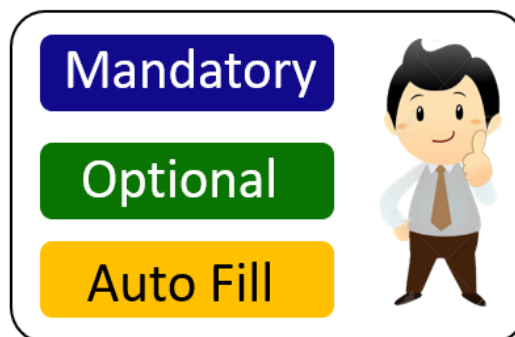


GSTR-9 Comparison Manual for FY 2022-23 & FY 2021-22

Updated Instructions (Table-wise)



4. Details of advances, inward and outward supplies made during the financial year on which tax is payable

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
4A	Supplies made to unregistered persons (B2C)	Mandatory	Mandatory	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.	
4B	Supplies made to registered person (B2B)	Mandatory	Mandatory	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here.	

				These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.	
4C	Zero rated supply (Export) on payment of tax (Except supplies to SEZ)	Mandatory	Mandatory	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.	
4D	Supplies to SEZ on payment of tax	Mandatory	Mandatory	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.	
4E	Deemed Exports	Mandatory	Mandatory	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.	
4F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)	Mandatory	Mandatory	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.	
4G	Inward supplies on which tax is to be paid on the reverse charge basis	Mandatory	Mandatory	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table	

				3.1(d) of FORM GSTR-3B may be used for filling up these details.	
4H	Sub total (A to G above)	Autofill	Autofill		
4I	Credit notes issued in respect of transactions specified in (B) to (E) above (-)	Mandatory	Mandatory	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. ²¹ [For ⁵⁷ [FY 2017-18, 2018-19 ⁷³ [, 2019-20 and 2020-21]], 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.]	
4J	Debit notes issued in respect of transactions specified in (B) to (E) above (+)	Mandatory	Mandatory	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. ²² [For ⁵⁷ [FY 2017-18, 2018-19 ⁷³ [, 2019-20 and 2020-21]], 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.]	
4K	Supplies/tax declared through Amendments (+)	Mandatory	Mandatory	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. ²³ [For ⁵⁷ [FY 2017-18, 2018-19 ⁷³ [, 2019-20 and 2020-21]], the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is	

				any difficulty in reporting such details separately in this table.]	
4L	Supplies/tax reduced through Amendments (-)	Mandatory	Mandatory	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. ²³ [For ⁵⁷ [FY 2017-18, 2018-19 ⁷³ [, 2019-20 and 2020-21]], the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.]	
4M	Sub total (I to L above)	Autofill	Autofill		
4N	Supplies and advances on which tax is to be paid (H + M) above	Autofill	Autofill		

5. Details of Outward supplies made during the financial year on which tax is not payable

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
5A	Zero rated supply (Export) without payment of tax	Mandatory	Mandatory	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.	

5B	Supply to SEZ without payment of tax	Mandatory	Mandatory	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.	
5C	Supplies on which tax is to be paid by the recipient on reverse charge basis	Mandatory	Mandatory	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.	
5D	Exempted	Mandatory	Mandatory	<p>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). ²⁴[For ⁵⁷[FY 2017-18, 2018-19 ⁷³[, 2019-20 and 2020-21]], 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.]</p> <p>⁸⁷[For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.]</p> <p>¹⁰³[For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.]</p>	

5E	Nil Rated	Optional	Optional	<p>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). ²⁴[For ⁵⁷[FY 2017-18, 2018-19 ⁷³[, 2019-20 and 2020-21]], 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.]</p> <p>⁸⁷[For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.]</p> <p>¹⁰³[For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.]</p>	5E may be clubbed & reported in 5D.
5F	Non-GST supply (includes “no supply” TM)	Mandatory	Mandatory	<p>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). ²⁴[For ⁵⁷[FY 2017-18, 2018-19 ⁷³[, 2019-20 and 2020-21]], 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.]</p> <p>⁸⁷[For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall</p>	

				<p>have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.]</p> <p>103[For FY 2022-23, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.]</p>	
5G	Sub total (A to F above)	Autofill	Autofill		
5H	Credit notes issued in respect of transactions specified in (A to F) above (-)	Optional	Optional	<p>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.</p> <p>25[For 57[FY 2017-18, 2018-19 88[2019-20, 104[2020-21, 2021-22 and 2022-23]]], 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.]</p>	5H may be clubbed & reported net of figures in 5A to 5F.
5I	Debit Notes issued in respect of transactions specified in (A to F) above (+)	Optional	Optional	<p>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 details.</p> <p>26[For 57[FY 2017-18, 2018-19 88[2019-20, 104[2020-21, 2021-22 and 2022-23]]], 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.]</p>	5I may be clubbed & reported net of figures in 5A to 5F.

