Total turnover(5N + 10 - 11)	₹0.00	₹0.00			

GSTR – 9C Table No. 7F

GSTR 1 Table 9A, 9B, 9C

GSTR – 9C Table No. 7F

Form GSTR 3B Table 4 (A) & 4 (B) of SFY

GSTR – 9C Table No. 12C

Any Taxable Outward Supply or ITC Availed or ITC Reversal or Credit Note or Debit Note or Amendment omitted to be declared during FY 2025-26, but subsequently declared in Form GSTR 1 and Form GSTR 3B upto 30th November to be considered.

Further such reporting is mandatory.

GSTR – 9C Table No. 5Q

Part V - Differential Tax Paid

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

Table 14

Description	Payable (₹)	Paid (₹)	Difference (₹)
1	2	3	4(2-3)
Integrated Tax	₹0.00	₹0.00	0.00
Central Tax	₹0.00	₹0.00	0.00
State/UT Tax			
Cess	₹0.00	₹0.00	0.00
Interest	₹0.00	₹0.00	0.00

Additional Tax Liability paid as per Form GSTR 3B - Table 6.1 for FY 2025-26 in SFY or through Form GSTR DRC 03 to be reported in the Tax Paid.

Part VI - Particulars of demands and Refunds

15. Particulars of Demands and Refunds

Table 15

Latest Amendment on Demand and Refund:-
Option to fill details of demand and Refund

Details	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Interest (₹)	Penalty (₹)	Late fee/others(₹)
(A) Total Refund claimed	₹1,500.00	₹0.00	₹0.00	₹0.00			
(B) Total Refund sanctioned	₹0.00	₹					
(C) Total Refund Rejected	₹0.00	₹					
(D) Total Refund Pending	₹0.00	₹0.00	₹0.00	₹2,500.00			
(E) Total demand of taxes	₹0.00	₹7,500.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(F) Total taxes paid in respect of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹50.00	₹0.00
(G) Total demands pending out of E above	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

To disclose all the Refund Application Claimed, Sanctioned, Rejected, Pending during the FY 2025-26 and status as on date of filing this Annual Return.

Part VI - Supplies received from Composition Taxpayers

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

Table 16 (A-C)

Details	Taxable Value (₹)	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) Supplies received from Composition taxpayers	₹5,000.00				
(B) Deemed supply under section 143					
(C) Goods sent on approval basis but not returned	₹0.00	₹0.00	₹700.00	₹0.00	₹25.00

Form GSTR 3B Table 5

Latest Amendment on Special Supplies:-
Option to fill details required in Table 16A, 16B & 16C

07 Tables 17–18: HSN Reporting

WHY DIFFERENCES ARISE

ERP or Master Errors, Mixed Rates, Wrong HSN, Service Codes and B2B/B2C Tagging.

RECONCILIATION / REPORTING RESPONSE

Rebuild HSN-wise taxable value and tax from invoice data; test exceptions.

RISK & DEFENSIBLE EVIDENCE

Preserve classification opinions and rate notifications relied upon.

Part VI - HSN Summary – Outward Supplies

17. HSN wise summary of Outward Supplies

Table 17

Goods | Services

To add HSN Detail, Enter and select SAC Name or Code

HSN Summary of Outward Supplies need to be reported from FY 2021-22

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

Add/Edit Details

HSN Code* 997111

UQC* Select

Description: Central banking services

Total Quantity*

Total Taxable Value (₹)*

Is supply applicable for concesstional rate of tax

Rate of Tax (%)* Select

Integrated Tax (₹)*

Central Tax (₹)*

State/UT Tax (₹)*

CESS (₹)

HSN to be filled in Table–17 in Form GSTR-9 (B2B Supplies)

Upto 5 Crores – 4 Digit level

More than 5 Crores – 6 Digit level

CANCEL ADD

Part VI - HSN Summary – Inward Supplies

18. HSN wise summary of Inward Supplies

Table 18

Goods | Services

To add HSN Detail, Enter and select SAC Name or Code

HSN Summary of Inward Supply of Goods "HSN upto 4 digit" or Service of "HSN upto 6 digit" disclosure need to be made from FY 2021-22, if "Value of Inward Supply of G or S" on which ITC Availed exceed 10% of Total Inward Supplies on which ITC Availed

HSN Code•
998111

UQC•
Select

Description
Research and experimental development se

Total Quantity•

Total T... rate

Rate of Tax (%)•
Select

Integra...

State/UT Tax (₹)•

CESS (₹)

Latest Amendment on HSN Summary:-
Option in case of details is not available as mentioned above in case of Inward Supply.

