



Date: 29/12/2025

To,

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**Sub: Follow-up Representation on Challenges in Filing FORM GSTR-9 and GSTR-9C and Request for Extension of Due Date**

Respected Madam / Sir

Please refer to our representation dated.11/12/2025 in which we have highlighted key challenges in filing Annual Return (Form GSTR-09) and Reconciliation Statement (GSTR-9C) for FY 2024-25 and requested for suitable extension of the current due date of 31/12/2025. While the businesses and professionals are trying their best to comply

with the current statutory deadline, the compilation of details required for the purpose of correct filing of details are taking significant time. We once again draw your attention to the following factors

**(i) Increased granularity and intricacies in ITC reporting**

The recent amendments to Forms GSTR-9 and GSTR-9C vide Notification No. 13/2025-CT dated 17-09-2025 have significantly enhanced the level of granularity and complexity in Input Tax Credit (ITC) reporting. The taxpayer is now required to undertake, inter alia, the following additional procedures in relation to ITC:

- **Detailed bifurcation of ITC presently reported in Table 4(A)(5) of GSTR-3B into multiple new tables (such as Tables 6A1, 6B and 6H), covering:**
  - ITC pertaining to FY 2023-24 availed in FY 2024-25.
  - ITC temporarily availed and reversed in FY 2023-24 and subsequently reclaimed in FY 2024-25.
  - ITC of FY 2024-25 appearing in GSTR-2B and either matching or not matching with the purchase register, including cases of temporary availment with simultaneous reversal and reclaim in subsequent months
  - Reclaimed ITC on account of rectification of errors and excess reversal under Rules 42/43 in respect of FY 2023-24, subsequently reclaimed up to the return for September 2025.
- **Corresponding granular bifurcation of ITC reversals presently reported in Table 4B(2) of GSTR-3B into various new tables (such as Tables 7A1, 7A2, 7B, 7C, 7D, 7E and 7H), including situations where:**
  - ITC relating to FY 2023-24 is reversed in FY 2024-25, with ambiguity regarding its precise placement in GSTR-9, leading some taxpayers to disclose such amounts in Table 7H and some taxpayers not reporting the same at all.
  - ITC temporarily availed and reversed within FY 2024-25 is also required to be reported in Table 7H.
- **Enhanced reconciliation requirements between ITC as per Table 8A of GSTR-9/ GSTR-2B and ITC as per GSTR-3B, including:**
  - Compilation and reporting of ITC relating to FY 2024-25 but availed in FY 2025-26 in Tables 8C and 13 of GSTR-9.



- Coverage, within Table 13, of multiple spill-over situations, including credits reflected in GSTR-2B of FY 2024-25 or FY 2025-26 and subsequently availed or reclaimed in FY 2025-26.
- Reporting, in Table 12, of ITC availed in FY 2024-25 but reversed in FY 2025-26, including reversals of ITC that had earlier been reclaimed.
- Separate reconciliation of IGST paid on import of goods vis-à-vis credits availed in FY 2024-25 and FY 2025-26.

From the above, it is evident that GSTR-9 now requires the taxpayer to track and report multiple categories of spill-over transactions, namely: ITC of FY 2023-24 impacting FY 2024-25, as well as ITC of FY 2024-25 impacting FY 2025-26. This effectively mandates the compilation and cross-linking of three years' compliance data in order to correctly and completely discharge the annual reporting obligations for FY 2024-25.

Further, there has been a material shift in the data source logic for Table 8A. For FY 2023-24, auto-population was aligned to GSTR-2B for that year, irrespective of the document date, resulting in certain documents being reflected in Table 8A for two financial years. From FY 2024-25 onwards, auto-population of Table 8A has been realigned to the document date, irrespective of the GSTR-2B period, and documents of the previous year appearing in the current year's GSTR-2B are no longer auto-populated in Table 8A. This further adds to the complexity of reconciliation and tracing of ITC across periods.

In summary, the foregoing reporting architecture clearly demonstrates that the recent amendments have ushered in a substantially more detailed and intricate reporting framework. Multiple clarifications and FAQs have been issued by GSTN over October-December 2025, which, while helpful, require taxpayers and professionals to fundamentally re-design long-standing reconciliation workbooks and internal processes, and to re-map data flows in line with the revised schemas and explanations.

**It is respectfully submitted that businesses and tax professionals will reasonably require adequate time to understand, internalise and operationalise these changes before they can be implemented in a robust and error-free manner.**

#### **(ii) Dependence on audited annual financial statements**

The process of preparing and filing Form GSTR-9C is inherently and critically dependent on the availability of the audited annual financial statements. By design, the reconciliation statement in Form GSTR-9C requires a detailed reconciliation

between the turnover and other figures reported in the Annual Return (Form GSTR-9) and those appearing in the audited annual financial statements. Consequently:

- GSTR-9C can be meaningfully prepared only after completion of the statutory audit and finalisation of the audited accounts.
- In many cases, due to the extension of tax audit due dates from 30th September to 10th November, the audited financial data required for GSTR-9/9C became available only after mid-November.
- This has significantly compressed the effective working window for compiling and validating the reconciliations, making it operationally challenging to meet the GSTR-9/9C due dates without compromising on quality and accuracy.

### **(iii) Other overlapping statutory deadlines**

In addition to the above, taxpayers have, during the same period, been required to attend to time-bound adjudication proceedings. Specifically:

- The due date for completion of adjudication under section 73 of the CGST Act for FY 2021-22 and under section 74 for FY 2018-19 also falls on 31-12-2025.
- As a result, during November and December 2025, taxpayers and their advisors have been simultaneously engaged in responding to show cause notices, preparing submissions and attending personal hearings, alongside year-end and annual return compliances.
- In contrast, in the preceding year, these adjudication timelines did not coincide with the GSTR-9/9C compliance window (for instance, the adjudication due date then was in February 2025), thereby affording relatively more bandwidth to focus on annual return and reconciliation work.

### **Formal Request for Extension of Due Date:**

In view of the cumulative impact of (i) the enhanced complexity and spill-over nature of the revised ITC reporting framework, (ii) the dependence of GSTR-9C on audited financials amid extended audit timelines, and (iii) the contemporaneous pressure of overlapping adjudication deadlines, leading to procedural squeeze on a preparation time, it is respectfully submitted that an appropriate relaxation and extension of the due dates for GSTR-9 and GSTR-9C for FY 2024-25 is both warranted and in the interest of fair and accurate compliance. We understand that our sentiments are echoed by several other professional organisations and trade bodies across the country.





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We therefore humbly pray that, in light of the above factors and having regard to the overall compliance of GSTR-9/9C for FY 2024-25 till date, the current statutory due date for filing of GSTR-9/9C may be extended as your good self-deem appropriate.

### **About BCAS**

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The organization serves as a catalyst to develop better and more effective Government policies & laws, aiming to achieve a clean & efficient administration and governance. BCAS makes representations to various authorities on different laws as well as on procedural issues, with a view to making them just and friendly to the general public. The representations include pre- and post-budget memoranda to the Ministry of Finance, the Central Board of Direct Taxes, the Central Board of Indirect Taxes, and the Ministry of Company Affairs, amongst others.

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Thanking you in anticipation.

Yours Faithfully,

**For Bombay Chartered Accountants Society**

**CA. Zubin Billimoria**  
President

**CA. Govind Goyal**  
Chairman – Indirect Tax Committee