5J	Supplies declared through Amendments (+)	Optional	Optional	<p>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.</p> <p>²⁷[For⁵⁷[FY 2017-18, 2018-19 ⁸⁸[2019-20, ¹⁰⁴[2020-21, 2021-22 and 2022-23]]], 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.]</p>	5J may be clubbed & reported net of figures in 5A to 5F.
5K	Supplies reduced through Amendments (-)	Optional	Optional	<p>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.</p> <p>²⁷[For⁵⁷[FY 2017-18, 2018-19 ⁸⁸[2019-20, ¹⁰⁴[2020-21, 2021-22 and 2022-23]]], 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.]</p>	5K may be clubbed & reported net of figures in 5A to 5F.
5L	Sub total (H to K)	Autofill	Autofill		
5M	Turnover on which tax is not to be paid (G + L above)	Autofill	Autofill		
5N	Total Turnover (including advances) (4N + 5M - 4G above)	Autofill	Autofill	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of	

advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

6. Details of ITC availed during the financial year

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
6A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	Autofill	Autofill	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.	
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Mandatory	Mandatory	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. ²⁸ [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.]	ITC on Capital goods to be shown separately. ITC on Input and Input Services may be clubbed and reported in Input Column.

				<p>⁵⁸[For ¹⁰⁵[FY 2019-20, 2020-21, 2021-22 and 2022-23], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p>	
6C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Mandatory	Mandatory	<p>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.</p> <p>²⁹[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.</p> <p>⁵⁹[For ¹⁰⁵[FY 2019-20, 2020-21, 2021-22 and 2022-23], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p> <p>For ⁶⁰[FY 2017-18, 2018-19 ⁷⁶[, 2019-20 and 2020-21]], 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.]</p>	ITC on Capital goods to be shown separately. ITC on Input and Input Services may be clubbed and reported in Input Column.
6D	Inward supplies received from registered persons	Mandatory	Mandatory	<p>Aggregate value of input tax credit availed on all inward supplies received from registered persons on</p>	ITC on Capital goods to be shown separately. ITC on

	<p>liable to reverse charge (other than B above) on which tax is paid and ITC availed</p>			<p>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.</p> <p>²⁹[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.</p> <p>⁵⁹[For ¹⁰⁵[FY 2019-20, 2020-21, 2021-22 and 2022-23], the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]</p> <p>For ⁶⁰[FY 2017-18, 2018-19 and ⁷⁶[, 2019-20 and 2020-21]], 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.]</p>	<p>Input and Input Services may be clubbed and reported in Input Column.</p>
<p>6E</p>	<p>Import of goods (including supplies from SEZ)</p>	<p>Mandatory</p>	<p>Mandatory</p>	<p>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.</p> <p>³⁰[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 tax credit under the “inputs” row only.]</p> <p>⁶¹[For ¹⁰⁵[FY 2019-20, 2020-21, 2021-22 and 2022-23], the registered person shall report the</p>	<p>ITC on Input and Capital goods to be shown separately.</p>

				breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.]	
6F	Import of services (excluding inward supplies from SEZ)	Mandatory	Mandatory	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.	
6G	Input Tax credit received from ISD	Mandatory	Mandatory	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.	
6H	Amount of ITC reclaimed (other than B above) under the provisions of the Act	Mandatory	Mandatory	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.	
6I	Sub-total (B to H above)	Autofill	Autofill		
6J	Difference (I - A above)	Autofill	Autofill	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.	
6K	Transition Credit through TRAN-I (including revisions if any)	Mandatory	Mandatory	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.	
6L	Transition Credit through TRAN-II	Mandatory	Mandatory	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-	

				II shall be declared here.	
6M	Any other ITC availed but not specified above	Mandatory	Mandatory	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.	
6N	Sub-total (K to M above)	Autofill	Autofill		
6O	Total ITC availed (I + N above)	Autofill	Autofill		

7. Details of ITC Reversed and Ineligible ITC for the financial year

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
7A	As per Rule 37	Optional	Optional	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	7A may be clubbed & reported in 7H.