08

GSTR-9C: Turnover Adjustments

WHY DIFFERENCES ARISE

Un-billed Revenue, Advances, Foreign Exchange, Cross Charges and Year-end entries.

RECONCILIATION / REPORTING RESPONSE

Use accounting to GST adjustments with sign, GST Impact and FY allocation.

RISK & DEFENSIBLE EVIDENCE

Explain genuine book tax differences with accounting records and statutory basis.

Part II – Reconciliation of Gross Turnover

Goods and Services Tax - GSTR 9C Offline tool

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Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return

Turnover as per Audited Financial Statement *(Multi-GSTIN - unit wise P&L Account)* will be Reconciled with Aggregate Turnover as per Annual Return Form GSTR 9. Adjustments for Unbilled Revenue *(Opening & Closing)*, Un-Adjusted Advance Received *(Opening & Closing)*, Deemed Supply NOT considered in P&L *(in case of Multi-GSTIN)*, Financial Credit Note & Trade Discount issued without GST to be adjusted.

Validate Sheet

5	Reconciliation of Gross Turnover	
S.No	Description	Amount (₹)
A	Turnover (including exports) as per Audited Financial Statement for the State / UT (For multi-GSTIN units under same PAN, the turnover shall as be derived from the Audited Annual Financial Statements)* ⟶ *In case of Multi-GSTN, GSTIN wise turnover should be arrived*	**Turnover from Audited Trial Balance**
B	Unbilled revenue at the beginning of the Financial Year ⟶ *(Unbilled Revenue of the PFY) To the Extent it is billed in CFY (GST Payable) to be mentioned here*	PFY UBR = 10 Lakhs, CFY Billed for 5 Lakhs; 5 Lakhs to be reported here
C	Unadjusted advances at the end of the Financial Year	**Value of Unrecorded Advances (Financial Statements) → 'Shown in Returns'**
D	Deemed Supply under Schedule I ⟶ *Value of Supply without consideration (in FS) → (GST Payable in Returns)*	Transfer of Stock from 33AAXX… to 29AAXX… (Multi-GSTN of a company)
E	Credit Notes issued after the end of the financial year but reflected in the annual return	Table 11 of Form GSTR 9 {Supplies/ Tax reduced through Amendments (-) (net of credit notes)}
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	Non – GST Discounts (Secondary Discounts) are reported here

Part II – Reconciliation of Gross Turnover

Adjustments in Valuation, Adjustment on Forex Profit or Loss, Other Adjustments such as Sale of Capital Goods, Profit / Loss on Sale of Assets, Out of Pocket Expenses, Profit on Sale of Land or Building, Profit on Sale of Securities shall be considered here.

G	~~Turnover from April 2017 to June 2017~~	
H	Unbilled revenue as at the end of the Financial Year → *Value of Unbilled Revenue of CFY (not shown in Returns) mentioned here*	Has (-) Negative effect
I	Unadjusted Advances as at the beginning of the Financial Year → *Value of Advances recorded in CFY Financial Statements (reported in PFY Returns)*	Has (-) Negative effect
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	Accounting Credit Note not permissible u/s 34 of the CGST Act, 2017.
K	Adjustments on account of supply of goods by SEZ units to DTA Units	**Value of BOE filed by SEZ (On Supply) on behalf of DTA**
L	Turnover for the period under composition scheme	**Turnover in Form GSTR 4 reported here**
M	Adjustments in turnover under section 15 and rules thereunder	**Turnover differences between Annual return and FS, due to the principles of valuation under section 15 of the CGST Act, 2017 reported here**
N	Adjustments in Turnover due to foreign exchange fluctuation	Has (-) Negative effect
O	Adjustment in Turnover due to reasons not listed above →	
P	Annual Turnover after adjustments as above(A+B+C+D-E+F-G-H-I+J-K-L+M+N+O)	
Q	Turnover as declared in Annual return (GSTR9)*	
R	**Un-Reconciled turnover (Q- P)** *	0.00

GSTR 9 - Table 5N + Table 10 & 11

Latest Amendment:-
Option to fill all adjustments to Turnover in Table 5(O), if details not available for Table 5(B) to 5(N)

Part II – Reconciliation of Taxable Turnover

Goods and Services Tax - GSTR 9C Offline tool

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Pt. II. Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)

Validate Sheet

Turnover on which tax is NOT Payable is excluded to reconcile with the Taxable Turnover reported in Form GSTR-9

7	Reconciliation of Taxable Turnover*	
S.No	Description	Amount (₹)
A	Annual Turnover after adjustments [from 5(P) above]*	0.00
B	Value of Exempted, Nil Rated, Non-GST Turnover, No supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
D1	Supplies on which tax is to be paid by ecommerce operators as per section 9(5) [Supplier to report]	
E	Taxable turnover as per adjustments above (A-B-C-D-D1)*	0.00
F	Taxable turnover as per liability declared in Annual Return (GSTR9)* →	
G	**Unreconciled Taxable Turnover (F-E)***	0.00

