

| S.No | Query                                                                                                                                                                                                                                                                                                                                                                                                              | GSTN Reply                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| 1    | <p>If I paid GST on RCM for FY24-25 in GSTR3B of FY25-26. Should this liability and ITC of RCM be reported in GSTR 9 of FY 2024-25 or FY 2025-26?</p>                                                                                                                                                                                                                                                              | <p>This RCM Liabilities and ITC on said RCM transaction should be reported in GSTR-9 of FY 2025-26.</p> <p><b>Explanation-</b> As clarified by CBIC vide Press release dated 3<sup>rd</sup> July 2019, the RCM Liability may be reported in the year, in which it was paid along with applicable interest (if any). Relevant extract of the said press release -</p> <p>g) <b>Reverse charge in respect of Financial Year 2017-18 paid during Financial Year 2018-19:</b> Many taxpayers have requested for clarification on the appropriate column or table in which tax which was to be paid on reverse charge basis for the FY 2017-18 but was paid during FY 2018-19. It may be noted that since the payment was made during FY 2018-19, the input tax credit on such payment of tax would have been availed in FY 2018-19 only. Therefore, such details will not be declared in the annual return for the FY 2017-18 and will be declared in the annual return for FY 2018-19. If there are any variations in the calculation of turnover on account of this adjustment, the same may be reported with reasons in the reconciliation statement (<b>FORM GSTR-9C</b>).</p> |
| 2    | <p>Ineligible ITC of 23-24, availed in FY 24-25 (Table 4A5 of GSTR 3B) and same was reversed in FY 24-25 (Table 4B1 of GSTR 3B).</p> <p>According to instructions of GSTR 9, we have to report ITC availed of last year FY 2023-24 in Table 6A1 of GSTR 9 of FY 2024-25 i.e. I can report ineligible ITC availed in Table 6A1 but there is no mention of how to show ITC of 23-24 reverse in 24-25 in table 7.</p> | <p>The ITC claimed for FY 2023-24 in the FY 2024-25 needs to be reported in 6A1.</p> <p>However, ITC reversal of FY 2023-24, reported in GSTR 3B for FY 2024-25, need not to report in the Table 7 of GSTR 9 of FY 2024-25.</p> <p>Table 6B to table 6H and Table 7A to table 7H will contain the details of ITC for the current year only (2024-25).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 3    | <p>Table 12B of GSTR-9C for FY 2024-25 becomes reductant as Table 7J of GSTR 9 of FY 2024-25 does not consider the ITC of FY 2023-24 claimed or reversed in FY 24-25</p>                                                                                                                                                                                                                                           | <p>Table 12B capture the ITC booked in earlier FY and claimed in current FY. Therefore, this amount will neither appear in Table 12A nor in Table 12E. Hence it appears that this FY, this may create a mismatch.</p> <p>However, in case of any differences in Table 12F of GSTR 9C, taxpayer may provide the reason for un-reconciled differences in ITC in Table 13 of GSTR 9C.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4    | <p>Table 7J of GSTR 9 does not consider 6A1 and therefore the amount in Table 7J does</p>                                                                                                                                                                                                                                                                                                                          | <p>Table 4C of GSTR 3B may contain the ITC of FY 2023-24 claimed or reversed in FY 2024-25. However, the Table 7J of GSTR 9 shows the net ITC pertaining to the current FY only (2024-25). Therefore, there</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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|   | not match with the Table 4C of GSTR 3B of FY 2024-25,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | it may create differences between Table 4C of GSTR 3B and Table 7J of GSTR 9, in cases where ITC of preceding FY (2023-24) was reported in GSTR 3B of current FY (i.e. 2024-25).                                                                                                                                                                                                                                                                                                                                             |
| 5 | Can you guide whether ITC reversed during 24-25 pertaining 23-24, how to disclose the same in GSTR-9? whether it is to be reduced from Table 6A1 of GSTR-9 or table 7 or should not be shown at all?                                                                                                                                                                                                                                                                                                                                                                     | ITC pertaining to 2023-24 which has been reversed in GSTR 3B of 2024-25 then such reversal will <b>not</b> be reported anywhere in GSTR 9 of FY 2024-25 as you need to report the reversal of ITC pertaining to current FY only in Table 7 of GSTR 9 for FY 2024-25.                                                                                                                                                                                                                                                         |
| 6 | ITC of FY 23-24 showing in 2B of FY 2023-24, but goods received in April 2024 i.e. FY 24-25 so ITC claimed in 3B of FY 24-25 which we need to report in 6A1 of FY 24-25. So ideally it shouldn't be reported in Table 12B of GSTR 9C as there will be no unreconciled difference but if such ITC is taken in the books in FY 2024-25 instead of FYT 2-023-24 then 12A of 9C will be high and 12E auto-populated from 7J of 9 will be less and there will be unreconciled difference in 12F for which we should give reasons or how to show this unreconciled difference? | ITC which pertain to FY 23-24 should not form part of Audited financial statement of 24-25. However, apparently the ITC amount as reported in Audited Financial Statement depends upon methodology adopted by taxpayer.<br><br>Accordingly, the value in Table 12A to 12C of GSTR 9C may be reported as per the accounting methodology adopted by taxpayer. However, if in case of any differences in the Table 12F of GSTR 9C, taxpayer may provide the reason for un-reconciled differences in ITC in Table 13 of GSTR 9C. |
| 7 | Where is non-GST purchase reported in GSTR 9?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | As there is no specified table in the notified Form GSTR 9, for reporting the Non-GST Purchase hence not required to be reported in the GSTR 9.                                                                                                                                                                                                                                                                                                                                                                              |
| 8 | Whether Table 4G1 of GSTR 9 to be reported by e commerce operator only?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Table 4G1 of GSTR 9 to be reported by e commerce operator liable to pay the Tax under section 9(5) of CGST Act.                                                                                                                                                                                                                                                                                                                                                                                                              |