				<p>included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.</p> <p>³¹[For ⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁶[2020-21, 2021-22 and 2022-23]]]], 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.]</p>	
7B	As per Rule 39	Optional	Optional	<p>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.</p> <p>³¹[For ⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁶[2020-21, 2021-22 and 2022-23]]]], 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</p>	7B may be clubbed & reported in 7H.

				7F) and TRAN-2 (Table 7G) are to be mandatorily reported.]	
7C	As per Rule 42	Optional	Optional	<p>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.</p> <p>³¹[For ⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁶[2020-21, 2021-22 and 2022-23]]]], 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.]</p>	7C may be clubbed & reported in 7H.
7D	As per Rule 43	Optional	Optional	<p>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</p>	7D may be clubbed & reported in 7H.

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**.

³¹[For ⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁶[2020-21, 2021-22 and 2022-23]]]], 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.]

7E As per section 17(5)

Optional

Optional

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

7E may be clubbed & reported in 7H.

				<p>included in table 4A of FORM GSTR-3B, then entry will come in 7E of FORM GSTR-9.</p> <p>³¹[For ⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁶[2020-21, 2021-22 and 2022-23]]]], 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.]</p>	
7F	Reversal of TRAN-I credit	Mandatory	Mandatory	<p>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.</p> <p>³¹[For ⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁶[2020-21, 2021-22 and 2022-23]]]], 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</p>	

				7F) and TRAN-2 (Table 7G) are to be mandatorily reported.]	
7G	Reversal of TRAN-II credit	Mandatory	Mandatory	<p>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.</p> <p>³¹[For ⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁶[2020-21, 2021-22 and 2022-23]]]], 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.]</p>	
7H	OTHER REVERSALS (PL. SPECIFY)	Mandatory	Mandatory	<p>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</p>	Mandatory, if Applicable

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**.

³¹[For ⁶²[FY 2017-18, ⁷⁸[2018-19, ⁹⁰[2019-20, ¹⁰⁶[2020-21, 2021-22 and 2022-23]]]], 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.]

7I	Total ITC Reversed (Sum of A to H above)	Autofill	Autofill		
7J	Net ITC Available for Utilization (6O - 7I)	Autofill	Autofill		

8. Other ITC related information

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
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8A	ITC as per GSTR-2A (Table 3 & 5 thereof)	Autofill	Autofill	<p>The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to ³²[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. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1 ³³[For FY 2017-18,] ⁷[It may be noted that the FORM GSTR-2A generated as on the 1st May, 2019 shall be auto-populated in this table.]. ³⁴[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).]</p> <p>⁶³[For FY 2019-20, it may be noted that the details from FORM GSTR-2A generated as on the 1st November, 2020 shall be auto-populated in this table.]</p>	
8B	ITC as per sum total of 6(B) and 6(H) above	Autofill	Autofill	<p>The input tax credit as declared in Table 6B and 6H shall be auto-populated here. ³⁵[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).]</p>	
8C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes	Mandatory	Mandatory	<p>⁶⁴[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 the</p>	

	services received from SEZs) received during the financial year but availed in the next financial year upto specified period			financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the CGST Act, 2017.]	
8D	Difference [A-(B+C)]	Autofill	Autofill	Aggregate value of the input tax credit which was available in FORM GSTR-2A (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. ³⁹ [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).]	
8E	ITC available but not availed	Mandatory	Mandatory	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.	
8F	ITC available but ineligible	Mandatory	Mandatory	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.	
8G	IGST paid on import of goods (including supplies from SEZ)	Mandatory	Mandatory	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.	

8H	IGST credit availed on import of goods (as per 6(E) above)	Autofill	Autofill	The input tax credit as declared in Table 6E shall be auto-populated here.	
8I	Difference (G-H)	Autofill	Autofill		
8J	ITC available but not availed on import of goods (Equal to I)	Autofill	Autofill		
8K	Total ITC to be lapsed in current financial year (E + F + J)	Autofill	Autofill	The total input tax credit which shall lapse for the current financial year shall be computed in this row.	

