



Comprehensive Update and Advanced Reconciliation Strategies for GST Annual Returns (GSTR-9 & GSTR-9C) for Financial Year 2024-25



CA. Vaibhav Jain

B.Com (Hons), FCA, ACS, LLB, DISA (ICAI), MBF (ICAI), FAFD (ICAI),
CCIDT (ICAI), CCCA (ICAI), ID (MCA-IICA), Registered Valuer (SFA) (IBBI)

Please feel free to reach out to me at +91 97113 10004

vaibhavjain@mehragoelco.com | vaibhavjain@inmacs.com

Comprehensive Update on GSTR-9 & GSTR-9C (FY 2024-25)

Session Objectives:

- Review Statutory Compliance & Applicability for FY 2024-25.
- Analyze key amendments in GSTR-9 (Focus on E-commerce & ITC).
- Master advanced reconciliation techniques for GSTR-9C Table 5 (Turnover).
- Identify Audit Triggers and essential documentation strategies.

Due Date Reminder: December 31, 2025 (GSTR-9 & GSTR-9C)



Applicability & Penal Provisions

Legal Framework & Compliance Mandates

Requirement	Aggregate Annual Turnover (PAN-India)	Filing Status	Late Fee / Penalty
GSTR-9 (Annual Return, Sec. 44)	Up to ₹2 Crore	Exempted	N/A
	Above ₹2 Crore	Mandatory	₹200/day (Max 0.5% of Turnover)
GSTR-9C (Reconciliation Statement)	Up to ₹5 Crore	Optional (Self-Certified)	Subject to penalty if filed late
	Above ₹5 Crore	Mandatory (Self-Certified)	Separate Late Fee applies from GSTR-9 due date

Key Prerequisite:

All GSTR-1 and GSTR-3B returns for FY 2024-25 must be filed first.

Professional Tip:

Penalties accrue separately for GSTR-9 and GSTR-9C delays. Prioritize GSTR-9 filing to mitigate subsequent GSTR-9C penalties.

Applicability & Penal Provisions

Legal Framework & Compliance Mandates

- Consequences of non-filing
 - Late Fees

Turnover	Late Fees
If turnover upto 5 Cr.	Rs. 50/- per day (25+25) subject to maximum of 0.04% of turnover
If turnover of 5Cr. – 20Cr.	Rs. 100/- per day (50+50) subject to maximum of 0.04% of turnover
If turnover > 20 Cr.	As per old provisions Rs. 200/- per day (100+100) subject to maximum of 0.50% of turnover

- Notice u/s. 46 for default in filing of return
- General Penalty u/s. 125 of the Act (may extend to 25,000/-+25,000/-)



What if registration has been cancelled during the year?

Legal Framework & Compliance Mandates

Return Form	Type of Return	Time Frame Covered	Due Date
GSTR-10	Final Return	Details of closing stock and final tax liability up to the date of cancellation.	Within 3 months of the date of cancellation or cancellation order, whichever is later.
GSTR-9	Annual Return	All transactions for the part of the financial year you were registered.	Typically, by 31st December of the following financial year (subject to turnover limits and extensions).

Annual Return Due Date & Limitation Periods (Sec. 73 & 74)

The due date of the Annual Return (GSTR-9) is the critical starting point for calculating the time limit (limitation period) for the Tax Department to issue a Show Cause Notice (SCN) and pass an order.

- **Section 73: Non-Fraud Cases (Genuine Error/Short-Payment)**

Action	Calculation from Annual Return Due Date
Order Issuance (Sec. 73(10))	3 years
SCN Issuance (Sec. 73(2))	At least 3 months prior to Order Deadline
Action	Calculation from Annual Return Due Date

Hence,
Mandatory
period for
record retention
(minimum 72
months).

- **Section 74: Fraud Cases (Suppression/Willful Misstatement)**

Action	Calculation from Annual Return Due Date
Order Issuance (Sec. 74(10))	5 years
SCN Issuance (Sec. 74(2))	At least 6 months prior to Order Deadline
Action	Calculation from Annual Return Due Date

Approaching GSTR 9 & GSTR 9C



Prerequisites

- Understanding business of the Registered Person including nature of other income.
- Understanding of Laws prevailing at relevant time.
- Understanding of Accounting System and Software used by Registered Person.
- Notifications / Circulars / Clarifications etc. prevailing at relevant time.
- Collection of Basic Documents
 - All GST Returns for FY 2024-25 and April 2025 to October 2025
 - E-way bill / E-invoice data
 - Adjustments of FY 2023-24 in 2024-25
 - Audited / Unaudited Financial Statements (duly signed)
 - Trial Balance and Ledger Extracts (Sales, Purchases, Output GST, Input GST).
 - **DRC-03 challans**, if any additional tax has been paid

Compilation of Data & Reconciliations

- Reconciliations of Various Data
- Outward Supply & Tax as per GSTR 3B v/s GSTR 1
- Outward Supply & Tax as per GSTR (3B & 1) v/s Books of Accounts
- ITC as per GSTR 3B v/s Books of Accounts
- ITC as per GSTR 3B v/s GSTR 2A/2B



Common Instructions to GSTR 9

2. It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the year.

2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through FORM GSTR-3B between April 2024 to March 2025 shall be declared in this part. [It may be noted that additional liability for the FY 2024-25 or any preceding year not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit through this return.



Process on Portal

- The portal auto populated the details in GSTR 9 to the extent possible based on GSTR 1 & GSTR 3B.
- The auto populated figures are editable and one can edit the same if required.
- However, if variation in values is more than 20% the same will be highlighted in red.
- The total ITC as per GSTR 3B will be auto populated in table 6A. (It is not editable)
- Total ITC as per 2B will be auto populated in Table 8.



