GSTR 9 Before Notification 56/2019	GSTR 9 after Notification 56/2019
We need to provide bifurcation of sale of Goods / Services to SEZ with payment of tax, deemed exports, zero rated supply along with breakup of Credit / Debit note and amendments there on.	No need to provide such details. Only net figure needs to be reported. (All types of sales Less Credit/Debit Note/Amendments = Reportable amount of sales as per GSTR 9.)
We need to provide bifurcation of sale of Goods/ services on which tax is not payable Which is segregated into Exempted, Nil rated and Non GST Supply along with breakup of Credit/Debit note along with breakup of amendments there on.	No need to provide such bifurcation. We have to sum up the total amount i.e (NIL, Exempted and Non GST Supply) and reported in Exempt Supply Column. Only net figure needs to be reported.
We need to provide bifurcation tax credit in following manner 1.Normal Tax Credit 2.Tax credit from Un registered person liable to reverse charge 3.Tax credit from registered person liable to reverse charge 4 Tax credit on Import of goods (Note : All the above credit needs to be segregated to Input, Capital Goods and Input Services.)	Following are the changes: 1.same 2. Point no 2 and Point 3 can be reported in consolidated basis 3. Point no 2 and Point 3 can be reported in consolidated basis 4.same (Note: No need to segregate tax credit in Input, Capital Goods and Input Service. Only Total tax credit reported in Input column.)
We need to provide details of tax credit reversed and ineligible under various rules.	Reversal and ineligible credit reported under other reversals column. No need to provide details of reversals of tax credit under various rules.
We need to provide Reconciliation between GSTR 2A and tax credit as per books of accounts.	Here tax payers have option either he fill the details while filling GSTR 9 or while filling GSTR 9C in PDF Form (if applicable) Note: This is additional information provided by taxpayer, it will not create additional liability for the taxpayer. Suggestion : In this week various SMS were send by department for mismatch credit between 3B and 2A , make sure taxpayer regularly reconcile 2A as per 20-20 rule and accordingly follow up vendors
We need to provide details of tax credit availed / reversed in previous financial year.	No need to provide such details
Details of demands and refunds to be provided.	Optional
HSN/SAC wise sales and purchases details to be provided	Optional