

## GST-9C Changes Tabulated notified on 14th November 2019:

S.no.	Para No/Table No	Old	Proposed Change	New
1	2	It is mandatory to file all your FORM GSTR-1, FORM GSTR-3B and FORM GSTR -9 for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.	for the letters and figures, "FY 2017-18", the words "current financial year" shall be substituted  before the words, "The details for the", the word, letters and figures "For FY 2017-18," shall be inserted	It is mandatory to file all your FORM GSTR-1, FORM GSTR-3B and FORM GSTR -9 for <del>the FY 2017-18</del> <b>current financial year</b> before filing this return. <b>For FY 2017-18</b> the details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
2	4/5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees	against serial number 5B and serial number 5C, after the entry ending with the words and brackets "shall be declared here.", the following entry shall be inserted, namely:- "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here.  <b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.</b>  (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17,

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		Four Crores rupees shall be declared here)		and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
<b>3</b>	<b>4/5C</b>	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.	against serial number 5B and serial number 5C, after the entry ending with the words and brackets “shall be declared here.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here. <b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.</b>
<b>4</b>	<b>4/5D</b>	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.	against serial number 5D, after the entry ending with the words “not required to be included here.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.  <b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 50.</b>
<b>5</b>	<b>4/5E</b>	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but	against serial number 5E and serial number 5F, after the entry ending with the words “shall be declared here.”, the following	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but

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		such credit notes were reflected in the annual return (GST-9) shall be declared here.	entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.	such credit notes were reflected in the annual return (GST-9) shall be declared here.  <b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.</b>
6	4/5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.	against serial number 5E and serial number 5F, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.  <b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.</b>
7	4/5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.	against serial number 5G, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:- “For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.  <b>For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.</b>
8	4/5H,5I,5J,5K,5L,5M,5N	Unbilled revenue which was recorded in the books of	against serial number 5H, serial number 5I, serial number 5J,	Unbilled revenue which was recorded in the books of accounts on the basis of accrual

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		accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.	serial number 5K, serial number 5L, serial number 5M and serial number 5N, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.	system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.  <b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.</b>
<b>9</b>	<b>6/12B</b>	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.	against serial number 12B, after the entry ending with the words and figures “availed during Financial Year 2017-18.”, the following entry shall be inserted, namely: - “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.  <b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.</b>
<b>10</b>	<b>6/12C</b>	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC	against serial number 12C, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.

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		ledger for the said financial year shall be declared here.	shall have an option to not fill this Table.	<b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.</b>
<b>11</b>	<b>14</b>	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.	against serial number 14, after the entry ending with the words “are to be declared here.”, the following entry shall be inserted, namely: - “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”	<p>This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.</p> <p><b>For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.</b></p>