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FY 2025-26 · ANNUAL RETURN SEASON

GSTR-9 & GSTR-9C

Staff Pre-Read

Table-by-table Hinglish summary of the ICAI Technical Guides (November 2026 editions), written for the person entering data in the GST software.

Due 31 Dec 2026 | Tables 4–19 + 9C | ITC decision matrix | Red-flag checklist

Inside

1. Basics & what's new
2. Data checklist
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7. Table 15–19 & late fee
8. GSTR-9C basics
9. Software entry steps
10. Quick reference

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01

SECTION 01

Basics: kaun file karega, kab tak, kya naya hai

FY 2025-26 ka GSTR-9 aur GSTR-9C **31 December 2026** tak file karna hai. Portal pe dono forms 8 October 2026 se enable hain, lekin sirf tab jab client ke saare GSTR-1, GSTR-1A, IFF aur GSTR-3B file ho chuke ho. Yeh note ICAI ke Technical Guide on GSTR-9 (Nov 2026 edition) aur Technical Guide on GSTR-9C (Nov 2026 edition) ka summary hai.

31 Dec
GSTR-9 & 9C ki due date (FY 2025-26)

₹2 Cr+
PAN-level turnover par GSTR-9 mandatory

₹5 Cr+
GSTR-9C bhi (self-certified)

0
revisions — file hone ke baad change nahi

APPLICABILITY · PAN-LEVEL AGGREGATE TURNOVER

UP TO ₹2 CRORE
Exempt
Notfn 15/2025-CT

₹2 - 5 CRORE
GSTR-9
Har GSTIN ka, NIL bhi

ABOVE ₹5 CRORE
GSTR-9 + 9C
9C hamesha GSTR-9 ke baad

POINT	RULE (FY 2025-26)	SOURCE
GSTR-9 kisko	Aggregate turnover ₹2 crore se zyada. ₹2 crore tak exempt hai	Sec 44(1), Notfn 15/2025-CT
GSTR-9C kisko	Aggregate turnover ₹5 crore se zyada. Self-certified hai, CA certification nahi chahiye	Rule 80(3)
Turnover kaise dekhein	PAN-India basis pe, state-wise nahi. PAN ka total ₹2 crore cross kare to us PAN ke **har GSTIN** ko GSTR-9 file karna hai, inactive GSTIN ke liye NIL return bhi	Guide Part B
Revision	GSTR-9 submit hone ke baad revise nahi hota, isliye ek hi chance hai	Sec 44
Time bar	Due date se 3 saal baad return file hi nahi hoga. Portal pe enforce hai	Sec 44(2), GSTN advisory 29.10.2025
Latest form amendment	Notfn 05/2026-CT dated 26.10.2026. Pichhle saal ke optional tables is saal bhi optional hain	Guide Part B

FY 2025-26 · KEY DATES AT A GLANCE



Is saal kya naya hai (staff ko pata hona chahiye):

- **Edited figure red mein dikhega.** Auto-populated outward supply figure (Table 4/5) edit kiya to portal us row ko red highlight karega. Har red row ke liye working file mein reason likhna hai.
- **Table 17 (HSN outward) ab auto-populate** hoga GSTR-1/1A ke Table 12 se. Portal pe "Download Table 12 of GSTR-1/1A HSN Details" Excel milti hai, jisme Table 17 format ki sheet bhi hoti hai.
- **Rate change 22.09.2025 se (56th Council).** Same HSN ka 22 Sept se pehle aur baad ka data alag-alag rate rows mein jayega.
- **Table 8A ki Excel mein naya column** "Actual ITC amount considered for 8A Summary computation". Yeh wahi amount dikhata hai jo online 8A mein gaya hai, gross invoice value nahi.
- **Local delivery via e-commerce (Sec 9(5))** ab ECO ki liability hai. ECO Table 4G1 mein dikhayega, supplier Table 5C1 mein.
- **Individual life/health insurance exempt** ho gaya hai, isliye insurer clients ka exempt turnover aur common credit reversal dobara check karna hai.
- **Sec 17(5)(d) amendment** ("plant **and** machinery", 01.07.2017 se retrospective) Safari Retreats judgment ko override karta hai. Building construction pe ITC liya ho to partner ko flag karo. Reversal Table 7E mein jayega.
- **Sin goods** (pan masala, tobacco): 22.09.2025 se rate 40% hai, aur 01.02.2026 se RSP-based valuation (Rule 31D) aur cess NIL. Aise client mein ek saal ke andar teen alag basis hain, isliye Table 9 aur 17 dhyan se bharna hai.
- **Post-sale discount (Circular 251/08/2025)**: bina GST wala financial/commercial credit note supplier ki liability kam nahi karta, aur recipient ko ITC reverse nahi karna padta.

