Here is a detailed explanation for issues listed in the advisory regarding Table 8A and 8C of Form GSTR-9 for FY 2023-24:

1. Invoice Dated FY 2023-24 but Reported Late

- **Scenario**: The invoice has a date within FY 2023-24, but the supplier reported it in GSTR-1 after the due date of March 2024. This causes the invoice to appear in GSTR-2B for the next financial year, not in Table 8A of GSTR-9 for FY 2023-24.
- **Reporting**:
  - Report such Input Tax Credit (ITC) in **Table 8C** and **Table 13** of GSTR-9 for FY 2023-24.
  - This aligns with the instructions for these tables to ensure proper disclosure.

2. ITC Claimed and Reversed for Non-Payment Within 180 Days

- **Scenario**: ITC for an invoice was claimed in FY 2023-24 but reversed within the same year due to non-payment to the supplier (as per the second proviso to Section 16(2)). The ITC is reclaimed in FY 2024-25 after the payment is made.
- **Reporting**:
  - This reclaimed ITC should be reported in **Table 6H** of GSTR-9 for FY 2024-25.
  - It should **not** be reported in Table 8C or Table 13 of GSTR-9 for FY 2023-24, per the notified instructions.

3. Goods Not Received in FY 2023-24

Scenario: The invoice belongs to FY 2023-24, but the goods were not received in the same year. ITC was claimed in Table 4A5 of GSTR-3B and reversed in Table 4B2 as per Circular 170. The ITC is then reclaimed in FY 2024-25 within the allowable time.

- **Reporting**:
  - Report such reclaimed ITC in **Table 8C** and **Table 13** of GSTR-9 for FY 2023-24.
  - This ensures accurate tracking of ITC attributed to FY 2023-24.

4. Invoices from FY 2022-23 Reported Late by Supplier

- **Scenario**: The invoice is for FY 2022-23 but appears in Table 8A of GSTR-9 for FY 2023-24 because the supplier reported it late.
- **Reporting**:
  - Do **not** include this value in Table 8C or Table 13 of GSTR-9 for FY 2023-24.
  - These values pertain to the previous FY (2022-23) and must not mix with FY 2023-24. This is as per Instruction No. 2A of the notified form.

5. ITC Claimed, Reversed, and Reclaimed in the Same Year

- **Scenario**: The invoice belongs to FY 2023-24, and ITC was claimed, reversed, and reclaimed in FY 2023-24 itself.
- **Reporting**:
  - Such ITC should be reported in **one row only**, either in **Table 6H** or **Table 6B**, but **not in both**.
  - The reversal should not appear under Table 7. This ensures consistent reporting, as clarified by the CBIC press release dated July 3, 2019.