Note- Recent changes in GSTR-9 & 9C

In its 4th and probably final round of extension and modification exercise in filing GSTR-9 and 9C, the Government has issued following yesterday:

1. Notification No. 56/2019-CGST dated 14th November 2019 notifying

    a. various changes in formats of GSTR-9 and 9C to give effect to its applicability for F.Y 2018-19
    b. changes in formats of GSTR-9 & 9C to provide substantial relief by making various mandatory fields 'optional' for the F.Y 2017-18 and 2018-19

2. ROD Order No. 08/2019 -CGST dated 14th November 2019 providing

    a. Extension in filing of GSTR-9 and 9C for F.Y 2017-18 for a further period of one month after last extension. Now to be filed latest by 31st December 2019
    b. Extension in filing GSTR-9 and 9C for F.Y 2018-19 for 3 months. Now to be filed latest by 31st March 2020

The changes made in the Form GSTR-9 and 9C are tabulated below:

A. Changes in GSTR-9 including instructions

Sr. No.	Particulars	Pre-Change requirement	Post-change requirement
Table-4	Details of advances, inward and outward Supplies on which GST is payable	Details of debit notes, credit notes and amendments related to outward supplies are required to be disclosed separately at Table 4I to 4L (except in case of B2C supplies)	Fields at Sr. No. 4I to 4L have been made optional and details of outward supplies at Sr. No. 4B to 4E can be provided net of debit notes, credit notes and amendments if it is difficult to report the same separately at Table 4I to 4L
Table 5	Details of Outward Supplies on which GST is not payable	Details of debit notes, credit notes and amendments related to outward supplies are required to be disclosed separately at Table 5H to 5K	Fields at Sr. No. 5H to 5K have been made optional and details of outward supplies at Sr. No. 5A to 5F can be provided net of debit notes, credit notes and amendments if it is difficult to report the same separately at Table 5H to 5K

Table 5	Exempt, Nil-rated and Non-GST supply	Separate fields for these three supplies	Option to provide consolidated information for these three supplies at Sr. No. 5D- Exempted supply
Table-6	Details of ITC availed during F.Y.	Separate bifurcation of ITC into inputs, capital goods and input services required at Sr. No. 6B to 6D	Option to provide consolidated figures under section 'Inputs' only
Table 7	Details of ITC reversed	Separate bifurcation required for various type of ITC reversals like non-payment of vendors within 180 days, ineligible credit under ISD, ITC related to exempted supplies etc.	Option to provide consolidated information for such reversals under Table 7H- Other reversals. Note: Reversal of TRAN-1 and TRAN-2 credit mandatory to report separately under Table 7F & 7G respectively
Table 8	Reconciliation of ITC as per 2A vs. ITC as claimed in Table 6 of Annual return	The details provided in GSTR-9 by taxpayer are subject to verification by GST auditor	Option to submit Details of Table 8A to 8D separately as PDF document while filing GSTR-9C i.e. without certification/verification by Chartered Accountant. This will make other fields at Sr. No. 8E to 8J also inapplicable.
Table-12	Reversal of ITC availed during previous F.Y.	Required to be reported	Now it has been made optional
Table 13	Details of ITC availed during previous F.Y.	Required to be reported	Now it has been made optional
Table 15	Details related to refunds	Required to be reported	All fields in the Table made optional
Table 16	Supplies received from Comp. taxpayers etc.	Required to be reported	All fields in the Table made optional
Table 17	HSN wise details of outward supplies	Required to be reported	All fields in the Table made optional
Table 18	HSN wise details of inward supplies	Required to be reported	All fields in the Table made optional

B. Changes in GSTR-9C including instructions

Table	Particulars	Pre-Change position	Post-change
Table-5	Reconciliation of Gross Turnover	Reconciliation between turnover as per books of accounts vs. GST returns required to be reported separately under difference heads at Sr. No. 5B to 5N	Now it has been provided that all such differences may be reported on a consolidated basis under Sr. No. 5O- Other adjustments. Note: It is recommended to report all such differences under respective heads only to provide a complete picture of reconciliation as the same would be easier to explain to tax authorities
Table 12B	ITC booked in earlier F.Y and claimed in current F.Y.	Required to be reported	Now it has been made optional. However, making this field optional will have reconciliation issues as figure in Table 12A (ITC claimed as per books of accounts) will not match with figures reported in Table 12E (ITC claimed as per GSTR-9)
Table 12C	ITC booked in current F.Y and claimed in next F.Y	Required to be reported	
Table 14	Head-wise details of ITC availed	Required to be reported as per the information available	All fields in the Table made optional
-	Cash flow statement	Currently it is mandatory to upload cash flow statement alongwith audited financials and also mention the period for which cash flow statement was made. However, cash flow statement is mandatory only for selected taxpayers as per provisions of Companies Act, 2013. This created an anomaly and wrong reporting in GSTR-9C	The anomaly has now been removed done away with and it has been provided that cash flow statement would be provided wherever the same is available i.e. where it is part of audited financial statements

-	Para 5 of Section-I of Part B and Para 4 of Section-II of Part B	As per the current format of GSTR-9C, it is required for the auditor to certify that particulars given in GSTR-9C are ***'True and correct'***	The phrase 'true and correct' has been replaced with ***'true and fair'***. This is in line with terminology used in other laws where audit is conducted

Before parting…..

By this time, most of the taxpayers and professionals have already spent lot of time and efforts for compiling the details required to be reported in GSTR-9 & 9C which have now been made optional. The relaxation provided would have had a better impact if the same were notified atleast 6 months well in advance.

About Author:

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