GSTR-9C Tables Linked to GSTR-9

GSTR-9C table	Derived from GSTR-9
Table 5Q	5N + 10 – 11
Table 7F	4N – 4G – 4G1 + 10 – 11
Table 9Q	9 (Column 2) + 10-11
Table 12E	7J

TABLE 5A AND 5B–5O

Table 5: Turnover

Table 5A

Turnover including exports, as per the audited annual financial statements, attributable to the respective GSTIN. For multiple registrations under one PAN, segregate GSTIN-wise from books or trial balances. Include revenue from operations and other income. Do not repeat the consolidated company turnover in every GSTR-9C.

Tables 5B–5O

Notification No. 05/2026–Central Tax dated 26 October 2026 extends to FY 2025-26 onwards the option not to furnish Tables 5B to 5N (except 5G) separately. Consolidate the relevant turnover adjustments and report them in Table 5O.

RECONCILIATION

Tables 7, 9 and 11: Turnover and Tax Liability

Table 7

Reconciles taxable turnover after Table 5 adjustments with GSTR-9. Disclose exempt, nil-rated, non-GST and no-supply turnover (7B), zero-rated without tax (7C), reverse charge (7D) and Section 9(5) e-commerce supplies (7D1). Unreconciled difference goes to 7G.

Table 9

Rate-wise taxable turnover and tax liability, forward and reverse charge, with interest, late fee, penalty and other amounts. Total liability in 9P is compared with tax paid per GSTR-9 in 9Q. Difference goes to 9R.

Table 11

Additional tax, interest, late fee, penalty or other amounts payable but not paid, arising from differences in Tables 6, 8 and 10. Report only differences that create additional GST liability.

TABLE 12A–12C

Table 12: ITC Reconciliation Inputs

12A

ITC availed (after reversals) as per audited financial statements. With several State GSTINs on one PAN, derive and declare ITC for each GSTIN separately.

12B

ITC booked in an earlier financial year but availed through GSTR-3B during FY 2025-26.

12C

ITC booked in FY 2025-26 but not claimed in GSTR-3B that year; claimed in the next financial year within the permitted time limit.

FY 2025-26

Worked Example: ITC Facts

₹1,000

Total ITC accounted for in the audited financial statements

₹100

Claimed only in GSTR-3B of May 2026 (FY 2026-27)

₹50

Relates to FY 2024-25 invoices, accounted and claimed in FY 2025-26

₹30

Accounted in FY 2024-25 books, claimed in FY 2025-26

ITC claimed in FY 2025-26 returns: **₹930** (1,000 – 100 + 30). What are the values in 12A to 12F?

WORKED EXAMPLE

Table 12E: ITC as per Table 7J of GSTR-9

Particulars	₹
ITC claimed in GSTR-3B during FY 2025-26 (1,000 – 100 + 30)	930
Less: ITC pertaining to FY 2024-25 claimed in FY 2025-26 (50 + 30)	(80)
ITC as per Table 7J of GSTR-9 (Table 12E)	850

Table 7J reports only ITC relating to the current year, so the ₹80 of FY 2024-25 ITC is excluded even though it was claimed in FY 2025-26.

TABLES 12A TO 12F

Worked Example: Solution

Table	Particulars	₹
12A	ITC per audited financials	1,000
12B	Booked earlier, claimed in FY 25-26	30
12C	Booked in FY 25-26, claimed later	100
12D	12A + 12B – 12C	930
12E	ITC per Table 7J of GSTR-9	850
12F	12E – 12D	(80)

Why the ₹80 gap?

Table 7J = 930 – 80 (₹50 + ₹30 pertain to FY 2024-25) = ₹850. These amounts sit in 12A and 12B but are excluded from 7J. GSTN's additional FAQ of 4 December 2025 confirms such a mismatch may be explained in Table 13.

NEGATIVE VS POSITIVE

Reading the Table 12F Balance

Negative balance – Some Examples

First two: systematic. Last two: errors, but no excess claim

- Previous-year ITC booked last year, claimed this year
- Previous-year invoice booked in current-year books and claimed this year
- Eligible current-year ITC booked, not claimed, not in 12C
- ITC reversed in GSTR-3B but not adjusted in books

Positive balance – Some Examples

Needs attention: ITC may be excess or unsupported

- ITC claimed in GSTR-3B but not recorded in books
- ITC reversal recorded in books but not made in GSTR-3B

Tables 14 and 16

Table 14

Reconciliation of ITC declared in GSTR-9 with ITC availed on expenses as per audited financial statements or books of account. **Reporting is optional.**

Table 16

Declare here any amount payable for the reasons specified in Tables 13 and 15.