02

SECTION 02

Filing se pehle: data checklist

Software mein kuch bhi daalne se pehle har client ka yeh data folder ready hona chahiye. Guide ke hisaab se GSTR-9 ka primary source **books of accounts** hain (Sec 35 + Rule 56). Returns sirf books ko validate karne ke liye hain, books ki jagah nahi le sakte.

FILING WORKFLOW · 5 STEPS

1. **Collect** — Portal downloads + client registers
2. **Reconcile** — Books vs GSTR-1, 3B, 2B — differences list
3. **Enter** — Software mein table-wise data
4. **Review** — Draft + working senior ko
5. **File** — DSC / EVC — revision nahi

Portal se download karo:

- [ ] GSTR-1 / IFF / GSTR-1A: April 2025 se March 2026, aur April se October 2026 ke amendments (Table 9, 10, 11 ke liye)
- [ ] GSTR-3B: April 2025 se March 2026, aur April se October 2026 (jo 30.11.2026 tak file hue). Yeh Table 6A1, 8C, 12, 13 ke liye chahiye
- [ ] GSTR-9 dashboard se Table 8A ki document-wise Excel
- [ ] "Download Table 12 of GSTR-1/1A HSN Details" Excel (Table 17 ke liye)
- [ ] Electronic cash, credit aur liability ledger (Table 9 ke interest, late fee aur DRC-03 ke liye)
- [ ] ICEGATE ka import data (Table 8G) aur shipping bill status (export on payment)
- [ ] Pichhle saal ka filed GSTR-9 (FY 2024–25 ke Table 8C/13 ka reference)

Client se lo:

- [ ] Sales register, purchase register, debit/credit note register
- [ ] Advance register (received aur adjusted), RCM register, export/SEZ register (LUT, BRC/FIRC, SEZ endorsement)
- [ ] Fixed asset sale ki list (Sec 18(6) valuation). Yeh P&L mein profit/loss ke roop mein dikhti hai, sale value nahi
- [ ] ITC reversal working: Rule 37 (180 din payment), Rule 37A, Rule 42/43 (common credit), Sec 17(5) blocked credit
- [ ] Refund aur demand orders (Table 15), composition supplier se purchase aur job work/approval goods ki details (Table 16)
- [ ] Audited financials aur trial balance (5 crore se upar wale clients ke 9C ke liye)

Pehla check: books ka turnover aur ITC GSTR-1 aur 3B se match karo. Jo difference aaye uski list banao **pehle**, software mein data baad mein daalo. Difference ko chhupana nahi hai: ya to Part V (Table 10–14) mein dikhega, ya DRC-03 se payment hoga, ya 9C mein reason dena hoga.

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03

SECTION 03

Part II: Table 4 aur 5 (outward supplies)

Table 4 mein woh supplies jaati hain **jin par tax payable hai**, aur Table 5 mein woh **jin par tax payable nahi hai**. Dono tables GSTR-1, IFF aur 1A se auto-populate hote hain. **Sabse important rule (Tables 4–7): sirf FY 2025–26 se related transactions.** Agle saal (April-Oct 2026) mein ki gayi FY 2025–26 ki entries alag sub-tables (Part V) mein jaati hain.

