THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

GST & INDIRECT TAXES COMMITTEE

Certificate Course on Goods & Services Tax (GST)

Annual Return & Reconciliation Statement

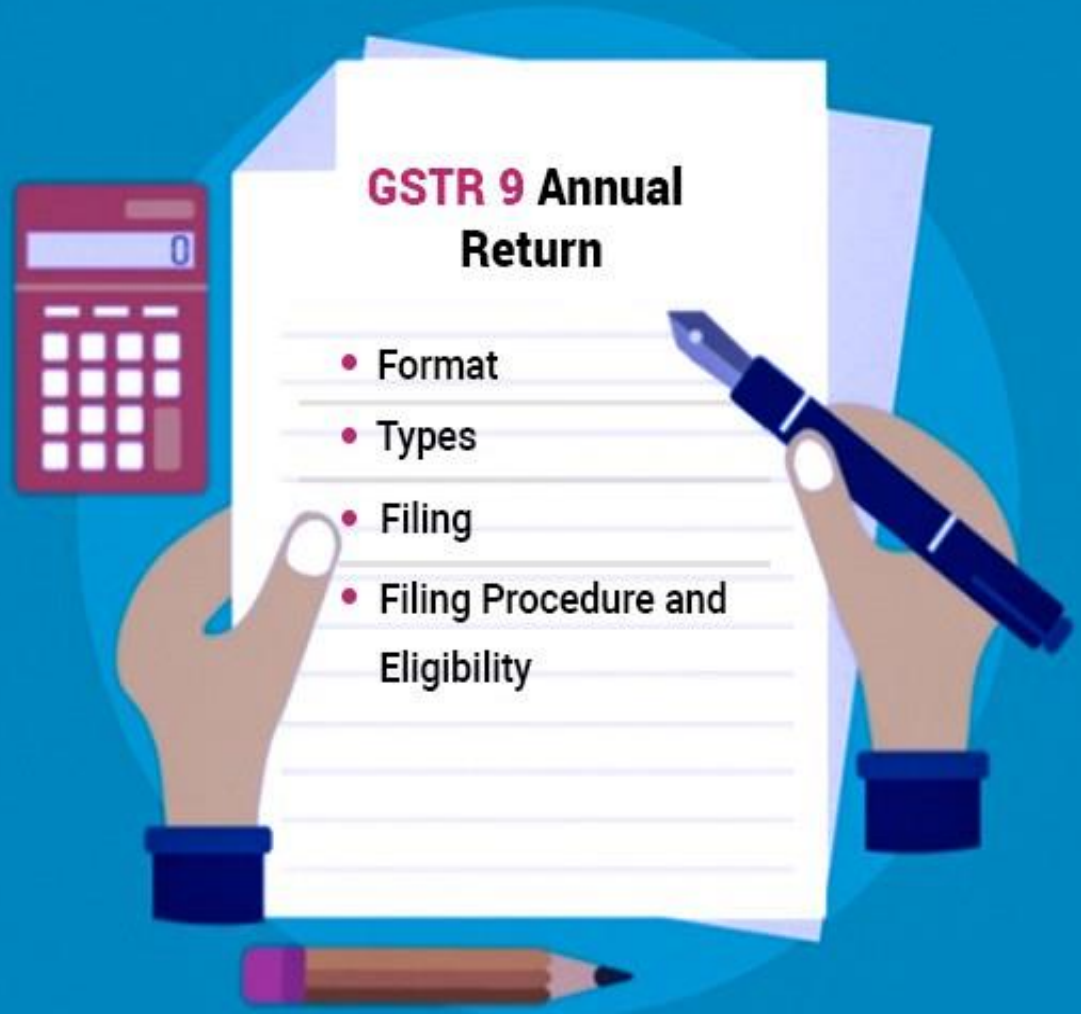
Date : 23.10.2026 | By Adv. (CA) Ganesh Prabhu