Structure of GSTR 9

Part I

Basic Details

Table 1-3

Part II

Liability

Table 4-5

Part III

ITC

Table 6-8

Part IV

Taxes Paid

Table 9

Part V

Details of 2024-25 shown in 2025-26

Table 10-14

Part VI

Other Information

Table 15-19

GSTR-9 Tables

Table No.	Particulars
Table 1	Financial Year
Table 2	GSTIN
Table 3A	Legal Name
Table 3B	Trade Name (if any)
Table 4	Details of advances, inward and outward supplies made during the financial year on which tax is payable
Table 5	Details of Outward supplies made during the financial year on which tax is not payable
Table 6	Details of ITC availed during the financial year
Table 7	Details of ITC Reversed and Ineligible ITC for the financial year
Table 8	Other ITC related information

GSTR-9 Tables

Table No.	Particulars
Table 9	Details of tax paid as declared in returns filed during the financial year
Table 10 to 13	Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period
Table 14	Differential tax paid on account of declaration in table no. 10 & 11
Table 15	Particulars of Demands and Refunds
Table 16	Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis
Table 17	HSN wise summary of Outward Supplies
Table 18	HSN wise summary of Inward Supplies
Table 19	Late fee payable and paid

GSTR-9 Part II - Outward Supplies:

The E-commerce Mandate

Critical Changes in Outward Supply Reporting (Tables 4 & 5)

Mandatory Segregation of Section 9(5) Supplies

A new requirement for segregated reporting of supplies where the E-commerce Operator (ECO) pays tax under Section 9(5) is critical.

Audit Trigger: If the Supplier fails to move these transactions from Table 4 to Table 5C1, the figures will not match the ECO's liability declaration in 4G1, leading to scrutiny.

Taxpayer Role	GSTR-9 Table	Reporting Requirement	Compliance Check
ECO (Paying Tax)	Table 4G1 (New)	Report total value of supplies on which ECO is liable to pay tax.	Ensures the ECO declares the full tax base assumed.
Supplier (Making Supply)	Table 5C1 (New)	Report total value of these supplies.	CRITICAL: Must be reported under Table 5 (Non-Taxable) to correctly exclude it from the supplier's taxable turnover (Table 4).

GSTR-9 Part III - The ITC Landscape Shift

ITC Reconciliation: GSTR-2B Reliance & Reclaim Mechanics

1. GSTR-2B is the New Benchmark (Table 8A):

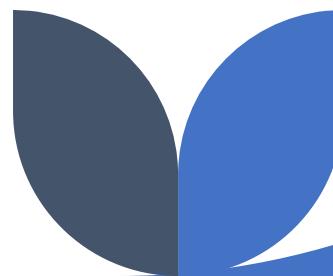
- **Source Data:** Table 8A auto-populates exclusively from **Table 3 of GSTR-2B** (moving away from GSTR-2A).
- **Scope:** Includes relevant invoices from FY 2024-25 that appear in the GSTR-2B of the same year OR the subsequent reconciliation period (up to Oct 2025).

2. Audit Triggers in Table 8D:

- **Table 8D = ITC Available (8A) - ITC Claimed (6B + 6H + 8C)**
- A **Negative** value in Table 8D (ITC claimed > GSTR-2B ITC) is a primary audit risk. Prepare detailed workings to justify every difference.

3. Mandatory Classification (Table 6):

- **Inputs and Capital Goods** must be separately reported.
- ITC on **Input Services** may optionally be clubbed with 'Inputs' (Table 6B).



GSTR-9 Advanced ITC Reclaim Strategy

Managing Inter-Year Reversals & Reclaims (Rules 37/37A)

Scenario: ITC (related to FY 2024-25) was claimed and reversed in FY 2024-25 (e.g., supplier not paid within 180 days - Rule 37), but the payment condition is fulfilled and the credit is *reclaimed* in FY 2025-26.

Compliance Year	GSTR-9 Reporting Field	Action	Rationale
FY 2024-25	Table 6B (Claim)	Include the original claim.	Original claim was made in this year.
	Table 7A (Reversal)	Include the reversal.	Condition failed in this year.
	Table 8C & Table 13	Exclude the reclaimed amount.	Reclaim eligibility arises from a new event (payment) in the subsequent year.
FY 2025-26 Key Takeaway!	Table 6H (Reclaimed ITC)	Include the reclaimed amount here.	Credit is now eligible for availment in the subsequent period.

Reclaims under Rules 37/37A are treated as an eligible claim in the year the condition is met, preventing distortions in the prior year's ITC reconciliation.

GSTR-9 Part V - Accounting for Timing Differences

Spill-Over Transactions: The Reconciliation Window

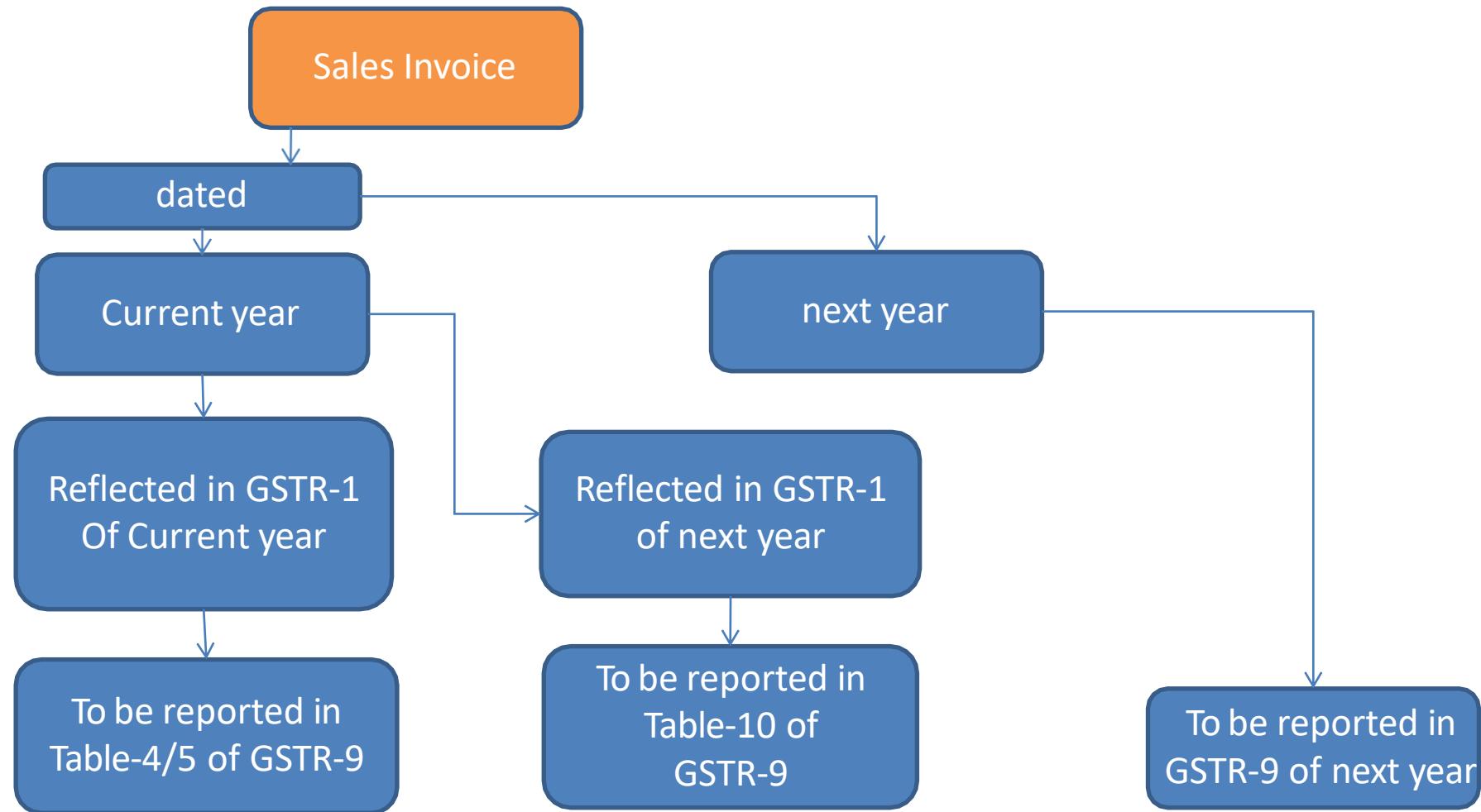
Part V captures transactions of FY 2024-25 that were declared in the subsequent GSTR-1/GSTR-3B returns (April 2025 to November 30, 2025). This window is crucial for statutory closure.