TABLE 4

Tax payable hai

B2C | B2B | Export with tax | SEZ with tax | Deemed export | Advances | RCM inward (4G) | 9(5) by ECO

TABLE 5

Tax payable nahi hai

Export under LUT | SEZ under LUT | Outward RCM (5C) | 9(5) by supplier | Exempt | Nil-rated | Non-GST

TABLE	KYA DAALNA HAI	GSTR-1 REFERENCE	DHYAN RAKHO
4A	B2C supplies, credit/debit notes aur amendments ke baad net	Table 5, 7 (+9, 10)	ECO ke through ki B2C sale bhi isi mein
4B	B2B supplies	Table 4A	Gross amount, credit notes 4I mein
4C	Export **with payment** of tax (SEZ chhodkar)	Table 6A	LUT wala export yahan nahi, 5A mein jayega. ICEGATE pe shipping bill status check karo
4D	SEZ ko supply with payment	Table 6B	SEZ officer ka admittance proof hona chahiye
4E	Deemed exports	Table 6C	
4F	Advance jis par tax diya, lekin invoice abhi nahi bana	Table 11	Advance register se match karo
4G	Inward supplies jin par RCM payable hai	3B Table 3.1(d)	ITC tabhi milega jab payment ho chuka ho aur invoice paas ho
4G1	Sec 9(5) supplies, **sirf ECO report karega**	Table 15, 15A	Normal supplier isko khaali chhode
4I–4L	Credit notes, debit notes, amendments (+/–)	Table 9B, 9C, 10	Sirf GST wale notes. Bina GST ka commercial credit note nahi
5A, 5B	Export / SEZ **without payment** (LUT/ bond)	Table 6A, 6B	LUT nahi tha to partner se baat karo (Circular 37/11/2018)
5C	Supplies jahan recipient RCM pay karta hai	Table 4B	

TABLE	KYA DAALNA HAI	GSTR-1 REFERENCE	DHYAN RAKHO
5C1	Sec 9(5) supplies, supplier report karega	Table 14(b), 14A(b)	Local delivery ab isme aata hai
5D, 5E, 5F	Exempt, nil-rated, non-GST	Table 8	5D aur 5E optional hain, combined 5D mein daal sakte ho
5H-5K	Table 5 ke credit/debit notes aur amendments		Optional

Common galtiyan jo nahi karni:

- Exempt, nil ya non-GST supply ko Table 4 mein daal dena. Table 4 sirf taxable supplies ke liye hai.
- RCM wali outward supply Table 4 mein. Woh 5C mein jayegi.
- Fixed asset sale bhool jana. Iski value Sec 18(6) se nikalo, P&L wala profit/loss figure nahi.
- Auto-populated figure bina reason ke edit kar dena. Edit karo to row red ho jayegi, aur reason working file mein likhna zaroori hai.
- 22 Sept 2025 rate change wale client mein old aur new rate ka data mix kar dena.

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SECTION 04

04 Part III: Table 6, 7, 8 (ITC)

Sabse zyada galtiyan ITC mein hoti hain. Ek line yaad rakho: **Table 6 aur 7 mein sirf FY 2025-26 ka ITC jaata hai. Pichhle saal ka jo ITC is saal claim hua, woh 6A1 mein alag dikhana hai.**

TABLE 6 KA MATH · 6J HAMESHA ZERO

6A Total ITC in GSTR-3B (auto) **−** **6A1** Pichhle saal ka ITC jo is saal liya **=** **6A2** Net current-year ITC **=** **6B–6H** Inputs, CG, services, RCM, import, reclaim

6J = 0 6I (6B se 6H ka total) − 6A2. Zero nahi hai to entry galat hai.

Table 6: ITC availed

ROW	KYA HAI	KAISE BHARNA HAI
6A	3B Table 4A ka total ITC (poore saal ka)	Auto-populated hai, edit nahi hoga. Ismein pichhle saal ka ITC bhi included hai
6A1	FY 2024-25 ka ITC jo FY 2025-26 ke 3B mein claim hua	Manually daalna hai. **Rule 37/37A wala reclaim yahan nahi aata**
6A2	Net current-year ITC = 6A − 6A1	Formula hai
6B-6E	FY 2025-26 ka ITC: inputs, capital goods, input services. 6B domestic, 6C/6D RCM, 6E import of goods	6B-6D ka inputs/CG/services break-up optional hai, total dena hai
6H	ITC reclaim	Rule 37/37A ka reclaim **hamesha yahan** aata hai, chahe ITC kisi bhi saal ka ho (reclaim wale saal ka ITC maana jayega)
6J	Difference = 6I − 6A2	**NIL hona chahiye.** NIL nahi hai to wapas check karo
6M	ITC-01, ITC-02, ITC-02A se liya ITC	3B, TRAN-1, TRAN-2 wala ITC yahan nahi

Table 7: ITC reversals

Is saal se har reversal **apni sahi row mein** jayega. Consolidated reporting 7H mein ab allowed nahi hai.