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GSTR 9 ANNUAL RETURN

FORMAT, TYPES, FILING PROCEDURE AND ELIGIBILITY



Who Must File? – Applicability for FY 2025-26

S.No	Aggregate Turnover (PAN level)	Requirement
1	Up to ₹2 Crore	GSTR-9 exempt *(Notification 15/2025-CT dated 17 Sep 2025)*; voluntary filing is permitted
2	Above ₹2 Crore and up to ₹5 Crore	GSTR-9 is mandatory; GSTR-9C is not required
3	Above ₹5 Crore	GSTR-9 and Self-certified GSTR-9C *(Rule 80(3))*
4	Not required to file	Composition taxpayers *(GSTR-4)*, ISD, TDS / TCS deductors, Casual & Non-Resident Taxable Persons

Key Dates & Pre-conditions – FY 2025-26

S.No	Date / Stage	What happens
1	10th Oct 2026	GSTR-9 / 9C enabled on the GST Portal – *The tile appears only after all GSTR-1 & GSTR-3B of FY 2025-26 are filed*
2	30th Nov 2026	Last date to claim ITC of FY 2025-26 as per *Sec 16(4)*, or the date of filing the Annual Return, whichever is earlier
3	31st Dec 2026	Due date for GSTR-9 and GSTR-9C *(No extension is notified as on 23 Oct 2026)*
4	After filing	GSTR-9 cannot be revised – pay any shortfall through DRC-03 before filing
5	31st Dec 2029	Return becomes time-barred *(3 years from the due date)*

Late Fee for Delayed GSTR-9 / GSTR-9C (Sec 47)

S.No	Aggregate Turnover	Late fee per day (CGST + SGST) and cap
1	Up to ₹5 Crore	₹50 per day; capped at 0.04% of State / UT turnover
2	₹5 Crore to ₹20 Crore	₹100 per day; capped at 0.04% of State / UT turnover
3	Above ₹20 Crore	₹200 per day; capped at 0.50% of State / UT turnover
4	GSTR-9C	No separate fee for GSTR-9C, but the late fee runs until both GSTR-9 and 9C are filed – even if GSTR-9 was on time *(Circular 246/03/2025-GST)*

Terms Used in this Session

S.No	Term	Meaning
1	CFY	Current Financial Year – FY 2025-26 *(Apr 2025 to Mar 2026)*
2	PFY	Previous Financial Year – FY 2024-25
3	SFY	Subsequent Financial Year – FY 2026-27 *(returns upto 30 Nov 2026 matter)*
4	SCS	System Computed Summary – GSTR-9 data auto-generated on the portal
5	IMS	Invoice Management System – accept / reject / keep pending supplier invoices
6	DRC-03	Form to pay tax, interest or penalty voluntarily *(e.g., shortfall before filing)*

