



GSTR 9 Report Guidelines for FY 2024-25

24 FAQs on GSTR-9/9C

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01



Overview of GSTR 9

Overview of GSTR 9

GSTR 9 Enablement

- Query: When my GSTR 9/9C for FY 2024-25 will be enabled?
- GSTN Reply: Once all the due returns in Form GSTR 1 and GSTR 3B for the FY 2024-25 are filed, GSTR 9/9C for FY 2024-25 will be enabled in the system automatically.

Pending GSTR Returns

- Query: If any GSTR 1 and GSTR 3B is pending for the FY 2024-25 then will my GSTR 9 be enabled?
- GSTN Reply: No, GSTR 9 will not be enabled where any GSTR 1 and GSTR 3B is pending for the FY 2024-25. All the relevant cells of Table 4, 5, 6, 8, and 9 of GSTR 9 will be auto populated based on the statement/return filed by you i.e. GSTR 1/1A/IFF or GSTR 2B or GSTR 3B.

02

Table Details

Steps to prepare GSTR-9 return online

1. Download the draft system computed GSTR-9, summary of Form GSTR-1 and GSTR-3B for the financial year by clicking on relevant buttons. This is only for reference for filling the return, and will facilitate in providing details in actual tables.
2. Click on tables (Box) selected and fill in the required details;
3. Summary of added details would be available on the relevant box;
4. Click on '**Preview**' button to view summary in PDF or Excel format; and
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

[DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-1 SUMMARY \(PDF\)](#)

[DOWNLOAD GSTR-3B SUMMARY \(PDF\)](#)

[DOWNLOAD TABLE 8A DOCUMENT DETAILS](#)

Table 8A Overview

Query

What is table 8A of GSTR 9 and how will it be auto populated?

GSTN Reply

Table 8A of GSTR 9 for FY 2024-25 captures the details of documents/records pertaining to FY 2024-25 appearing in GSTR 2B. Therefore, Table 8A of GSTR 9 will include all the inward supplies pertaining to FY 2024-25 appearing in GSTR 2B of FY 2024-25 and will

1. Also include the invoices pertaining to FY 2024-25 appearing in GSTR 2B of next year 2025-26 between April 2025 to October 2025 and
2. exclude the invoices pertaining to previous FY 2023-24 appearing in GSTR 2B between April 2024 to October 2024.

Table 8A Overview

Invoices Inclusion and Exclusion

1

Includes

- The invoices pertaining to FY 2024-25 appearing in GSTR 2B of next year (2025-26) between April 2025 to October 2025.

2

Excludes

- The invoices pertaining to previous FY (2023-24) appearing in GSTR 2B between April 2024 to October 2024.



Impact of IMS Dashboard on GSTR 9

Query

Is there any impact on GSTR 9 due to action taken on IMS Dashboard?

GSTN Reply

IMS does not have direct impact on GSTR 9. The documents/records which are accepted or deemed accepted would have appeared in GSTR-2B and hence will form part of Table 8A of GSTR 9 for FY 2024-25. GSTR-9 will take the data from GSTR 2B where GSTR 3B has already filed.



03

Financial Year*

2024-25

SEARCH

Help

1. **NIL** GSTR-9 RETURN can be filed, if you have:

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund, during the Financial Year

2. GSTR-9 can be filed online. It can also be prepared on Offline tool and then uploaded on the Portal and filed.

3. Annual return in Form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the relevant financial year unless exempted by Government through notification.

4. All applicable statements of Forms GSTR-1/IFF and returns in Form GSTR-3B of the financial year should have been filed before filing GSTR-9.

5. In case, you are required to file GSTR-9C (Reconciliation statement and Certification), the same shall be enabled on the dashboard post filing of GSTR-9.

1. Annual return in Form GSTR-9 once filed cannot be revised.

2. Computation of ITC has been made based on GSTR-1/IFF/GSTR-5 filed by your corresponding suppliers upto 30/11/2025. GSTR-1/IFF/GSTR-5 filed after the updation date will be covered in the next updation.

