

# DA TAX UPDATE INDIRECT TAX

An E-Tax update from  
**Darda Advisors LLP**

GSTR-9 & GSTR-9C Update

Issue -23

**Goods and Service Tax**

**Customs and Others**

# Summary of changes to GSTR-9

vide Notification No. 29,30,31/2021- Central Tax dated 30 July 2021

w.e.f 1 August 2021

S. No.	Particulars	Previous Status	Current Status	Effect on Taxpayers
1	GSTR 9 Filing	Mandatory Filing for all Taxpayers (though exemption being granted for previous FYs)	<b>No requirement of filing return</b> for taxpayers with <b>AATO &lt;= 2 crores in FY 2020-21</b> ; Mandatory for rest of taxpayers	Reduction in compliance and costs
2	Liability Disclosure & ITC Claim	ITC can be claimed in GSTR-9 along with reporting of additional liability during a FY	Additional Liability for FY 2020-21 can be declared, but <b>can not avail ITC</b>	ITC needs to be claimed in monthly/ quarterly return till September
3	Additional Disclosures- ITC	Break up of ITC availed and reversed had to been given in Table 6B to 6E and 7A to 7H	Only <b>Net figures</b> need to be disclosed, by bifurcating between Inputs & Capital Goods	Ease in reporting of figures and less complexities
4	Additional Disclosures- Prior-period Transactions	Disclosures/ Amendments only in monthly/quarterly returns	<b>Additional Disclosure</b> in Part V of GSTR-9 for transactions <b>pertaining to previous FY but declared between April 21 to September 21.</b>	Proper disclosure of transactions, enhancing transparency
5	GSTR-9 Forms- Amendment to Rule 80	GSTR-9A for regular/ e-commerce taxpayers; GSTR-4 for Composition Taxpayers	<ul style="list-style-type: none"> <li><b>GSTR-9:</b> Registered Taxpayer (Other than ISD, Casual Taxable Person, Non-resident taxable Person, Person paying tax under section 51 or section 52)</li> <li><b>GSTR-9A:</b> Composition Taxpayers</li> <li><b>GSTR-9B:</b> E-Commerce Taxpayers</li> </ul>	Customization of Forms for each sort of taxpayers, avoiding unnecessary reporting of different Tables
6	Due Dates of Filing GSTR-9	31 December 2021 for the Financial Year 2020-21		

# Format of Input Tax Credit in GSTR9

<b>(A) Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)</b>		₹32,57,476.10	₹58,30,867.91	₹58,30,867.91	₹0.00
<b>(B) Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)</b>	<b>Inputs</b>	₹0.00	₹0.00	₹0.00	₹0.00
	<b>Capital goods</b>	₹0.00	₹0.00	₹0.00	₹0.00
	<b>Input Services</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(C) Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid &amp; ITC availed</b>	<b>Inputs</b>	₹0.00	₹0.00	₹0.00	₹0.00
	<b>Capital goods</b>	₹0.00	₹0.00	₹0.00	₹0.00
	<b>Input Services</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(D) Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed</b>	<b>Inputs</b>	₹0.00	₹0.00	₹0.00	₹0.00
	<b>Capital goods</b>	₹0.00	₹0.00	₹0.00	₹0.00
	<b>Input Services</b>	₹0.00	₹0.00	₹0.00	₹0.00
<b>(E) Import of goods (including supplies from SEZ)</b>	<b>Inputs</b>	₹0.00			₹0.00
	<b>Capital goods</b>	₹0.00			₹0.00
<b>(F) Import of services (excluding inward supplies from SEZ)</b>		₹0.00			₹0.00
<b>(G) Input Tax credit received from ISD</b>		₹0.00	₹0.00	₹0.00	₹0.00

# Summary of changes to GSTR-9C

vide Notification No. 29,30,31/2021- Central Tax dated 30 July 2021

w.e.f 1 August 2021

S. No.	Particulars	Previous Status	Current Status	Effect on Taxpayers
1	Section 35(5)- GST Audit by CA/CMA	Mandatory Audit by CA/CMA for taxpayers with AATO > 2 crores	<b>GST Audit by CA/CMA is no longer required</b> vide Section 110 of Finance Act, 2021. <b>However self Certification of GSTR-9C of Taxpayers with AATO &gt; 5 crores</b> by the authorized signatory would be required.	GST Audit has been scrapped. Audit costs will be avoided, but will result in increased scrutiny and litigations
2	Amendment to Section 44.	Registered Persons other than ISD , Person paying tax under section 51 or 52,Casual Taxable Person and Non-Resident Person ,shall furnish annual return for each FY	Registered Persons other than ISD ,Person paying tax under section 51 or 52,Casual Taxable Person and Non-Resident Person ,shall furnish <b>annual return and self certification reconciliation</b> ( if AATO > 5 crores) for each FY. Note: Nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.	Since not all the taxpayers are mandatorily required to prepare reconciliation statement, this may result in higher chances of errors.
3	Additional Liability due to non-reconciliation / Amendment in Part V of GSTR-9C	Auditor’s recommendation on Additional Liability needs to be stated	The <b>taxpayer himself needs to disclose any additional liability</b> arising due to reconciliation	May result in errors, as the taxpayers may not have adequate knowledge on reconciliation
4	Due Dates of Filing GSTR-9C	31 December 2021 for the Financial Year 2020-21		

# Verification of registered person under GSTR 9C

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

# Summary of changes to GSTR-9C

vide Notification No. 29,30,31/2021- Central Tax dated 30 July 2021

w.e.f 1 August 2021

## Summary

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Up to  
2 crores AATO

GSTR 9 & 9C not required

Between  
2 crores- 5 crores AATO

Only GSTR 9 required

Above  
5 crores AATO

GSTR 9 & Self Certified  
GSTR 9C Required

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## Due Date

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Due date  
For Filing of Return for  
GSTR-9 & GSTR-9C

31 December 2021 for  
FY 2020-21

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