

GSTR-9

Introduction to Annual Return

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IN THIS PART

- Due Dates & Applicability — At a Glance
- GSTR-9 Filing Process — Overview Chart
- Who Must File the Annual Return — Section 44 Explained
- Important Points Every Preparer Should Know
- Consequences of Not Filing the Annual Return



LEGAL REFERENCE

- Section 44, CGST Act, 2017 — Annual Return
- Rule 80, CGST Rules, 2017 — Annual Return / Reconciliation Statement
- Section 35(5) (omitted) / Section 44(2) — Reconciliation Statement requirement
- Section 47(2), CGST Act — Late Fee for Delayed Filing
- Section 125, CGST Act — General Penalty
- *Additional reference (fill in):* _____

Conclusively — Annual Return is not mandatory where turnover for the financial year is up to ₹2 Crore (subject to the exemption notification for that year); a self-certified Reconciliation Statement in Form GSTR-9C remains mandatory where aggregate turnover exceeds ₹5 Crore, as per rule 80(3) of the CGST Rules.

How GSTR-9/9C Has Evolved — Year-wise Amendment History

Effective	Change
FY 2017-18 & 2018-19	GSTR-9C certified by a practising CA/CMA; Tables 4I/4J (credit/debit notes), 4K/4L (amendments), 5D-5N (bifurcation) and 12B/12C/14 made optional via Removal of Difficulties orders, given this was the inaugural filing cycle.

Effective	Change
FY 2019-20 & 2020-21	GSTR-9C self-certification introduced w.e.f. 01.08.2021 (Notification No. 29-30/2021-CT) — the CA/CMA certificate requirement was omitted; turnover threshold for mandatory GSTR-9C raised to ₹5 Crore (from ₹2 Crore).
FY 2021-22 onwards	ITC time limit under section 16(4) extended — claim window now runs up to 30th November of the next FY (instead of the September return), per the Finance Act, 2022 / Notification No. 18/2022-CT; HSN-wise summary (Table 17/18) made mandatory at 6/4-digit level depending on turnover.
FY 2022-23 onwards	Bifurcation of ITC into inputs/capital goods/input services (Table 6B) and separate reporting of RCM from registered/unregistered persons (Table 6C/6D) made mandatory; late fee rationalised turnover-wise per Notification No. 07/2023-CT.
FY 2023-24 onwards	Section 44(2), inserted by the Finance Act, 2023, bars filing of GSTR-9/9C beyond three years from the original due date, except where the Government permits otherwise by notification.

NOTE Practical tip: Because table-wise optionality has changed almost every year, always check the specific financial year's instructions/Removal of Difficulties order before deciding whether a given sub-table is mandatory, optional, or can be left blank for the year you are actually filing.

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Due Dates & Applicability — At a Glance

Category	GSTR-9 Applicability	GSTR-9C Applicability
Turnover up to ₹2 Crore	Optional (per annual exemption notification, where issued)	Not applicable
Turnover above ₹2 Crore up to ₹5 Crore	Mandatory	Not applicable
Turnover above ₹5 Crore	Mandatory	Mandatory (self-certified)

NOTE Due date: 31st December following the end of the relevant financial year, unless extended by the Government by notification. Always verify the current year's due date on the GST portal / latest CBIC notification before filing.

