

GSTR-9 and 9C: *what to report, what to skip*

Table-wise reporting under Notification No. 05/2026-Central Tax dated 26 October 2026 APPLIES FROM FY 2025-26

Part I GSTR-9, annual return Tables 4 to 18 · ☒ mandatory ☐ optional ☒ filled by the portal

TABLE	PARTICULARS	STATUS
A OUTWARD SUPPLIES		
4A-4G	Taxable outward supplies, tax on advances and reverse charge	☒ MANDATORY
4I-4L	Credit notes, debit notes and amendments to supplies in 4B-4E	☒ MANDATORY
5A-5C1	Zero-rated supplies without payment of tax; supplies on which the recipient pays tax	☒ MANDATORY
5D-5F	Exempted, nil-rated and non-GST supplies <small>NOTE – <i>Exempted and nil-rated may be clubbed in 5D. Non-GST supplies go separately in 5F.</i></small>	☒ MANDATORY
5H-5K	Credit notes, debit notes and amendments to supplies in 5A-5F <small>NOTE – <i>May be clubbed into 5A-5F.</i></small>	☐ OPTIONAL
B INPUT TAX CREDIT		
6A	ITC as per GSTR-3B	☒ AUTO-FILLED
6A1	ITC of the preceding year claimed in GSTR-3B of the current year	☒ MANDATORY
6A2	Net ITC of the year, 6A less 6A1	☒ AUTO-FILLED
6B-6D	ITC on inward supplies, forward charge and reverse charge <small>NOTE – <i>Inputs and input services may be clubbed under “Input”. Capital goods stay separate.</i></small>	☒ MANDATORY
6E	Import of goods	☒ MANDATORY
6F-6M	Other ITC: import of services, ISD, reclaim under Rule 37/37A, TRAN-1, ITC-01/02/2A	☒ MANDATORY
7A, 7A1, 7A2-7E	ITC reversals under Rules 37, 37A, 38, 39, 42, 43 and section 17(5) <small>NOTE – <i>Report each reversal separately.</i></small>	☒ MANDATORY
7F, 7G	ITC reversal relating to TRAN-1 and TRAN-2	☒ MANDATORY
8A-8K	ITC related information	☒ MANDATORY
C TAX PAID AND LATER-YEAR ADJUSTMENTS		
9	Tax payable and tax paid	☒ MANDATORY
10, 11	Outward liability of FY 2025-26 shown or reduced in FY 2026-27, up to 30 November 2026	☒ MANDATORY
12, 13	ITC of FY 2025-26 reversed or shown in FY 2026-27, up to 30 November 2026 <small>NOTE – <i>Do not net off Table 12 against Table 13.</i></small>	☒ MANDATORY
D OTHER INFORMATION		
15, 16	Demands, refunds and inward supplies information	☐ OPTIONAL
17	HSN summary of outward supplies <small>NOTE – <i>Turnover above ₹5 crore: 6-digit, all supplies. Up to ₹5 crore: 4-digit, B2B supplies only.</i></small>	☒ MANDATORY
18	HSN summary of inward supplies	☐ OPTIONAL

Part II GSTR-9C, reconciliation statement Tables 5 to 14

TABLE	PARTICULARS	STATUS
5A	Turnover as per audited books	☒ MANDATORY
5B-5O	Adjustments related to turnover <small>NOTE – <i>May be clubbed in 5O.</i></small>	☐ CLUB IN 5O
7A-7F	Reconciliation of total turnover to taxable turnover	☒ MANDATORY
9A-9Q	Reconciliation of tax paid	☒ MANDATORY
12A-12D	Reconciliation of ITC, books against GSTR-9	☒ MANDATORY
14	Expense heads with ITC reconciliation	☐ OPTIONAL

<div>GSTR-9 NOT REQUIRED</div> <div>Up to ₹2 crore <i>turnover</i></div> <div>Notification No. 15/2025-CT dated 17-09-2025, from FY 2024-25 onwards.</div>	<div>GSTR-9C NOT REQUIRED</div> <div>Up to ₹5 crore <i>turnover</i></div> <div>Rule 80(3), CGST Rules, 2017. Required only above ₹5 crore.</div>	<div>DUE DATE, BOTH RETURNS</div> <div>31 December 2026</div> <div>Section 44 read with Rule 80. Check the portal for any extension.</div>
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