Summarized Table of Changes Introduced

Form GSTR-9

(Changes applicable for FY 2017-18 and FY 2018-19)

Table No.	***Particulars***	***Changes Made***
Tables 4 and 5: Details of Outward Supplies		
4B to 4E	Details of outward taxable supplies	Tables can be filled net of cr./dr .notes and amendments, instead of separately reporting in tables 4I to 4L
5A to 5F	Details of outward supplies on which tax is not payable	Tables can be filled net of cr./dr. notes and amendments, instead of separately reporting in tables 5H to 5K
5D to 5F	Exempt, nil-rated and non-GST supplies	Option to report a single consolidated figure under “exempted” supplies in table 5D
Table 6: ITC Availed During the FY		
6B to 6E	Details of ITC availed	Option to report all input tax credit (ITC) under the “inputs” row only
6C & 6D	ITC on reverse-charge	Option to report details of both tables 6C and 6D under 6D only
Table 7: ITC Reversal		
7A to 7E	Details of ITC reversals	Option to report the entire amount under “other reversal” in table 7H
7F & 7G	ITC reversals on account of TRAN-I and TRAN-II	Details need to be mandatorily reported in tables 7F and 7G respectively.

Summarized Table of Changes Introduced

IV. Table 8: Other ITC Related Information		
8A	ITC as per GSTR-2A	GSTR-2A generated as on 1-11-2019 shall be auto-populated here
8A to 8D	Details of ITC availed	Option to upload details in PDF format in Form GSTR-9C (without the CA certification)
8C	Details of ITC availed on reverse-charge	ITC on inward supplies received during the relevant FY, but availed in the succeeding FY, as per the period specified*, shall be reported here
V. Tables 10 to 18: Other Information		
10 to 14	Transactions related to the previous FY	Transactions related to the previous FY, but reported in the succeeding FY as per the period specified^, is to be reported here
12 & 13	Reversal of ITC availed during the previous FY & ITC availed for the previous FY	Optional
15A to 15D	Refunds claimed, sanctioned, rejected and pending	Optional
15E to 15G	Demand of taxes, taxes paid and demands pending	Optional
16A to 16C	Supplies received from Composition taxpayers, deemed supply under sec.143 and goods sent on approval basis but not returned	Optional

Summarized Table of Changes Introduced

17 & 18	HSN-wise summary of outward and inward supplies	Optional

**For FY 2017-18, credit that was availed between April 2018 to March 2019 is to be declared in table 8C on value of ITC availed on all inward supplies received from July 2017 to March 2018. For FY 2018-19, credit that was availed between April 2019 to September 2019 needs to be declared in table 8C on value of ITC availed on all inward supplies received from April 2018 to March 2019. ^For FY 2017-18, the particulars reported between April 2018 and March 2019 is to be declared. For FY 2018-19, the particulars reported between April 2019 and September 2019 is to be declared.*

Form GSTR-9C

(Changes applicable for FY 2017-18 and FY 2018-19)

Table No.	**Particulars**	**Changes Made**
5B to 5N	Turnover adjustments	Optional, adjustments may be made in table 5O
12B, 12C and 14	ITC reconciliation	Optional