GSTR-9 Table	Description	Impact on Tax Liability
Table 10	Supplies / Tax Liabilities (Net of Debit Notes) declared late.	Increases the net tax liability of FY 2024-25.
Table 11	Supplies / Tax Reductions (Net of Credit Notes) declared late.	Decreases the net tax liability of FY 2024-25.
Table 13	ITC pertaining to FY 2023-24 availed in the reconciliation window.	Increases the total eligible ITC for the previous year.

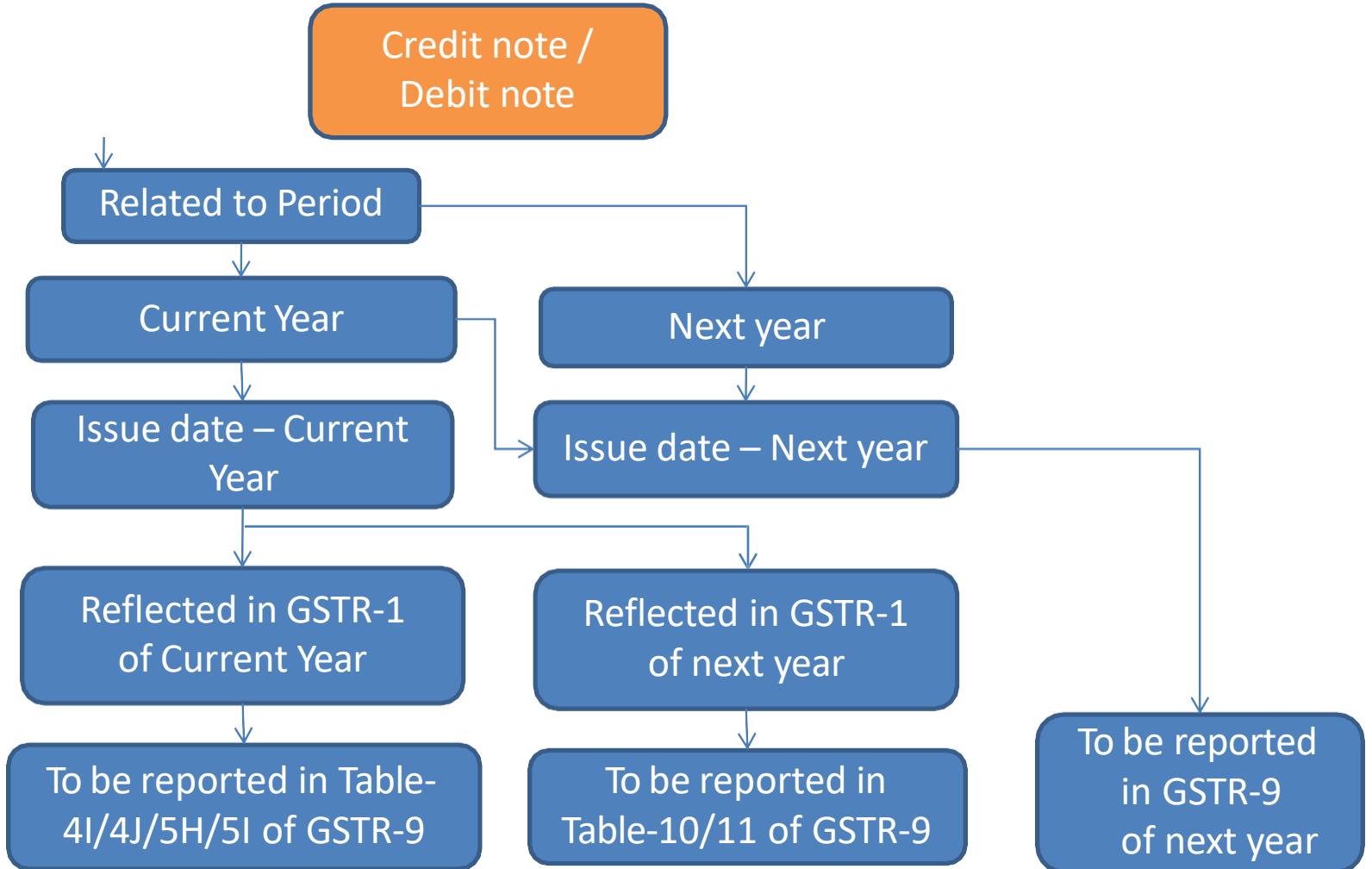
Table 14: Mandatorily summarizes the net differential tax paid/adjusted via DRC-03/GSTR-3B, ensuring all spill-over liabilities are settled.



