Filing of GSTR-9 and GSTR-9C for FY 2025–26

Annual Return and Reconciliation Statement under GST



GSTR-9 and GSTR-9C at a Glance

GSTR-9

Annual Return

Annual return containing consolidated details of GST transactions for the financial year.

GSTR-9C

Reconciliation Statement

Self-certified reconciliation statement reconciling the annual return with the annual financial statements.

DUE DATE

31st December 2026

Last date to file GSTR-9 and GSTR-9C

Exemptions

- Input Service Distributor
- Casual Taxable Person
- Non-resident Taxable Person
- Person paying tax under Section 51 and Section 52

Applicability by Aggregate Turnover

Aggregate Turnover	GSTR-9	GSTR-9C
Up to ₹2 Crores	Exempted (filing may be considered)	Not Required
Above ₹2 Crores and up to ₹5 Crores	Mandatory	Not Required
Above ₹5 Crores	Mandatory	Mandatory

Relevant Legal Provisions

Sec. 44	Annual return
Sec. 47	Late fee for failure to furnish returns
Sec. 49	Payment of tax, interest, penalty and other amounts
Sec. 50	Interest on delayed payment of tax (18%)
Rule 80	CGST Rules, 2017: Annual return and reconciliation statement
Sec. 16(4)	Time limit for availing ITC: 30th November or furnishing of annual return, whichever is earlier
Sec. 17(5)	Blocked input tax credit
Sec. 34	Credit notes and debit notes
Sec. 37	Furnishing details of outward supplies (GSTR-1)
Sec. 39	Furnishing periodic returns (GSTR-3B, GSTR-4, GSTR-6, etc.)