Monthly returns GSTR-1 and GSTR-3B run through the year

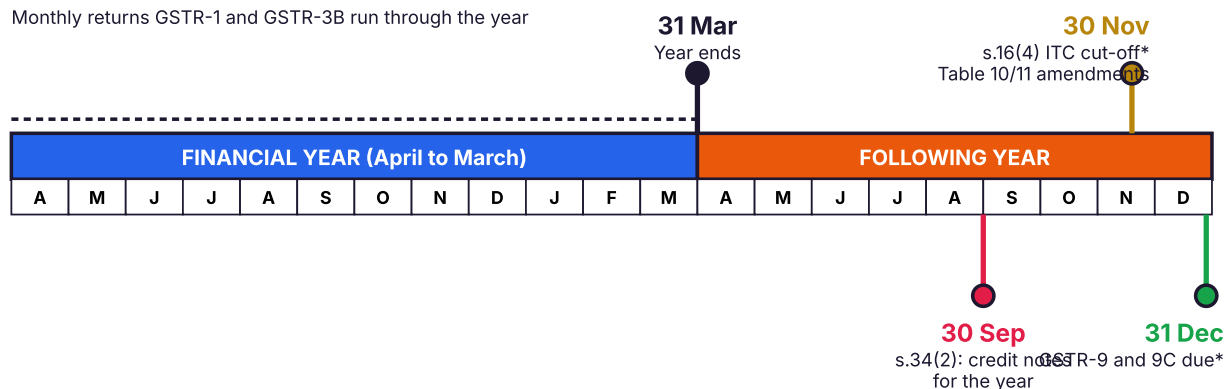


Figure: the annual return calendar

9-02

GSTR-9 Filing Process — Overview Chart

ANNUAL RETURN FILING — FORM GSTR-9 / 9C

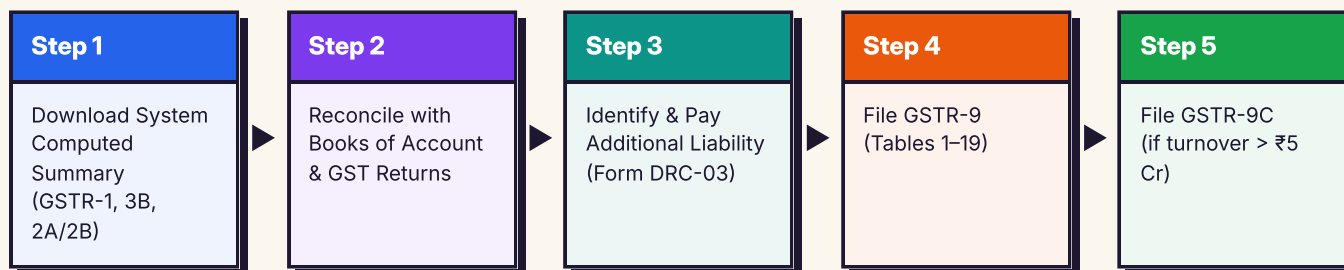


Fig. 1 — Suggested sequence for preparing and filing the Annual Return and Reconciliation Statement.

9-03

Who Must File the Annual Return — Section 44 Explained



LEGAL REFERENCE

- Section 44, CGST Act — Annual return
- Rule 80(1), CGST Rules — Annual return in Form GSTR-9 / GSTR-9A
- Section 44(1) proviso — Power of the Commissioner to exempt a class of registered persons
- Section 51 & 52, CGST Act — TDS / TCS taxpayers (not required to file GSTR-9)
- Additional reference (fill in): _____

NOTE *In simple words: every registered person must file one annual return for every financial year, by 31st December following the end of that year — unless the person falls in a category the law excludes.*

Section 44 read with Rule 80(1) says that every registered person must furnish an annual return for every financial year on or before the thirty-first day of December following the end of that year, through the common portal. Regular taxpayers use Form GSTR-9; composition taxpayers use Form GSTR-9A; an e-commerce operator who collects tax at source files an annual statement in Form GSTR-9B.

The following persons are NOT required to file the annual return:

- ◆ An Input Service Distributor (ISD).
- ◆ A person paying tax under section 51 (a government department or other notified person deducting TDS) or under section 52 (an e-commerce operator collecting TCS).
- ◆ A casual taxable person and a non-resident taxable person.
- ◆ Any department of the Central or a State Government or a local authority whose books of account are subject to audit by the Comptroller and Auditor-General of India (CAG), or by an auditor appointed to audit the accounts of local authorities.

Section 44 also allows the Commissioner, on the recommendation of the GST Council, to exempt any class of registered persons from filing the annual return. This power has been used repeatedly for small taxpayers, as the following table shows.

Relief for small taxpayers — year-wise position

Financial year	Position for aggregate turnover up to ₹2 crore
2017-18, 2018-19, 2019-20	Annual return made optional — Notification No. 47/2019-CT dated 09.10.2019 and No. 77/2020-CT dated 15.10.2020.
2020-21, 2021-22, 2022-23, 2023-24	Registered persons with aggregate turnover up to ₹2 crore exempted from filing the annual return, by yearly notifications.
Later years	Check the notification issued for the relevant financial year. Do not assume that the exemption continues automatically.



IN SHORT

- ✓ Annual return is NOT mandatory if aggregate turnover is up to ₹2 crore (for the years where the exemption notification applies).
- ✓ Above ₹2 crore it is mandatory, and it is a final return — there is no revision after filing.
- ✓ Aggregate turnover is calculated on a PAN-India basis (all GSTINs of the same PAN together), as defined in section 2(6) of the CGST Act.

