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A Ryan LLC Affiliate

# Regulatory ALERT

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Clarifications on GSTR-9/9C filing and key  
changes in GSTR-3B

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# Clarifications on GSTR-9/9C filing and key changes in GSTR-3B

In continuation of our previous alert, the GST Network (GSTN) has issued further changes and clarifications aimed at enhancing compliance and data accuracy. These changes introduce mandatory auto-population and locking of values in Form GSTR-3B and provide additional guidance on reporting transactions in the Annual Return (Form GSTR-9) and Reconciliation Statement (Form GSTR-9C) for FY 2024-25.

This update covers the key features of the changes.

## Hard-locking of Auto-populated Values in Table 3.2 of GSTR-3B

To ensure consistency between the statement of outward supplies and the summary return, the GSTN has introduced system-locking of auto-populated values in Table 3.2 of Form GSTR-3B, making these fields in GSTR-3B non-editable.

- This change will be implemented from the tax period of November 2025 onwards.
- Table 3.2 of Form GSTR-3B, which captures details of inter-State supplies made to Unregistered Persons, Composition Taxpayers, and UIN holders, will be auto-populated from Form GSTR-1/GSTR-1A/IFF and will be non-editable.
- If any modification is required in the auto-populated values, taxpayers must make corrections through Form GSTR-1A for the same tax period. Any amendment in GSTR-1A will instantly update the values in Table 3.2 of GSTR-3B before filing.
- Alternatively, amendments can be reported in Form GSTR-1/IFF of a subsequent tax period.
- This places a greater emphasis on ensuring the accuracy of data reported in Form GSTR-1/IFF, as any errors will directly impact the GSTR-3B filing and cannot be edited within the form itself.

## Additional Clarifications on GSTR-9/9C for FY 2024-25

GSTN has released an additional set of FAQs to provide clarity on various reporting aspects in the annual return for FY 2024-25. The key clarifications are summarized below:

Query	Clarification Provided by GSTN
<b>RCM Liability &amp; ITC of FY 24-25 paid in FY 25-26</b>	The liability on account of Reverse Charge Mechanism (RCM) and the corresponding Input Tax Credit (ITC) should be reported in the GSTR-9 of the financial year in which the tax was paid, i.e., FY 2025-26.
<b>ITC of FY 23-24 reversed in FY 24-25</b>	ITC pertaining to FY 2023-24, if availed in FY 2024-25, must be reported in Table 6A1 of GSTR-9. However, if this ITC is subsequently reversed in FY 2024-25, the reversal amount should not be reported in Table 7 of GSTR-9 for FY 2024-25, as this table is meant only for reversals of ITC pertaining to the current financial year.

Query	Clarification Provided by GSTN
<b>Mismatch between Table 4C of GSTR-3B and Table 7J of GSTR-9</b>	A difference may arise as Table 4C of GSTR-3B includes ITC adjustments of the preceding financial year, whereas Table 7J of GSTR-9 for FY 2024-25 computes the net ITC pertaining only to the current financial year. This is an expected outcome of the new reporting structure.
<b>Reporting of Non-GST Purchases</b>	There is no specific table in Form GSTR-9 for reporting non-GST purchases. Therefore, such details are not required to be reported.
<b>Reporting in Table 4G1 of GSTR-9</b>	This table is to be filled only by e-commerce operators who are liable to pay tax under Section 9(5) of the CGST Act.
<b>Reconciliation in Table 12 of GSTR-9C</b>	Due to the new reporting structure, a mismatch may arise in Table 12F of GSTR-9C. Taxpayers can provide reasons for any such unreconciled differences in Table 13 of GSTR-9C.

### Recommendations

- Review Form GSTR-1/IFF meticulously before filing, as errors will directly flow into the non-editable tables in GSTR-3B.
- Carefully consider the clarifications provided in the additional FAQs before finalizing Form GSTR-9 and GSTR-9C for FY 2024-25 to ensure accurate reporting of cross-financial year transactions.
- Strengthen internal reconciliation processes to track ITC availed, reversed and reclaimed across financial years to align with the specific reporting requirements of the updated GSTR-9.

# DHRUVA INSIGHT

The move to make Table 3.2 of GSTR-3B non-editable is a logical progression in the government's strategy to enforce data integrity from the point of origin (GSTR-1). This change minimizes manual interventions and discrepancies but significantly increases the compliance burden on taxpayers to ensure absolute accuracy in their initial filings.

The new FAQs issued for GSTR-9 and GSTR-9C offer welcome clarifications, but their timing has created practical challenges for taxpayers. One of the most significant changes is the requirement to report prior-year ITC availed in the current year only in Table 6A1, while excluding the corresponding reversal from Table 7. This approach is different from the consolidated ITC reporting logic followed in Form GSTR-3B and therefore leads to natural mismatches between monthly and annual returns. As a result, differences are likely to arise between GSTR-3B, GSTR-9, GSTR-9C and even audited financial statements.

Many taxpayers who have already completed or begun preparing their annual return workings may now be required to revisit and revise their computations in light of the new clarification.

This situation will require taxpayers to prepare detailed supplementary reconciliations and provide clear explanations for variances in Form GSTR-9C to avoid questions from auditors or the tax authorities.

The late release of such an important clarification, which directly impacts ITC classification and reconciliation, increases the compliance burden at a critical stage of annual return preparation. It also underscores the need for more timely and predictable guidance from the authorities to ensure smoother and more efficient compliance in future.

## ADDRESSES

### Mumbai

1101, One World Center,  
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: 011 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, Unit No 403 & 404B, Camac  
Square, 24 Camac Street, Kolkata –  
700016, West Bengal  
Tel: +91 33 66371000

### Singapore

Dhruva Advisors Pte. Ltd.  
#16-04, 20 Collyer Quay,  
Singapore – 049319  
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](mailto:dinesh.kanabar@dhruvaadvisors.com)

### Ranjeet Mahtani

Partner  
[ranjeet.mahtani@dhruvaadvisors.com](mailto:ranjeet.mahtani@dhruvaadvisors.com)

### Jignesh Ghelani

Partner  
[jignesh.ghelani@dhruvaadvisors.com](mailto:jignesh.ghelani@dhruvaadvisors.com)

### Kulraj Ashpnani

Partner  
[kulraj.ashpnani@dhruvaadvisors.com](mailto:kulraj.ashpnani@dhruvaadvisors.com)

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