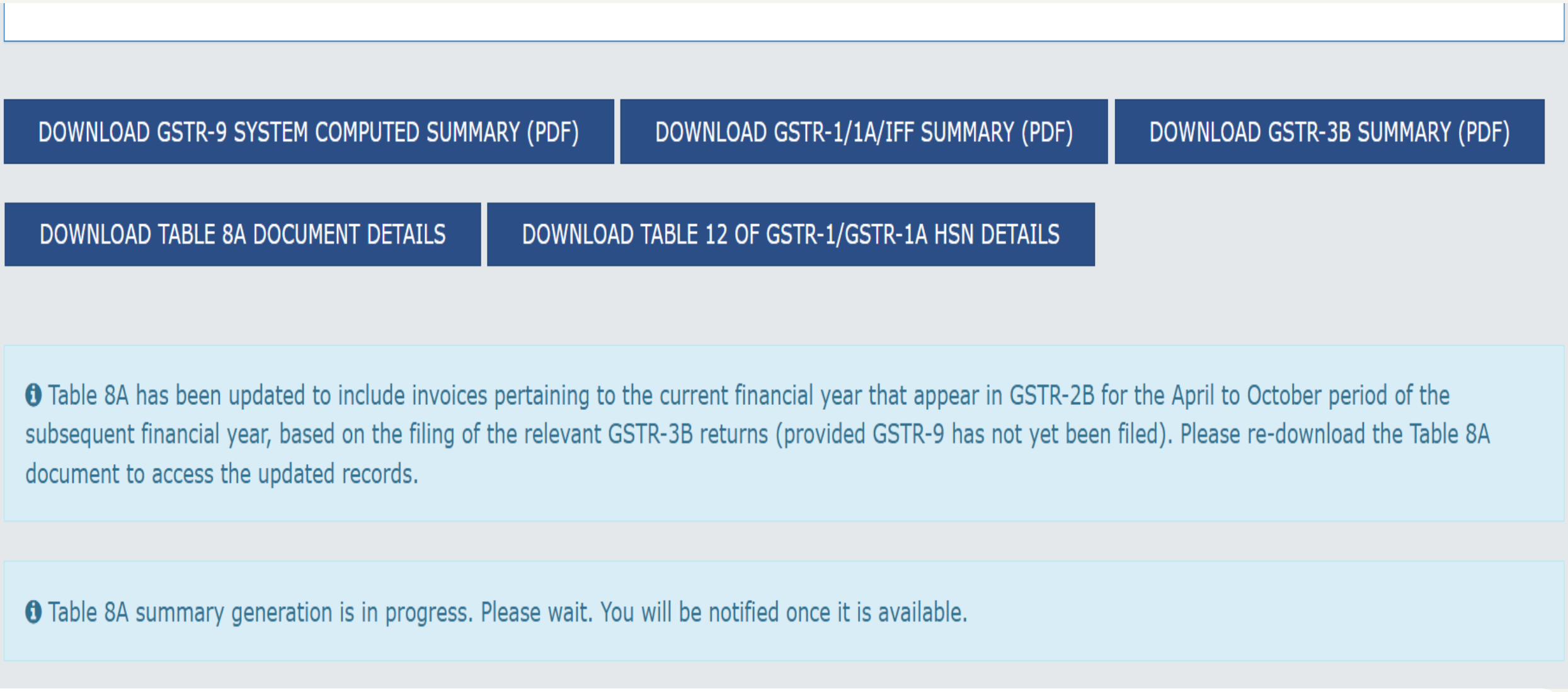


Table 8A

Table 8A of GSTR-9 for FY 2025–26 is auto-populated based on GSTR-2B and includes invoice details pertaining to FY 2025–26 reflected in GSTR-2B up to the October 2026 return period. IMS indirectly determines the documents reflected in GSTR-2B: accepted and deemed-accepted documents are generally included, while rejected and pending documents are excluded.

Key Updates: Table 8A Download & Table 17

1

Additional column in all sheets of Table 8A Excel download

A new column head, “Actual ITC amount considered for 8A Summary computation”, identifies the actual ITC considered for Table 8A computation after excluding RCM transactions and invoices involving ITC restrictions under Place of Supply (POS) provisions.

2

New column in B2B-CDNR and B2B-CDNRA sheets other than the above

Captures the ITC reduction declared by the recipient in IMS against credit notes, under the respective tax heads (IGST, CGST, SGST/UTGST and Cess). It will generally remain blank or zero unless the recipient has specifically declared an ITC reduction while processing the credit note in IMS.

3

Table 17 auto-populated for FY 2025-26

Table 17 (HSN-wise Summary of Outward Supplies) is now auto-populated on the GST Portal.

GSTR-9 Reporting: Tables 4 and 5

4

TABLE 4

Supplies and advances on which tax is payable

This section captures the details of supplies on which the taxpayer is liable to pay tax.



Tax payable

5

TABLE 5

Supplies on which tax is not payable

This covers relevant supplies on which no tax is payable, including:

- Zero-rated supplies (without payment of tax)
- Exempt supplies
- Nil-rated supplies
- Non-GST supplies
- Other specified categories

Exempted vs Nil-Rated vs Non-GST Supply

Reported under Table 5(D), 5(E) and 5(F) of GSTR-9

Feature	Exempted Supply	Nil-Rated Supply	Non-GST Supply (includes “no supply”)
Legal Basis	Specifically exempted via notification under Section 11 of CGST Act	Tax rate is explicitly fixed at 0% in the GST rate schedule	Outside the constitutional/statutory scope of GST (Section 2(78))
GST Rate	No tax (exempt)	0%	Not leviable to GST at all
Input Tax Credit (ITC)	**Not available (must reverse ITC)**	**Not available**	**Not available**
GSTR-3B Reporting	Table 3.1(c)	Table 3.1(c)	Table 3.1(e)
GSTR-1 Reporting	Table 8	Table 8	Table 8
Examples	Fresh milk, curd, bread, healthcare, education	Salt, jaggery, grains, cereals	Petrol, diesel, alcoholic liquor, mortuary/burial/funeral services, sale of land and completed building

The registered person shall **report Non-GST supply (5F) separately** and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the **“exempted”** row only.

The registered person shall have an option to fill Table **5A to Table 5F net of credit notes and Debit notes** in case there is any difficulty in reporting such details separately in this Table.