Annual Return
GSTR9

PREPARE-ONLINE

PREPARE OFFLINE

Reconciliation Statement
GSTR 9C

Due Date - 31/12/2025

INITIATE-FILING

PREPARE OFFLINE

Auto Population of Values

Auto Population of Values

Supplies through GSTR 1A

- Query: Will the supplies added/amended through GSTR 1A be considered for auto population of value in Table 4/5 of GSTR 9?
- GSTN Reply: Yes, from FY 2024-25, the supplies added/amended through GSTR 1A will also be considered along with GSTR 1 and IFF for the purpose of auto population in Table 4, 5 of GSTR 9.

Reporting ITC Amounts

- Query: What is table 6A1 and which amount is required to be reported?
- GSTN Reply: Table 6A1 of GSTR 9 for FY 2024-25 captures the ITC of preceding FY (2023-24) claimed by the recipient in the current FY (2024-25) till the specified time period.

Reporting ITC Amounts

ITC Exclusion Criteria

GSTN Reply

However, any ITC pertaining to FY 2023-24 or any other preceding financial years, which has been reclaimed during current FY (2024-25) on account of rule 37 / 37A will not be reported in Table 6A1 of GSTR 9. Therefore, the amount calculated in Table 6A2 (6A minus 6A1) is the ITC pertaining to current FY (2024-25) which need to be bifurcated between 6B to 6H. As the ITC of preceding FY (2023-24) has been excluded through Table 6A1 therefore it will not create the difference in Table 6J of GSTR 9 as the case was with GSTR-9 till FY 2023-24.

Auto Population of Values

Query

When 13 any amendment made by my supplier in his GSTR 1/1A/IFF, will the changes be auto populated in my Table 8A (Excel and Online) of GSTR 9?

GSTIN reply:

Yes, any amendment in GSTR 1/1A/IFF the auto population in table 8A will be as per amended record if such amended supplies pertain to FY 2024-25.

Example 1:

If an invoice dated 30.03.2025 (FY 2024–25) is reported in April 2025 (FY 2025–26) GSTR-1, it appears in both Table 8A Excel and Online of GSTR-9 for FY 2024–25. When the supplier amends the date to 30.04.2025, the invoice now belongs to FY 2025–26, so it is removed from Online Table 8A but remains in the Excel B2B section for FY 2024–25. Conversely, if an invoice originally from FY 2025–26 is preponed to FY 2024–25, it will appear in both Excel (B2BA section) and Online Table 8A of GSTR-9 for FY 2024–25.

Example 2:

An invoice of Rs. 100 (IGST) reported in Jan 2025 was later amended to Rs. 120 (IGST) in Feb 2025. As a result, Table 8A Online reflects the revised value (Rs. 120), while Table 8A Excel shows both — Rs. 100 in B2B and Rs. 120 in B2BA sections.

Example 3:

Mr. A (Maharashtra) issued an IGST invoice to Mr. B (Delhi) in Jan 2025, appearing in both Table 8A Excel and Online for FY 2024–25. Later, the place of supply was changed to Maharashtra in Feb 2025, converting it to a CGST/SGST transaction and making it ineligible for ITC. Thus, Table 8A Excel shows it twice — B2B (ITC eligible) and B2BA (ITC ineligible) — while Table 8A Online excludes the amended record.

6.Details of ITC availed during the financial year

Help ? ↺

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	₹0.00	₹0.00	₹0.00
(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	₹0.00	₹0.00	₹0.00
(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs	₹0.00	₹0.00	₹0.00	₹0.00
	Capital goods	₹0.00	₹0.00	₹0.00	₹0.00
	Input Services	₹0.00	₹0.00	₹0.00	₹0.00
	Inputs	₹0.00	₹0.00	₹0.00	₹0.00

Reporting ITC if Claimed, Reversed, and Reclaimed in Same FY

Query

How the value of ITC will be reported if ITC pertaining to FY 2024-25 has been claimed, reversed, and reclaimed in the same FY 2024-25?

GSTN Reply

Table 6A of GSTR 9 is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025.



Reporting ITC if Claimed, Reversed, and Reclaimed in Same FY

Reporting Method

In such cases, these three events should be reported as below:

- Claim should be reported in Table 6B.
- Reversal should be reported in Table 7 (Table 7A to 7H, as the case may be).
- Reclaimed should be reported in Table 6H.