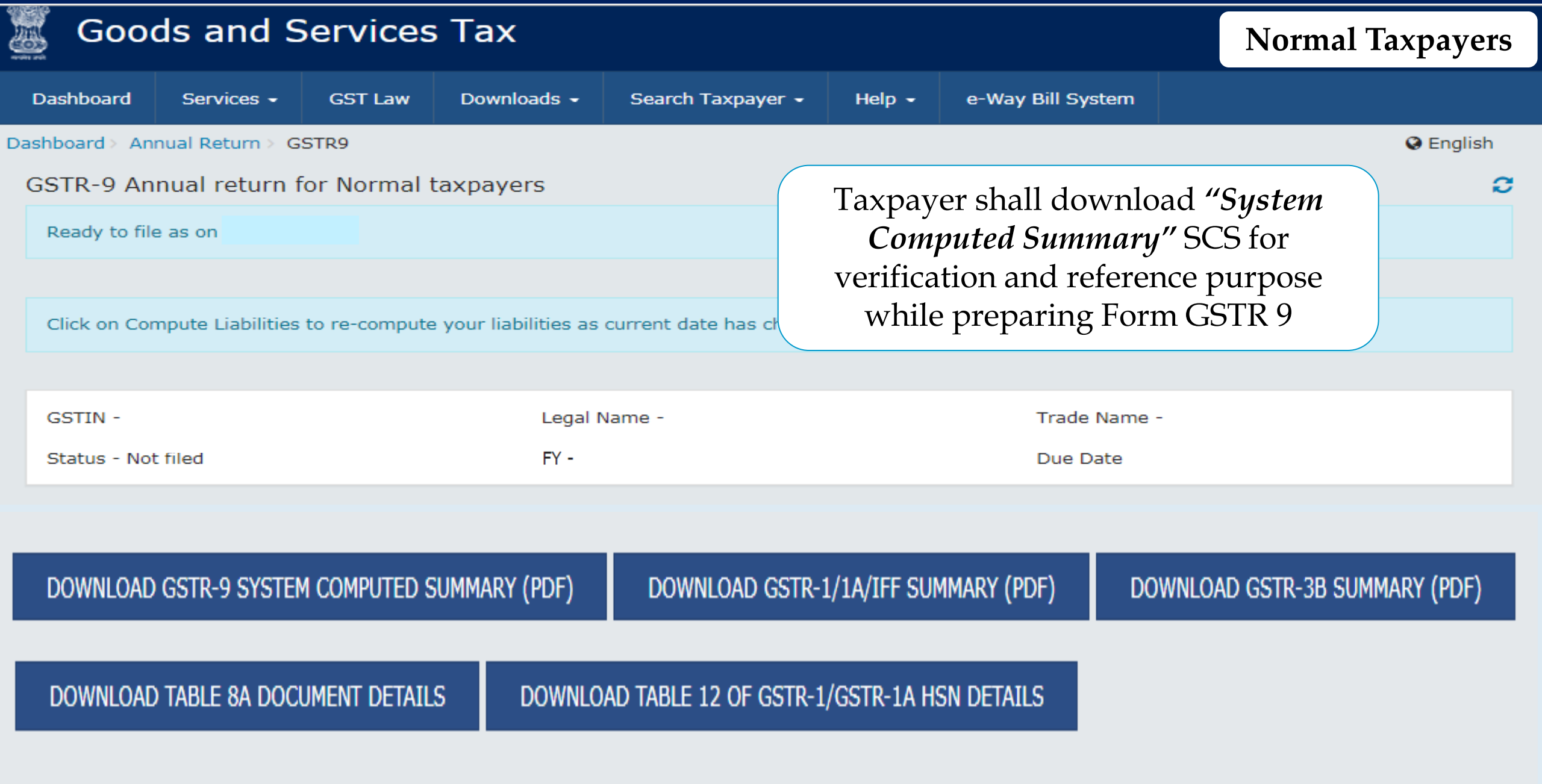
Components of Forms GSTR-9

Part I	• Basic Details (1-3)
Part II	• Outward Supply (4-5)
Part III	• Input Tax Credit (6-8)

Components of Forms GSTR-9

Part IV	• Tax Paid (9)
Part V	• CFY – Reported SFY (10-14)
Part VI	• Refund, Demand & Others (15-18)

Form GSTR 9 – Part I – Basic Details



Form GSTR 9 – Table 4 - 9

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

Taxable value	Integrated tax (₹)
₹75,67,583.75	₹0.00
Central tax (₹)	State / UT tax (₹)
₹6,81,082.56	₹6,81,082.56
CESS (₹)	
₹0.00	

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

Value (₹)
₹4,85,15,092.10

6.Details of ITC availed during the financial year.

Integrated tax (₹)	Central tax (₹)
₹0.00	₹1,53,000.00
State / UT tax (₹)	CESS (₹)
₹1,53,000.00	₹0.00

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

Integrated tax (₹)	Central tax (₹)
₹-	₹-
State / UT tax (₹)	CESS (₹)
₹-	₹-

8. Other ITC related information

Integrated tax (₹)	Central tax (₹)
₹2,54,025.87	₹2,82,083.10
State / UT tax (₹)	CESS (₹)
₹2,82,083.10	₹0.00

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

Tax payable	Paid through Cash
₹13,63,166.00	₹6,49,538.00
Paid through ITC	
₹7,13,628.00	

