Mehta Chokshi & Shah LLP

CHARTERED ACCOUNTANTS

GST Annual Return: GSTR-9 and Reconciliation Statement: GSTR-9C

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Introduction to GSTR-9 & 9C

What is Annual Return?

- ✓ A statement of return required to be filed annually by each registered person (except a few specified categories of persons) under GST
- ✓ Containing summarized annual details of outward supply and taxes paid thereon, input tax credits claimed, taxes paid, and refund claimed in the financial year
- ✓ Includes the transactions pertaining to the said financial year in respect of which the effect has been taken in the next financial year as well.

Who is liable to file the Annual Return?

As per Section 44- Annual return (Central Goods and Services Tax Act, 2017)

Every registered person, other than 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 which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such manner as may be prescribed.*

All GST registered taxpayers must file their GSTR 9. Except, the following:

- ✓ Taxpayers opting composition scheme (They must file GSTR-4)
- ✓ Casual Taxable Person
- ✓ Input service distributors
- ✓ Non-resident taxable persons
- ✓ Persons paying TDS under section 51 of CGST Act
- ✓ Persons collecting TCS under section 52 of CGST Act

Turnover limits: For GSTR-9 → Aggregate turnover of Rs. 2Cr
For GSTR-9C → Aggregate turnover of Rs. 5Cr

Definition of “Aggregate Turnover”

As per section 2(6) of CGST Act, 2017

“Aggregate Turnover mean the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes ***central tax, State tax, Union territory tax, integrated tax and cess.****”*

Includes:

✓ Taxable supplies
✓ Exempt supplies
✓ Exports
✓ Inter-State supplies (all under the same PAN, on all-India basis)

Excludes:

✓ Taxes (CGST, SGST, IGST, UTGST, Cess)
✓ Inward supplies liable under reverse charge.

TYPES OF ANNUAL RETURN FORMS

TYPES OF ANNUAL RETURNS FORMS

- **GSTR 9 and 9C**
  - Regular taxpayer filing **GSTR 1 & GSTR 3B**
- **GSTR 4**
  - Persons registered under **Composition Scheme – CMP08**
- **GSTR 9B**
  - E commerce operator who has filed **GSTR 8** during year

Due Date for filing of GSTR-9/9C

Rule 80 – Due date for Filing Annual return, Central Goods and Services Tax Rules, 2017

<u>Due Date:</u>* *On or before the thirty-first day of December following the end of such financial year

However, a registered person may file the GSTR-9/9C within three years from the due date mentioned above, subject to payment of the applicable late fees and Penalty.

Financial Year	GSTR-9 Due date	Date beyond which GSTR-9/9C cannot be filed
2022-23	31st December, 2023	31st December, 2026
2023-24	31st December, 2024	31st December, 2027
2024-25	31st December, 2025	31st December, 2028

Consequences of Late filing of GSTR-9/9C

Rationalisation of Late Fees as per section 47 of CGST Act, 2017.

Particulars	Late Fees
If aggregate turnover in relevant FY does not exceed Rs. 5Cr	Rs. 50 per day (CGST Rs. 25 + SGST Rs. 25) or 0.02% (0.01% + 0.01%) of turnover in a State/UT, whichever is lower
If aggregate turnover in relevant FY exceeds Rs. 5Cr but up to Rs. 20Cr	Rs. 100 per day (CGST Rs. 50 + SGST Rs. 50) or 0.04% (0.02% + 0.02%) of turnover in a State/UT, whichever is lower
If aggregate turnover in relevant FY exceeds Rs. 20Cr	Rs. 200 per day (CGST Rs. 100 + SGST Rs. 100) or 0.50% (0.25% + 0.25%) of turnover in a State/UT, whichever is lower

