

**GOODS**

**AND**

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**TAX**

# **GST** **UPDATES**

Advisory on Difference in Value of Table 8A and 8C of  
Annual Returns for the FY 23-24

The Good and Services Tax Network (GSTN) has issued an advisory on difference in value of Table 8A & 8C of Annual Returns (GSTR-9) for the FY 2023-24. Given are some queries answered by GSTN with the help of GST advisory.

S. No.	Issue	Reporting in GSTR 9 Notes
1.	How to report an invoice issued in FY 2023-24 but reported late by the supplier in GSTR-1 after the due date of March'24, due to which it is not reflected in Table 8A of FY 2023-24.	Taxpayer shall report such ITC in Tables 8C and 13 of GSTR 9 as it pertains to FY 2023-24.
2.	How to report ITC reversed in current FY and subsequently reclaimed in next FY in GSTR-9 of FY 2023-24 due to delayed supplier payment beyond 180 days?	Reclaimed ITC due to delayed supplier payment should be reported in Table 6H of GSTR-9 for FY 2024-25, not in Table 8C and Table 13 of GSTR 9 of FY 2023-24. Similar reporting is applicable for the ITC reclaimed as per Rule 37A
3.	How to report ITC claimed and reversed in FY 2023-24 due to delayed receipt of goods, and subsequently reclaimed in FY 2024-25, as per Circular 170?	Taxpayer shall report such ITC to be reclaimed in Tables 8C and 13 of GSTR-9 for FY 2023-24.
4.	How to report FY 2022-23 invoices appearing in Table 8A of GSTR-9 for FY 2023-24 due to late supplier reporting after the due date of filing of GSTR-1 for the tax period of March 2023?	This ITC belongs to FY 2022-23 and was auto-populated in its respective GSTR-9. It's not required in Tables 8C and 13 of FY 2023-24 GSTR-9, as per instruction no. 2A, which specifies that Tables 4, 5, 6, and 7 should only contain current FY details.

5.	How to report reclaimed ITC for an invoice belonging to FY 2023-24, which was claimed, reversed, and reclaimed within the same year.	As per CBIC press release 3rd July 2019, ITC claim and reclaim should be reported in only one table (6H or 6B), not both. Hence, it shouldn't be additionally reported as ITC reversal in Table 7 of GSTR-9 for FY 23-24.
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