Table 6: ITC availed, at a glance

Table	What to report
6A	Total ITC per GSTR-3B 4A(1 to 5); auto-populated, not editable
6A1	FY 2024-25 ITC availed in FY 2025-26 (excluding Rule 37 and 37A reclaims)
6B	Regular inward supplies, gross (excludes imports and RCM; includes SEZ services)
6C / 6D	RCM supplies from unregistered / registered persons
6E	Import of goods and SEZ goods; use GSTR-3B 4A(1)
6F	Import of services (IGST under RCM); reconcile to GSTR-3B 4A(2)
6G	ITC from Input Service Distributor; use GSTR-3B 4A(4)
6H	ITC reclaimed during the year
6J	Difference between 6A and the total of 6B to 6H
6M	ITC through FORM ITC-01, ITC-02 and ITC-02A

Table 6: ITC availed (6A, 6A1, 6B)

6A · Total ITC

Total ITC availed in GSTR-3B Table 4A (1 to 5) for the whole year.

Auto-populated from GSTR-3B and non-editable.

6A1 · Preceding-year ITC

FY 2024-25 ITC availed through GSTR-3B in FY 2025-26, within the time limit. Excludes Rule 37 and 37A reclaims.

If availed via 4A(5), later found ineligible under Section 17(5) and permanently reversed via 4B(1): report **gross** in 6A1 and the reversal in Table 7.

Reference: FY 2024-25 Table 8C, reconciled to GSTR-3B.

6B · Regular inward supplies

Gross ITC of the relevant year, excluding imports and RCM; includes SEZ services.

ITC availed and later reversed stays in 6B. Reversal goes in Table 7; any reclaim in 6H.

Capital goods shown separately; the rest as inputs and input services, or all under inputs.

Table 6: RCM and import ITC (6C, 6D, 6E)

6C · RCM, unregistered

Aggregate ITC on inward supplies from **unregistered persons** (other than import of services) where tax is payable under reverse charge.

Capital goods separately; the rest as inputs and input services, or all under inputs.

6D · RCM, registered

Aggregate ITC on inward supplies from **registered persons** where tax is payable under reverse charge.

Same capital goods and inputs breakup option as 6C.

6E · Import of goods

ITC on import of goods, including goods received from SEZs.

Classify total ITC as **inputs and capital goods**.

Use GSTR-3B Table 4(A)(1) to fill.

Table 6: Import of services and ISD (6F, 6G)

6F · Import of services

Aggregate ITC availed in the year on import of services from suppliers outside India, where IGST is paid under RCM.

Distinguish from services received from SEZs, which go in **6B**.

Reconcile with GSTR-3B Table 4(A)(2).

6G · ISD credit

Aggregate ITC received from an **Input Service Distributor**.

Use GSTR-3B Table 4(A)(4) to fill.

Table 6H: ITC reclaimed during the year

Situation	Reporting
Availed and reversed in the same year	Claim in 6B, reversal in Table 7, reclaim in 6H
Reversed under Rule 37 or 37A in a preceding year, reclaimed now	Reclaim in 6H
Reversed in a preceding year for other reasons, reclaimed now	Reclaim in 6A1, not 6H

Rule 37 and Rule 37A

Rule 37: recipient does not pay the supplier within 180 days; reverse, then reclaim on payment.

Rule 37A: supplier has not filed GSTR-3B by 30 Sept after the year; recipient reverses by 30 Nov and reclaims when the supplier files.

Example: Rs 100 IGST

Claimed April 2025; reversed October 2025 (Rule 37); paid 4 March 2026 and reclaimed March 2026.

1. Original claim: Table 6B
2. Reversal: Table 7A
3. Reclaim: Table 6H

Table 6J and 6M

6J · Difference

Difference between ITC in **Table 6A** (auto-populated from GSTR-3B) and the total of Tables 6B to 6H.

Arises where GSTR-3B includes adjustments that do not fit the categories in 6B to 6H.

6M · ITC-01, ITC-02, ITC-02A

ITC availed through FORM ITC-01, FORM ITC-02 and FORM ITC-02A during the year.

