



FAQ on GSTR-9/9C dt 16/09/25



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 and the manner of auto-population in the Annual Return and Reconciliation Statement.
- The filing for GSTR-9 & GSTR-9C has been enabled on the GST portal.
- Inter alia, the main changes relate to Table 6 and Table 8, which have undergone structural and reporting modifications. The other changes are minor and procedural in nature.



Table 6 –ITC Details

- New table 6A1 captures ITC of the preceding FY availed in the current FY up to the specified period (30 Nov 2025). This will help in calculation of actual ITC of current F.Y. by segregating previous year ITC in separate column.
- ITC reclaimed under Rule 37 / 37A is excluded from 6A1 and to be reported only in column 6H.
- Revised Treatment of ITC Claim/ ITC Reversal and ITC Reclaim based on various scenarios
- New Table 6A2 = 6A – 6A1, representing ITC pertaining solely to current F.Y.
- Label Alignment in Table 6M to clearly cover ITC claimed through Forms ITC-01, ITC-02 and ITC-02A.



Table 8 –Reconciliation of ITC with Form GSTR 2B

- New mechanism of auto-population of Table 8A to factor the following:
 - Inclusion of invoices for FY 2024-25 appearing in GSTR-2B up to October 2025
 - Exclusion of invoices of FY 2023-24 appearing in FY 2024-25's Form 2B
- Delinking of Column 6H from Column 8B as it does not reappear in 2B, thereby eliminating mismatch in Column 8D = 8A – (8B + 8C).
- New Row 8H1 introduced for Import IGST paid during F.Y. 24-25 but ITC availed on such imports in next year



THANK YOU



D-723/ 724, Neelkanth Business Park,
Vidyavihar (West), Mumbai 400086



+91 9152729402 | +91 9152729403 |
+91 8291466022



www.scvora.com

PARTNERS

Subodh Vora

M: +91-9821151467 | E: subodh@scvora.com

Kush Vora

M: +91-9821305187 | E: kush.vora@scvora.com

Bhakti Vora

M: +91-9821362481 | E: bhakti.vora@scvora.com