Compared with Table 7F of Form GSTR 9C

Value in Table 5D+5E+5F of Form GSTR 9 reported here

Value in Table 5A+5B of Form GSTR 9 reported here

Value in Table 5C of Form GSTR 9 reported here

Compared with Table (4N – 4G) & Table (10-11) of Form GSTR 9

09

GSTR-9C: Rate wise Tax Reconciliation

WHY DIFFERENCES ARISE

Mixed Supplies, Discounts, Place-of-supply errors and Tax-head misallocations.

RECONCILIATION / REPORTING RESPONSE

Reconcile taxable value and tax rate-wise, including RCM and zero-rated treatment.

RISK & DEFENSIBLE EVIDENCE

Flag true underpayment separately from mere disclosure differences.

Part III – Reconciliation of Tax Paid

Goods and Services Tax - GSTR 9C Offline tool

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Pt. III. Reconciliation of tax paid

Individual Rate wise tax liability as per Audited Financial Statement shall be reconciled with tax liability declared as paid in Table No.9 of Form GSTR-9

Validate Sheet

9	Reconciliation of rate wise liability and amount payable thereon					
S.No	Description	Taxable Value (₹)	Tax payable (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%					
B	5% (RC)					
B1	6%					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
H1	40%					
H2	40%(RC)					
I	3%					

Table (4N – 4G) & Table (10-11) of Form GSTR 9

★ Taxable Value of Table 9 of Form GSTR 9C *(other than RCM)* is compared with Table 7F

Part III – Reconciliation of Tax Paid

Interest or Late Fee or Penalty relating to Outward Supply or on Additional Tax Paid shall be considered in this Table 9 of Form GSTR 9

J	0.25%					
K	0.10%					
K1	Others%					
K-2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above (A to O)*					00
Q	Total amount payable as declared in Annual Return (GSTR 9)*					
R	Un-reconciled payment (Q-P)*		0.00	0.00	0.00	0.00

Tax Value of Table 9 of Form GSTR 9C will be matched with Table 9 & 14 of Form GSTR 9

10 GSTR-9C: ITC Reconciliation

WHY DIFFERENCES ARISE

Entity level accounting, Accrued purchases, Blocked credits and Subsequent period ITC.

RECONCILIATION / REPORTING RESPONSE

Prepare GSTIN-wise ITC bridge, identify irreconcilable amounts and their treatment.

RISK & DEFENSIBLE EVIDENCE

Reconciliation explanation is not a substitute for eligibility documentation.

Part IV – Reconciliation of ITC

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

ITC *(Gross including CGST, SGST & IGST)* obtained as per Audited Financial Statement shall match with ITC Availed during the FY 2025-26 in Form GSTR 3B or availed during SFY the same shall be reconciled with Table No. 7J of Form GSTR-9. *In case of any reversal, there will be differences reason for reversal shall be explained in next table.*

Validate Sheet

12	Reconciliation of Net Input Tax Credit (ITC)	
S.No	Description	Amount (₹)
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 accounts (A + B - C)*	0.00
E	ITC claimed in Annual Return (GSTR9)*	
F	Un-reconciled ITC (E-D)*	0.00

Compared with the value in ITC Register (C.F.Y)

Value of Table 8C/13 of PFY Form GSTR 9

Value of Table 8C/13 of Form GSTR 9

Form GSTR 9 - Table 7 J

ITC Availed on Inward Supply Wise

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Reconciliation ITC Availed as declared in Table No. 7J of form GSTR-9 with ITC *(Gross including CGST, SGST & IGST)* availed on expenses wise as per Audited Financial Statement which include ITC Availed or ITC Reversed in SFY

Validate Sheet

S.No	Description	Value (₹)	Amount of Total ITC (₹)	Amount of eligible ITC availed (₹)
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel Costs			
D	Imported goods (Including received from SEZ)			
E	Rent and Insurance Expense			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employee's Cost (Salaries, Wages, Bonus etc .)			
I	Conveyance charges			

Latest Amendment:-
Option to fill Table No. 14

11 Self-certification and Post-filing Corrections

WHY DIFFERENCES ARISE

Non-editable fields, unrevised returns, incomplete documents and management estimates.

RECONCILIATION / REPORTING RESPONSE

Establish review sign-offs, exception register, DRC-03 decisions and disclosure narrative.

