

GSTR-9 Tabulation of changes notified on 14th November 2019:

S.no.	Table No	Old	Proposed Change	New
1	8C-Column 2	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to March, 2019	Before the letters and words "ITC on inward supplies", the word, letters and figures "For FY 2017-18" shall be inserted;	<p>For FY 2017-18 ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to March, 2019</p> <p>For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019"</p>
2	Pt. V-Heading	Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 till March, 2019.	<p>before the words "Particulars of the transactions", the word, letters and figures "For FY 2017-18" shall be inserted;</p> <p>after the heading ending with the words and figures "April 2018 till March 2019", the following entry shall be inserted, namely :- "For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019"</p>	<p>For FY 2017-18 Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March, 2019.</p> <p>For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019"</p>

GSTR-9 Instructions

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S.no.	Para No/Table No	Old	Proposed Change	New
3	2	It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 201718 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.	It is mandatory to file all FORM GSTR-1 and FORM GSTR-3B for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return	It is mandatory to file all your FORM GSTR-1 and FORM GSTR-3B for the FY 201718 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return. It is mandatory to file all FORM GSTR-1 and FORM GSTR-3B for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return
4	4	Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 shall be declared in this part.	before the words, "It may be noted", the word, letters and figures "For FY 2017-18," shall be inserted	Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted For FY 2017-18 that all the supplies for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 shall be declared in this part.
5	3 (In notification mentioned as para 4)	It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit	after the words, letters and figures, "that additional liability for the FY 2017-18", the letters and figures "or FY 2018-19" shall be inserted; after the words, "taxpayers cannot claim input tax credit",	It may be noted that additional liability for the FY 2017-18 or FY 2018-19 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.

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		unclaimed during FY 2017-18 through this return.	the words, letters and figures “unclaimed during FY 2017-18”, shall be omitted;	
6	4I-Second Column	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.	against serial number 4I, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.”	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.
7	4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.	against serial number 4J, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.”	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.
8	4K and L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may	against serial number 4K & 4L, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to

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		be used for filling up these details.	amendments in case there is any difficulty in reporting such details separately in this table.”	fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.
9	5D,5Eand 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall be declared under Non-GST supply (5F).	against serial number 5D,5E and 5F, after the entry ending with the words, figures and brackets “under Non-GST supply (5F).”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall be declared under Non-GST supply (5F). For FY 2017-18 and 2018-19, the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.
10	5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.	against serial number 5H, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.”	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.
11	5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here.	against serial number 5I, after the entry ending with the words “filling up these details.”, the following entry shall be inserted,	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these

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		Table 9B of FORM GSTR-1 may be used for filling up these details.	namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.”	details. For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.
12	5J and 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.	against serial number 5J & 5K, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.”	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.
13	Para 5/6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed,	against serial number 6B, after the entry ending with the words, figure, brackets and letter “under 6(H) below.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.”	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below. For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and

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		reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.		input services or report the entire input tax credit under the “inputs” row only.
14	5/6C/6D	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.	against serial number 6C and serial number 6D, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only. For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.”	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) /registered person on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only. For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.”
15	5/6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.	against serial number 6E, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the

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			tax credit under the “inputs” row only.”	entire input tax credit under the “inputs” row only.
16	5/7A,7B,7C,7D,7E,7F,7G,7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.	against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, after the entry ending with the words, figures and letters “in 7E of FORM GSTR-9.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9. However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9. For FY 2017-18 and 2018-19, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.
17	8A	The total credit available for inwards supplies (other than	<i>for the letters and figures, “FY 2017-18”, the words “the</i>	<i>The total credit available for inwards supplies (other than imports and inwards supplies</i>

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		imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1.	<i>financial year for which the return is being for" shall be substituted</i>	<p><i>liable to reverse charge but includes services received from SEZs) pertaining to FY 2017-18 the financial year for which the return is being for and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table.</i></p> <p><i>For FY 2018-19, It may be noted that the FORM GSTR-2A generated as on the 1st November 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).</i></p> <p><i>This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1.</i></p>
18	5/8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.	against serial number 8B, after the entry ending with the words "be auto-populated here.", the following entry shall be inserted, namely:- "For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification)."	The input tax credit as declared in Table 6B and 6H shall be auto-populated here. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification)..
19	5/8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse	before the words, "Aggregate value of", the word, letters and figures, "For FY 2017-18," shall be inserted	For FY 2017-18 aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services

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		charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to March 2019 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.		received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to March 2019 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. For FY 2018-19, Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.
20	8D	Aggregate value of the input tax credit which was available in FORM GSTR2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A. In such cases, the value in row 8D shall be negative.	against serial number 8D, after the entry ending with the words "shall be negative.", the following entry shall be inserted, namely:- "For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification)."	Aggregate value of the input tax credit which was available in FORM GSTR2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A. In such cases, the value in row 8D shall be negative. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).
21	7/Part V heading	Particulars of the transactions for the FY 2017-18 declared in returns between April, 2018 till March, 2019	after the entry ending with the words and figures "April 2018 to March 2019", the following entry shall be inserted, namely :- "For FY 2018-19, Part V consists of	Particulars of the transactions for the FY 2017-18 declared in returns between April 2018 till March, 2019. For FY 2018-19, Part V consists of particulars of transactions for the previous

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			particulars of transactions for the previous financial year but paid in the FORM GSTR-3B between April 2019 to September 2019	financial year but paid in the FORM GSTR-3B between April 2019 to September 2019
22	7/10,11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.	<p>before the words, "Details of additions", the word, letters and figures, "For FY 2017-18," shall be inserted</p> <p>after the entry ending with the words "shall be declared here.", the following entry shall be inserted, namely:- "For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here."</p>	<p>For FY 2017-18 details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.</p> <p>For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April 2019 to September 2019 shall be declared here.</p>
23	7/12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of	<p>before the words, "Aggregate value of", the word, letters and figures, "For FY 2017-18," shall be inserted</p> <p>after the entry ending with the words "filling up these details.", the following entry shall be inserted, namely:- "For FY 2018-19, Aggregate value of reversal</p>	<p>For FY 2017-18 aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</p>

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		FORM GSTR-3B may be used for filling up these details.	of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”	For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.
24	13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in	before the words, “Details of ITC for”, the word, letters and figures, “For FY 2017-18,” shall be inserted after the entry ending with the words, letters and figures “annual return for FY 2018-19.”, the following entry shall be inserted, namely:- “For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second	For FY 2017-18 details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19. For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to

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		the annual return for FY 2018-19.	proviso to subsection (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table."	September 2019 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.
	8/15A ,15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.	against serial number 15A, 15B, 15C and 15D, after the words and letters "details of non-GST refund claims.", the words and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table." shall be inserted	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.
25	8/15E,15F,15G	Aggregate value of demands of taxes for which an order	against serial number 15E, 15F and 15G, after the words "shall	Aggregate value of demands of taxes for which an order confirming the demand has

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		confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.	be declared here.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted	been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.
26	8/16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.	against serial number 16A, after the words “filling up these details.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.
27	8/16B,16C	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here. Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.	against serial number 16B and serial number 16C, after the words “shall be declared here.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.” shall be inserted	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here. Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.

GSTR-9 Tabulation of changes notified on 14th November 2019:

28	8/17,18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.	against serial number 17 & 18, after the words "value of inward supplies.", the words, letters and figures "For FY 2017-18 and 201819, the registered person shall have an option to not fill this table." shall be inserted	<p>Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.</p> <p>For FY 2017-18 and 201819, the registered person shall have an option to not fill this table.</p>
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