Examples

Example 1

Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in October 2024 due to non-payment to Supplier within 180 days as per rule 37 of CGST Rule 2017. The same has been reclaimed in March 2025 as payment has been made on 4th March 2025. The reporting will be in the GSTR 9 for FY 2024-25 as under –

1. Original claim in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same in Table 7A of GSTR 9 for FY 2024-25
3. Reclaim in Table 6H of GSTR 9 for FY 2024-25

Example 2

Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in April 2024 due to non receipt of goods as per Circular No. 170/02/2022-GST 6th July 2022. The same has been reclaimed in May 2024 as goods has been received on 4th May 2024. The reporting will be in the GSTR 9 for FY 2024-25 as under –

1. Original claim in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same in Table 7H of GSTR 9 for FY 2024-25
3. Reclaim in Table 6H of GSTR 9 for FY 2024-25

ITC Reporting

Query

How the value of ITC will be reported if ITC pertaining to FY 2023-24 has been claimed, reversed in FY 2023-24 and reclaimed in the FY 2024-25?

GSTN Reply

ITC pertaining to preceding FY (2023-24) which has been claimed / reclaimed in this FY (2024-25) for any reason other than rule 37/37A, should be reported in Table 6A1 as this ITC is also included in Table 6A above. Further, any ITC which is reclaimed for the reason rule 37/37A should be reported in table 6H as this ITC is also included in Table 6A above.



Examples

Example 1

If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (Other than rule 37/37A like Circular No. 170/02/2022-GST 6th July, 2022 etc) in the current FY (2024-25) till the specified time period (i.e. 30th November 2025) then such reclaimed ITC to be reported in the Table 6A1 of GSTR 9 for FY 2024-25.

It will not come in the Table 6H of GSTR 9 of FY 2024-25

Example 2

If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (due to rule 37/37A) in the current FY (2024-25) then such reclaimed ITC should not be reported in Table 6A1 of GSTR 9 for FY 2024-25.

This need to be reported in Table 6H of GSTR 9 for FY 2024-25.

ITC Reporting

Query

How the value of ITC will be reported if ITC pertaining to FY 2024 25 has been claimed, reversed in FY 2024 25 and reclaimed in the FY 2025-26?

GSTN Reply

Table 6A of GSTR 9, is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025. As ITC was claimed and reversed in the FY 2024-25 itself then

- claim should be reported in Table 6B,
- reversal should be reported in Table 7 (Table 7A to 7H, as the case may be).

A. If the ITC which was reclaim in FY 2025-26 is because of other than rule 37/37A → Such reclaim will be reported in Table 13 of GSTR 9 for FY 2024-25 and table 6A1 of GSTR 9 of FY 2025-26). This will not be reported in Table 6H of GSTR 9 of 2025-26

B.If the ITC which was reclaim in FY 2025-26 is because of reason rule 37/37A → such reclaim will be reported in the Table 6H of GSTR 9 of 2025-26 This is not to be reported in table 13 of GSTR 9 of FY 2024-25 (Current year) and Table 6A1 of GSTR 9 of FY 2025-26



Examples

Example 1

If any ITC of current FY (2024-25) was claimed and reversed in the FY (2024-25) but reclaimed (Other than rule 37/37A like Circular No. 170/02/2022-GST 6th July 2022 etc) in the next FY (2025-26) till the specified time period (i.e. 30th November 2025) then such ITC will be reported in GSTR 9 as under –

1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same shall be reported in Table 7H of GSTR 9 for FY 2024-25
3. Shall not report reclaim amount in Table 8C of GSTR 9 for FY 2024-25.
4. Reclaim shall be reported in table 13 of GSTR 9 for FY 2024-25
5. Reclaim shall be reported in table 6A1 in next FY 2025-26 (in GSTR 9 of next Year).

Example 2

If any ITC of current FY 2024-25 was claimed and reversed in the FY 2024-25 but reclaimed (due to rule 37/37A) in the next FY 2025-26 then such ITC will be reported in GSTR 9 as under –

1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same shall be reported in Table 7A (rule 37) or 7A1 (rule 37A) of GSTR 9 for FY 2024-25
3. Reclaim shall not to be reported in table 8C and 13 of GSTR 9 for FY 2024-25
4. Reclaim shall be reported in table 6H of GSTR 9 for FY 2025-26 (in GSTR 9 of next Year).

