

GST Update - Extension & Relaxation of GSTR 9 & 9C

After a lot of protests and representation from Trade bodies and Professional about need of relaxation in the details required for GST Annual Return (GSTR 9) and GST Reconciliation Statement (GSTR 9C), Ministry of Finance has finally come up with Press Release dt. 14.11.2019 to inform about extension of due date for filing of GSTR 9 & 9C to 31.12.2019 and issued CBIC Notification No. 56/2019 – CT dt. 14.11.2019 to simplify these forms for the FY 2017-18 & 2018-19 by making various fields optional. The changes made are as below:

FORM GSTR 9

Table - 4 & 5 (Details of Outward Supply made during the financial year)

1. 4B to 4E can be filled **net of Credit Notes, Debit Notes and Amendments**, Instead of reporting in separately in 4I, 4J 4K & 4L;
2. Similarly Table 5A to 5F can be filled **net of Credit Notes, Debit Notes and Amendments**, Instead of reporting in separately in 5H, 5I, 5J & 5KJ;
3. In case of Table 5D, 5E & 5F (exempted, nil rated and Non-GST supply) - Single figure can be reported against EXEMPTED in 5D;

Table 6 - ITC availed during the FY

4. In Table 6B, 6C, 6D & 6E the registered person can report the entire input tax credit under the “inputs” row only. The assessee is not required to bifurcate the input tax credit into input, input services and capital goods from now onwards as per the

Table 7 - ITC Reversal

5. Details of table 7A to 7E can be reported under 7H (Other Reversal). However TRAN I & II reversal has to be reported in 7F and 7G respectively.

Table 8 - Other ITC related information

6. The registered person can upload the details for the entries in Table 8A to 8D (Reconciliation of GSTR 2A with GSTR 3B) duly signed, in PDF format in Form GSTR-9C (without the CA certification).

7. Table 15, 16, 17 & 18 (Table 15 – Demands and Refunds, Table 16- Supplies received from composition taxpayers, deemed supply under Section 143 and goods sent on approval basis, Table 17- HSN Wise Summary of Outward Supplies, Table 18- HSN Wise Summary of Inward Supplies) has been made optional.

FORM GSTR 9C

Some relaxation has been made in this form also which are as below:

8. Detail of turnover adjustments required in Table 5B to 5N made optional and all the adjustment required to be reported can be reported in Table 5O(Adjustments in turnover due to unlisted reasons);

9. Table 12B, 12C and 14 (ITC reconciliation) has also been made optional.

Overall changes have made the format of GSTR 9 and 9C very simplified to a great extent.