

Comparison of Relaxations in Reporting Requirements in GSTR-9 & GSTR-9C for FY 2020-21 and FY 2021-22

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The CBIC had issued Notification No. 14/2022-Central Tax dated 06-07-2022 in order to simplify the reporting requirements in GSTR-9 and GSTR-9C. As some of the relaxations were available upto FY 2020-21 only, the detailed analysis of such relaxations in the form of comparison for FY 2020-21 and FY 2021-22 is provided below:

Table 1: Comparison of Relaxations in GSTR-9

GSTR-9			Relaxations Applicable for	
Table	Particulars	Relaxations	FY 2020-21?	FY 2021-22?
4B to 4E	Details of advances, inward and outward supplies made during the financial year on which tax is payable	This table can be filled net of credit notes, debit notes, amendments respectively in case there is any difficulty in reporting such details separately	Yes	No
4I, 4J, 4K & 4L	CN, DN, amendments	These can be netted off in Table 4B to 4E	Yes	No

5D, 5E, 5F	Exempted, Nil rated, Non-GST	Taxpayers have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the "exempted" row only	Yes	No, <i>the taxpayers shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only</i>
5A to 5F	Details of Outward supplies made during the financial year on which tax is not payable	This table can be filled net of credit notes, debit notes, amendments respectively, in case there is any difficulty in reporting such details separately	Yes	Yes
5H, 5I, 5J & 5K	CN, DN, amendments	These can be netted off in Table 5A to 5F	Yes	Yes
6B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Taxpayers shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining	Yes	Yes

		amount under the "inputs" row only		
6C & 6D	Inward supplies received from unregistered / registered persons liable to reverse charge	<p>(1) Taxpayers shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.</p> <p>(2) Taxpayers have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only</p>	Yes	Yes
6E	Import of goods (including supplies from SEZs)	Taxpayers shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.	Yes	Yes

7A to 7E	Details of ITC reversed	Taxpayers have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only.	Yes	Yes
12	Reversal of ITC availed during previous financial year	Optional	Yes	Yes
13	ITC availed for the previous financial year	Optional	Yes	Yes
15A, 15B, 15C, 15D, 15E, 15F, 15G	Particulars of Refunds & demands	Optional	Yes	Yes
16A, 16B & 16C	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis	Optional	Yes	Yes
17	HSN Wise Summary of outward supplies	Optional	Yes	<i>No, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr.</i>

18	HSN Wise Summary of Inward supplies	Optional	Yes	Yes
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Table 2: Comparison of Relaxations in GSTR-9C

GSTR-9C			Relaxations Applicable for	
Table	Particulars	Relaxations	FY 2020-21?	FY 2021-22?
5B	Unbilled revenue at the beginning of Financial Year	While preparing Reconciliation of Gross Turnover in Table 5, it would be optional to not fill unbilled revenue, unadjusted advances and other few entries. If there are any adjustments required to be reported then the same may be reported in 'Table 5O – Adjustments in turnover due to reasons not listed above	Yes	Yes
5C	Unadjusted advances at the end of the Financial Year			
5D	Deemed Supply under Schedule I (+)			
5E	Credit Notes issued after the end of the financial year but reflected in the annual return			
5F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST			
5G	Turnover from April 2017 to June 2017			

5H	Unbilled revenue at the end of Financial Year			
5I	Unadjusted Advances at the beginning of the Financial Year			
5J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST			
5K	Adjustments on account of supply of goods by SEZ units to DTA Units			
5L	Turnover for the period under composition scheme			
5M	Adjustments in turnover under section 15 and rules thereunder			
5N	Adjustments in turnover due to foreign exchange fluctuations			
12B	ITC booked in earlier Financial Years claimed in current Financial Year	Optional	Yes	<i>No, details of ITC booked in earlier FY claimed in Current FY need to be reported in GSTR-9C now.</i>
12C	ITC booked in current Financial Year to be claimed in subsequent Financial years	Optional	Yes	<i>No, ITC booked in current Financial Year to be claimed in subsequent</i>

				<i>Financial years need to be reported now.</i>
14	Reconciliation of ITC declared in Annual Return (GSTR-9) with ITC availed on expenses as per audited Annual Financial Statement or books of accounts	There will be an option to not fill 'Table 14- Reconciliation of ITC declared in Annual Return (GSTR-9) with ITC availed on expenses as per audited Annual Financial Statement or books of account'.	Yes	Yes

Thus, the above tables indicates the comparison of the relaxations in Form GSTR-9 and GSTR-9C for FY 2020-21 and FY 2021-22. There were relaxations which were applicable for FY 2020-21 has been continued in FY 2021-22 and some of these relaxations have been curtailed for FY 2021-22.

Thus, the taxpayers need to be very cautious while filing GSTR-9 and GSTR-9C for FY 2021-22.