



d h r u v a

# GST ALERT

November 14, 2025

Filing of Annual Return Forms (GSTR-9 & GSTR-9C) enabled for FY 2024-25

---

# GST annual filing forms functional for FY 2024-25

The GST portal has recently enabled the functionality of filing Annual Return (in Form GSTR-9) and Reconciliation Statement (in Form GSTR-9C) for the FY 2024-25 along-with certain changes as compared to the previous year.

These forms act as year-end GST scorecard summarizing all outward supplies, tax payments, and input tax credit ('ITC') availed and reversed for the year and allows the taxpayers to make reporting corrections. Form GSTR-9C also bridges the gap between the transactions reported in GST returns vis-à-vis the audited financial statements,

requiring to highlight the reasons for differences between the same.

Given that, it is important to ensure that the filing of these forms should be more structured, data-conscious and well linked with the other forms / records.

This update highlights the changes and key recommendations towards filing of Form GSTR-9 and Form GSTR-9C for the FY 2024-25.

The acceptable documents corresponding to each type of premises have been summarized in the table below:

## Changes in Form GSTR-9 (FY 2024-25):

| Table               | Particulars                                         | Earlier reporting                                                                           | New reporting                                                                                                                                                                                                                                                                                                                                                               |
|---------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>6A</b>           | Segregation of ITC availed during the FY            | ITC availed for the current FY and previous FY was auto populated cumulatively in Table 6A. | Two new table rows – 6A1 (Previous Year ITC claimed in current year) and 6A2 (Net ITC claimed in current year (6A-6A1)) – have been introduced. Taxpayers need to fill the values of ITC availed in current FY but pertaining to the previous FY in Table 6A1.<br><br>Table 6A2 will auto-populate the value of ITC availed in the current FY pertaining to the current FY. |
| <b>6B, 6H and 7</b> | ITC availed, reversed and re-availed in the same FY | No clarity was provided.                                                                    | ITC which is claimed, reversed and reclaimed shall be reported: <ul style="list-style-type: none"> <li>• In Table 6B for the first time claim</li> <li>• In Table 7 as ITC reversed</li> <li>• In Table 6H at the time of reclaim</li> </ul>                                                                                                                                |

| Table           | Particulars                                                                   | Earlier reporting                                                                                                                                                        | New reporting                                                                                                                                                                                                                                                                                                     |
|-----------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>6B to 6H</b> | ITC availed in the current FY                                                 | ITC availed in the current FY pertaining to current as well as previous FY was reported.                                                                                 | ITC availed in the current FY but pertaining to current FY only to be reported.                                                                                                                                                                                                                                   |
| <b>6</b>        | ITC reclaimed which was claimed and reversed in the previous FY (Rule 37/37A) | No clarity was provided earlier and the same was being reported differently by taxpayers in Table 6B or 6H.                                                              | Such ITC must be separately reported in Table 6H in the year of reclaim.                                                                                                                                                                                                                                          |
| <b>8A</b>       | GSTR-2B auto-population                                                       | Auto-populated ITC included ITC appearing in Form GSTR-2B of the FY.                                                                                                     | Auto-populated ITC to include: <ul style="list-style-type: none"> <li>- ITC appearing in Form GSTR-2B of the FY 2024-25</li> <li>- ITC appearing in Form GSTR-2B April to October 2025 pertaining to FY 2024-25</li> </ul>                                                                                        |
| <b>8B</b>       | Auto-population of ITC availed for comparison with Form GSTR-2B               | ITC availed as reported in Table 6B (all other ITC) and 6H (ITC reclaimed) was considered in Table 8B for comparison with ITC as per Form GSTR-2B appearing in Table 8A. | Only ITC availed as reported in Table 6B (all other ITC) to be considered in Table 8B for comparison with ITC as per Form GSTR-2B appearing in Table 8A.                                                                                                                                                          |
| <b>8H1</b>      | ITC availed on import of goods in the next FY                                 | No reporting was required.                                                                                                                                               | ITC on import of goods made in the FY but availed in the next FY to be reported in Table 8H1.                                                                                                                                                                                                                     |
| <b>9</b>        | Difference between tax payable and tax paid                                   | No such difference was calculated                                                                                                                                        | A separate column has been added in Table 9 which will auto-calculate the difference between tax payable in Form GSTR-9 and tax paid in Form GSTR-3B.                                                                                                                                                             |
| <b>13</b>       | ITC Claimed in Next FY                                                        | Included all ITC claimed later, including reclaims.                                                                                                                      | Table 13 to include the following ITC: <ul style="list-style-type: none"> <li>- ITC of the current FY availed in the next FY (till 30<sup>th</sup> November of the next FY)</li> <li>- ITC claimed and reversed in the current FY and reclaimed in the next FY (Other than pertaining to Rule 37/ 37A)</li> </ul> |

#### Changes in Form GSTR-9 (FY 2024–25):

- Separate reporting is required for supplies on which tax is paid by e-commerce operator.
- Table 11 of Form GSTR-9C updated to report the additional tax payment made, due to turnover mismatch, vide cash as well as ITC. Earlier the same only mentioned payment vide cash.
- A new Table 17 has been inserted in Form GSTR-9C to calculate the late fee on filing of Form GSTR-9C after filing of Form GSTR-9 (which shall be calculated from the due date or actual date of filing of Form GSTR-9, whichever is earlier).