Clarifications

Table 6M of GSTR 9

- Query: Whether there are any changes in 10 the reporting for table 6M as label has been changed from FY 2024-25
- GSTN Reply: No. Label change to Table 6M has aligned it with the instruction of the notified form. As per the Instruction to the notified form the ITC claimed through ITC 01, 02 and 02A should be reported in Table 6M of GSTR 9

Table 8A of GSTR-9

- Query: What is table 8A excel and where it is available?
- GSTN Reply: To facilitate the taxpayer, the amount auto populated in table 8A online, invoice wise details is being provided in excel sheet on the GSTR 9 dashboard AS 'DOWNLOAD TABLE 8A DOCUMENT DETAILS'. Taxpayer can download and refer the invoices/DN/CN based on which amount is auto populated in the Table 8A online.

Clarification

Query

Are there any circumstance where 8A Excel and 8A UI (Online) having different details?

GSTN Reply

Yes. In the following scenarios the Table 8A (Excel) and Table 8A (Online) of GSTR 9 for FY 2024-25 can have different details –

1. RCM outward supplies appear only in Excel and not online
2. Outward supplies reported as Normal charge and amended to reverse charge will only appear in Table 8A excel (B2B and B2BA).
3. Outward supplies reported as IGST and subsequently PoS is amended as Supplier state and hence CGST and SGST was charged. This record is ineligible for ITC due to PoS Rule, and it will appear in Table 8A excel (B2B as ITC eligibility Yes and B2BA as ITC eligibility No) but not appear in Table 8A online
4. Outward supplies amended from FY 2024-25 to FY 2025-26 then it will appear in Table 8A excel (B2B)
5. Outward supplies amended from FY 2025-26 to FY 2024-25 then it will appear in Table 8A excel (B2BA sections of excel sheet)

It may be noted that 8A online is correctly populated whereas there are some above-mentioned additional records present in Table 8A excel

DOWNLOAD GSTR-9 SYSTEM COMPUTED SUMMARY (PDF)		DOWNLOAD GSTR-1 SUMMARY (PDF)
DOWNLOAD TABLE 8A DOCUMENT DETAILS		
4.Details of advances, inward and outward supplies made during the financial year on which tax is payable		5.Details of Outward supplies made during the financial year on which tax is not payable
Taxable value	Integrated tax	Value (₹)
₹59,09,01,881.39	₹1,01,90,222.42	₹2,17,793.40
Central Tax	State/UT Tax	
₹1,28,29,804.96	₹1,28,29,804.96	
CESS		
₹0.00		

04

Table 8 and ITC Reclamation

Table 8 of GSTR-9

Table 8A of GSTR-9

- Query: In cases when supplier add 14 the invoices of FY 2024 25 in the GSTR 1 of next financial year till the specified time period (April 2025 to Oct 2025) then how it will be auto populated in table 8A?
- GSTN Reply: In case supplier reported the Invoice/DN/CN for the FY 2024-25 up to the specified time of next FY then such record will be auto populated in the Table 8A of GSTR 9 for FY 2024-25 automatically after filling of GSTR 3B for corresponding tax period by the recipient as ITC to be claimed by the recipient in his GSTR 3B.

Example– If my supplier reported the Invoices for FY 2024-25 in the GSTR 1 of next FY (between April 2025 to October 2025) i.e. till the specified time period. Then, it is the part of GSTR 2B of recipient as eligible ITC. Now, this invoice will be visible to taxpayer in table 8A of GSTR 9 for FY 2024-25 once the taxpayer files the GSTR 3B for the corresponding tax period. .

Table 8C of GSTR-9

- Query: What is Table 8C of GSTR 9?
- GSTN Reply: Table 8C contain data of ITC of current FY which is availed in next FY within the specified time period. This table shall not include any ITC which was claimed (reported in table 4A of GSTR 3B) and reversed (Reported in 4B of GSTR 3B) in the current FY and reclaimed in next FY till the specified time period. Hence the Table 8C only contain the missed ITC of current FY (2024-25) which is claimed in GSTR 3B of next FY till the specified time period.