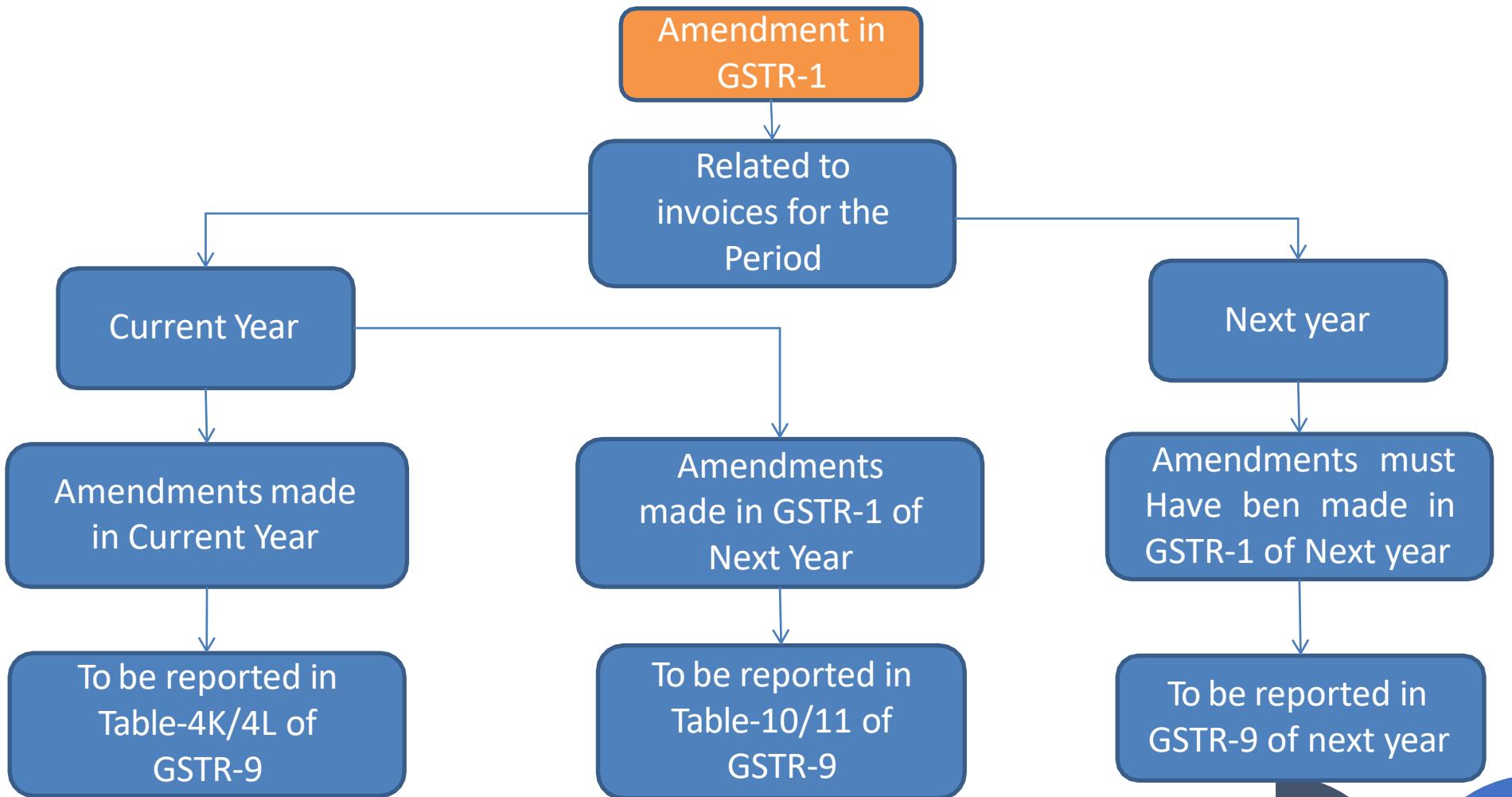
Flow in GSTR 9



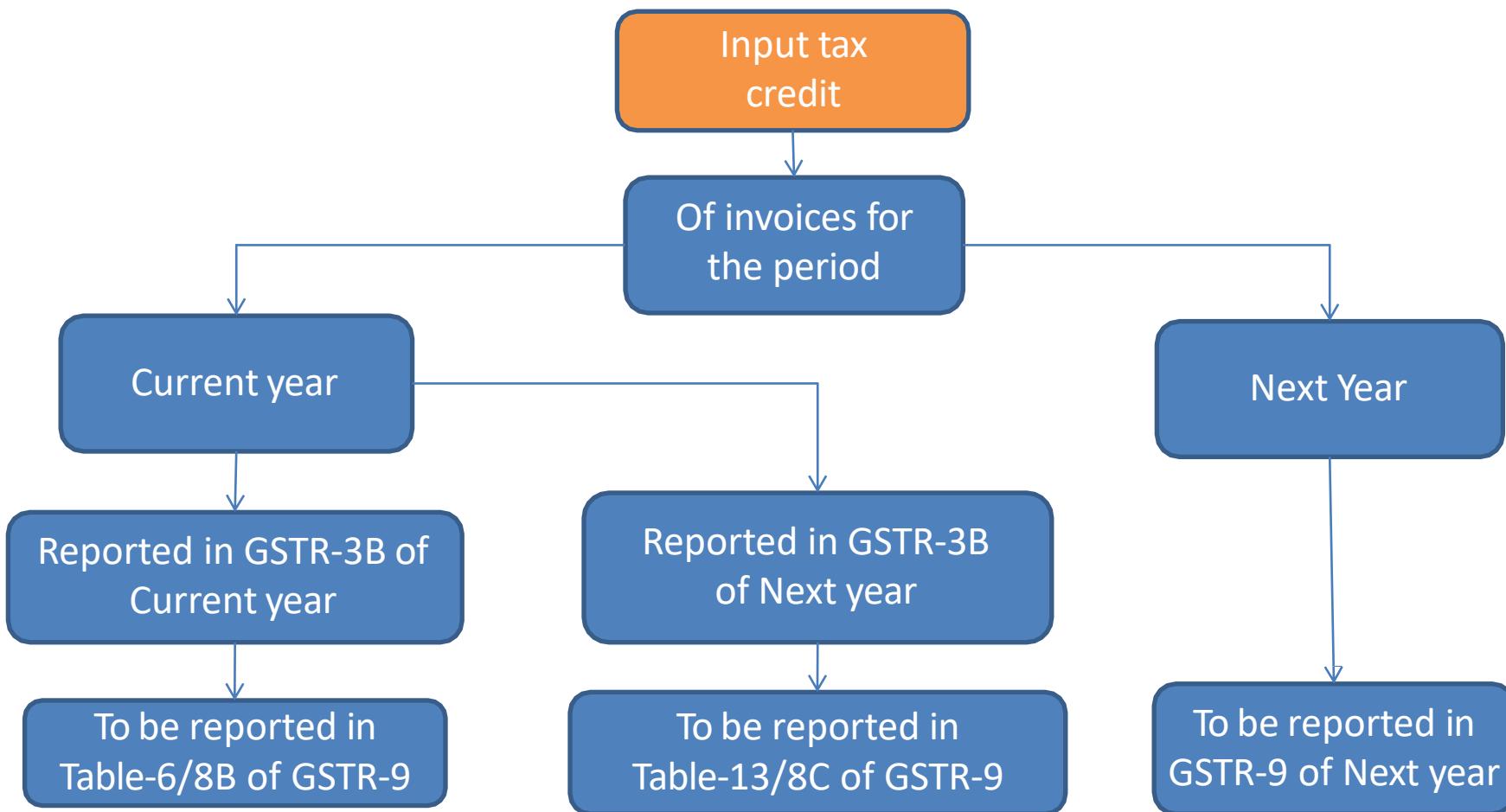
Flow in GSTR 9



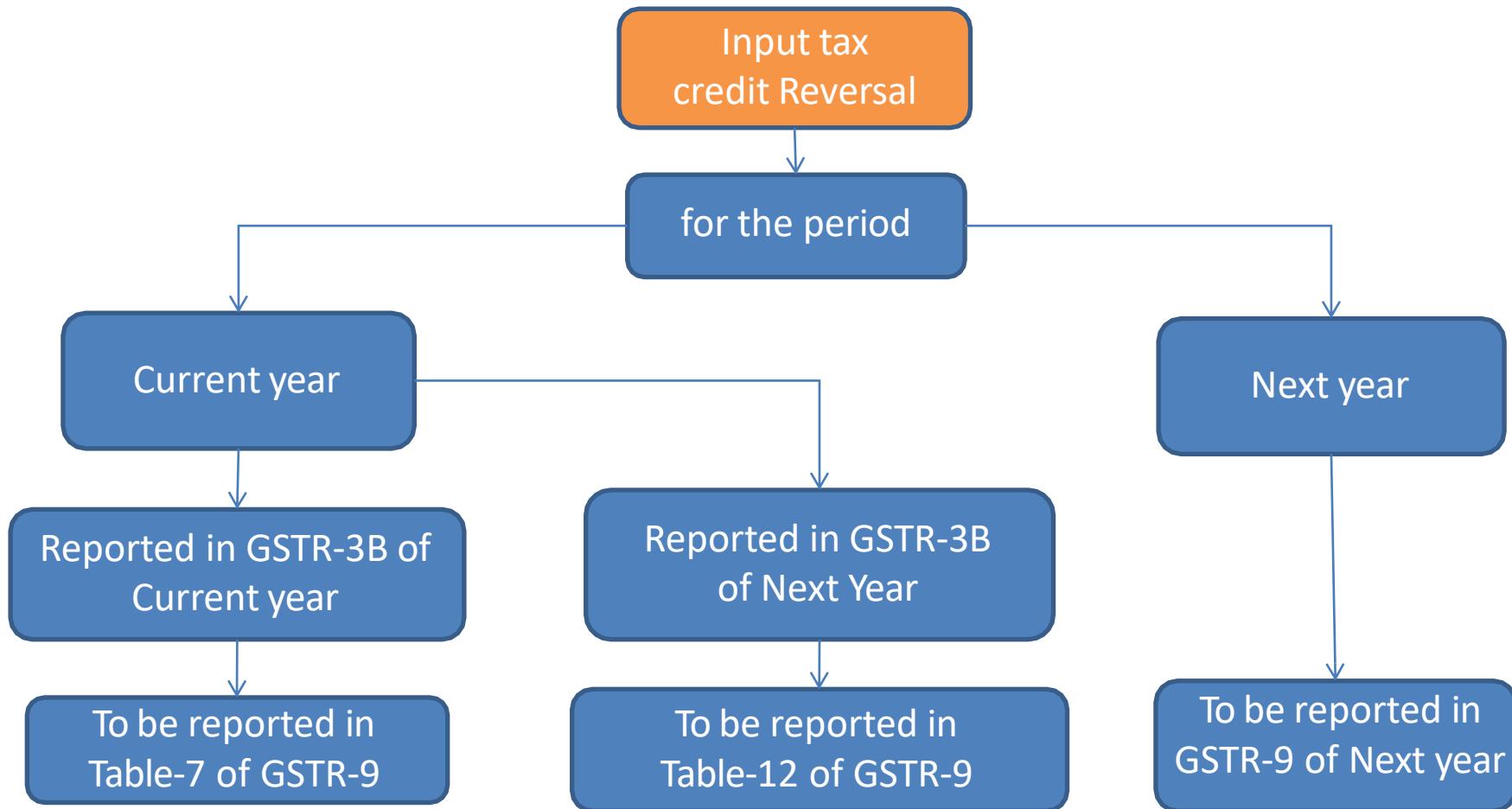
Flow in GSTR 9



Flow in GSTR 9



Flow in GSTR 9



Practical Treatment and Approach for GSTR-9 Reconciliation Issues

Supplies not declared in GSTR-1 and GSTR-3B for the year and disclosed in the next year.