**Recommendations:**

We recommend the following steps to ensure smooth and compliant filing:

- Ensure all the returns in Form GSTR-1 and Form-3B are filed for the FY 2024–25. Portal access to Form GSTR-9/ Form GSTR-9C is blocked otherwise.
- All eligible ITC and credit notes adjustments for FY 2024-25 are claimed in Form GSTR-3B of October 2025.
- Reporting of ITC availed and reversed must be matched with monthly GST returns and books of accounts.
- Ensure that changes in the annual forms are adhered to while reporting the values.
- Use the latest offline utility and schema for uploading returns.

## **DHRUVA INSIGHT**

**These changes align the ITC reporting in Form GSTR-3B and ITC appearing in Form GSTR-2B with the reporting to be made in Form GSTR-9, creating a common basis for automated ITC reconciliation.**

**These changes also reflect the Government's focus on ensuring data accuracy and reducing manual adjustments. While it improves transparency, it also requires increased compliance standards, making it essential for taxpayers to keep their data clean and consistent every month.**

## ADDRESSES

### Mumbai

1101, One World Centre,  
11th Floor, Tower 2B,  
841, Senapati Bapat Marg,  
Elphinstone Road (West),  
Mumbai – 400 013  
Tel: +91 22 6108 1000 / 1900

### Ahmedabad

402, 4th Floor, Venus Atlantis, 100  
Feet Road, Prahlad Nagar,  
Ahmedabad – 380 015  
Tel: +91 79 6134 3434

### Bengaluru

Lavelle Road, 67/1B,  
4th Cross, Bengaluru,  
Karnataka – 560001  
Tel: +91 90510 48715

### Delhi / NCR

305-307, Emaar Capital Tower-1,  
MG Road, Sector 26, Gurugram  
Haryana – 122 002  
Tel: +91 124 668 7000

### New Delhi

1007-1008, 10th Floor, Kailash  
Building, KG Marg, Connaught Place,  
New Delhi – 110001  
Tel: +91 11 4471 9513

### GIFT City

Dhruva Advisor IFSC LLP  
510, 5th Floor, Pragya II,  
Zone-1, GIFT SEZ, GIFT City,  
Gandhinagar – 382050, Gujarat.  
Tel: +91 7878577277

### Pune

406, 4th Floor, Godrej Millennium,  
Koregaon Park,  
Pune - 411001,  
Tel: +91 20 6730 1000

### Kolkata

4th Floor, Camac Square,  
Unit No. 403 & 404B,  
Camac Street,  
Kolkata - 700016, West Bengal  
Tel: +91-33-66371000

### Singapore

Dhruva Advisors Pte. Ltd.  
#16-04, 20 Collyer Quay,  
Singapore – 049 319  
Tel: +65 9144 6415

### Abu Dhabi

Dhruva Consultants  
1905 Addax Tower,  
City of Lights, Al Reem Island,  
Abu Dhabi, UAE  
Tel: +971 26780054

### Dubai

Dhruva Consultants  
Emaar Square Building 4,  
2nd Floor, Office 207, Downtown,  
Dubai, UAE  
Tel: +971 4 240 8477

### Saudi Arabia

Dhruva Consultants  
308, 7775 King Fahd Rd,  
Al Olaya, 2970,  
Riyadh 12212, Saudi Arabia

## KEY CONTACTS

### Dinesh Kanabar

Chairman & CEO  
dinesh.kanabar@dhruvaadvisors.com

### Ranjeet Mahtani

ranjeet.mahtani@dhruvaadvisors.com

### Jignesh Ghelani

jignesh.ghelani@dhruvaadvisors.com

### Kulraj Ashpnani

kulraj.ashpnani@dhruvaadvisors.com

## Disclaimer:

The information contained herein is in summary form and is therefore intended for general guidance only. This publication is not intended to address the circumstances of any particular individual or entity. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation. This publication is not a substitute for detailed research and professional opinions. Before acting on any matters contained herein, reference should be made to subject matter experts, and professional judgment needs to be exercised. Dhruva Advisors India Private Limited cannot accept any responsibility for loss occasioned to any person acting or refraining from acting as a result of any material contained in this publication