Table 8C Inclusion

Query

Whether table 8C will have the ITC which is claimed and reversed in a FY (2024-25) and reclaimed in next FY (2025-26)

GSTN Reply

No. In case where the ITC has been claimed and reversed in a FY (2024-25) and reclaimed in 2025-26. Such reclaim ITC should not be reported in the Table 8C of GSTR 9 of FY 2024 25.

Example - Mr A has claimed the ITC in the month of March 2025 (Table 4A5 of GSTR 3B) and reversed the same in March 2025 (Table 4B2 of GSTR 3B) because the goods has not been reached to its factory. Now in the month of April 2025 the ITC has been reclaimed ((Table 4A5 of GSTR 3B)). Mr A will report this ITC in table 6B and Table 7H of GSTR 9 for FY 2024-25. Table 8A will have the corresponding ITC and also the table 8B will be auto populated from Table 6B of GSTR 9 for FY 2024-25. As a result, there is no difference in Table 8D. It means ITC which is reclaimed in next FY should not be reported in table 8C as it will create the mismatch in Table 8D. This reclaim should be reported in Table 13 only.

8. Other ITC related information

Help ⓘ

Description	Integrated tax (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)
(A) ITC as per GSTR-2B [Table 3(I) thereof]	₹7,58,764.26	₹2,20,509.50	₹2,20,509.50	₹0.00
(B) ITC as per sum total of 6(B) and 6(H) above	₹0.00	₹0.00	₹0.00	₹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	₹0.00	₹0.00	₹0.00	₹0.00
(D) Difference [A-(B+C)]	₹7,58,764.26	₹2,20,509.50	₹2,20,509.50	₹0.00
(E) ITC available but not availed	₹0.00	₹0.00	₹0.00	₹0.00
(F) ITC available but ineligible	₹0.00	₹0.00	₹0.00	₹0.00
(G) IGST paid on import of goods (including supplies from SEZ)	₹0.00	₹0.00	₹0.00	₹0.00
(H) IGST credit availed on import of goods (as per 6(E) above)	₹0.00	₹0.00	₹0.00	₹0.00
(I) Difference (G-H)	₹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

Table 8C Reporting Conditions

1

Query

In what cases, ITC shall be reported in Table 8C of GSTR 9?

2

Amount will be reported in Table 8C only when

1. The ITC pertaining to the FY 2024-25 which is part of GSTR 2B and auto populated in Table 8A of GSTR 9 but which has not been claimed by the recipient during the FY 2024-25 and hence he is availing the corresponding **ITC first time in table 4A5** of GSTR 3B of next FY (2025-26) till the specified time period.
2. The supplies pertaining to the FY 2024-25 however supplier has not reported the corresponding invoice in any GSTR 1 filed during FY 2024-25 and reported in GSTR 1 furnished between April'25 to October 2025 and hence recipient is availing the corresponding **ITC first time in table 4A5** of GSTR 3B of next FY (2025-26) till the specified time period.

Examples

Example 1

Mr. A has purchased the goods in the month of January 2025 however he has missed to claim the ITC in the January 2025. Now in the month of May 2025 the ITC has been claimed (Table 4A5 of GSTR 3B).

This ITC is pertaining to the FY 2024-25, and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9.

Example 2

Mr. A has purchased the goods in the month of January 2025 however supplier has not reported this invoice in GSTR 1 for January 2025. This invoice was added in the GSTR 1 of April 2025 by the supplier which is filed on 11th May 2025. Recipient has claimed the ITC in the GSTR 3B for April 2025 (In table 4A5 of GSTR 3B).

This ITC is auto populated in Table 8A of GSTR 9 of FY 2024-25 and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9 of FY 2024-25.

