GSTR-9 | TOP 10 ITC ROLLOVER CASES

01 SAME FY — TEMPORARY RECLAIM

CONDITION / TRANSACTION FLOW

ITC claimed → temporarily reversed → reclaimed in same FY

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GSTR-9 REPORTING SOLUTION

FY 25-26: 6B Original → 7H Reversal → 6H Reclaim

FY 26-27: No rollover

02 NEXT FY — TEMPORARY RECLAIM

CONDITION / TRANSACTION FLOW

FY 25-26 claim → temporary reversal → FY 26-27 reclaim



GSTR-9 REPORTING SOLUTION

FY 25-26: 6B → 7H → 13; 8C NIL

FY 26-27: 6A1 (not 6H)

03 RULE 37 — SAME FY

CONDITION / TRANSACTION FLOW

ITC claimed → payment not made within 180 days → reversal → supplier paid → reclaim

GSTR-9 REPORTING SOLUTION

FY 25-26: 6B → 7A → 6H

FY 26-27: No rollover

04 RULE 37 — NEXT FY

CONDITION / TRANSACTION FLOW

FY 25-26 claim and Rule 37 reversal → supplier paid and ITC reclaimed next FY

GSTR-9 REPORTING SOLUTION

FY 25-26: 6B → 7A

FY 26-27: 6H (not 6A1)

05 RULE 37A — SUPPLIER NON-FILING

CONDITION / TRANSACTION FLOW

ITC claimed → Rule 37A reversal when due → supplier files GSTR-3B → reclaim

GSTR-9 REPORTING SOLUTION

Original claim FY: 6B; reversal FY: 7A1

Reclaim FY: 6H (not 6A1)

06 MARCH INVOICE — APRIL RECEIPT

CONDITION / TRANSACTION FLOW

March invoice in 2B → March 4A(5) claim and 4B(2) reversal → April goods receipt and reclaim

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GSTR-9 REPORTING SOLUTION

FY 25-26: 6B → 7H → 13; 8C NIL

FY 26-27: 6A1

GSTR-9 | TOP 10 ITC ROLLOVER CASES

07 MARCH INVOICE — FIRST CLAIM APRIL

CONDITION / TRANSACTION FLOW

March invoice → no original claim in FY 25-26 → eligible first claim in April

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GSTR-9 REPORTING SOLUTION

FY 25-26: 8C + 13; no 6B

FY 26-27: 6A1

08 PARTIAL RECLAIM — TWO YEARS

CONDITION / TRANSACTION FLOW

FY 25-26 claim → temporary reversal → partial reclaim same FY → remaining eligible reclaim next FY

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GSTR-9 REPORTING SOLUTION

FY 25-26: 6B → 7H → 6H (same FY) + 13 (next FY)

FY 26-27: 6A1 (balance reclaimed)

09 TEMPORARY + PERMANENT REVERSAL

CONDITION / TRANSACTION FLOW

ITC claimed → temporary reversal + section 17(5) blocked ITC reversal → temporary portion reclaimed next FY



GSTR-9 REPORTING SOLUTION

FY 25-26: 6B → 7H + 7E → 13 (eligible portion)

FY 26-27: 6A1 (temporary portion only)

10 RULE 37A — LATER COMPLIANCE

CONDITION / TRANSACTION FLOW

Original ITC claimed → Rule 37A reversal in applicable FY → supplier files return in later FY

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GSTR-9 REPORTING SOLUTION

Original claim FY: 6B; reversal FY: 7A1

Reclaim FY: 6H (not 6A1)