ROW	REASON
7A	Rule 37: supplier ko 180 din mein payment nahi kiya
7A1	Rule 37A: supplier ne 3B file nahi kiya (new row)
7A2	Rule 38: bank / NBFC ka 50% reversal (new row)

ROW	REASON
7B	Rule 39: ISD credit note
7C, 7D	Rule 42, 43: common credit (inputs, capital goods)
7E	Sec 17(5) blocked credit. Plant and machinery amendment yahan dekhna hai
7F, 7G	TRAN-1, TRAN-2 reversal
7H	Baaki sab, jaise ITC-03

Dhyan rakho:

- Reversal sirf usi ITC ka dikhao jo 6B/6H mein claim hua tha, warna double reversal ho jayega.
- **FY 2024-25 ke ITC ka FY 2025-26 mein reversal GSTR-9 mein kahin report nahi hota** (GSTN Additional FAQ 5).
- Ineligible ITC claim aur utilise ho chuka hai to DRC-03 se **cash** mein pay karna hai, interest ke saath.
- 3B ke Table 4B(1) se 7A2 aur 17(5) ke figures milte hain.

Table 8: GSTR-2B vs 3B reconciliation

ROW	KYA HAI	NOTE
8A	GSTR-2B Table 3(I) se FY 2025-26 ka ITC	Auto aur non-editable hai, 30.11.2026 tak. Excel mein "Actual ITC amount considered" column dekho, invoice ki gross value nahi
8B	Table 6B ka amount	6H se delink ho gaya hai
8C	FY 2025-26 ka ITC jo **pehli baar** April-Oct 2026 ke 3B mein claim hua	**Reclaim yahan nahi aata**, sirf first-time claim
8D	8A – (8B + 8C)	Positive ya zero theek hai. **Negative = red flag**, working banao
8E, 8F	8D ka break-up: available but not availed / ineligible (Sec 16(4), Rule 36)	Books mein liya lekin na 2B mein hai na 3B mein, to woh yahan nahi aata
8G, 8H, 8H1	Import IGST paid / is saal claim / agle saal claim (new 8H1)	8I = 8G – (8H + 8H1)

8D negative hone ke common reasons: supplier ne GSTR-1 file nahi kiya, ITC twice claim ho gaya, typing error, ya agle saal ka reclaim galti se 8C mein daal diya (GSTN FAQ Q16).

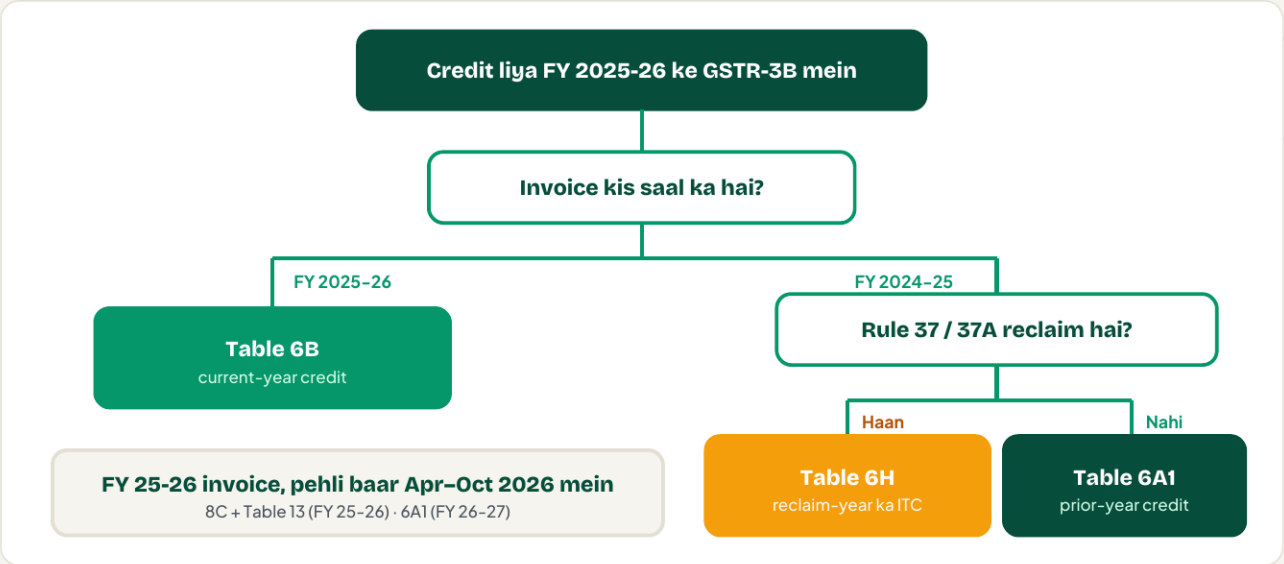
TABLE 8D · 8A – (8B + 8C) PADHNE KA TAREEKA