Clarifications

Table 8D of GSTR 9

- Query: Will the Label Changes for Table 8B and delinking of table 6H from Table 8B in the auto population create any difference in Table 8D?
- GSTN Reply: From FY 2024-25 Table 8B will auto populate based on amount reported in Table 6B only. Amount reported in the Table 6H will not be part of Table 8B. ITC which is reclaimed by the recipient will not appearing in GSTR 2B again and hence it will not be auto populated in Table 8A. As, the ITC reclaimed is also not required to be reported in the Table 8C. Therefore, delinking of Table 6H with 8B will mitigate the possibility of causing difference in Table 8D of GSTR 9.

Table 8H1 of GSTR-9

- Query: Goods have been imported in FY 24-25 however the ITC has been taken in FY 2025-26 how this will be reported in the GSTR 9?
 - GSTN Reply: This will be reported in the new inserted row Table 8H1 and it will not be reported in the Table 6E of GSTR 9. IGST Paid on import of goods be reported in Table 8G and Amount of ITC Claimed in next FY to be reported in Table 8H1 and therefore the difference in the Table 8I will be NIL.
- Also, this ITC will be reported in the Table 13 of GSTR 9 of 24-25.

Clarifications

Table 8D of GSTR 9

- Query: Will the Label Changes for Table 8B and delinking of table 6H from Table 8B in the auto population create any difference in Table 8D?
- GSTN Reply: From FY 2024-25 Table 8B will auto populate based on amount reported in Table 6B only. Amount reported in the Table 6H will not be part of Table 8B. ITC which is reclaimed by the recipient will not appearing in GSTR 2B again and hence it will not be auto populated in Table 8A. As, the ITC reclaimed is also not required to be reported in the Table 8C. Therefore, delinking of Table 6H with 8B will mitigate the possibility of causing difference in Table 8D of GSTR 9.

Table 8H1 of GSTR-9

- Query: Goods have been imported in FY 24-25 however the ITC has been taken in FY 2025-26 how this will be reported in the GSTR 9?
 - GSTN Reply: This will be reported in the new inserted row Table 8H1 and it will not be reported in the Table 6E of GSTR 9. IGST Paid on import of goods be reported in Table 8G and Amount of ITC Claimed in next FY to be reported in Table 8H1 and therefore the difference in the Table 8I will be NIL.
- Also, this ITC will be reported in the Table 13 of GSTR 9 of 24-25.

Tax Payable and Tax paid in GSTR 9

Query

Which value is auto populated in 20 tax payable in Table 9 of GSTR 9 for FY 2024-25 as negative liability tables has been inserted in the GSTR 3B?

GSTN Reply

The Tax payable column is captured from GSTR 3B from net liability. If liability reported in the Table 6.1 of GSTR 3B is positive (Gross minus negative liability) then such positive net tax liability be auto populated in the Table 9 under tax payable. However, if net amount in table 6.1 is appearing in negative then no amount will be auto populated under Tax payable column of Table 9. Further tax payable column of Table 9 of GSTR 9 is kept editable and therefore taxpayer may change the value, if required.

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
9	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

Additional Clarification

1

Query - Will there be any additional facility for filing the HSN details in Table 17 of GSTR 9 for FY 2024-25

Reply-To facilitate the taxpayer, additional excel sheet named as 'DOWNLOAD TABLE 12 of GSTR 1/1A HSN DETAILS' is provided having the consolidated details of Tabel 12 of GSTR 1 and additional sheet have also been provided in the same excel sheet having the details of HSN in the format of Table 17 of GSTR 9. This will facilitate the taxpayer to use the download file and report the same in Table 17 of GSTR 9 for FY 2024-25.

2

Query-Whether concessional rate of tax of 65% has been omitted or continued in GSTR 9 for FY 2024 25?

Reply-From financial year 2024-25, concessional rate of tax of 65% checkbox is removed from the table 17 and 18 of GSTR-9 online as this concessional rate of tax is not applicable currently. Also, in the offline tool such column has been made disabled



*The ITC which is claimed and reversed due to reason of rule 37 / 37A and subsequently reclaimed in any financial year then such reclaimed ITC will be considered the ITC of that year only (in which it has been reclaimed). Therefore, it will always report in Table 6H of GSTR 9 to be filed for the FY in which such reclaim has been reported.

