

FAQs on GSTR -9/9C for FY 2024-25

Oct 16th, 2025

GSTR- 9/9C is now available to taxpayers for filing. A list of Frequently Asked Question along with the response has been compiled and is intended to assist the Taxpayer in better understanding of various Tables of GSTR-9/9C and their key aspects - such as reporting of various values in Tables. FAQ can be accessed by [clicking here](#)

Thanking You,
Team GSTN

S.No.	Query	GSTN Reply
1	When my GSTR 9/9C for FY 2024-25 will be enabled?	Once all the due returns in Form GSTR 1 and GSTR 3B for the FY 2024-25 is filed, GSTR 9/9C for FY 2024-25 will be enabled in the system automatically.
2	If any GSTR 1 and GSTR 3B is pending for the FY 2024-25 then will my GSTR 9 is enabled?	No GSTR 9 will not be enabled where any GSTR 1 and GSTR 3B is pending for the FY 2024-25. All the relevant cells of Table 4,5,6,8 and 9 of GSTR 9 will be auto populated based on the statement / return filed by you i.e. GSTR 1/1A/IFF or GSTR 2B or GSTR 3B.
3	What is table 8A of GSTR 9 and how it will be auto populated?	Table 8A of GSTR 9 for FY 2024-25 capture the details of documents / records pertaining to FY 2024-25 appearing in GSTR 2B. Therefore, Table 8A of GSTR 9 will include all the inward supplies pertaining to FY 2024-25 appearing in GSTR 2B of FY 2024-25 and will 1. Also include the invoices pertaining to FY 2024-25 appearing in GSTR 2B of next year 2025-26 between April 2025 to October 2025 and 2. exclude the invoices pertaining to previous FY 2023-24 appearing in GSTR 2B between April 2024 to October 2024.
4	Is there any impact on GSTR-9 due to action taken on IMS Dashboard?	IMS does not have direct impact on GSTR 9. The documents/records which are accepted or deemed accepted would have appeared in GSTR 2B and hence will form part of Table 8A of GSTR 9 for FY 2024-25 as discussed at Sr. No. 3. As GSTR 9 will take the data from GSTR 2B where GSTR 3B has already filed.
5	Will the supplies added / amended through GSTR 1A be considered for auto population of value in Table 4/5 of GSTR 9?	Yes, from FY 2024-25 the supplies added / amended through GSTR 1A will also be considered along with GSTR 1 and IFF for the purpose of auto population in Table 4, 5 of GSTR 9.

6	What is table 6A1 and which amount is required to be reported?	Table 6A1 of GSTR 9 for FY 2024-25 capture the ITC of preceding FY (2023-24) claimed by the recipient in the current FY (2024-25) till the specified time period and it is also included in Table 6A of GSTR 9 for FY 2024-25. However, any ITC pertaining to FY 2023-24 or any other preceding financial years, which has been reclaimed during current FY (2024-25) on account of rule 37 / 37A will not be reported in Table 6A1 of GSTR 9.
		Therefore, the amount calculated in Table 6A2 (6A minus 6A1) is the ITC pertaining to current FY (2024-25) which need to be bifurcated between 6B to 6H. As the ITC of preceding FY (2023-24) has been excluded through Table 6A1 therefore it will not create the difference in Table 6J of GSTR 9 as the case was with GSTR-9 till FY 2023-24.

7	How the value of ITC will be reported if ITC pertaining to FY 2024-25 has been claimed, reversed and reclaimed in the same FY 2024-25?	Table 6A of GSTR 9, is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025. Therefore, in the given case this amount will appear twice in Table 6A of GSTR 9 i.e. once for claim and second for reclaimed amount. In such cases these three events should be reported as below – • claim should be reported in Table 6B, • reversal should be reported in Table 7 (Table 7A to 7H, as the case may be) and • reclaimed should be reported in 6H. Example 1 - Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in October 2024 due to non-payment to Supplier within 180 days as per rule 37 of CGST Rule 2017. The same has been reclaimed in March 2025 as payment has been made on 4th March 2025. The reporting will be in the GSTR 9 for FY 2024-25 as under - 1. Original claim in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same in Table 7A of GSTR 9 for FY 2024-25 3. Reclaim in Table 6H of GSTR 9 for FY 2024-25 Example 2 – Mr A has claimed Rs 100 (IGST) in the month of April 2024 and reversed the same in April 2024 due to nonreceipt of goods as per Circular No. 170/02/2022-GST 6th July 2022. The same has been reclaimed in May 2024 as goods has been received on 4th May 2024. The reporting will be in the GSTR 9 for FY 2024-25 as under - 1. Original claim in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same in Table 7H of GSTR 9 for FY 2024-25 3. Reclaim in Table 6H of GSTR 9 for FY 2024-25
8	How the value of ITC will be reported if ITC pertaining to FY 2023-24 has been claimed, reversed in FY 2023-24 and reclaimed in the FY 2024-25?	ITC pertaining to preceding FY (2023-24) which has been claimed / reclaimed in this FY (2024-25) for any reason