Annual Return form GSTR-9 Table

Table No.	Part / Description	Details to be Reported
Part I (Table 1-3)	Basic Details	Financial year, GSTIN, Legal & Trade name
Part II (Table 4-5)	Details of outward supplies	Taxable, exempt, and non-GST supplies as per returns filed (GSTR-1/3B)
Part III (Table 6-8)	Details of ITC (Input Tax Credit)	ITC availed, reversed, ineligible, and reconciliation with GSTR-2A/2B
Part IV (Table 9)	Tax paid	Details of tax payable and paid under various heads (CGST, SGST, IGST, Cess)
Part V (Table 10-14)	Transactions for the FY declared in returns of the next FY till the specified period	Adjustments or amendments made after year-end (till 30th November following the end of such financial year)
Part VI (Table 15-19)	1. Demands, refunds & other info 2. HSN summary 3. Late fee	Details of demands, refunds, supplies from composition dealers, goods sent on approval, etc. HSN-wise summary of outward and inward supplies Details of late fees payable and paid

Reporting in GSTR-9

Table 4: Details of advances, inward and outward supplies made during the financial year on which tax is payable

4A – Aggregate value of supplies made to unregistered persons (B2C)

4B – Aggregate value of supplies made to registered persons (B2B)

4C – Aggregate value of exports (except supplies to SEZ) on payment of tax

4D – Aggregate value of supplies to SEZ on payment of tax

4E – Aggregate value of supplies in the nature of deemed exports

4F – Details of advances on which tax has been paid but invoice has not been issued in current year

4G – Aggregate value of inward supplies on which tax is to be paid on reverse charge (Registered + Unregistered)

4G1 – Supplies on which e-commerce operator is required to pay tax as per section 9(5) **[E-commerce operator to report]**

4H – Sub total (A to G1 above)

Reporting in GSTR-9

Table 4: Details of advances, inward and outward supplies made during the financial year on which tax is payable

4I & 4J – Aggregate value of credit notes and debit notes issued respectively w.r.t. 4B to 4E

4K & 4L – Details of supplies declared / reduced through Amendment.

4M – Sub total (I to L above)

4N – Total turnover on which tax is payable (4H + 4M)

Reporting in GSTR-9

Table 5: Details of Outward supplies made during the financial year on which tax is not payable

5A – Aggregate value of zero rated supplies (export) without payment of tax	5B - Aggregate value of supplies to SEZs without payment of tax	5C - Aggregate value of supplies on which tax is to be paid by recipient on reverse charge basis
5C1 - Supplies on which tax is to be paid by e-commerce operators as per section 9(5) **[Supplier to report]**	5D, 5E & 5F - Aggregate value of exempted, nil rated and non-GST supplies respectively	5G – Sub total (5A to 5F)
5H & 5I - Aggregate value of credit notes and debit notes issued respectively w.r.t 5A to 5F	5J & 5K – Details of supplies declared /reduced through amendments on which tax has not been paid	5L – Sub total (5H to 5K)
5M – Turnover on which tax is not paid (5G + 5L)	5N – Total turnover on which tax is payable & not payable except RCM and ECO (4N + 5M – 4G – 4G1)	

5H to 5K – OPTIONAL

5E (Nil Rated) can be reported in 5D (Exempted)

Reporting in GSTR-9

Table 6: Details of ITC availed during the financial year

6A - Total ITC availed in Table 4A of GSTR-3B [Auto-populated]	6A1 – ITC of preceding financial year availed in financial year (other than ITC reclaimed as per Rule 37 & 37A)	6A2 – Net ITC for the financial year (6A – 6A1)
6B – ITC availed on Inward supplies (other than imports and reverse charges but includes services received from SEZs)	6C – ITC availed on inward supplies received from unregistered persons liable to reverse charge	6D – ITC availed on inward supplies received from registered persons liable to reverse charge
6E – ITC availed on import of goods (including supplies from SEZs)	6F – ITC availed on import of services (excluding inward supplies from SEZs)	6G – ITC received from Input Service Distributor

Note: The registered person shall report the breakup of input tax credit as capital goods & have an option to either report the breakup of the remaining amount as inputs & input services or report the entire remaining amount under the "inputs" row only for table 6B, 6C & 6D

Reporting in GSTR-9

Table 6: Details of ITC availed during the financial year

6H – ITC reclaimed

6I – Sub total (6B to 6H)

6J – Difference (6I – 6A2)

6K & 6L - ITC availed through Form TRAN-I and TRAN-II

6M - ITC availed through ITC-01, ITC-02 and ITC-02A in the financial year (other than GSTR-3B and TRAN Forms)