9. Details of tax paid as declared in returns filed during the financial year

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
9	Details of tax paid as declared in returns filed during the financial year	Mandatory	Mandatory		

10. Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
10	Supplies / tax declared through Amendments (+)	Mandatory	Mandatory	⁴² [For FY 2017-18,] Details of additions or amendments to any of the supplies already declared	

(net of debit notes)

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 ¹⁰[2018 to March 2019] shall be declared here.

⁴³[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.]

⁶⁶[For FY 2019-20, 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 2020 to September 2020 shall be declared here.]

⁸⁰[For FY 2020-21, 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 2021 to September 2021 shall be declared here.]

⁹²[For FY 2021-22, 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 ¹⁰²[April, 2022 to October, 2022 filed upto 30th November, 2022] shall be declared here.]

¹⁰⁷[For FY 2022-23, 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, 2023 to October, 2023 filed

upto 30th November, 2023 shall be declared here.]

11. Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
11	Supplies / tax reduced through Amendments (-) (net of credit notes)	Mandatory	Mandatory	<p>⁴²[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 ¹⁰[2018 to March 2019] shall be declared here.</p> <p>⁴³[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>⁶⁶[For FY 2019-20, 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 2020 to September 2020 shall be declared here.]</p> <p>⁸⁰[For FY 2020-21, 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 2021 to September 2021 shall be declared here.]</p>	

⁹²[For FY 2021-22, 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 ¹⁰²[April, 2022 to October, 2022 filed upto 30th November, 2022] shall be declared here.]

¹⁰⁷[For FY 2022-23, 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, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here.]

12. Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
12	Reversal of ITC availed during previous financial year	Optional	Optional	<p>⁴⁴[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 ¹¹[2018 to March 2019] shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.</p> <p>⁴⁵[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.]</p>	Taxpayer has an option not to fill this table.

⁶⁷[For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.]

⁸¹[For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]

⁹³[For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of ¹⁰²[April, 2022 to October, 2022 filed upto 30th November, 2022] shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.]

¹⁰⁷[For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.]

For ⁶⁸[FY 2017-18, ⁸²[2018-19, ⁹⁴[2019-20, ¹⁰⁸[2020-21, 2021-22 and 2022-23]]], the registered person shall have an option to not fill this table.]

13. Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
13	ITC availed for the previous financial year	Optional	Optional	<p>⁴⁶[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 ¹²[2018 to March 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 2017-18 as per second proviso to sub-section (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.</p> <p>⁴⁷[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 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.</p> <p>⁶⁹[For FY 2019-20, 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 2020 to September 2020 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 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such</p>	Taxpayer has an option not to fill this table.

ITC reclaimed shall be furnished in the annual return for FY 2020-21.]

83[For FY 2020-21, 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 2021 to September 2021 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 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.]

95[For FY 2021-22, 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 ^{**102**}[April, 2022 to October, 2022 filed upto 30th November, 2022] 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 2021-22 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.]

109[For FY 2022-23, 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, 2023 to October, 2023 filed upto 30th November, 2023 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 2022-23 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24.]

For ⁷⁰[FY 2017-18, ⁸⁴[2018-19, ⁹⁶[2019-20, ¹¹⁰[2020-21, 2021-22 and 2022-23]]], the registered person shall have an option to not fill this table.]

14. Differential tax paid on account of declaration in table no. 10 & 11

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
14	Differential tax paid on account of declaration in table no. 10 & 11	Mandatory	Mandatory		Mandatory, if Applicable.

15. Particulars of Demands and Refunds

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
15A	Total Refund claimed	Optional	Optional	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.	Taxpayer has an option not to fill this table.