Positive
2B mein credit tha, liya nahi. 8E / 8F mein reason.

Zero
Ideal. 2B aur 3B match.

Negative
Red flag. 2B se zyada liya — invoice-wise working banao.

DECISION TREE · PICHHLE SAAL KA CREDIT KAHAN JAYEGA



Decision matrix: kaunsa ITC kahan jayega

SITUATION	GSTR-9 FY 2025-26	GSTR-9 FY 2026-27
FY 25-26 invoice, ITC FY 25-26 mein liya	6B	—
FY 24-25 invoice, pehli baar FY 25-26 ke 3B mein liya	6A1	—
FY 24-25 ITC reverse hua FY 24-25 mein, reclaim FY 25-26 mein (Rule 37/37A nahi)	6A1	—
FY 24-25 ITC reverse hua FY 24-25 mein, reclaim FY 25-26 mein (Rule 37/37A)	6H	—
Claim, reverse aur reclaim teeno FY 25-26 mein	6B, Table 7, 6H	—
FY 25-26 mein claim aur reverse, reclaim FY 26-27 mein (Rule 37/37A nahi)	6B, 7H, Table 13. 8C mein **nahi**	6A1
FY 25-26 mein claim aur reverse, reclaim FY 26-27 mein (Rule 37/37A)	6B, 7A/7A1. 8C aur 13 mein **nahi**	6H
FY 25-26 invoice miss hua, pehli baar April-Oct 2026 mein liya	8C aur Table 13	6A1
Import FY 25-26 mein, IGST credit FY 26-27 mein	8G, 8H1, Table 13	—

Source: ICAI Guide Part B para 4, GSTN FAQs FY 2024-25 (Q19, Q24) aur GSTN Advisory 09.12.2024.

05

SECTION 05

Part IV: Table 9 (tax payable aur paid)

Table 9 mein FY 2025-26 ki total tax liability aur uska payment, cash aur ITC alag-alag, dikhana hai. **Tax payable column** 3B Table 6.1 ki net liability se auto-populate hota hai. Net negative ho to zero aata hai, lekin column editable hai.

SHORTFALL KAISE PAY KAREIN · DRC-03

LANE 1

Tax shortfall

Cash | ITC

Utilised ineligible ITC ka reversal cash se hi.

LANE 2

Interest, late fee, penalty

Cash only

Credit ledger se pay nahi hota.

- **Tax payable** woh hona chahiye jo actually banta hai. 3B mein galti hui thi to usko yahan repeat nahi karna; sahi figure daalo aur shortfall pay karo.
- **Tax paid** mein sirf woh amount aata hai jo 3B se pay hua. Kam pay hua ho to difference **DRC-03** se pay karo, GSTR-9 file karne se pehle.
- DRC-03: tax cash ya credit ledger se pay ho sakta hai, lekin **interest, late fee aur penalty sirf cash** se. (Utilised ineligible ITC ka reversal bhi cash se.)
- **Interest aur late fee** 3B Table 5.1/6.1 se lo, aur electronic liability ledger se cross-check karo.
- Penalty aur other dues ke liye 3B mein koi table nahi hai, isliye inko ledger aur DRC-03 challans se lo.
- Mid-year rate change ki wajah se Table 9 ki rate-wise liability ko 9C Table 9 ke saath match karke rakho.

