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Simplification of Form GSTR-9 & 9C



CA Shubham Kumar
on 18 November 2019

CBIC has issued Notification no. 56/2019 - Central Tax dated: 14th November 2019 on simplification on GSTR-9 & 9C for FY 2017-18 and 2018-19.



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Changes in Form GSTR-9

Significant changes are below for FY 2017-18 and FY 2019-20.

Table No.	Particular	Changes
4B to 4E	Detail of advances, inward and outward supplies	Can fill net of credit/ debit note & amendments (if any difficulty in reporting such details)
5A to 5B	Detail of outward supply on which tax not paid	Can fill net of credit/ debit note & amendments (if any difficulty in reporting such details)
5D to 5F	Exempted, Nil rated & Non-GST Supply	Can fill net of credit/ debit note & amendments (if any difficulty in reporting such details) & if bifurcation is not available, then can fill detail only in 'Exempted Row.'
6B	Bifurcation of inward supply between inputs, capital goods, and input services	Can report the entire tax credit under the 'inputs' row only.
6C & 6D	Bifurcation of inward supply liable to reverse charge	Can report the entire tax credit under the 'inputs' row only and report the consolidated details in Table 6D only.
6E	Bifurcation of Import of Goods	Can report the entire tax credit under the 'inputs' row only.
7A to 7H	Detail of ITC reversed	Can report the entire amount under Table 7H only, but reversal on account of Tran forms are to be mandatorily reported.
8A to 8D	Mapping with GSTR-2A	Option to upload the details in PDF format in Form GSTTR-9C (without the CA certification)

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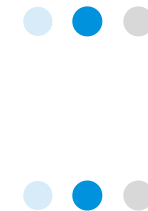


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12	Reversal of ITC during next year	Option to not fill this table.
13	ITC availed for the previous financial Year	Option to not fill this table.
15A to 15D	Particulars of Refund	Option to not fill this table.
15E to 15G	Particulars of Demands	Option to not fill this table.
16A to 16C	Composition taxpayer, Deemed supply & goods sent on approval basis	Option to not fill this table.
17, 18	HSN for outward and Inward supply	Option to not fill this table.



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Changes in Form GSTR-9C



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Significant changes are below for FY 2017-18 and FY 2019-20.

Table No.	Particular	Changes
5B to 5N	Reconciliation of Turnover	Option to not fill this detail. If adjustment required, then the same may be reported in Table 5O.

12B & 12C	Reconciliation of ITC	Option to not fill this detail.
14	Nature wise ITC	Option to not fill this detail

- In Part-B, Certification word 'True and Correct' has been substituted with 'True and Fair.'
- Cash flow statement is not required for non- corporate entities.

The author can also be reached at cashubham2014@gmail.com

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