Examples of Reporting Scenarios

Particular	Example 1	Example 2	Example 3
Particular(Assume Amount of ITC is Rs 120)	Claim - Reversal and reclaim all three are in <u>same</u> FY 24-25	Claim and Reversal in FY 24-25; Reclaim in FY 25-26 (Reason other than Rule 37/37A)	Claim and Reversal in FY 24-25; Reclaim in FY 25-26 (due to Rule 37/37A)
Originally Claimed	FY 2024-25	March'25(FY24-25)	April'24FY24-25)
Reversed	FY 2024-25	March'25 (FY 2024-25	October'24 (FY 2024-25)
Reclaimed	FY 2024-25	April'25(FY25-26)	April'25(FY25-26)
Relevant Table of GSTR 9(FY24-25)	Table 6A-240(Twice) Table 6B-120 Table 6H-120 Table 7A to 7H-120	Table 6A-120 Table 6B-120 Table 7H-120 Table 13 -120	Table 6A-120 Table 6B-120 Table 7A/A1-120*
Relevant Table of GSTR 9(FY25-26)	No Reporting	Table 6A-120 Table 6A1-120	Table 6A-120 Table 6H-120

05

Late Fee Calculation


Goods and Services Tax
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19. Late fee payable and paid
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Cash Ledger Balance

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total (₹)
Tax	8,72,829.00	8,72,829.00	34,74,118.00	34,310.00	52,54,086.00
Interest	5,00,000.00	5,00,000.00	0.00	0.00	10,00,000.00
Late Fees	0.00	0.00	0.00	0.00	0.00

Late fee payable and paid

Description	Payable (₹)	Paid (₹)	Additional Cash required(₹)
A. Central Tax	11,900.00	0.00	₹11,900.00
B. State/UT tax	11,900.00	0.00	₹11,900.00

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

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FILE GSTR-9

PREVIEW DRAFT GSTR-9(PDF)

PREVIEW DRAFT GSTR-9(EXCEL)

Late Fees for GSTR 9C

Query

How the late fees are calculated in GSTR 9C for FY 2024-25?

GSTN Reply

As clarified vide Circular No. 246/03/2025-GST dated 30th January 2025, The late fee is levied under Section 47(2) of the CGST Act for any delay in furnishing the complete annual return under Section 44.

This includes both FORM GSTR-9 and FORM GSTR-9C (if applicable). Accordingly, a new Table - 17 titled "Late Fee Payable and Paid" has been inserted below Part V of GSTR-9C to capture such late fee payable under Section 47(2). The late fee shall be leviable for the period starting from the due date of furnishing the annual return till the date of filing of GSTR 9 for annual return. The late fee for GSTR 9C will be calculated from date of filing of GSTR 9 or due date of filing of Annual return, whichever is later till the filing of GSTR-9C. These late fees will be auto calculated by the system based on the date filing of GSTR 9 and 9C.

Calculation Examples

Example	Description
Example 1	If GSTR 9 is furnished on 25th December 2025 (due date 31st December 2025) and GSTR 9C is furnished on 7th January 2026. Then no late fees is levied for GSTR 9 as it is furnished within due date. However late fees for 7 days (delay in furnishing of GSTR 9C) is auto populated in GSTR 9C.
Example 2	If GSTR 9 is furnished on 5th January 2026 (due date 31st December 2025) and GSTR 9C is furnished on 7th January 2026. Then total late fees leviable is for 7 days which will be auto populated by the system as For 5 days at the time of filing GSTR 9 and for balance 2 days will be populated in GSTR 9C at the time of filing GSTR 9C.

06

Changes to Reporting Labels

Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)					
11	Supplies / tax reduced through Amendments (-) (net of credit notes)					
12	Reversal of ITC availed during previous financial year					
13	ITC availed for the previous financial year					

Label Changes

1

Query

Whether label change to Table 12 and table 13 has any change in the reporting?

2

GSTN Reply

Change in the Label of Table 12 and table 13 does not make any difference in the reporting compared to any preceding financial years.

Table 12 captures the ITC of the financial year (2024-25) reversed in the next financial year.

Table 13 captures the ITC of the financial year (2024-25) availed in the next financial year.

This outline provides comprehensive guidelines and rules for the GSTR 9 report for FY 2024-25, ensuring compliance with the present tax laws and regulations.