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SECTION 06

06 Part V: Table 10-14 (agle saal mein report hue FY 2025-26 ke transactions)

Part V mein FY 2025–26 ke woh transactions jaate hain jo **April se October 2026** ke returns mein report hue, aur woh returns **30 November 2026 tak** file hue ho. Iske baad ka kuch bhi yahan nahi aayega.

PART V WINDOW · KAUNSE RETURNS COUNT HONGE

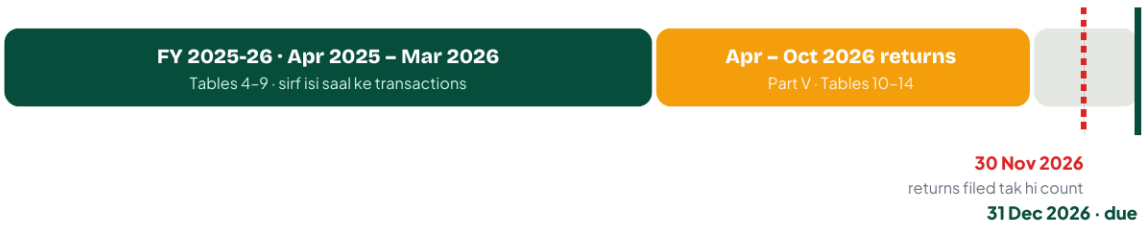


TABLE	KYA DAALNA HAI	SOURCE
10	Upward amendments: FY 25–26 ke missed invoices, debit notes, upward amendments	GSTR-1 / 1A / IFF, Apr-Oct 2026
11	Downward amendments: FY 25–26 ke credit notes, downward amendments	GSTR-1 / 1A / IFF, Apr-Oct 2026
12	FY 25–26 ka ITC jo FY 26–27 mein reverse hua	3B Table 4B, Apr-Oct 2026
13	FY 25–26 ka ITC jo FY 26–27 mein liya (8C wala amount + non-Rule 37 reclaim + import 8H1)	3B Table 4A, Apr-Oct 2026
14	Table 10 aur 11 ki wajah se differential tax payable aur paid	3B / DRC-03

- Table 8C ka har amount Table 13 mein bhi hona chahiye. Ulta zaroori nahi hai, kyunki Table 13 mein non-Rule 37 reclaim bhi aata hai jo 8C mein nahi aata.
- Rule 37/37A wala reclaim Table 13 mein **nahi** jayega. Woh agle saal ke GSTR-9 ke 6H mein aayega.
- **RCM:** FY 24–25 ka RCM agar FY 25–26 ke 3B mein pay hua, to woh liability aur ITC **FY 2025–26 ke GSTR-9** mein dikhegi, payment wale saal mein (GSTN Additional FAQ 1, Press Release 03.07.2019). Turnover ka koi difference ho to 9C mein reason do.

07

SECTION 07

Part VI: Table 15-19 (other information) aur late fee

TABLE	KYA HAI	STATUS FY 2025-26
15A-15G	Refund (claimed, sanctioned, rejected, pending) aur demand (raised, paid, pending)	Optional
16A	Composition supplier se purchase	Optional
16B	Deemed supply u/s 143 (job work goods jo time pe wapas nahi aaye)	Optional
16C	Approval basis pe bheje goods jo wapas nahi aaye	Optional
17	HSN-wise outward summary	**Mandatory.** Turnover ₹5 crore se upar ho to 6 digit; ₹5 crore tak B2B ke liye 4 digit
18	HSN-wise inward summary	Optional
19	Late fee payable aur paid	Late filing par system calculate karega

Table 17 tips:

- Portal ki "Download Table 12 of GSTR-1/1A HSN Details" Excel use karo, jisme Table 17 format ki sheet bhi hai.
- Jis HSN ka rate 22.09.2025 ko badla, uski **do rows** banao, purane rate aur naye rate ki.
- 65% concessional rate ka checkbox hata diya gaya hai.