Form GSTR 9 – Table 10 - 18

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

Taxable value ₹-	Integrated tax (₹) ₹-
Central tax (₹) ₹-	State / UT tax (₹) ₹-
CESS (₹) ₹-	

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

Taxable value ₹-	Tax Paid ₹-

15. Particulars of Demands and Refunds

Refund claimed ₹-	Refund sectioned ₹-
Refund pending ₹-	Demand of taxes ₹-
Taxes paid ₹-	Demands pending ₹-

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

Taxable value ₹-	Integrated tax (₹) ₹-
Central tax (₹) ₹-	State / UT tax (₹) ₹-
CESS (₹) ₹-	

17. HSN wise summary of Outward Supplies

No. of Records-

Taxable value ₹-	Integrated tax (₹) ₹-
Central tax (₹) ₹-	State / UT tax (₹) ₹-
CESS (₹) ₹-	

18. HSN wise summary of Inward Supplies

No. of Records-

Taxable value ₹-	Integrated tax (₹) ₹-
Central tax (₹) ₹-	State / UT tax (₹) ₹-
CESS (₹) ₹-	

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

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

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

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

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

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

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

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.

GSTR 9C

FORM

GST RECONCILIATION STATEMENT

How to fill Form GSTR 9C





Part – A
Reconciliation Statements

GSTR – 9C

Part - I

Basic details

Part - II

Reconciliation of turnover declared in Audited Annual Financial Statement with Turnover declared in Annual Return Form GSTR 9

Part - III

Reconciliation of taxes paid

Part - IV

Reconciliation of Net Input Tax Credit

Part - V

Additional Liability due to Non Reconciliation

Part I - Basic Details

Goods and Services Tax - Form GSTR-9C Offline Tool (v2.8)

5 **Open GSTR-9C JSON File Downloaded from GST Portal** ← To open GSTR-9C JSON (.json) file downloaded from GST portal to edit/add details .

3 **Generate JSON file to upload GSTR-9C details on GST Portal** ← To generate a JSON (.json) file to upload GSTR-9C details added in offine tool on GST Portal

4 **Open GSTR-9C JSON Error File Downloaded from GST Portal** ← To open GSTR-9C JSON (.json) error file downloaded from GST portal to view/edit/add details .

2 **Generate Preview PDF file to view Draft GSTR-9C form** ← To generate a PDF file to view GSTR-9C draft form based on details added in offine tool

1 **Proceed to fill details**

PART -A - Reconciliation Statement

GSTIN*	
Financial Year*	2024-25
Legal Name	
Trade Name (If any)	
Name of Act, if you are liable to audit under any Act.	Income Tax Act, 1961

Please Note : *Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

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)

Reason for Difference in 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 (GSTR9)

Validate Sheet

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

6	Reasons for Un - Reconciled difference in Annual Gross Turnover	
A	Reason Number 1	If supplier has not reported some Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No.5R
B	Reason Number 2	If supplier has erroneously reported higher Taxable or Exempted or Non-GST supplies in Annual Return, which leads to difference in Table No.5R
C	Reason Number 3	

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

Reason for Difference in 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

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

8	Reasons for Un - Reconciled difference in Taxable Turnover	
A	Reason Number 1	If supplier has reported some Taxable supplies as Exempted or conditions to exempted not satisfied and the same is considered as taxable supplies.
B	Reason Number 2	
C	Reason Number 3	

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

Reason for Difference in Tax Paid

Goods and Services Tax - GSTR 9C Offline tool

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Pt. III. Reconciliation of tax paid

Validate Sheet

Please Note : *Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

10	Reasons for Un - Reconciled Payment of Tax	
A	Reason Number 1	Due to Interest Liability or Late Fee or Penalty or others Paid in Form GSTR-3B or Through Form DRC-03 or Payable
B	Reason Number 2	Supplier has paid taxes at lower rates or conditions to concessional rates not satisfied and the same considered at regular applicable rate.
C	Reason Number 3	