				<p>⁴⁸[For ⁷¹[FY 2017-18, ⁸⁵[2018-19, ⁹⁷[2019-20, ¹¹⁰[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	
15B	Total Refund sanctioned	Optional	Optional	<p>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.</p> <p>⁴⁸[For ⁷¹[FY 2017-18, ⁸⁵[2018-19, ⁹⁷[2019-20, ¹¹⁰[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	Taxpayer has an option not to fill this table.
15C	Total Refund Rejected	Optional	Optional	<p>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.</p> <p>⁴⁸[For ⁷¹[FY 2017-18, ⁸⁵[2018-19, ⁹⁷[2019-20, ¹¹⁰[2020-21, 2021-22 and 2022-23]]]], the</p>	Taxpayer has an option not to fill this table.

				registered person shall have an option to not fill this Table.]	
15D	Total Refund Pending	Optional	Optional	<p>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.</p> <p>⁴⁸[For ⁷¹[FY 2017-18, ⁸⁵[2018-19, ⁹⁷[2019-20, ¹¹⁰[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	Taxpayer has an option not to fill this table.
15E	Total demand of taxes	Optional	Optional	<p>Aggregate value of demands of taxes for which an order 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.</p> <p>⁴⁹[For ⁷¹[FY 2017-18, ⁸⁵[2018-19, ⁹⁷[2019-20, ¹¹⁰[2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]</p>	Taxpayer has an option not to fill this table.
15F	Total taxes paid in respect of E above	Optional	Optional	<p>Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here.</p>	Taxpayer has an option not to fill this table.

				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. ⁴⁹ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁷ [2019-20, ¹¹⁰ [2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]	
15G	Total demands pending out of E above	Optional	Optional	Aggregate value of demands of taxes for which an order 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. ⁴⁹ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁷ [2019-20, ¹¹⁰ [2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]	Taxpayer has an option not to fill this table.

16. Supplies received from Composition taxpayers, deemed supply by job worker and goods sent on approval basis

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
16A	Supplies received from Composition taxpayers	Optional	Optional	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.	Taxpayer has an option not to fill this table.

				⁵⁰ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁸ [2019-20, ¹¹⁰ [2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this Table.]	
16B	Deemed supply under section 143	Optional	Optional	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. ⁵¹ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁸ [2019-20, ¹¹⁰ [2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this table.]	Taxpayer has an option not to fill this table.
16C	Goods sent on approval basis but not returned	Optional	Optional	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. ⁵¹ [For ⁷¹ [FY 2017-18, ⁸⁵ [2018-19, ⁹⁸ [2019-20, ¹¹⁰ [2020-21, 2021-22 and 2022-23]]]], the registered person shall have an option to not fill this table.]	Taxpayer has an option not to fill this table.

17. HSN wise summary of Outward Supplies

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
17	HSN wise summary of Outward Supplies	Mandatory	Mandatory	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 â,¹ 1.50 Cr. It will be mandatory to	[6 Digit level HSN is mandatory for B2B or B2C supplies for taxpayers having turnover > 5 Cr.]

			<p>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.</p> <p>⁹⁹[From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.]</p> <p>UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 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>⁵²[For ⁷¹[FY 2017-18, ⁸⁵[2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this table.]</p> <p>¹⁰⁰¹¹¹[For FY 2021-22 and 2022-23], the registered person shall have an option to not fill Table 18.]</p>	<p>[4 Digit level HSN is mandatory for B2B supplies for taxpayers having turnover ≤ 5 Cr., For B2C supplies 2 digit HSN is sufficient.]</p>
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18. HSN wise summary of Inward Supplies

Table No.	Heading	Nature (FY 2022-23)	Nature (FY 2021-22)	CBIC Instruction	Remarks
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18	HSN wise summary of Inward Supplies	Optional	Optional	<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.</p> <p>⁹⁹[From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.]</p> <p>UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 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>⁵²[For ⁷¹[FY 2017-18, ⁸⁵[2018-19, 2019-20 and 2020-21]], the registered person shall have an option to not fill this table.]</p> <p>¹⁰⁰[¹¹¹[For FY 2021-22 and 2022-23], the registered person shall have an option to not fill Table 18.]</p>	Taxpayer has an option not to fill this table.
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19. Late fee payable and paid

Table	Heading	Nature	Nature	CBIC Instruction	Remarks
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No.		(FY 2022-23)	(FY 2021-22)		
19	Late fee payable and paid	Mandatory	Mandatory	Late fee will be payable if annual return is filed after the due date.	Mandatory, if Applicable.

