

GSTR9- Mismatch in ITC & Table 8

Dear Taxpayer, Your GSTR9 issue has been resolved now. Eligible ITC as per GSTR2A is auto populating in GSTR9 - Table8A.

Please note that GSTR2A data will not always matches with GSTR9 --> Table 8A data because of following reasons:

1) Figures in GSTR-2A are auto populated based on filed/ saved / submitted Form GSTR-1 of the supplier taxpayer. But figures in table 8A of Form GSTR-9 are auto-populated only on the basis of only FILED Form GSTR-1 by the supplier taxpayer. In case, Form GSTR -1 is not filed by your supplier, then credit related to those invoices will not appear in table 8A of your Form GSTR-9.

2) For FY: 2017-18, Figures in table 8A of Form GSTR 9 are auto populated only for those of Form GSTR-1, which are filed by the supplier taxpayer by due date of its filing i.e. 31st May, 2019. Thus, ITC on supplies of the financial year 2017-18, if reported beyond 31st May, 2019, will not get auto-populated in table 8A of Form GSTR-9. For FY: 2018-19, Figures in table 8A of Form GSTR 9 are auto populated only for those of Form GSTR-1, which are filed by the supplier taxpayer by due date of its filing i.e. 31 October, 2019. Thus, ITC on supplies of the financial year 2018-19/2019-20, if reported beyond 31st October, 2019/31st October , 2020, will not get auto-populated in table 8A of Form GSTR-9.

3) In ITC values in form GSTR9 --> Table 8 --> point A, if supplier is not having Reverse charges (values: "N") is considered for ITC calculations shown here. And if supplier is having Reverse charges (values: "Y") will not be considered for ITC calculations.

4) For FY: 2017-18, In table 8A of Form GSTR-9, only latest values have been auto-populated based on filed Form GSTR-1, taking into account all the amendments made till 31 May, 2019. For FY: 2018-19/2019-20, In table 8A of Form GSTR-9, only latest values have been auto-populated based on filed Form GSTR-1, taking into account all the amendments made till 31 October, 2019/31 October , 2020.

5) For FY: 2017-18, In table 8A of Form GSTR-9, ITC related to all such invoices have been excluded in which place of supply lies in supplier's taxpayers State, instead of State of the receiver taxpayer. Place of Supply should be same as Receiver State Code. These figures will be shown in Form GSTR-2A of the recipient. For FY: 2018-19/2019-20, In table 8A of Form GSTR-9, ITC related to all such invoices have been included where:

- Place of Supply should be same as Receiver State Code.
- Supplier's State Code is same as Receiver's State Code and Place of Supply is different.
- All three Supplier's State Code, Receiver's State Code and Place of Supply are different.

6) The Figures in table 8A of Form GSTR-9 do not contain ITC for the period during which the recipient taxpayer was under composition scheme. 7) For FY: 2017-18, The Figures in table 8A of Form GSTR-9 do not contain ITC if Taxpayer is SEZ user. For FY: 2018-19/2019-20, The Figures in table 8A of Form GSTR-9 will also contain ITC if Taxpayer is SEZ user. GSTR9 Table 8A Excel sheet for FY: 2018-19/2019-20 can be downloaded from GSTR9 form. If you observe any issues with Excel sheet, please attach the file within the ticket to get it resolved. You can check and try filing form now.