Additional Liability – Part I & II

Goods and Services Tax - GSTR 9C Offline tool

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Pt. III. Reconciliation of tax paid

Validate Sheet

Please Note : Fields marked with * (red asterisk) are mandatory fields and need to be filled up

11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
S.No	Description	Taxable Value (₹)	Paid through Cash/ITC (₹)			
			Central Tax	State Tax/UT Tax	Integrated Tax	Cess, if applicable
A	5%	0.00	0.00	0.00	0.00	0.00
A1	6%	0.00	0.00	0.00	0.00	0.00
B	12%	0.00	0.00	0.00	0.00	0.00
C	18%	0.00	0.00	0.00	0.00	0.00
D	28%	0.00	0.00	0.00	0.00	0.00
D1	40%	0.00	0.00	0.00	0.00	0.00
E	3%				0.00	0.00
F	0.25%				0.00	0.00
G	0.10%				0.00	0.00
G1	Others%				0.00	0.00
G2	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]		0.00	0.00	0.00	0.00
H	Interest		0.00	0.00	0.00	0.00
I	Late Fee		0.00	0.00	0.00	0.00
J	Penalty		0.00	0.00	0.00	0.00
K	Others		0.00	0.00	0.00	0.00

Additional liability from Table 6, 8 & 10 of Form GSTR 9C and Tax Not paid as on filing of Form GSTR-9C shall be considered

Part IV – Reconciliation of ITC

Goods and Services Tax - GSTR 9C Offline tool

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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

Reason for Difference in ITC Availed

Goods and Services Tax - GSTR 9C Offline tool

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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

13	Reasons for Un - Reconciled difference in ITC	
A	Reason Number 1	ITC Reversal done during the F.Y. 2025-26
B	Reason Number 2	ITC Reversal done during the S.F.Y. 2026-27 Upto Nov 2026
C	Reason Number 3	ITC Reversal Paid / Reversed through Form DRC-03

ITC Availed on Inward Supply Wise

Goods and Services Tax - GSTR 9C Offline tool

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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