RISK & DEFENSIBLE EVIDENCE

No general facility to revise GSTR-9/9C; preserve documented basis for filing.

11 / 11

03 LITIGATION RISKS

Anticipate the departmental objection • preserve the legal defence

01 Section 74A: Demand Exposure for FY 2025–26

WHY DIFFERENCES ARISE

Unreported supplies, wrong rates, excessive ITC and incorrect refunds may generate demand.

RECONCILIATION / REPORTING RESPONSE

Separate genuine tax shortfall from timing / classification only differences.

RISK & DEFENSIBLE EVIDENCE

FY specific Section 74A framework; Assess fraud/suppression evidence and penalty consequences.

02 Section 16(4): ITC Time Limitation

WHY DIFFERENCES ARISE

Invoices not booked, 2B delays and claims after applicable cut-off.

RECONCILIATION / REPORTING RESPONSE

Track actual claim date against 30th November 2026 or earlier annual-return filing.

RISK & DEFENSIBLE EVIDENCE

Preserve return acknowledgments; distinguish eligibility from reporting mismatch.

03 Section 16(2): Supplier and Receipt disputes

WHY DIFFERENCES ARISE

Supplier non-filing, invoice mismatch, missing goods receipt and payment evidence.

RECONCILIATION / REPORTING RESPONSE

Build invoice-wise proof of statutory conditions and supplier follow-up.

RISK & DEFENSIBLE EVIDENCE

Section 155 burden of proof; supplier defaults require fact-specific legal analysis.

04 Section 17(5): Blocked Credit Exposure

WHY DIFFERENCES ARISE

Employee welfare, motor vehicles, works contracts and personal-use expenditure.

RECONCILIATION / REPORTING RESPONSE

Map expense categories to specific statutory exclusions and exceptions.

RISK & DEFENSIBLE EVIDENCE

Expense descriptions alone are not conclusive; maintain purpose and usage records.

05

Section 50: Interest Exposure

WHY DIFFERENCES ARISE

Tax short-paid, late RCM payment and wrongly availed and utilised ITC.

RECONCILIATION / REPORTING RESPONSE

Calculate tax and interest separately using dates and ledger utilisation evidence.

RISK & DEFENSIBLE EVIDENCE

Avoid applying interest mechanically to mere wrong availment without utilisation.

06

Section 15: Valuation and Credit Notes

WHY DIFFERENCES ARISE

Post-supply incentives, related-party charges and discounts lacking statutory support.

RECONCILIATION / REPORTING RESPONSE

Test agreements, invoice linkage and Section 15(3) conditions.

RISK & DEFENSIBLE EVIDENCE

Financial credit notes do not automatically reduce taxable value.

07 Section 61: Scrutiny of Discrepancies

WHY DIFFERENCES ARISE

System-generated GSTR-1/3B/2B mismatches and e-way bill anomalies.

RECONCILIATION / REPORTING RESPONSE

Respond transaction-wise with a clear bridge and documentary annexures.

RISK & DEFENSIBLE EVIDENCE

Challenge unsupported extrapolation and seek precise discrepancy particulars.

08 Sections 65–66: Audit Escalation

WHY DIFFERENCES ARISE

Persistent unexplained differences, weak controls and inconsistent audit trails.

RECONCILIATION / REPORTING RESPONSE

Maintain indexed annual-return workpapers, reconciliation ownership and evidence retention.

RISK & DEFENSIBLE EVIDENCE

Audit observations are not themselves final adjudications of tax liability.

09

GSTR-9C Statements as Evidence

WHY DIFFERENCES ARISE

Unreconciled differences or admissions in narrative may be taken out of context.

RECONCILIATION / REPORTING RESPONSE

Draft factual explanations separating accounting difference, legal dispute and admitted liability.

RISK & DEFENSIBLE EVIDENCE

Self-certification is not conclusive proof of evasion, but inconsistent explanations are risky.

10 E-invoice / E-way bill Allegations

WHY DIFFERENCES ARISE

Multiple e-way bills, cancelled documents, job work and non-supply movements appear as turnover.

RECONCILIATION / REPORTING RESPONSE

Prove movement type and tie to source invoices, delivery challans and stock records.

RISK & DEFENSIBLE EVIDENCE

Raw transport data alone does not prove an additional taxable supply.

11 Burden of proof, limitation and natural justice

WHY DIFFERENCES ARISE

Missing evidence, generic SCNs, duplicate proceedings and mechanical orders.

RECONCILIATION / REPORTING RESPONSE

Build an issue-wise defence file: facts → evidence → law → rebuttal → relief.

RISK & DEFENSIBLE EVIDENCE

Verify proper officer, Section 74A limitation, hearing opportunity and reasoned order.





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