6N – Sub total (6K to 6M)

6O – Total ITC availed (6I + 6N)

Reporting in GSTR-9

Table 7: Details of ITC Reversed and Ineligible ITC for the financial year

- 7A – Reversal as per Rule 37 (180days)
- 7A1 – Reversal as per Rule 37A (GSTR-3B non filer)
- 7A2 – Reversal as per Rule 38 (Banking Company)
- 7B – Reversal as per Rule 39 (Input Service Distributor)
- 7C – Reversal as per Rule 42
- 7D – Reversal as per Rule 43
- 7E – Reversal as per Section 17(5) – Permanent Reversals
- 7F & 7G – TRAN-I and TRAN-II Reversals
- 7H – Other reversals
- 7I – Total ITC reversed (Sum of 7A to 7H)
- 7J – Net ITC available for utilization (6O – 7I)

Reporting in GSTR-9

Table 8: Other ITC related information

8A – ITC as per GSTR-2B

8B – ITC as per 6(B)

8C – ITC on inward supplies (other than imports and reverse charge but includes services received from SEZ) received during current year but availed in next financial year

8D – Difference [8A - (8B + 8C)]

8E – ITC available but not availed

8F – ITC available but ineligible

Reporting in GSTR-9

Table 8: Other ITC related information

8G - IGST paid on import of goods (including supplies from SEZ)

8H - IGST credit availed on import of goods in the financial year (As per 6(E) above)

8H1 - IGST credit availed on import of goods in next financial year

8I – Difference [8G – (8H – 8H1)]

8J – ITC available but not availed on import of goods (Equal to 8I)

8K - Total ITC to be lapsed in current financial year (8E + 8F + 8J)

Reporting in GSTR-9

Table	Particulars
9	Details of tax paid as declared in returns filed during the financial year
10	Supplies / tax declared through Invoices / Debit Note/ Amendments (+)
11	Supplies / tax reduced through Amendments / Credit Note (-)
12	ITC of the financial year reversed in the next financial year
13	ITC of the financial year availed in the next financial year
	Total Turnover (5N + 10 – 11)
14	Differential tax paid on account of declaration in Table 10 & 11 above
15	Particulars of Demands and Refunds
16	Information on supplies received from composition taxpayers, deemed supply by Job worker and goods sent on approval basis
17	HSN Wise Summary of Outward supplies
18	HSN Wise Summary of Inward supplies
19	Late fee payable and paid

Table 15, 16 and 18 - OPTIONAL

Annual Return Form GSTR-9C Table

Table No.	Part / Description	Details to be Reported
Part I (Table 1-4)	Basic Details	Financial year, GSTIN, Legal & Trade name and Liable to audit under any act
Part II (Table 5-8)	Reconciliation of turnover	Reconciliation of gross turnover, taxable turnover and unreconciled differences
Part III (Table 9-11)	Reconciliation of tax paid	Reconciliation of rate wise liability & amount payable, reasons for unreconciled payment and additional amount payable
Part IV (Table 12-16)	Reconciliation of Input Tax Credit (ITC)	Reconciliation of net ITC, unreconciled differences, bifurcation and tax payable on the same
Part V (Table 17)	Additional Liability due to non-reconciliation	Late fee payable and paid

Reporting in GSTR-9C

Table 5: Reconciliation of Gross Turnover

Table No	Particulars
5A	Turnover (including exports) as per audited financial statements for the State/UT
5B	Add: Unbilled revenue at the beginning of financial year
5C	Add: Unadjusted advances at the end of financial year
5D	Add: Deemed supply under Schedule I
5E	Less: Credit notes issued after the end of the financial year but reflected in the annual return
5F	Add: Trade discount as per audited financial statements but not permissible under GST
5H	Less: Unbilled revenue at the end of financial year
5I	Less: Unadjusted advances at the beginning of financial year
5J	Add: Credit notes as per audited financial statements but not permissible under GST