ITC Availed on Inward Supply Wise

Latest Amendment:-

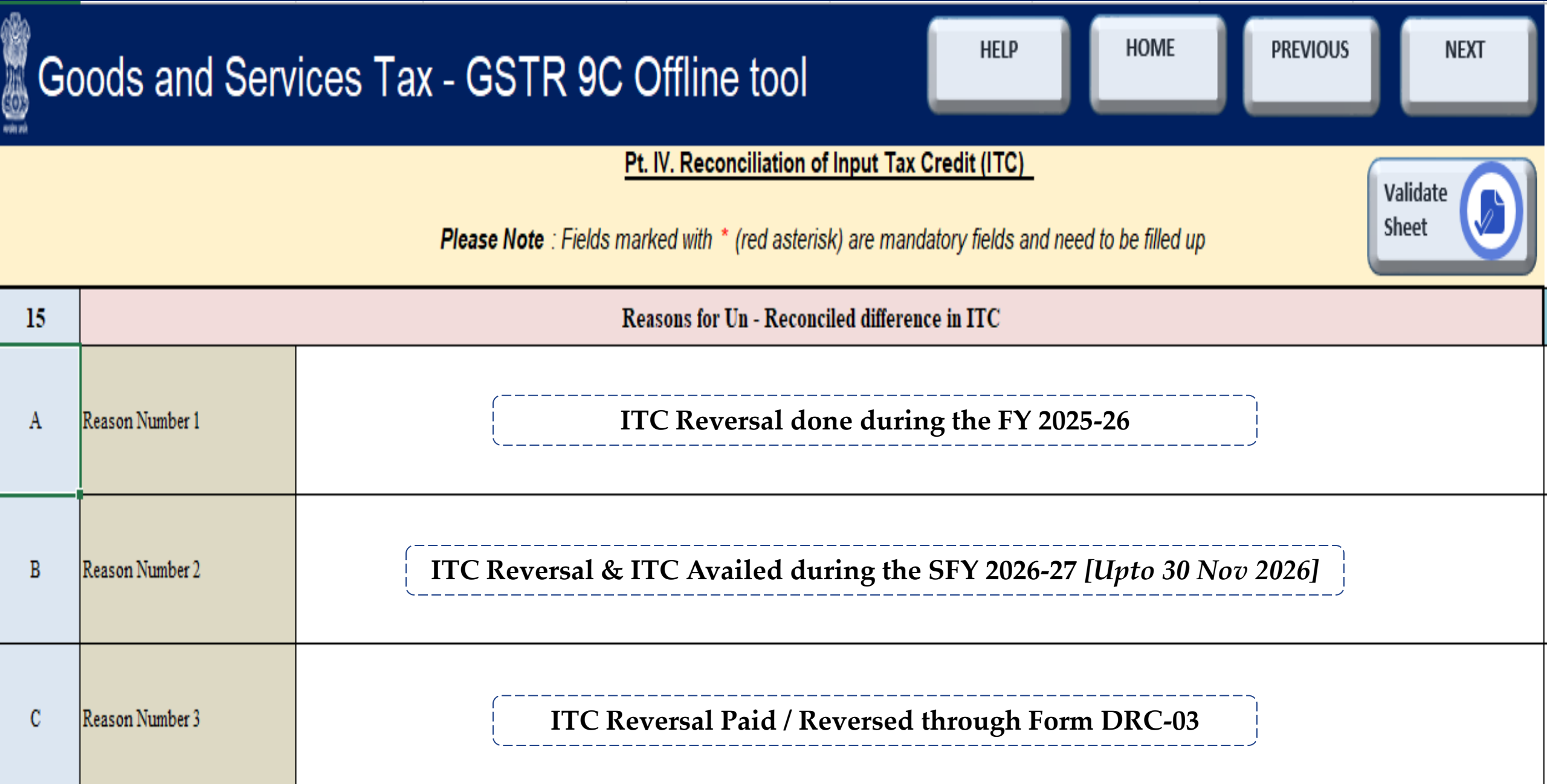
Column 14 S made optional

(Expenses wise details might be required but no need to do reconciliation with Table No. 7J of Form GSTR-9 and Table No. 12E of Form GSTR-9C as the made optional)

J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
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 (A to Qn)*			
S	ITC claimed in Annual Return (GSTR9)			
T	Un-reconciled ITC (S-R)*			

Please Note : *Qn = Qn represents the last row of other expenses.*

Reason for Difference in Inward Supply Wise



ITC Reversal – Part IV

Goods and Services Tax – GSTR 9C Offline tool

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Pt. IV. Reconciliation of Input Tax Credit (ITC)

Validate Sheet

Please Note *: Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 & 15 above)	
S.No	**Description**	**Amount payable (₹)**
A	Central Tax	
B	State tax /UT tax	
C	Integrated Tax	
D	Cess	
E	Interest	
F	Penalty	

Additional liability or ITC reversal from Table 13 & 15 of Form GSTR 9C and the same was not paid till the date of filing Form GSTR 9C, the same shall be considered

Part V - Additional Liability due to Non-Reconciliation

Goods and Services Tax - GSTR 9C Offline tool

HELP | HOME | PREVIOUS | NEXT

Validate Sheet

Pt. V. Auditor's recommendation on due to non-reconciliation

Please Note : *Fields marked with * (red asterisk) are mandatory fields and need to be filled up*

S.No	Description	Value (₹)	Paid through Cash/ITC (₹)			
			Central Tax	State Tax / Union territory Tax	Integrated Tax	Cess
A	5%					
A1	6%					
B	12%					
C	18%					
D	28%					
D1	40%					
E	3%					
F	0.25%					
G	0.10%					
G1	Others%					
G2	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]					
H	Input tax credit					
I	Interest					
J	Late Fee					
K	Penalty					
L	Any other amount paid for supplies not included in annual return (GSTR9)					
M	Erroneous refund to be paid back)					
N	Outstanding demands to be settled					

Form GSTR 9C - Table 11 & 16

Thank You!!!

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