



## Amendments to Filing of GSTR-9 and GSTR-9C

Taking note of the difficulties faced by taxpayers, the CBIC has yet again postponed the due date of filing GSTR-9 and GSTR-9C from 30.11.2019 to 31.12.2019 vide Press Release dated 14.11.2019.

Further, with the object of simplifying the filing of GSTR-9 and GSTR-9C for FY 2017-18 and FY 2018-19, Notification No. 56/2019 – Central Tax dated 14.11.2019 has been issued whereby the Government has specified certain that fields in GSTR-9 and 9C will be optional / relaxed for the tax payers.

The relaxations so specified are summarised below –

GSTR-9 Table Reference	Particulars	Relaxations
4B to 4E	Details of Taxable Supply	Option to disclose net of credit notes, debit notes and amendments
5D to 5F	Details of Exempted, Nil Rated and Non-GST Supply	Option to disclose consolidated value of supply in the heading “exempt”
5A to 5F	Details of non-taxable supplies without payment of Tax	Option to disclose net of credit notes, debit notes and amendments
6B to 6E	Bifurcation of ITC availed	Option to disclose consolidated value of ITC in the heading “inputs”
6C to 6D	RCM ITC on inward supplies received from unregistered and registered persons	Option to disclose consolidated value of RCM ITC in “inward supplies received from registered persons” in the heading “inputs”
7A to 7E	Details of ITC reversed and ineligible ITC	Option to disclose consolidated value of ITC in Table 7H i.e. “Other reversals”
8A	Other ITC related information	Data of Form GSTR-2A as on 01.11.2019 shall be considered for FY 2018-19



8A to 8D	Other ITC related information	Option to disclose by uploading details in signed PDF format (without CA certification) in Form GSTR-9C
12 and 13	ITC availed or ITC reversed during previous financial year	Option to not disclose. Further, ITC reversed in FY 2018-19 on account of non-payment to vendor within 180 days but reclaimed in FY 2019-20 shall be furnished in GSTR-9 of 2019-20
15A to 15D	Refund details	Option to not disclose
15E to 15G	Demand details	Option to not disclose
16A to 16C	Details of supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	Option to not disclose
17 to 18	HSN Wise Summary of Outward and Inward supplies	Option to not disclose

<b>GSTR-9C Table Reference</b>	<b>Particulars</b>	<b>Relaxations</b>
5B to 5N	Reconciliation of Gross Turnover	Option to disclose the adjustments in 5O
12B and 12C	Reconciliation of Net ITC	Option to not disclose
14	Reconciliation of ITC declared in GSTR9 with ITC availed as per audited Annual Financial Statements	Option to not disclose

In addition to the aforesaid, following amendments have also been incorporated in the forms:

- Amendments made to enable relevant references for FY 2018-19
- Cash flow statement submission only if available
- In Auditor's certification Part B(i) and Part B(ii) – Certification as "True and Correct" view has been substituted to "True and Fair" view.



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