Reporting in GSTR-9C

Table 5: Reconciliation of Gross Turnover

Table No	Particulars
5K	Less: Adjustments on account of supply of goods by SEZ units to DTA units
5L	Less: Turnover for the period under composition scheme
5M	Add/Less: Adjustments in turnover under section 15 and rules thereunder
5N	Add/Less: Adjustments in turnover due to foreign exchange fluctuations
5O	Add/Less: Other adjustments
5P	**Annual Turnover after adjustments as above**
5Q	Turnover as declared in Annual Return GSTR-9 **(Table 5N + 10 – 11)**
5R	**Un-Reconciled Turnover (5Q-5P)**

Table 6: Reasons for Un - Reconciled difference in Annual Gross Turnover

Reporting in GSTR-9C

Table 7: Reconciliation of Taxable Turnover

Table No	Particulars
7A	Annual turnover after adjustments (5P)
7B	Less: Value of exempted, nil rated, non-GST supplies, no supply turnover
7C	Less: Zero rated supplies without payment of tax
7D	Less: Supplies on which tax is to be paid by recipient on reverse charge
7D1	Less: Supplies on which tax is to be paid by e-commerce operators as per 9(5)
7E	**Taxable turnover as per adjustments above**
7F	Taxable turnover as per liability declared in Annual Return GSTR-9 **(Table 4N – 4G – 4G1 + 10 - 11)**
7G	**Un-Reconciled Taxable Turnover (7F-7E)**

Table 8: Reasons for Un - Reconciled difference in Taxable Turnover

Reporting in GSTR-9C

Table 9: Reconciliation of rate wise liability and amount payable thereon

Table	Particulars	Taxable value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
A to K	% wise outward tax and RCM					
K1	Others					
K2	Supplies on which e-commerce operator is required to pay tax as per 9(5) [Ecommerce operator to report]	NA				
L	Interest					
M	Late fee					
N	Penalty					
O	Others					
P	Total amount to be paid					
Q	Total amount payable (Table 9 Tax Payable column + 10 - 11)					
R	Unreconciled payment of amount					

Table 10: Reasons for Un - Reconciled payment of amount

Reporting in GSTR-9C

Table 11: Additional amount payable but not paid (due to reasons specified under Tables 6, 8 and 10 above) → To be paid through cash or ITC

Particulars	Taxable value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
% wise tax					
Others					
Supplies on which e-commerce operator is required to pay tax as per 9(5) [Ecommerce operator to report]	NA				
Interest					
Late fee					
Penalty					
Others (please specify)					

Reporting in GSTR-9C

Table 12: Reconciliation of Net Input Tax Credit (ITC)

Table No	Particulars
12A	ITC availed as per audited annual financial statement for the State/UT
12B	Add: ITC booked in earlier financial years claimed in current financial year
12C	Less: ITC booked in current financial year to be claimed in subsequent financial years
12D	**ITC availed as per audited financial statement or books of account**
12E	ITC claimed in Annual Return GSTR-9 **(Table 7J)**
12F	**Un-Reconciled ITC**

Table 13: Reasons for Un - Reconciled difference in IT

Reporting in GSTR-9C

Table 14: Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account

Table	Description	Value	Amount of total ITC	Amount of eligible ITC availed
A to O	Purchases, freight/carriage, power and fuel, imported goods, rent and insurance, etc.			
P & Q	Any other expense			
R	Total amount of eligible ITC availed			
S	ITC claimed in Annual Return GSTR-9 **(Table 7J)**			
T	Un-reconciled ITC			

Table 15: Reasons for un-reconciled difference in ITC
Table 16: Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)
Table 17: Late fee payable and paid

Recent Changes in GSTR- 9/9C

ITC of preceding F.Y. (In our case – FY 2023-24) claimed or reclaimed in current F.Y. (In our case – FY 2024-25) other than rule 37 and Rule 37A.

Such ITC shall be reported in Table 6A1 of GSTR-9 of FY 2024-25

Example 1: ITC pertaining to FY 2023-24 claimed and reversed in FY 2023-24 and reclaimed in FY 2024-25 will be reported in Table 6A1.
Reason: March 2024 invoice, Goods received in April 2024

Example 2: ITC pertaining to FY 2023-24 claimed for the first time in FY 2024-25 will be reported in Table 6A1.
Reason: Late reporting of Invoice by the supplier (January 2024 invoice reported by supplier in May 2024 month)

ITC of preceding F.Y. (In our case – FY 2023-24) reclaimed in current F.Y. (In our case – FY 2024-25) due to rule 37 and Rule 37A.