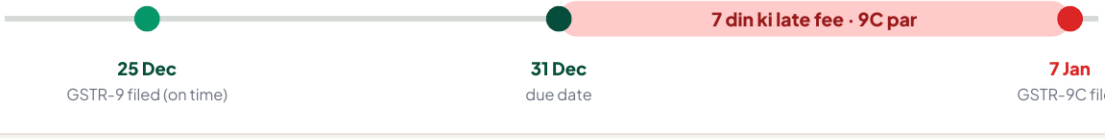
LATE FEE · SEC 47(2), NOTFN 07/2023-CT · PER DAY, CGST + SGST

UP TO ₹5 CR
₹50 / day
₹25 + ₹25 · max 0.04% of state turnover

₹5 – 20 CR
₹100 / day
₹50 + ₹50 · max 0.04%

ABOVE ₹20 CR
₹200 / day
₹100 + ₹100 · max 0.5%

9C KI LATE FEE ALAG SE · CIRCULAR 246/03/2025



GSTR-9 time pe, 9C late, tab bhi late fee lagegi. GSTR-9 ki fee due date se GSTR-9 filing tak. 9C ki fee GSTR-9 filing date ya due date (jo baad mein ho) se 9C filing tak, aur yeh 9C Table 17 mein aati hai.

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08

SECTION 08

GSTR-9C (₹5 crore se upar wale clients)

GSTR-9C mein **audited books aur GSTR-9 ke beech reconciliation** hota hai, teen cheezon ka: turnover, tax paid aur ITC. Yeh self-certified hai, isliye CA ka certificate nahi chahiye, lekin har difference ka reason dena padta hai. 9C hamesha GSTR-9 ke baad file hota hai.

GSTR-9C · TEEN RECONCILIATIONS, BOOKS VS GSTR-9

PART II · TABLES 5-8
Turnover

Audited books vs **GSTR-9**

Adjustments 5B-5N ek saath 5O mein de sakte ho.

PART III · TABLES 9-11
Tax paid

Rate-wise payable vs **paid**

Short payment Table 11 mein, DRC-03 se pay.

PART IV · TABLES 12-14
ITC

Books (12A) vs **7J (12E)**

Difference 12F, reason Table 13. Table 14 optional.

PART	TABLE	KYA RECONCILE HOTA HAI
II	5, 6, 7, 8	Audited turnover se GSTR-9 turnover. 5B-5N ki saari adjustments (unbilled revenue, advances, credit notes, deemed supply) ek saath **5O** mein de sakte ho
III	9, 10, 11	Rate-wise tax payable vs paid. Table 11 mein additional payable aata hai
IV	12, 13	ITC: books (12A) vs GSTR-9 Table 7J (12E). Difference 12F mein aata hai aur reason Table 13 mein
IV	14	Expense-wise ITC reconciliation. **Optional** hai
—	16, 17	Additional liability aur late fee

Dhyan rakho:

- **Multi-GSTIN client:** PAN ka total ₹5 crore se upar ho to **har GSTIN** ka alag 9C banega. Audited figures ko GSTIN-wise books se derive karo. Branch transfer (Schedule I distinct person supply) aur cross-charge ko turnover mein lena mat bhoolo.
- **Turnover mein shamil:** taxable, exempt, export/SEZ, deemed export, outward RCM supply, aur un par mile advances. **Shamil nahi:** inward RCM aur GST ka amount.
- Pichhle saal ka ITC is saal claim hua ho (6A1) to 7J aur books mein difference aa sakta hai. Yeh 12F mein aayega aur reason Table 13 mein dena hai (GSTN Additional FAQ 3, 6).
- Rate change aur sin-goods (RSP valuation) wale clients mein 9C Table 9 rate-wise dhyan se bharo.

SECTION 09

09 Software mein data entry: step-by-step checklist

1. Client ki applicability check karo (₹2 Cr / ₹5 Cr, PAN-level) aur confirm karo ki saare GSTR-1 aur 3B filed hain.
2. Software mein portal data import ya sync karo: GSTR-1, 3B, aur 8A ki Excel.
3. Books ka data import karo aur books vs returns ka difference report pehle nikalo.
4. Table 4/5: auto figures verify karo. Edit sirf tab karo jab reason documented ho.
5. Table 6: 6A1 alag karo. **6J = 0** confirm karo.
6. Table 7: har reversal sahi row mein daalo (7A, 7A1, 7A2, 7B... 7H).
7. Table 8: 8C sirf first-time claim ka ho. 8D ka sign check karo.
8. Table 9: shortfall ho to DRC-03 ka challan **pehle** banwao, phir figure daalo.
9. Table 10–14: April-Oct 2026 ke returns se figures lo.
10. Table 17: HSN ki Excel download karke rate-wise rows banao.
11. Draft PDF download karo, working file ke saath partner ya senior ko review ke liye bhejo.
12. Approval ke baad hi file karo (DSC/EVC). Isko revise nahi kar sakte.