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Important Points Every Preparer Should Know

1. Nil annual return for GSTINs with no transactions

A person who holds several registrations (for example, one in each State) and whose aggregate turnover is above ₹2 crore must file a NIL annual return for each GSTIN that had no transactions during the year. Skipping a dormant GSTIN will attract late fee and a notice under section 46.

2. Registration cancelled during the year

A person whose registration was cancelled during the year must still file the annual return (where turnover is above the exempted limit), unless the final return was filed and the cancellation was completed before 31st March of the relevant financial year.

3. Opted in or out of the Composition Scheme

A person who moved into or out of the Composition Scheme during the year must file both Form GSTR-9 (for the regular-scheme period) and Form GSTR-9A (for the composition period). The turnover of the composition period is shown only in GSTR-9A.

4. No revision after filing

Form GSTR-9 cannot be revised after it is filed. Review every table twice, and take a printout of the draft summary before the final submit.

5. A false statement is an offence

The annual return is a statutory document. Furnishing false information in any return is an offence that can attract penalty under the GST law. The department can rely on the annual return at the time of scrutiny or audit, and any mismatch or non-compliance can lead to proceedings.

6. Additional liability found while filing

If you discover unpaid tax while preparing GSTR-9, deposit it through Form GST DRC-03 before filing. Remember that DRC-03 payment for this purpose can be made only from the Electronic CASH Ledger. Electronic credit ledger (ITC) cannot be used to pay a liability that is being voluntarily deposited through DRC-03 for the annual return.



PRACTICAL EXAMPLE

Dormant GSTIN of a multi-State business

ABC Traders Pvt. Ltd. has GSTINs in Rajasthan, Gujarat and Maharashtra. Its PAN-wise aggregate turnover for FY 2024-25 is ₹6.4 crore (all in Rajasthan). The Gujarat and Maharashtra GSTINs did not make any supply during the year.

Because the aggregate turnover is above ₹2 crore, all three GSTINs must file GSTR-9. The Gujarat and Maharashtra returns are NIL returns. If they are not filed, late fee runs from 1st January on each GSTIN separately.

9-05

Consequences of Not Filing the Annual Return

LEGAL REFERENCE

- Section 46, CGST Act — Notice to return defaulters (15 days to file)
- Section 47(2), CGST Act — Late fee for delayed annual return
- Notification No. 07/2023-Central Tax dated 31.03.2023 — Rationalised late fee from FY 2022-23
- Notification No. 25/2023-CT dated 17.07.2023 — Waiver for old years if filed by 31.08.2023
- Section 125, CGST Act — General penalty (up to ₹25,000 each under CGST and SGST)
- Section 44(2), CGST Act (inserted w.e.f. 01.10.2023) — No filing after three years from the due date
- *Additional reference (fill in):* _____

(a) Notice to defaulters — Section 46

Where a registered person fails to furnish a return under section 39 (monthly/quarterly), section 44 (annual) or section 45 (final), a notice is issued requiring the return to be filed within fifteen days.

(b) Late fee — Section 47(2)

Late fee is ₹100 per day under the CGST Act, subject to a maximum of 0.25% of turnover in the State or Union Territory. A similar provision exists in the State/UT GST Acts, so the combined late fee is ₹200 per day (₹100 CGST + ₹100 SGST/UTGST), capped at 0.5% of turnover (0.25% + 0.25%).

From FY 2022-23, the late fee has been rationalised for smaller taxpayers by Notification No. 07/2023-CT dated 31.03.2023. The reduced slabs are:

Late fee for GSTR-9 from FY 2022-23 (per day, each under CGST and SGST)

Aggregate turnover	Late fee per day (each Act)	Maximum cap (each Act)
Up to ₹5 crore	₹25	0.02% of turnover in the State/UT
Above ₹5 crore up to ₹20 crore	₹50	0.02% of turnover in the State/UT
Above ₹20 crore	₹100	0.25% of turnover in the State/UT

NOTE The third row is the default rate under section 47(2). The first two rows are the concessional slabs introduced by the notification. Always check the latest notification for the year you are filing.



PRACTICAL EXAMPLE

Late fee computation under the rationalised slabs

A company with aggregate turnover of ₹12 crore files its FY 2023-24 GSTR-9 on 20th February 2025 instead of the due date of 31st December 2024 — a delay of 51 days.