Tables 7 and 8: reversals and reconciliation

Table	Treatment
7	Reversals under Rules 37, 37A, 38, 39, 42, 43 and Section 17(5); other reversals in 7H. Use GSTR-3B 4(B)
8A	Auto-populated from GSTR-2B up to the October 2026 period; IMS-accepted documents included
8C	FY 2025-26 ITC first claimed in April to October 2026 returns filed by 30 November 2026
8D	8A less ITC availed. NIL is ideal; a negative balance needs investigation. Difference goes to 8E or 8F
8G, 8H	IGST actually paid on imports (match Bills of Entry and ICEGATE) against the import ITC availed in 6E
8H1, 8I	Import ITC availed in the next year within Section 16(4); also disclose in Table 13. 8I shows import ITC not availed

Table 7: ITC reversed

What goes here

ITC reversed due to ineligibility or under **Rules 37, 37A, 38, 39, 42 and 43** of the CGST Rules, 2017.

Also ITC reversed under **Section 17(5)**.

Use GSTR-3B Table 4(B) to fill.

Any other reversal not specified in a row above goes in **7H**.

The rules in one line

Rule 38: banks and financial institutions accepting deposits or giving loans may avail only 50% of eligible ITC; the rest lapses.

Rule 39: Input Service Distributor procedure; credit wrongly distributed is reversed.

Rule 42: reversal of ITC on inputs and input services used for both taxable and exempt or non-business supplies.

Rule 43: reversal of ITC on capital goods used for both taxable and exempt or non-business supplies, over the useful life.

Table 8A, 8C and 8D: GSTR-2B reconciliation

8A · GSTR-2B ITC

Auto-populated from GSTR-2B: FY 2025-26 invoices up to the **October 2026** return period.

IMS indirectly decides what appears: accepted and deemed-accepted documents are generally included; rejected and pending ones are excluded.

8C · FY 2025-26 ITC availed in FY 2026-27

ITC of FY 2025-26 claimed first time in GSTR-3B for April to October 2026, filed by **30 Nov 2026**.

Method 1: check ITC of FY 2025-26 in Table 4A of GSTR-3B, April to October 2026.

Method 2: download 8A details in Excel, find FY 2025-26 invoices in GSTR-2B periods after March 2026, and reconcile to GSTR-3B.

8D · Available vs availed

NIL if all eligible GSTR-2B ITC was availed; otherwise shows the difference.

Negative balance means 3B exceeds 2B: check duplicate claims, earlier-period ITC and other differences.

Report the difference in **8E or 8F**.

Table 8G, 8H and 8H1: import IGST

8G · IGST paid

Aggregate IGST paid on import of goods, including imports from SEZs, in FY 2025-26.

Verify with Bills of Entry and ICEGATE. Captures IGST **actually paid**, even if ITC was not availed.

8H · IGST credit availed

Auto-populated from import ITC in Table 6E.

IGST credit on imports availed in FY 2025-26 through GSTR-3B. Reconcile with the import ITC register and Bills of Entry.

8H1 and 8I

8H1: IGST on FY 2025-26 imports whose ITC was availed in FY 2026-27 within Section 16(4). Report here, not in 6E, and also in **Table 13**.

8I: 8G less (8H + 8H1); shows import ITC not availed, if any.

Tables 9, 10 & 11: Tax Payable, Tax Paid and Amendments

Table 9 – Details of Tax Payable and Tax Paid

- Captures tax payable and paid during the year: IGST, CGST, SGST/UTGST and Cess, plus interest, late fee, penalty and other amounts.
- Tax payable is auto-populated from Table 6.1 of GSTR-3B and is editable. Tax paid is auto-populated from GSTR-3B, split between cash and ITC.
- Reconcile tax payable with the annual liability in Table 4N. Analyse differences and discharge any additional liability.

Tables 10 & 11 – Supplies / Tax Declared or Reduced through Amendments

- Outward supplies of FY 2025–26 changed by additional invoices, debit notes, credit notes or amendments in GSTR-1 / GSTR-1A or IFF during April to October 2026, filed up to 30 November 2026.
- **Table 10:** upward adjustments, net of debit notes.
- **Table 11:** downward adjustments, net of credit notes.
- Any additional tax liability from these adjustments is disclosed in Table 14.

