GSTR-9 Format

The annual return, part by part and table by table

Free from gstextract.com/gstr-9-format

GSTR-9 is the annual return: a consolidation of everything already filed in GSTR-1 and GSTR-3B for the financial year, plus the corrections made in the following April to October.

It is optional for taxpayers with an aggregate annual turnover up to Rs 2 crore, and mandatory above that. Filing it late attracts a daily late fee, and the return cannot be revised once filed — which is what makes the table map below worth reading before you start.

Part I — Basic details

	Particulars	What goes in it
1–3	Financial year, GSTIN, legal name and trade name	Auto-populated.

Part II — Outward and inward supplies declared during the financial year

	Particulars	What goes in it
4A	Supplies to unregistered persons (B2C)	Net of credit and debit notes.
4B	Supplies to registered persons (B2B)	
4C	Zero rated supply (export) on payment of tax	Excludes supplies to SEZs.
4D	Supply to SEZs on payment of tax	
4E	Deemed exports	
4F	Advances on which tax was paid but no invoice issued	Not covered in 4A to 4E.
4G	Inward supplies on which tax is payable on reverse charge	
4H	Sub-total (A to G)	Computed.
4I / 4J	Credit notes (-) and debit notes (+) against 4B to 4E	
4K / 4L	Supplies declared (+) or reduced (-) through amendments	
4M	Sub-total (I to L)	Computed.
4N	Supplies and advances on which tax is to be paid (H + M)	Computed.
5A / 5B	Export and SEZ supply without payment of tax	
5C	Supplies on which the recipient pays tax on reverse charge	
5D / 5E / 5F	Exempted, nil rated and non-GST supply	
5G	Sub-total (A to F)	Computed.
5H / 5I	Credit notes (-) and debit notes (+)	
5J / 5K	Supplies declared (+) or reduced (-) through amendments	
5L	Sub-total (H to K)	Computed.
5M	Turnover on which tax is not to be paid (G + L)	Computed.
5N	Total turnover including advances (4N + 5M - 4G)	Computed.

Part III — Input tax credit

	Particulars	What goes in it
6A	Total ITC availed through GSTR-3B	Auto-populated. Not editable.
6B	Inward supplies other than imports and reverse charge	Split into inputs, capital goods and input services.
6C	Reverse charge inward supplies from unregistered persons	
6D	Reverse charge inward supplies from registered persons	
6E	Import of goods, including from SEZ	
6F	Import of services, excluding inward supplies from SEZ	
6G	ITC received from an Input Service Distributor	
6H	Amount of ITC reclaimed under the CGST Rules	
6I / 6J	Sub-total (B to H) and the difference against 6A	6J should be nil.
6K / 6L / 6M	Transition credit through TRAN-I, TRAN-II, and any other ITC	
6N / 6O	Sub-total (K to M) and total ITC availed (I + N)	Computed.
7A–7H	Reversals: rule 37, rule 39, rule 42, rule 43, section 17(5), TRAN-I, TRAN-II, other	Rule 37 is the 180-day non-payment reversal.
7I / 7J	Total ITC reversed and net ITC available for utilisation	Computed.
8A	ITC as per GSTR-2B	Auto-populated from GSTR-2B for FY 2023-24 onwards.
8B	ITC as declared in 6(B) and 6(H)	Computed.
8C	ITC on FY supplies availed in the next financial year	Up to the section 16(4) cut-off.
8D	Difference (A - B - C)	The line the department reads first.
8E / 8F	ITC available but not availed, and available but ineligible	
8G–8J	IGST paid on import of goods, credit availed on it, difference, not availed	
8K	Total ITC to be lapsed in the current financial year	Computed.

	Particulars	What goes in it

Part IV — Tax paid

	Particulars	What goes in it
9	Tax payable and paid, in cash and through ITC, head-wise	As declared in the returns filed during the year.

Part V — Previous financial year's transactions declared in the current year

	Particulars	What goes in it
10 / 11	Supplies or tax declared (+) or reduced (-) through amendments	Filed between April and October of the current year.
12	Reversal of ITC availed during the previous financial year	
13	ITC for the previous financial year availed in the current year	
14	Differential tax paid on account of 10 and 11	

Part VI — Other information

	Particulars	What goes in it
15	Particulars of demands and refunds	Claimed, sanctioned, rejected, pending.
16	Supplies from composition taxpayers, deemed supply under section 143, goods sent on approval	
17 / 18	HSN-wise summary of outward and inward supplies	17 is mandatory; 18 has been relaxed in some years.
19	Late fee payable and paid	

The table that draws scrutiny is 8D — the difference between the credit available in GSTR-2B and the credit you actually took. A large 8D is not automatically wrong, but it is the line an officer opens first, so know what explains yours before you file.

Part V is the one people forget: transactions of the previous financial year that were corrected in the current year's returns belong there, not in Part II.

Due 31 December following the financial year, unless extended. See gstextract.com/gst-return-due-dates.

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