1. Inserted vide Notification No. 39/2018 – Central Tax dated 04-09-2018
2. Substituted vide Notification No. 74/2018 – Central Tax dated 31-12-2018 before it was read as
3. Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September, 2018"
4. Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier"
5. Omitted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "3. 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 unclaimed during FY 2017-18 through this return."
6. Inserted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019**
7. Inserted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019**
8. Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September 2018"
9. Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier"
10. Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier"
11. Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier"
12. Substituted vide Notification No. 31/2019 – Central Tax dated 28-06-2019 **w.e.f. 28-06-2019** before it was read as "to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier"
13. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
14. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
15. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
16. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
17. Substituted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as

"2. It is mandatory to file all your **FORM GSTR-1** and **FORM GSTR-3B** 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 return."

18. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

19. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

20. Omitted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "unclaimed during FY 2017-18"

21. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

22. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

23. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

24. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

25. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

26. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

27. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

28. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

29. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

30. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

31. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

32. Substituted vide Notification No. 56/2019 – Central Tax dated 14-11-2019 before it was read as "FY 2017-18"

33. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

34. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

35. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

36. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

37. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

38. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

39. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

40. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

41. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

42. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

43. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

44. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

45. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

46. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019

47. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
48. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
49. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
50. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
51. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
52. Inserted vide Notification No. 56/2019 – Central Tax dated 14-11-2019
53. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as
"13[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 3[2018 to March 2019] 14[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]"
54. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as
"15[For FY 2017-18] Particulars of the transactions for the 4[FY 2017-18 declared in returns between April 2018 till March 2019] 16[For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019]"
55. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
56. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
57. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
58. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
59. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
60. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
61. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
62. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
63. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
64. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as
"36[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 received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April 8[2018 to March 2019] shall be declared here. 37[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.] Table 4(A)(5) of **FORM GSTR-3B** may be used for filling up these details. 38[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).]"
65. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020

66. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
67. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
68. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
69. Inserted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020
70. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
71. Substituted vide NOTIFICATION NO. 79/2020 – Central Tax dated 15-10-2020 before it was read as "FY 2017-18 and 2018-19"
72. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
73. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "and 2019-20"
74. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
75. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
76. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "and 2019-20"
77. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "FY 2019-20"
78. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "2018-19 and 2019-20"
79. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
80. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
81. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
82. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "2018-19 and 2019-20"
83. Inserted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021
84. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "2018-19 and 2019-20"
85. Substituted vide NOTIFICATION No. 30/2021–Central Tax dated 30-07-2021 before it was read as "2018-19 and 2019-20"
86. Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
87. Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
88. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "⁷³[, 2019-20 and 2020-21]"
89. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "For FY 2019-20 ⁷⁴[and 2020-21]" & "⁷⁷[FY 2019-20 and 2020-21]"
90. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
91. Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
92. Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
93. Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
94. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
95. Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022

96. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
97. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
98. Substituted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022 before it was read as, "2019-20 and 2020-21"
99. Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
100. Inserted vide NOTIFICATION NO. 14/2022–Central Tax dated 05-07-2022
101. Substituted vide NOTIFICATION NO. 22/2022–Central Tax dated 15-11-2022 before it was read as, "between April, 2022 to September, 2022"
102. Substituted vide NOTIFICATION NO. 22/2022–Central Tax dated 15-11-2022 before it was read as, "April, 2022 to September, 2022"
103. Inserted vide NOTIFICATION NO.38/2023 – Central Tax dated 04.08.2023.
104. Substituted vide NOTIFICATION NO.38/2023–Central Tax dated 04.08.2023 before it was read as, "2020-21 and 2021-22".
105. Substituted vide NOTIFICATION NO.38/2023–Central Tax dated 04.08.2023 before it was read as, ⁸⁹[FY 2019-20, 2020-21 and 2021-22].
106. Substituted vide NOTIFICATION NO.38/2023–Central Tax dated 04.08.2023 before it was read as, "2020-21 and 2021-22".
107. Inserted vide NOTIFICATION NO.38/2023 – Central Tax dated 04.08.2023.
108. Substituted vide NOTIFICATION NO.38/2023–Central Tax dated 04.08.2023 before it was read as, "2020-21 and 2021-22".
109. Inserted vide NOTIFICATION NO.38/2023 – Central Tax dated 04.08.2023.
110. Substituted vide NOTIFICATION NO.38/2023–Central Tax dated 04.08.2023 before it was read as, "2020-21 and 2021-22".
111. Substituted vide NOTIFICATION NO.38/2023–Central Tax dated 04.08.2023 before it was read as, "For FY 2021-22".