Tables 12 & 13: ITC Reversed and Availed in the Subsequent Financial Year

Table 12 – ITC Reversed in the Subsequent Financial Year

- Report ITC pertaining to FY 2025–26 that was reversed through GSTR-3B filed during FY 2026–27, within the prescribed period (April to October 2026, subject to the applicable cut-off).
- Includes ITC originally availed in FY 2025–26 and reversed in FY 2026–27.

Table 13 – ITC Availed in the Subsequent Financial Year

- Report ITC pertaining to FY 2025–26 that was claimed in FY 2026–27 (GSTR-3B for April to October 2026).
- It must have been availed through GSTR-3B filed during FY 2026–27, within the prescribed reporting period.

Tables 14, 15 & 16: Differential Tax, Demands and Refunds

Table 14 – Differential Tax Paid on Account of Amendments

Captures differential tax liability from FY 2025–26 amendments reported in Tables 10 and 11 through returns filed during FY 2026–27. Discloses tax payable and the tax already paid through GSTR-3B, so the same liability is not paid again.

Table 15 – Particulars of Demands and Refunds

Refunds claimed, sanctioned, rejected and pending, plus demand orders received, amounts paid and demands pending. Reconcile with portal records, refund applications and demand orders.

Optional: the registered person may choose not to fill this table.

Table 16 – Supplies from Composition Taxpayers, Deemed Supply and Goods on Approval

Information on supplies received from composition taxpayers, deemed supply under Section 143 and goods sent on approval basis.

Optional: the registered person may choose not to fill this table.

Cross-Year Supplies in GSTR-9

1

CASE 1

Outward supplies of FY 25-26 missed and declared in FY 26-27

Table 10

Report the additional taxable value and tax payable.

Table 14

Report the tax actually paid in FY 26-27.

2

CASE 2

Outward supplies of FY 24-25 declared and paid in FY 25-26

Tables 4, 5, 10 & 11

Exclude these completely from the FY 25-26 turnover tables. They belong strictly to the previous year's liability.

Table 9 (Tax Paid)

The "Tax Paid" column will naturally be higher than "Tax Payable" because it includes the FY 24-25 tax cleared via GSTR-3B this year.

How should an outward supply omitted from GSTR-1 and GSTR-3B be reported in GSTR-9 when identified in December and not reported up to the October 2026 return period?

Treatment for an FY 2025–26 supply completely omitted from the returns:

1. Table 4

Report the omitted supply under the appropriate category so actual turnover and tax liability for the year are correctly disclosed.

2. Table 10

Do not report here. The supply was not declared through GSTR-1, GSTR-1A or IFF in the permitted period.

3. Table 9

Ensure the additional tax liability is reflected in the tax payable details.

4. Payment of tax

Pay the additional tax with applicable interest through Form GST DRC-03, wherever payable.

Table 17: HSN-wise Summary of Outward Supplies

Aggregate turnover in preceding FY	B2B supplies	B2C supplies
Up to ₹5 crore	Mandatory – minimum 4-digit HSN	HSN reporting not mandatory
Above ₹5 crore	Mandatory – minimum 6-digit HSN	Mandatory – minimum 6-digit HSN

For GSTR-9 FY 2025–26, consider aggregate turnover of FY 2024–25.

Reconciliation

Reconcile HSN-wise taxable value and tax with Tables 4 and 5, after the amendments in Tables 10 and 11 of Part V. Analyse differences against books and GSTR-1.

For FY 2025-26, Table 17 (HSN-wise Summary of Outward Supplies) is now auto-populated on the GST Portal.

Table 18 – Inward Supplies

Declare only inward supplies that individually account for 10% or more of total inward value. **Optional to fill.**

Late Fee for Delayed Filing

Up to ₹5 Crores

₹50 per day

(₹25 + ₹25) CGST + SGST

Capped at

0.04% of turnover

Above ₹5 Cr, up to ₹20 Cr

₹100 per day

(₹50 + ₹50) CGST + SGST

Capped at

0.04% of turnover

Above ₹20 Crores

₹200 per day

(₹100 + ₹100) CGST + SGST

Capped at

0.50% of turnover

Cap applies per registration: the maximum late fee is capped at 0.04% or 0.50% of the turnover generated within that specific State or Union Territory, not your total pan-India turnover.