

CHANGES IN GSTR-9 FOR FINANCIAL YEAR 2021-22

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Annual Return (GSTR-9)



GST
GST ANNUAL RETURN

Annual Return (GSTR-9)

- **The registered person whose aggregate turnover in the financial year 2021-22 is up to two crore rupees, from filing annual return for the said financial year exempt.**
- **The Due Date of Filing of GSTR-9 is 31th December 2022**
- **By notification no 10/2022-Central Tax**

TABLE-4 FOR FINANCIAL YEAR 2021-22

- **The registered person shall have an option to fill Table 4B to Table 4E net of credit notes/Debit note in case there is any difficulty in reporting such details separately in this table**
- **The registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table**

GSTR-9
Mandatory for Turnover
above 2 Cr

GSTR-9C
Mandatory for Turnover above 5
Cr

TABLE-5 FOR FINANCIAL YEAR 2021-22

- **5D- Exempted**
- **5E- Nil rated**
- **5F- Non GST**
- **The registered person 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.**
- **5H, 5I, 5J, 5K**
- **The registered person shall have an option to fill Table 5A to Table 5F net of credit notes/Debit Notes/Amendments in case there is any difficulty in reporting such details separately in this Table**

TABLE-6 FOR FINANCIAL YEAR 2021-22

- **6B, 6C, 6D & 6E**
- **The registered person 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 input and input services or report the entire remaining amount under the “inputs” row only.**

- **6C & 6D**
- **The registered person shall 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.**

TABLE-7 FOR FINANCIAL YEAR 2021-22

- **7A, 7B, 7C, 7D, 7E, 7F, 7G & 7H**
- **The registered person shall 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. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported**

TABLE-12/13 FOR FINANCIAL YEAR 2021-22

- **The registered person shall have an option to not fill this table.**
- **Any ITC which was reversed in the FY 2021-22 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23. Or**
- **Any ITC which was reversed in the FY 2019-20 as per second proviso to sub- section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.**

TABLE-15/16 FOR FINANCIAL YEAR 2021-22

- **The registered person shall have an option to not fill this Table.**

TABLE-17 FOR FINANCIAL YEAR 2021-22

- **For taxpayers having annual turnover above 5.00 Cr.**
 - **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**
 - **Four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year up to 5.00 Cr.**

TABLE-18 FOR FINANCIAL YEAR 2021-22

- **The registered person shall have an option to not fill this Table.**

THANKS

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