

Tabulated Form of Changes made in Form GSTR 9 and 9C

Form GSTR 9

Table	Before Amendment	After Amendment
Part II-Details of outward and inward supplies made during the financial year		
Table 4 and 5	Under Table 4B- 4E, details of B2B supplies, zero rated supplies ,deemed exports made on payment of tax/ without payments of tax were to given as gross value and the related credit note/debit note/ amendment details were to shown separately	The details in these columns can be shown as net value of credit notes/debit notes /amendments in Table 4B-4E for FY 2017-18& 18-19.
Part III-Details of ITC for the financial year		
Table 6B-6E	Under these tables , aggregate value of ITC on all inward supplies and import of goods were to be classified as ITC on inputs , capital goods and input services	The tax payer now can either report the breakup of ITC or can report the entire ITC under the "inputs" row only for FY 2017-18& 18-19.
6C and 6D	Under these tables the aggregate value of ITC availed on all inward supplies received from registered persons and unregistered persons on which tax is payable on reverse charge basis has to be furnished here	For FY 2017-18& 18-19, the taxpayer can now either report the credit availed on inward supplies received from registered persons and unregistered persons which are liable to reverse charge separately or can report the consolidated details in Table 6D only.
7A-7H	Details of ITC reversed due to ineligibility or reversals required under Rules 37,39, 42 & 43 of CGST Rules, 2017 were to be declared here separately under respective column.	For FY 2017-18& 18-19, the tax payer can now either show reversals separately under each column or report the entire reversals under Table 7H- other reversals. However, reversals made in Tran I and Tran II need to be mandatorily shown under table 7F and

		7H respectively.
8A	ITC as per GSTR 2A will be auto populated here	For FY 2017-18, the Form GSTR 2A as on 01.05.2019 shall be auto populated here and for FY 2018-19, 2A generated as on 01.11.2019 shall be auto populated here.
Table 8A-8D	For FY 2017-18& 18-19, the tax payer shall have an option to upload the details for entries in Table 8A-8D duly signed in PDF format in Form GSTR - 9C without CA certification	
Part V-Particulars of the transactions for previous FY declared in returns of April to September of current FY		
Table 12	Aggregate value of reversals of ITC which was availed in previous FY but reversed in returns filed for the months of April 2018 – March 2019 were to be declared here	This table has been made optional.
Table 13	Details of ITC for goods or services received in previous FY but ITC for the same was availed in April 2018- Mar 2019 were to be declare here	This table has been made optional.
Part VI-Other information		
Table 15-18	Details of refunds, demands/order, supplies received from composition suppliers, deemed supplies under Section 143 and HSN details were to be declared here.	This Part has been made optional

Form GSTR-9C

Table	Before Amendment	After Amendment
Part II-Reconciliation of turnover declared in audited annual financial statement with turnover declared in annual return (GSTR-9)		
5B-5N	Various details for reconciliation of gross turnover with respect to unbilled revenue, unadjusted advances, financial credit notes, Turnover for the period April 2017-June 2017 etc. were to be declared here	For FY 2017-18 & 18-19, the furnishing of these details have become optional and any adjustments in gross turnover can now be reported in Table 50 – “adjustments in turnover due to reasons not listed above”.
Part IV-Reconciliation of input tax credit		
12B	ITC booked in earlier FY claimed in Current FY were to be declared here	For the FY 2017-18 and 18-19, the furnishing of these details have become optional
12C	ITC booked in Current FY to be claimed in subsequent FY were to be declared here	For the FY 2017-18 and 18-19, the furnishing of these details have become optional
14	Reconciliation of ITC declared in Annual return (GSTR 9) against the expenses booked in the audited Annual financial Statement or books of accounts were to be declared here.	For the FY 2017-18 and 18-19, the furnishing of these details have become optional.
Part B- CA certification	The auditor has to certify that particulars given in Form GSTR 9C are true and correct	Now, the auditor has to certify that particulars given in form GSTR 9C are true and fair .