

Mirror Form GSTR9 for better clarity

Nature of Supplies		Taxable Value (₹)	(Amount in ₹ in all tables)	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
4	Details of advances, inwards and outward supplies made during the financial year on which tax is payable						
A	Supplies made to un-registered persons (B2C)						
B	Supplies made to registered persons (B2B)						
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)						
D	Supply to SEZs on payment of tax						
E	Deemed Exports						
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)						
G	Inward supplies on which tax is to be paid on reverse charge basis						
G1	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]						
H	Sub-total (A to G1 above)	0.00	0.00	0.00	0.00	0.00	
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)						
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)						
K	Supplies / tax declared through Amendments (+)						
L	Supplies / tax reduced through Amendments (-)						
M	Sub-total (I to L above)	0.00	0.00	0.00	0.00	0.00	
N	Supplies and advances on which tax is to be paid (H + M) above	0.00	0.00	0.00	0.00	0.00	

Nature of Supplies		Taxable Value (₹)	(Amount in ₹ in all tables)				Sheet Validation on Errors		
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess			
5	Details of Outward supplies made during the financial year on which tax is not payable								
A	Zero rated supply (Export) without payment of tax								
B	Supply to SEZs without payment of tax								
C	Supplies on which tax is to be paid by recipient on reverse charge basis								

C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]						
D	Exempted						
E	Nil Rated						
F	Non-GST supply (includes 'no supply')						
G	Sub-total (A to F above)	0.00					
H	Credit Notes issued in respect of transactions specified in A to F above (-)						
I	Debit Notes issued in respect of transactions specified in A to F above (+)						
J	Supplies declared through Amendments (+)						
K	Supplies reduced through Amendments (-)						
L	Sub-Total (H to K above)	0.00					
M	Turnover on which tax is not to be paid (G + L) above	0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	
N	Total Turnover (including advances) (4N + 5M - 4G - 4G1) above	0.00	0.00	0.00	0.00	0.00	

Description	Type	(Amount in ₹ in all tables)				Sheet Validation on Errors	
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
6	Details of ITC availed during the financial year						
A	Total amount of input tax credit availed through FORM GSTR-3B (Sum total of table 4A of FORM GSTR-3B)						
A1	ITC of any preceding financial year availed in the financial year (which is included in 6A above) other than reclaim						
A2	Net ITC of the financial year (A-A1)	0.00	0.00	0.00	0.00		
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs					
		Capital Goods					
		Input Services					
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs					
		Capital Goods					
		Input Services					
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs					
		Capital Goods					
		Input Services					
E	Import of goods (including supplies from SEZ)	Inputs					
		Capital Goods					
F	Import of services (excluding inward						

	supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed under the provisions of the Act					
I	Sub-total (B to H above)	0.00	0.00	0.00	0.00	
J	Difference (I – A2 above)	0.00	0.00	0.00	0.00	
K	Transition Credit through TRAN-1 (including revisions if any)					
L	Transition Credit through TRAN-2					
M	ITC availed through ITC-01, ITC-02, and ITC-02A (other than GSTR-3B and TRAN Forms)					
N	Sub-total (K to M above)	0.00	0.00	0.00	0.00	
O	Total ITC availed (I + N) above	0.00	0.00	0.00	0.00	

Details		(Amount in ₹ in all tables)				Sheet Validation Errors
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
7	Details of ITC Reversed and Ineligible ITC for the financial year					
A	As per Rule 37					
A1	As per Rule 37A					
A2	As per Rule 38					
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H1	Other reversals(specify)					
I	Total ITC Reversed (Sum of A to H above)	0.00	0.00	0.00	0.00	
J	Net ITC Available for Utilization (6O - 7I)	0.00	0.00	0.00	0.00	

Details		(Amount in ₹ in all tables)				Sheet Validation Errors
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
8	Other ITC related information					
A	ITC as per GSTR-2B [Table 3(I) thereof]					
B	ITC as per sum total of 6(B) above	0.00	0.00	0.00	0.00	
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period					

D	Difference [A-(B+C)]	0.00	0.00	0.00	0.00	
E	ITC available but not availed					
F	ITC available but ineligible					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods (as per 6(E) above) in financial year	0.00	0.00	0.00	0.00	
H1	IGST Credit availed on Import of goods in next financial year					
I	Difference (G-H-H1)	0.00	0.00	0.00	0.00	
J	ITC available but not availed on import of goods (Equal to I)	0.00	0.00	0.00	0.00	
K	Total ITC to be lapsed in current financial year (E + F + J)	0.00	0.00	0.00	0.00	

9	Details of tax paid as declared in returns filed during the financial year							
	Description	Tax Payable (₹)	Paid through cash (₹)	Paid through ITC (₹)		Total Tax Paid (₹)	Difference between Tax Payable and Paid (₹)	Sheet Validation Errors
				Central Tax	State Tax / UT Tax			
A	Integrated Tax							
B	Central Tax							
C	State/UT Tax							
D	Cess							
E	Interest							
F	Late fee							
G	Penalty							
H	Other							

Note: From Financial Year 2024-25 Tax Payable has been computed based on the Net Tax Payable, which is tax payable minus tax paid through negative liability ledger, if any reported in Table 6.1 of GSTR-3B.

Description	Taxable Value (₹)	(Amount in ₹ in all tables)			
		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
10	Supplies / tax declared through Invoices/Debit Note/Amendments (+)				
11	Supplies / tax declared through Amendments/Credit Note (-)				
12	ITC of the financial year reversed in the next financial year				
13	ITC of the financial year availed in the next financial year				
	Total turnover (5N +10-11)	0.00	0.00	0.00	0.00

14	Differential tax paid on account of declaration in 10 & 11 above			
Description	Payable (₹)	Paid (₹)	Difference(₹)	Sheet Validation

				Errors
A	Integrated Tax	0.00	0.00	
B	Central Tax	0.00	0.00	
C	State/UT Tax	0.00	0.00	
D	Cess	0.00	0.00	
E	Interest		0.00	

15	Particulars of Demands and Refunds						
Details	(Amount in ₹)				Sheet Validation Errors	GST portal Validation Errors	Penalty
	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest		
A	Total Refund claimed						
B	Total Refund sanctioned						
C	Total Refund Rejected						
D	Total Refund Pending						
E	Total demand of taxes						
F	Total taxes paid in respect of E above						
G	Total demands pending out of E above						

16 Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis

		(Amount in ₹ in all tables)					Sheet Validation Errors
	Details	Taxable Value (₹)	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
A	Supplies received from Composition taxpayers						
B	Deemed supply under section 143						
C	Goods sent on approval basis but not returned						

17	HSN wise summary of outward supplies						
HSN Code*	Description	UQC *	Total quantity*	Total Taxable value (₹)*	Is supply applicable for concessional rate of tax*	Rate of Tax (%)*	Integrated Tax (₹)