- 1. Treatment:** This constitutes **short payment of tax** in the original financial year (FY).
- 2. Action:** Report the supplies in the **GSTR-1 and GSTR-3B of the subsequent year** (before the November due date of the subsequent year).
- 3. Liability:** Tax must be paid through the Electronic Cash Ledger or Credit Ledger in the subsequent GSTR-3B **along with interest (@18% per annum)** from the due date of the original GSTR-3B till the date of payment (Sec. 50). This reconciliation is mandatory in the GSTR-9 (Table 10/11).



Practical Treatment and Approach for GSTR-9 Reconciliation Issues

Supplies not declared in GSTR-1 and GSTR-3B for the year and also not disclosed in the next year, but appearing in financials.

- 1. Treatment:** This is an **under-reporting of turnover and tax liability** which directly leads to a mismatch with the annual financial statements.
- 2. Action:** The taxpayer must voluntarily pay the tax using **Form DRC-03**. The details of the supply must also be disclosed in the **GSTR-9** (Table 10/11) for the original financial year, and in the **GSTR-9C** reconciliation statement.
- 3. Liability:** Tax must be paid **along with interest** from the due date of the original GSTR-3B till the date of payment. Failure to do so will result in a Show Cause Notice (SCN) under Section 73/74.



Practical Treatment and Approach for GSTR-9 Reconciliation Issues

Supplies not declared in GSTR-1 and GSTR-3B for the year, but tax paid through DRC-03 Notice.

- 1. Treatment:** The **tax liability has been discharged**, but the required statutory disclosure is missing.
- 2. Action:** Since tax has been paid, no further cash liability exists. The supplies must still be disclosed in the **GSTR-9** (Table 10/11) to reconcile with the Annual Financial Statements and the DRC-03 payment. The department will check the amount paid in DRC-03 against the liability shown in the books.
- 3. Note:** If the supply was a B2B transaction, the recipient will not get the Input Tax Credit (ITC) as it was never declared in GSTR-1.



Practical Treatment and Approach for GSTR-9 Reconciliation Issues

Supplies not declared in GSTR-1, but declared in GSTR-3B, corrective action missed out.

- 1. Treatment:** Tax has been paid, but the supplier has failed to disclose the invoice details to the recipient (no GSTR-1 filing), jeopardizing the recipient's ITC.
- 2. Action:** Report the missing supplies in the **GSTR-1 of the subsequent period** (latest by 30th November of the following FY, or the date of furnishing the Annual Return, whichever is earlier) using the original invoice date.
- 3. Liability:** Since the tax was already paid in the GSTR-3B of the original period, **no additional tax or interest is payable**. The action is purely for compliance and enabling the recipient's ITC.



Practical Treatment and Approach for GSTR-9 Reconciliation Issues

Supplies declared in GSTR-1 but not declared in GSTR-3B, tax not discharged.

- 1. Treatment:** This is a case of **under-reporting of tax liability** in GSTR-3B, as GSTR-1 is treated as a self-admission of outward supply liability. This is an explicit mismatch that triggers Rule 88C/Section 75(12) intimation.
- 2. Action:** The tax must be paid **immediately** in the subsequent GSTR-3B or through **Form DRC-03**.
- 3. Liability:** Tax must be paid **along with interest** from the due date of the original GSTR-3B till the date of payment. Failure to pay after intimation (DRC-01B) can lead to direct recovery under Section 79.



Practical Treatment and Approach for GSTR-9 Reconciliation Issues

Supplies declared in GSTR-1 but not declared in GSTR-3B, tax discharged through DRC-03.

- 1. Treatment:** The tax liability has been discharged through the voluntary payment form (DRC-03).
- 2. Action:** No further action is required for tax payment. The taxpayer must ensure this difference is correctly reported and reconciled in **GSTR-9** and **GSTR-9C** by disclosing the tax paid through DRC-03. The GSTR-3B for that period will remain short, but the payment is accounted for.



Practical Treatment and Approach for GSTR-9 Reconciliation Issues

Supplies declared in GSTR-1 but not declared in GSTR-3B, tax not discharged and intends to discharge through balance lying in credit ledger.

- 1. Treatment:** Tax has been **declared but not paid**. This is similar to case 5 and triggers mismatch intimation.
- 2. Action:** The tax **must be paid in the subsequent GSTR-3B** using the available balance in the Electronic Credit Ledger (ECL).
- 3. Liability:** Tax must be paid **along with interest** from the due date of the original GSTR-3B till the date of payment. Interest must be paid in **cash** through the Electronic Cash Ledger, even if the principal tax is paid via ECL.



Practical Treatment and Approach for GSTR-9 Reconciliation Issues

Supplies erroneously declared twice in GSTR-1 and GSTR-3B, rectifications carried out in GSTR-1 but could not be carried out in GSTR-3B since it does not permit negative figures.

- 1. Treatment:** Over-reporting and excess payment of tax in GSTR-3B (as tax was paid twice), which was correctly reduced in the GSTR-1 of a subsequent period (via a debit/credit note or amendment).
- 2. Action:** Since the excess tax was paid through GSTR-3B, and the liability was correctly reduced in GSTR-1, the taxpayer has a refundable excess tax balance. The excess tax paid can be adjusted by reducing the liability in a subsequent GSTR-3B (without making an amendment to the original GSTR-3B) or by filing a refund application in Form GST RFD-01.
- 3. Note:** The excess tax paid must be clearly reconciled in the GSTR-9.

Reporting of Credit Notes

It is generally **not necessary** to report credit notes for rectification or cancellation separately, as the GST system handles them by allowing you to report the **net value** or the **amended value**.

A. Rectification and Cancellation of Invoices

- **Credit Notes (CNs) issued within the time limit (Section 34):**
 - CNs must be filed in the **GSTR-1** of the month in which they are issued.
 - The corresponding reduction in liability is automatically reflected in the **GSTR-3B**.
 - In the **Annual Return (GSTR-9)**, you report the **net turnover** (Gross Turnover minus Credit Notes) in **Table 4**.
- **Cancellation of Previous Invoices:**
 - If an entire invoice from a previous month is cancelled, you issue a **Credit Note** for the full value. This CN is reported in the current month's GSTR-1, and its value reduces your total turnover in GSTR-9.
 - **Separate Reporting:** You do not need to list the individual CNs separately in GSTR-9. The relevant amounts are included in the adjusted figures of Tables 4, 5, or 10/11 (for amendments pertaining to the previous financial year).