Such ITC shall be reported in Table 6H of GSTR-9 of FY 2024-25

Example : ITC pertaining to FY 2023-24 claimed and reversed in FY 2023-24 due to non payment to the vendor and reclaimed in FY 2024-25 when payment is made, such ITC will be reported in Table 6H.

Recent Changes in GSTR- 9/9C

How to report ITC of FY 2024-25 claimed, reversed and reclaimed in FY 2024-25 (Other than Rule 37 and 37A)

ITC claimed for the 1st time – To be reported in Table 6B
ITC temporary reversal – To be reported in Table 7H
ITC reclaim – To be reported in Table 6H

Example: Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in April 2024 due to non-receipt of goods. The same has been reclaimed in May 2024 as goods has been received on 4th May 2024. The reporting will be in the GSTR 9 for FY 2024-25 as under –

1. Original claim in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same in Table 7H of GSTR 9 for FY 2024-25
3. Reclaim in Table 6H of GSTR 9 for FY 2024-25

Recent Changes in GSTR- 9/9C

How to report ITC of FY 2024-25 claimed, reversed and reclaimed in FY 2024-25 (Due to Rule 37 and 37A)

ITC claimed for the 1st time – To be reported in Table 6B
ITC temporary reversal – To be reported in Table 7A or 7A1
ITC reclaim – To be reported in Table 6H

Example: Mr A has claimed Rs. 100 (IGST) in the month of April 2024 and reversed the same in October 2024 due to non-payment to Supplier within 180 days as per rule 37 of CGST Rule 2017. The same has been reclaimed in March 2025 as payment has been made on 4th March 2025. The reporting will be in the GSTR 9 for FY 2024-25 as under –

1. Original claim in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same in Table 7A of GSTR 9 for FY 2024-25
3. Reclaim in Table 6H of GSTR 9 for FY 2024-25

Recent Changes in GSTR- 9/9C

How to report ITC of FY 2024-25 claimed and reversed in FY 2024-25 and reclaimed in FY 2025-26 (Other than Rule 37 and 37A)

ITC claimed for the 1st time in FY 2024-25 – To be reported in Table 6B
ITC temporary reversal in FY 2024-25 – To be reported in Table 7H
ITC reclaim in FY 2025-26 – To be reported in Table 13 of GSTR-9 of FY 2024-25 and
Table 6A1 of GSTR-9 of FY 2025-26
Not to be reported in table 8C of GSTR-9 of FY 2024-25

Example: Mr. A has received the supply of goods pertaining to Jan'25 in the month of May'25 and hence, the ITC claimed and reversed in Jan'25 has been reclaimed in May'25 then the reporting will be as follows -

1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same shall be reported in Table 7H of GSTR 9 for FY 2024-25
3. Shall **not** report reclaim amount in Table 8C of GSTR 9 for FY 2024-25
4. Reclaim shall be reported in Table 13 of GSTR 9 for FY 2024-25
5. Reclaim shall be reported in Table 6A1 in next FY 2025-26 (in GSTR 9 of next Year).

Recent Changes in GSTR- 9/9C

How to report ITC of FY 2024-25 claimed and reversed in FY 2024-25 and reclaimed in FY 2025-26 (Due to Rule 37 and 37A)

ITC claimed for the 1st time in FY 2024-25 – To be reported in Table 6B
ITC temporary reversal in FY 2024-25 – To be reported in Table 7A or 7A1
ITC reclaim in FY 2025-26 – To be reported in Table 6H of GSTR-9 of FY 2025-26
Not to be reported in Table 8C or Table 13 of GSTR-9 of FY 2024-25

Example: Mr A has claimed Rs. 100 (IGST) in the month of April 2024 and reversed the same in October 2024 due to non-payment to Supplier within 180 days as per rule 37 of CGST Rule 2017. The same has been reclaimed in June 2025 as payment has been made on 4th June 2025. The reporting will be in the GSTR 9 for FY 2024-25 as under –

1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25
2. Reversal of same shall be reported in Table 7A (rule 37) of GSTR 9 for FY 2024-25
3. Reclaim shall **not** to be reported in table 8C and 13 of GSTR 9 for FY 2024-25
4. Reclaim shall be reported in table 6H of GSTR 9 for FY 2025-26 (in GSTR 9 of next Year).