Slab: above ₹5 crore, up to ₹20 crore, so ₹50 per day each under CGST and SGST. Late fee = $51 \times ₹50 = ₹2,550$ each, total ₹5,100.

Cap check: 0.02% of State turnover of ₹12 crore = ₹2,400 each. The cap is lower than ₹2,550, so the late fee payable is ₹2,400 under CGST and ₹2,400 under SGST, total ₹4,800.

Late fee must be paid in CASH through the Electronic Cash Ledger — it cannot be paid by ITC.

(c) Special waiver for old years

Late fee above ₹10,000 (₹10,000 under CGST + ₹10,000 under SGST/UTGST, i.e. ₹20,000 in the case of IGST) was waived for registered persons who had not filed the annual return for FY 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 by the due date, provided the return was furnished by 31st August 2023 (Notification No. 7/2023-CT dated 31.03.2023 read with No. 25/2023-CT dated 17.07.2023). That window is now closed; it is mentioned here only to explain the historic position.

(d) General penalty — Section 125

Section 125 provides that a person who contravenes any provision of the Act or Rules, for which no penalty is separately provided, is liable to a penalty which may extend to ₹25,000. An equal penalty under the SGST/UTGST Act is also possible, so the total can go up to ₹50,000.

NOTE Note: to impose penalty under section 125, ingredients such as wilful default must be established through a process of adjudication, giving the taxable person a reasonable opportunity of being heard. It cannot be imposed as a matter of routine.

(e) Three-year bar — Section 44(2)

Section 144 of the Finance Act, 2023 inserted section 44(2), which bars the filing of an annual return after three years from the due date of furnishing it. The Government may, on the recommendation of the Council, allow a registered person or a class of persons to file even after the three-year period. This provision applies from 01.10.2023.



PRACTICAL EXAMPLE

Three-year bar in practice

The due date of the FY 2021-22 annual return was 31st December 2022 (extended in some cases). Three years from the due date expires on 31st December 2025.

A taxpayer who has not yet filed FY 2021-22 GSTR-9 after that date will find that the portal does not accept the return, unless the Government has issued a special relaxation. Always check the portal and notifications well before the three-year mark.



CONSEQUENCES AT A GLANCE

- ✓ Section 46 — notice to file within 15 days.
- ✓ Section 47(2) — late fee, paid in cash only, capped by a percentage of turnover.
- ✓ Section 125 — general penalty up to ₹25,000 per Act, after adjudication.
- ✓ Section 44(2) — return cannot be filed once three years have passed from the due date (from 01.10.2023).



FREQUENTLY ASKED QUESTIONS

Annual Return Basics

Q. Is GSTR-9 required if I have only Nil returns for the whole year?

A. Yes. Even a registered person with no transactions during the financial year must file a Nil Annual Return, unless specifically exempted by the small-taxpayer relaxation notification for that year (turnover up to ₹2 Crore).

Q. Can GSTR-9 be revised after filing?

A. No. Unlike GSTR-3B (which has no revision either, strictly speaking, but allows correction in later months), GSTR-9 is a once-a-year filing with no revision mechanism — any error identified after filing must be corrected through other means (e.g., DRC-03 for a tax shortfall), not by refiling GSTR-9 itself.

Q. What happens if the aggregate turnover crosses ₹5 Crore only because of one unusual transaction (e.g., sale of a factory building)?

A. Aggregate turnover under section 2(6) includes all taxable, exempt, export and inter-State supplies computed on an all-India (PAN) basis — a one-off large transaction that pushes turnover past ₹5 Crore still triggers mandatory GSTR-9C for that financial year; there is no carve-out for "unusual" or "non-recurring" income.

Q. My registration was cancelled mid-year — do I still need to file GSTR-9?

A. Yes, generally. A person whose registration was cancelled during the year must still file the Annual Return for the period they were registered during that financial year, unless the final return (Form GSTR-10) was filed and cancellation completed before 31st March of the relevant year.



IMPORTANT NOTES (FOR YOUR OWN USE)

GSTR-9

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IN THIS PART

- Structure of Form GSTR-9 — Six Parts and Nineteen Tables
- What the GST Portal Auto-Fills (and What You Can Edit)

NOTE A handy index — table number, what it covers, and the key law — for quick navigation while filing.