Reporting of Credit Notes

B. Credit Notes Pertaining to the Previous Financial Year (FY)

If a Credit Note relates to an invoice issued in the previous FY but is issued and reported in the current FY, its details are included in:

GSTR-9, Table 11:

"Supplies/tax reduced through amendments/adjustments in returns of the next financial year."

This ensures the turnover reported in the GSTR-9 matches the final, adjusted turnover for that specific FY.



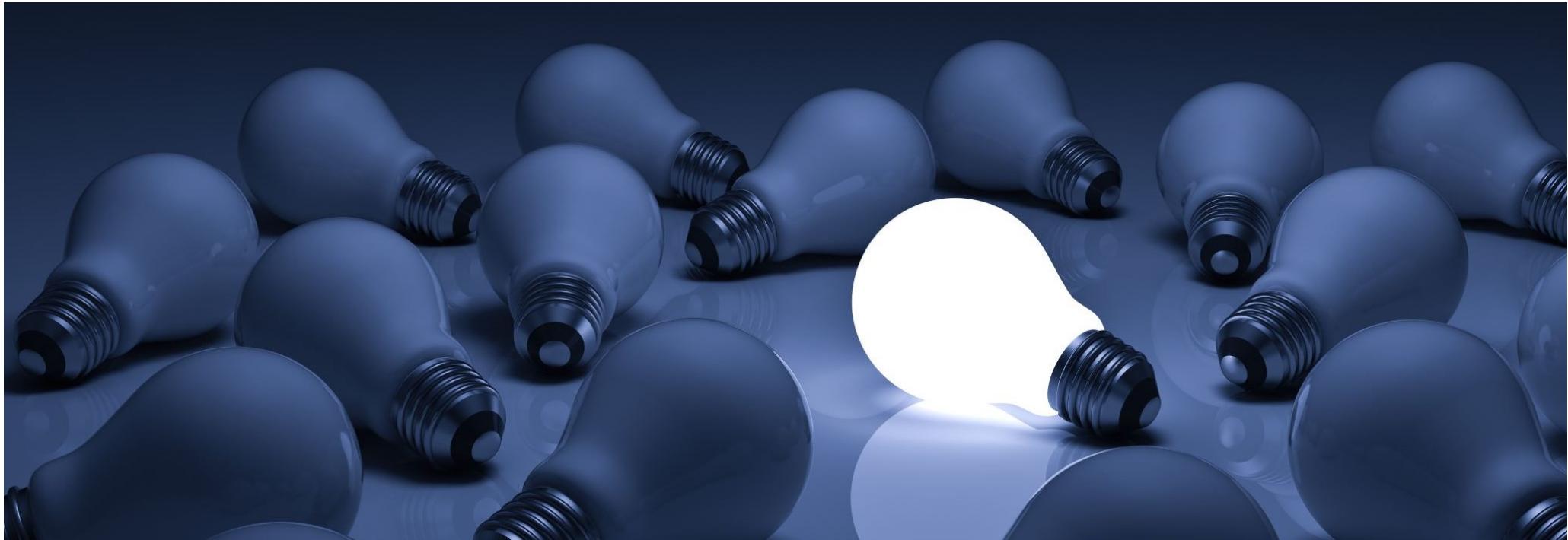
Exempt vs. Nil-Rated Supply & High Sea Sale

These supplies are all reported under **Table 5** of the GSTR-9, which covers "Details of outward supplies on which tax is not payable."

Supply Type	Definition	GSTR-9 Reporting
Exempt Supply	Supplies of goods or services or both which attract nil rate of tax or which may be wholly exempt from tax under Section 11 of the CGST Act. (e.g., educational services, health care services).	Reported in Table 5D (Exempt Supplies) of GSTR-9.
Nil Rated Supply	Supplies that have a GST rate of 0% (i.e., listed in the rate schedule as Nil). Taxable, but at zero rate. (e.g., common salt, non-packaged/branded food items).	Reported in Table 5C (Nil Rated Supplies) of GSTR-9.
Non-GST Supply	Supplies that are outside the scope of GST (e.g., alcoholic liquor for human consumption, petrol/diesel, electricity).	Reported in Table 5E (Non-GST Supply) of GSTR-9.
High Sea Sale (HSS)	A sale effected by the original importer to a second buyer while the goods are still in transit (i.e., before customs clearance). This is treated as a transaction in which the goods are not cleared for home consumption and is considered 'neither supply of goods nor supply of services' as per Schedule III, read with Section 7(2).	Being a Non-GST transaction, it should be reported under Table 5E (Non-GST Supply) of GSTR-9.

Importance

The GSTR-9 and GSTR-9C serve as the final opportunity to rectify any errors or omissions made during the monthly/quarterly return filings and to disclose any tax paid in the subsequent period relating to the previous financial year.



GSTR 9C

Reconciliation

Statement



Structure of GSTR 9C

Part I

Basic Details

Table 1-4

Part II

Reconciliation
of Turnover

Table 5-8

Part III

Reconciliation
of Tax Paid

Table 9-11

Part IV

Reconciliation
of ITC

Table 12-16

Part V

Additional
Liability

Due to Non-
Reconciliation

GSTR-9C - The Imperative of Turnover Reconciliation

GSTR-9C Table 5: Aligning Financial Statements with GST

The core challenge of GSTR-9C is bridging the gap between the turnover reported in the **Audited Annual Financial Statements (AFS)** and the final taxable turnover declared in **GSTR-9**.

Starting Point (Table 5A): Turnover as per Audited Annual Financial Statements (PAN-wise, reconciled GSTIN-wise).

Objective: Adjust Table 5A to reach the total turnover declared in GSTR-9 (Table 5N), accounting for differences in:

1. **Time of Supply (TOS) vs. Revenue Recognition (GAAP)**
2. **Statutory Exclusions (Schedule III & Non-GST Items)**



GSTR-9C Table 5 – Key Reconciliation Adjustments

Detailed Mechanics of Turnover Alignment

Adjustment	GSTR-9C Field	Impact	Rationale (GST vs. GAAP)
Unbilled Revenue (Closing)	Table 5C	Add	Revenue accrued in AFS, but TOS not yet met (tax to be paid later).
Unbilled Revenue (Opening)	Table 5B / 5O	Deduct	Revenue taxed in Prior FY, but recognized in Current FY's AFS.
Advances Received	Table 5G	Add	Tax paid immediately on services (TOS met), but recognized as liability, not revenue, in AFS.
Advances Adjusted	Table 5H	Deduct	Advances taxed in Prior FY, now recognized as revenue in Current FY's AFS.
Schedule III Items	Table 5F	Deduct	Non-supply items (e.g., sale of land/completed building) included in AFS turnover but excluded from GST.
Non-GST Supplies	Table 5E / 5L	Deduct	Items like interest income, alcohol revenue which are in AFS but outside GST purview.