Recent Changes in GSTR- 9/9C

How to report ITC of FY 2024-25 claimed for the first time in FY 2025-26

In FY 2024-25 → To be reported in Table 8C and Table 13
In FY 2025-26 → To be reported in Table 6A1

Example: Mr A has purchased the goods in the month of January 2025 however supplier has not reported this invoice in GSTR 1 for January 2025. This invoice was added in the GSTR 1 of April 2025 by the supplier which is filed on 11th May 2025. Recipient has claimed the ITC in the GSTR 3B for April 2025 (In table 4A5 of GSTR 3B). This ITC is auto populated in Table 8A of GSTR 9 of FY 2024-25 and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9 of FY 2024-25 and Table 6A1 of FY 2025-26

Recent Changes in GSTR- 9/9C

What is Table 8C of GSTR 9?

- ✓ Contains data of ITC of current FY which is availed in next FY within the specified time period
- ✓ Shall not include any ITC which was claimed (reported in table 4A of GSTR 3B) and reversed (Reported in 4B of GSTR 3B) in the current FY (2024-25) and reclaimed in next FY (2025-26) till the specified time period
- ✓ Contains the missed ITC of current FY (2024-25) which is claimed in GSTR 3B of next FY till the specified time period

Example 1: Mr A has purchased the goods in the month of January 2025 however he has missed to claim the ITC in the January 2025. Now in the month of May 2025 the ITC has been claimed (Table 4A5 of GSTR 3B).

This ITC is pertaining to the FY 2024-25, and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9.

Example 2: Mr A has claimed the ITC in the month of March 2025 (Table 4A5 of GSTR 3B) and reversed the same in March 2025 (Table 4B2 of GSTR 3B) because the goods has not been reached to its factory. Now in the month of April 2025 the ITC has been reclaimed (Table 4A5 of GSTR 3B).

This reclaim should be reported in Table 13 only and not in Table 8C as it is not first time claim

Recent Changes in GSTR- 9/9C

Table 8H1– IGST Credit availed on Import of goods in next financial year

Example: In the FY 2024-25 total IGST on Import of Goods of Rs.100 is available out of which Rs. 80 is claimed in FY 2024-25 and balance Rs. 20 is claimed in FY 2025-26 in Table 4A1 of GSTR-3B

The above ITC will be reported in GSTR-9 as under –
In Table 8G entire credit of Rs. 100 will be reported
In Table 6E IGST credit of Rs. 80 will be reported which will be auto populated in Table 8H
The remaining Rs. 20 will be reported in Table 8H1
Resulting in Nil Difference in Table 8I

Recent Changes in GSTR- 9/9C

Late Fee Calculation Period:

- ✓ For GSTR-9: From due date → till actual filing date.
- ✓ For GSTR-9C: From later of (due date / GSTR-9 filing date) → till actual filing date of GSTR-9C

Example 1: If GSTR 9 is furnished on 25th December 2025 (due date 31st December 2025) and GSTR 9C is furnished on 7th January 2026. Then no late fees is levied for GSTR 9 as it is furnished within due date. However late fees for 7 days (delay in furnishing of GSTR 9C) is auto populated in GSTR 9C.

Example 2: If GSTR 9 is furnished on 5th January 2026 (due date 31st December 2025) and GSTR 9C is furnished on 7th January 2026. Then total late fees leviable is for 7 days which will be auto populated by the system as
For 5 days at the time of filing GSTR 9 and for balance 2 days will be populated in GSTR 9C at the time of filing GSTR 9C.

Any Questions?

Mehta Chokshi & Shah LLP
CHARTERED ACCOUNTANTS

THANK YOU

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14th November 2025