Table	Covers	Key Law
Table 1–3	Basic Details (FY, GSTIN, Legal/Trade Name)	Rule 80(1); Form GST REG-06
Table 4	Outward & inward supplies on which tax is payable	Section 7, 9, 15, 34 CGST Act
Table 5	Outward supplies on which tax is not payable	Section 2(47), 16 IGST Act, Section 17(3)
Table 6	ITC availed during the financial year	Section 16, 18 CGST Act
Table 7	ITC reversed and ineligible ITC	Section 17(5), Rule 37/39/42/43
Table 8	Other ITC information / GSTR-2A reconciliation	Rule 36(4), Section 16(2), 16(4)
Table 9	Tax paid as declared in returns filed	Section 39, 50
Table 10–11	Supplies/tax declared or reduced via amendments (next FY)	Section 34, 39(9)
Table 12–13	ITC reversal / availed for previous FY (next FY returns)	Section 16(4)
Table 14	Differential tax paid on account of Table 10 & 11	Section 50
Table 15	Demands and refunds	Section 54, 73/74
Table 16	Composition supplies, Sec. 143 deemed supply, goods on approval	Section 10, 143, 31(7)

Table	Covers	Key Law
Table 17–18	HSN-wise summary (outward / inward)	Rule 80, Notification on HSN digits
Table 19	Late fee payable and paid	Section 47(2)

9-06

Structure of Form GSTR-9 — Six Parts and Nineteen Tables

NOTE In simple words: GSTR-9 is a yearly summary of what you reported in your twelve monthly returns, plus a few extra details. Think of it as a consolidation form.

Parts of Form GSTR-9

Part	What it covers	Tables
Part I	Basic Details — financial year, GSTIN, legal name, trade name	1, 2, 3A, 3B
Part II	Outward and inward supplies made during the financial year	4, 5
Part III	Details of Input Tax Credit (ITC) for the financial year	6, 7, 8
Part IV	Tax paid as declared in returns filed during the year	9
Part V	Transactions of the year declared in next year's returns, till the specified date	10, 11, 12, 13, 14
Part VI	Other information — demands/refunds, composition/job work/approval supplies, HSN summaries, late fee	15, 16, 17, 18, 19

9-07

What the GST Portal Auto-Fills (and What You Can Edit)

The GST portal lets you download a system-computed summary of GSTR-9 together with the summary of your GSTR-1 and GSTR-3B. This summary consolidates the figures of the twelve monthly returns: taxable value, tax paid through ITC and through cash, ITC claimed, reverse charge liability, payment of tax, document summary, HSN-wise outward supplies, and so on.

The auto-populated fields are editable, except for a few. The fields you cannot change are:

- ◆ Table 6A — total ITC availed through Form GSTR-3B (sum of Table 4A of GSTR-3B).
- ◆ Table 8A — ITC as per GSTR-2A (Table 3 and 5 thereof).

◆ Table 9 — details of tax paid (through cash and ITC) as declared in the returns filed during the year.

Editing the auto-populated figures is a real benefit. It lets you enter the actual value of supplies, tax paid and so on, as per your books of account — correcting the value and the liability for the financial year. Any extra liability that results from this correction can be paid through Form GST DRC-03, from the Electronic Cash Ledger.

**WHICH DATA SOURCE IS PRIMARY?**

- ✓ GSTN gives GSTR-1 data for reference only.
- ✓ The annual return is filled mainly on the basis of GSTR-3B, because tax was actually paid and ITC actually availed through GSTR-3B.
- ✓ Books of account, GSTR-1 and GSTR-3B should ideally match. Where they do not, find the reason and decide whether it is a short payment (pay it) or an excess payment (claim refund).

PART I

Basic Details

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IN THIS PART

- Part I — Basic Details: Detailed Explanation



LEGAL REFERENCE

- Rule 80(1), CGST Rules — Form and manner of Annual Return
- General Clauses Act, 1897 — Definition of "Financial Year"
- Additional reference (fill in):* _____

9-08

Part I — Basic Details: Detailed Explanation

Form layout of Part I

Table	Particulars	How it is filled
1	Financial Year	Select from the drop-down list
2	GSTIN	Auto-populated
3A	Legal Name	Auto-populated
3B	Trade Name (if any)	Auto-populated

Financial Year

The expression "financial year" is not defined in the GST laws. Under the General Clauses Act, 1897, it means the year beginning on 1st April and ending on 31st March. In the offline utility, or when filing directly on the portal, the year is chosen from the drop-down list.