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# GST: Key changes and simplifications of GSTR-9 & GSTR-9C for taxpayers

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By Archit Gupta

On 14 November 2019, the government provided major relief to [taxpayers](#) by extending the due date for filing [GSTR-9](#) and GSTR-9C. The due date for filing GSTR-9 and GSTR-9C was extended to December, 31 2019 for FY 2017-18 and March 31, 2020 for FY 2018-19.

In addition to the deadline extension, the Central Board of Indirect Taxes & Customs (CBIC) also simplified forms GSTR-9 and GSTR-9C by making several fields of these forms optional. Going forward, a taxpayer need not give a breakup of the input tax credits (ITC) he or she claimed on services, capital goods, and raw materials he or she purchased. Also, going forward a taxpayer need not provide details of purchases and sales done at an [HSN](#) level. Take a look at the other significant changes CBIC has introduced to forms GSTR-9 and GSTR-9C below:

## 1. How have the forms GSTR-9 and GSTR-9C been simplified for taxpayers?

A few of the prominent changes include: Modifications of GSTR-9:

- A taxpayer can fill in the values net of credit notes, debit notes, and amendments instead of reporting separately.
- A taxpayer will now have an option to report a single consolidated figure of exempt supplies made during the year.
- A taxpayer will now have an option to report the entire 'ITC' under the 'inputs' row only.
- A taxpayer has now been given an option to upload details of ITC availed in PDF format in GSTR-9C without the certification of a Chartered Accountant.

## 2. The following information is now optional for taxpayers:

- Reversal of ITC which as availed in the previous financial year and ITC availed during the previous financial year
- Refunds claimed, pending, rejected, and sanctioned during the year
- Tax demands, taxes paid and pending demands for the given year
- Supplies received via composition taxpayers, deemed supply (under section 143) and commodities sent on the basis of approval but not returned
- HSN-wise summary of outward and inward supplies

## 3. Modifications of GSTR-9C:

- Filing details concerning ITC reconciliation for financial year 2017-18 and 2018-19 has now been made optional.
- Reporting of turnover adjustment details has now been made optional for the taxpayer.

## 4. What should the taxpayers do next?

- This has been the fourth extension so far, and the said decision was taken in the view of the technical glitches the taxpayers were facing during the filing of the said returns. Taxpayers should utilise the additional time on their hands to ensure that their GSTR-9 and GSTR-9C is filed on time.



*GSTR-9 and GSTR-9C simplification have surely given the taxpayers much-needed relief. Geet*

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- b) Businesses need to make use of this additional time to close any kind of issues which are related to reconciliation. Businesses need to make use of technology as well as smart tools for reconciliation to fix mismatches they identify between [GSTR-2A](#) and GSTR-9 auto-populated information. Any taxes unpaid, must be immediately deposited
- c) Taxpayers must follow and apply the clarifications issued by the government from time-to-time. Taxpayers need to take up the filing-related issues to the authorities so that they can comply within the new deadline.

GSTR-9 and GSTR-9C simplification have surely given the taxpayers much-needed relief.

The government also is anticipating that with these changes and the due date extension, all taxpayers would comfortably be able to file their Annual Returns (GSTR-9) along with their Reconciliation Statement (GSTR-9C) for the financial year 2017-18 as well as 2018-19 in time.

( *The writer is Founder and CEO, Cleartax.* )

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