Professional Responsibility:

The CA/CMA must maintain detailed 'Advance Workings' linking the General Ledger to the tax payment dates to justify these differences.

GSTR-9C - HSN Reporting and Audit Documentation

HSN Summary and Final Checkpoints

HSN Summary (Table 17):

- **Mandatory:** For Outward Supplies.
- **Thresholds:** Taxpayers > ₹5 Crore: 6-Digit HSN. Others: 4-Digit HSN for B2B supplies.
- **Check:** Cross-verify the final GSTR-9 HSN Summary against the HSN reported in all GSTR-1s filed during the year to ensure consistency.

Audit Documentation (GSTR-9C Table 14):

- **Table 14** requires reconciliation of ITC availed on specific **expense heads** (e.g., Rent, Legal & Professional Fees, Traveling).
- This forces the CA to explicitly link ITC availed with the corresponding GL/expense heads in the financial statements, detailing any ITC that was *not* taken due to ineligibility (e.g., Section 17(5) blocked credit).
- **Strategy:** Use the flexibility in Table 14 to add or modify expense heads to present a clear, reconciled picture to the tax authority.

Conclusion & Actionable Strategy

Summary and Recommendations for Practitioners

1. GSTR-2B Compliance:

- Make GSTR-2B the absolute baseline for ITC reconciliation.
- Preemptively address negative differences in GSTR-9 Table 8D with irrefutable supplier communication and documentation.

2. E-commerce Segregation:

- Ensure suppliers using ECOs correctly report sales in **Table 5C1** (Non-taxable) and not Table 4 (Taxable).



Conclusion - Outward Supply

1. To compile the data of GSTR 3B and GSTR 1 for the year.
2. To make reconciliation of data as per GSTR 3B and GSTR 1. If difference, resolve error as explained below.
3. To make reconciliation of data as per GSTR with Books of Accounts. If difference, resolve error as explained below.

Supplies effected or CN/DN issued during current year					
GSTR of current year		GSTR of next year			
Reflected in GSTR 3B	Reflected in GSTR 1	Reflected in GSTR 3B	Reflected in GSTR 1	Effect in GSTR 9	Remarks
Yes	Yes	NA	NA	Part II	
No	No	Yes	Yes	Part V	
Yes (tax paid)	No	No	No	Part II	Amount as per 3B even though same is not reflected in 1.
No	Yes (tax not paid)	No	No	Part II	Additional tax need to be paid by DRC 03.
No	No	No	No	Part II	Additional tax need to be paid by DRC 03.

Total Tax Payable= Tax as per Table 4 & 10 - Adjustments as per Table 11

Conclusion – Input Tax Credit (ITC)

1. To compile data as per GSTR 3B for current year.
2. To make reconciliation of data as per GSTR 3B with data as per Books of Accounts. If difference, resolve error as explained below.
3. To make reconciliation of ITC with ITC as per GSTR 2B.

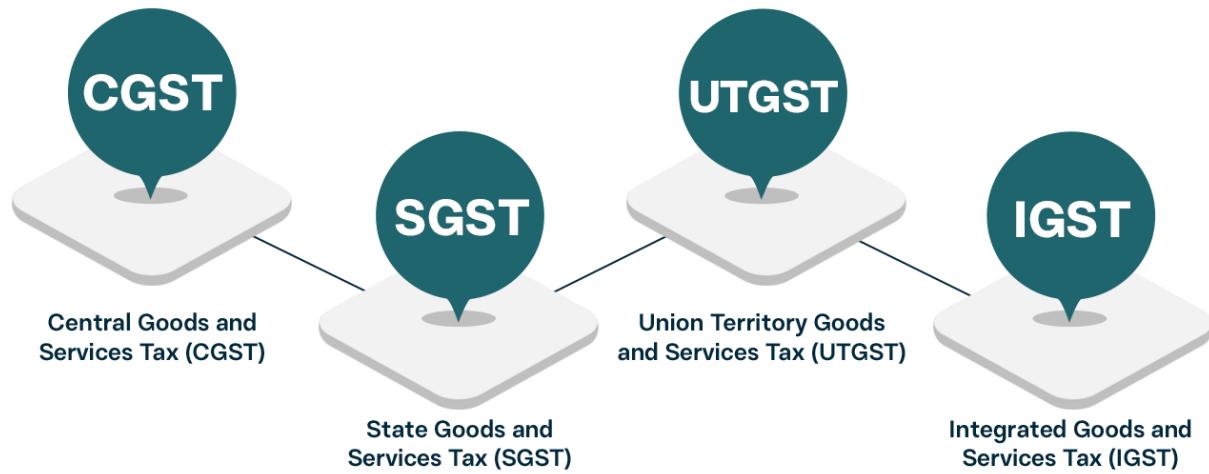
Input Tax Credit availed or reversed during current year			
Reflected in GSTR 3B of current year	Reflected in GSTR 3B of next year	Effect in GSTR 9	Remarks
Yes	NA	Part III	
No	Yes	Part V	
No	No	---	The ITC not availed in GSTR, can not be availed in GSTR 9.

Total ITC = ITC as per Table 6 & 13 – Reversal as per Table 7 & 12



Q&A Session





Thank you

CA. Vaibhav Jain

B.Com (Hons), FCA, ACS, LLB, DISA (ICAI), MBF (ICAI), FAFD (ICAI), CCIDT (ICAI), CCCA (ICAI), ID (MCA-IIICA), Registered Valuer (SFA) (IBBI)

Please feel free to reach out to me at

- +91 97113 10004
- vaibhavjain@mehrangoelco.com
- vaibhavjain@inmacs.com

