



Additional FAQ on GSTR-9/9C dt 04/12/25



Important Changes in Form GSTR-9 & 9C

- The CBIC, vide **Notification No. 13/2025-Central Tax dated 17 September 2025**, had notified various amendments to Forms GSTR-9 and GSTR-9C applicable for FY 2024-25 onwards.
- Subsequently, GSTN has issued a detailed FAQ dt 16/10/25 explaining the implementation of these changes.
- Further, on 04/12/2025, GSTN has released additional FAQ clarifying certain additional disclosure points.
- It appears that this FAQ is primarily issued on account of differences created by new Table 6A1 of GSTR-9.
- The clarifications are summarized hereunder



RCM Paid in a Later FY

- It has been clarified that when RCM pertaining to FY 2024-25 is paid in FY 2025-26, both the tax liability and the corresponding ITC must be reported in the annual return for FY 2025-26.

ITC of Prior FY Claimed or Reversed in Current FY

- ITC relating to FY 2023-24 but claimed in FY 2024-25 is required to be disclosed in Table 6A1 of the annual return for FY 2024-25.
- GSTN reiterates that Tables 6B to 6H and 7A to 7H apply only to ITC pertaining to the current year.
- Reversal in FY 2024-25 of ITC belonging to FY 2023-24 is not required to be reported in Table 7, as that table captures reversals pertaining only to the current financial year



GSTR-9C Reconciliation Impact

- Table 12B of GSTR-9C reflects ITC of an earlier financial year claimed in the current year. However, due to changes in reporting disclosure in GSTR-9, such figures may not match the figures in Tables 12A or 12E.
- GSTN indicates that such differences should be clarified in Table 13 of GSTR-9C.
- Further, because Table 7J reflects only current-year ITC, while Table 4C of GSTR-3B may include prior-year ITC claimed or reversed in the current year, a mismatch between the two is expected and must be reported with explanation.



Other Clarifications

- ITC on goods received in April 2024 for invoices of FY 2023-24 is to be reported in Table 6A1 and may create a difference in Table 12F of GSTR-9C subject to accounting methodology adopted by tax-payers.
- In case of difference in Table 12F of GSTR-9C, tax payer may provide suitable reconciliations and explanations in Table 13 of GSTR-9C
- Non-GST purchases do not need to be reported anywhere in GSTR-9. Table 4G1 is applicable only to e-commerce operators liable under Section 9(5).



THANK YOU



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