

LATEST CHANGES IN GSTR 9 & GSTR 9C.

A short time ago, the Central Board of Indirect Taxes and Customs issued the Central Goods and Services Tax (Sixth Amendment) Rules, 2021 that amended Central Goods and Services Tax Rules, 2017. Various amendments have been made in Rule 80 of CGST Rule pertaining to Annual Return (FORM GSTR-9) and Statement of Reconciliation (FORM GSTR-9C).

No Requirement of GSTR-9 for a Turnover up to INR 2 Crore

As per the recent amendments applicable from FY 2020-21 onwards, for the turnover of up to Rs 2 crores, the GSTR-9 will not be required. However, GSTR-9C can be self-certified by taxpayers with turnover less than or equal to Rs. 5 crore from FY 2020-21 onwards. The government of India has declared various amendments in the GSTR-9 i.e

- + additional liability for Financial Year 2020-21 can be declared, however, no ITC can be availed thereof
- + relaxation in disclosure of break-up of Input Tax Credit (Table 6B, 6C, 6D, 6E), ITC reversal (table 7A to 7H) etc; and
- + particulars of transactions for Financial Year 2020-21 declared in returns for the next FY (Part V of GSTR-9) will cover the period April 2021 to September 2021.

GSTR-9C is Required for the Turnover between the Amount of INR 2 crores to INR 5 Crores

Those businesses annual turnover in between the amount of Rs 2 crores to Rs 5 crores ought to furnish GSTR-9C. The government had released the changes in the FORM GSTR-9C after table, for the part beginning with the *“Verification of registered person: I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in FORM GSTR-9C. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”*

Both the Formats i.e. GSTR 9 & GSTR 9C shall be required if Turnover is Greater than INR 5 Crores

If the turnover of the Businesses exceeds the turnover of Rs.5 Crores then they are required to furnish both the GSTR 9 and GSTR 9C. GSTR-9 is an annual compilation of outward supplies, inward supplies, tax liability and input tax credit availed during a financial year. It is due to be filed by 31 December of the year following the particular financial year. GSTR-9C is a statement of reconciliation between the Annual Returns in GSTR-9 filed for a FY and the figures as per the audited annual Financial Statements of the taxpayer.

Last Date for Filing Form GSTR 9 & GSTR 9C

The due date, as per notification, for filing GSTR 9 and GSTR 9C forms is December 31, 2021, for the FY 2020-2021.

*“Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in Form **GSTR-9** on or before the **thirty-first day of December following the end of such financial year** through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as per the notification that has amended the Rule 80.”*

*“The notification was further added. “Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under **section 44 in FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the **thirty-first day of December following the end of such financial year**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner”.*

Compulsory Certification in GSTR 9C Reconciliation Statement Form (Self Certified)

As per the notification released, each registered person other than (Referred in the Second Proviso to Section 44)

- ✚ a person paying tax
- ✚ an Input Service Distributor,
- ✚ a non-resident taxable person,
- ✚ a casual taxable person

Whose aggregate turnover during a particular Financial Year is greater than Rs 5 crore rupees ought to submit a self-certified reconciliation statement in the FORM-9C.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 30/2021 – Central Tax

New Delhi, the 30th July, 2021

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement. - (1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) They shall come into force from the 1st day of August, 2021.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -

“80. Annual return.- (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR - 9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

3. In the said rules, in **FORM GSTR-9**, in the instructions, -

- (a) in paragraph 4, -
- (A) after the word, letters and figures “or FY 2019-20”, the word, letters and figures “or FY 2020-21” shall be inserted;
 - (B) in the Table, in second column, for the word and figures “and 2019-20” wherever they occur, the word and figures “, 2019-20 and 2020-21” shall be substituted;
- (b) in paragraph 5, in the Table, in second column, -
- (A) against serial number 6B, after the letters and figures “FY 2019-20”, the letters, figures and word “and 2020-21” shall be inserted;
 - (B) against serial numbers 6C and 6D, -
 - (I) after the word, letters and figures “For FY 2019-20”, the word and figures “and 2020-21” shall be inserted;
 - (II) for the word and figures “and 2019-20”, the figures and word “, 2019-20 and 2020-21” shall be substituted;
 - (C) against serial number 6E, for the letters and figures “FY 2019-20”, the letters, figures and word “FY 2019-20 and 2020-21” shall be substituted;
 - (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;
- (c) in paragraph 7, -
- (A) after the words and figures “April 2020 to September 2020.”, the following shall be inserted, namely: -

“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;
 - (B) in the Table, in second column, -
 - (I) against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely: -

“For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year

but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;

(II) against serial number 12, -

(1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted, namely: -

“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(III) against serial number 13, -

(1) after the words, letters and figures “reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be inserted, namely: -

“For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”;

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(d) in paragraph 8, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the letters, figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.”.

4. In the said rules, in FORM GSTR-9C, -

(i) in Part A, in the table -

(a) in SI no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

“K-1	Others					.”;
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(b) in SI no 11, after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						.”;
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(c) against Pt. V, -

(I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be substituted;

(II) after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others						.”;
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(ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: -

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

(iii) in the instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(b) in paragraph 6, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.

(c) for paragraph 7, the following paragraph shall be substituted, namely, -

“7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other

outstanding demand which is to be settled by the taxpayer shall be declared in this Table.”;

(iv) Part B Certification shall be omitted.

[F. No. CBEC-20001/5/2021-GST]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 27/2021-Central Tax, dated the 1st June, 2021, *vide* number G.S.R. 371(E), dated the 1st June, 2021.