STOP Inme se kuch bhi dikhe to filing rok ke senior ko batao.

- ! 6J NIL nahi hai
- ! 8D negative hai
- ! Table 4/5 ki red row ka reason nahi likha
- ! Tax payable > tax paid, DRC-03 nahi hua
- ! Books vs returns ka bada difference (apni firm ka threshold set karo)
- ! Building / construction par ITC liya (Sec 17(5)(d))
- ! LUT ke bina zero-rated supply
- ! Multiple GSTIN, sabka GSTR-9 nahi bana

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SECTION 10

Quick reference

Important dates (FY 2025-26):

EVENT	DATE
Rate changes (56th Council)	22.09.2025
Finance Act 2025 provisions in force	01.10.2025
Sin goods: RSP valuation, cess NIL	01.02.2026
Part V ke returns ka period	April se October 2026
Part V ke returns file hone ki cut-off	30.11.2026
GSTR-9 / 9C portal pe enable	08.10.2026
GSTR-9 / 9C due date	**31.12.2026**

Optional tables (Notfn 05/2026-CT):

GSTR-9 5D-5F (5D mein combined) | 5H-5K | 6B-6D break-up | 15A-15G | 16A-16C | 18

GSTR-9C 5B-5N (5O mein ek saath) | 14

- **Optional ka matlab galat data dena nahi hai.** Agar bharo to sahi bharo. Client ka data ready hai to bharna better hai.

Chhote FAQs (GSTN):

- Non-GST purchase GSTR-9 mein kahin report nahi hoti (Additional FAQ 7).
- 4G1 sirf woh e-commerce operator bharega jo Sec 9(5) mein liable hai (Additional FAQ 8).
- Rule 37/37A reclaim hamesha reclaim wale saal ke 6H mein jata hai (FAQ 24).
- 7J aur 3B Table 4C match nahi karenge agar pichhle saal ka ITC is saal liya gaya hai. Yeh normal hai (Additional FAQ 4).

Guide mein jo points clear nahi hain, senior se confirm karo:

- DRC-03 payment: guide ki quick reference kehti hai ki tax cash ya credit ledger dono se pay ho sakta hai, lekin ek doosre para mein "cash only" likha hai. Doubt ho to cash se pay karo.
- Guide ki Part B khud kehti hai ki kuch portal items abhi confirm karne baaki hain: red highlighting, Table 17 auto-population aur 8A ka naya Excel column. Filing ke time portal pe khud check karo.
- Guide ke ek para (6A1) mein "April-October 2026" likha hai, jo typing error lagta hai. 6A1 mein FY 2024-25 ka woh ITC aata hai jo **FY 2025-26 ke 3B** mein claim hua.

REFERENCE

Sources

- ICAI, *Technical Guide on GST Annual Return (Form GSTR-9)*, 4th edition, November 2026. Part A (key updates), Part B (quick reference), Chapter 11 (table-wise analysis), Chapter 12 (optional entries), Appendices 14.9 aur 14.10 (GSTN FAQs).
- ICAI, *Technical Guide on GST Reconciliation Statement (Form GSTR-9C)*, 3rd edition, November 2026. Chapters 1–3, Appendix 7.
- Notifications aur circulars jo upar quote hue hain: 05/2026–CT, 13/2025–CT, 15/2025–CT, 16/2025–CT, 07/2023–CT, Circular 246/03/2025–GST aur 251/08/2025–GST.

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Yeh document general information aur staff training ke liye free diya gaya hai. Yeh professional, tax ya legal advice nahi hai. Yeh ICAI Technical Guides (Nov 2026), notifications aur GSTN FAQs par based hai, jaisa 25 November 2026 ko tha. Filing se pehle portal aur latest notifications check karein. RDT & Associates (formerly Dhiraj Tawari & Associates) aur iske partners is document ke use se hone wale kisi bhi output, error ya decision ki koi responsibility ya liability accept nahi karte. Koi bhi financial, tax ya business decision lene se pehle apne Chartered Accountant ya qualified professional se consult karein.

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