		other than rule 37/37A, should be reported in Table 6A1 as this ITC is also included in Table 6A above. Further, any ITC which is reclaimed for the reason rule 37/37A should be reported in table 6H as this ITC is also included in Table 6A above. Example 1 – If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (Other than rule 37/37A like Circular No. 170/02/2022-GST 6th July, 2022 etc) in the current FY (2024-25) till the specified time period (i.e. 30th November 2025) then such reclaimed ITC to be reported in the Table 6A1 of GSTR 9 for FY 2024-25. It will not come in the Table 6H of GSTR 9 of FY 2024-25 Example 2 – If any ITC pertaining to preceding FY (2023-24) was claimed and reversed in the preceding FY (2023-24) but reclaimed (due to rule 37/37A) in the current FY (2024-25) then such reclaimed ITC should not be reported in Table 6A1 of GSTR 9 for FY 2024-25. This need to be reported in Table 6H of GSTR 9 for FY 2024-25.
9	How the value of ITC will be reported if ITC pertaining to FY 2024-25 has been claimed, reversed in FY 2024-25 and reclaimed in the FY 2025-26?	Table 6A of GSTR 9, is auto populated from Table 4A (1 to 5) of GSTR 3B for entire FY from April 2024 to March 2025. As ITC was claimed and reversed in the FY 2024-25 itself then it will be reported in table 6B and reversal in Table 7 of GSTR 9. In such cases these two events should be reported as below – - claim should be reported in Table 6B, - reversal should be reported in Table 7 (Table 7A to 7H, as the case may be). For the reclaim the procedure will be based on whether reclaim is on account of rule 37/37A or reason otherwise, as below - - If the ITC which was reclaim in FY 2025-26 is because of other than rule 37/37A → Such reclaim will be reported in Table 13 of GSTR 9 for FY 2024-25 and table 6A1 of GSTR 9 of FY 2025-26 (in GSTR 9 of next Year). This will not be reported in Table 6H of GSTR 9 of 2025-26 (in GSTR 9 of next Year). - If the ITC which was reclaim in FY 2025-26 is because of reason rule 37/37A → such reclaim will be reported in the Table 6H of GSTR 9 of 2025-26 (in GSTR 9 of next Year). This is not to be reported in table 13 of GSTR 9 of FY 2024-25 (Current year) and

		Table 6A1 of GSTR 9 of FY 2025-26 (in GSTR 9 of next Year). Example 1 – If any ITC of current FY (2024-25) was claimed and reversed in the FY (2024-25) but reclaimed (Other than rule 37/37A like Circular No. 170/02/2022-GST 6th July 2022 etc) in the next FY (2025-26) till the specified time period (i.e. 30th November 2025) then such ITC will be reported in GSTR 9 as under - 1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same shall be reported in Table 7H of GSTR 9 for FY 2024-25 3. Shall not report reclaim amount in Table 8C of GSTR 9 for FY 2024-25 4. Reclaim shall be reported in table 13 of GSTR 9 for FY 2024-25 5. Reclaim shall be reported in table 6A1 in next FY 2025-26 (in GSTR 9 of next Year). Example 2 – If any ITC of current FY 2024-25 was claimed and reversed in the FY 2024-25 but reclaimed (due to rule 37/37A) in the next FY 2025-26 then such ITC will be reported in GSTR 9 as under - 1. Original claim shall be reported in Table 6B of GSTR 9 for FY 2024-25 2. Reversal of same shall be reported in Table 7A (rule 37) or 7A1 (rule 37A) of GSTR 9 for FY 2024-25 3. Reclaim shall not to be reported in table 8C and 13 of GSTR 9 for FY 2024-25 4. Reclaim shall be reported in table 6H of GSTR 9 for FY 2025-26 (in GSTR 9 of next Year).
10	Whether there are any changes in the reporting for table 6M as label has been changed from FY 2024-25	No. Label change to Table 6M has aligned it with the instruction of the notified form. As per the Instruction to the notified form the ITC claimed through ITC 01, 02 and 02A should be reported in Table 6M of GSTR 9.

11	What is table 8A excel and where it is available?	To facilitate the taxpayer, the amount auto populated in table 8A online, invoice wise details is being provided in excel sheet on the GSTR 9 dashboard AS ' <u>DOWNLOAD TABLE 8A DOCUMENT DETAILS</u> '. Taxpayer can download and refer the invoices/DN/CN based on which amount is auto populated in the Table 8A online.
12	Are there any circumstance where 8A Excel and 8A UI (Online) having different details?	Yes. In the following scenarios the Table 8A (Excel) and Table 8A (Online) of GSTR 9 for FY 2024-25 can have different details - 1. Outward supplies covered under RCM will appear in Table 8A excel but not appear in Table 8A online 2. Outward supplies reported as Normal charge and amended to reverse charge then it will appear in Table 8A excel (B2B and B2BA sections of excel sheet) but not appear in Table 8A online 3. Outward supplies (where recipient and supplier belongs to different state) reported as IGST and subsequently PoS is amended as Supplier state and hence CGST and SGST was charged. This record is ineligible for ITC due to PoS Rule, and it will appear in Table 8A excel (B2B as ITC eligibility Yes and B2BA as ITC eligibility No) but not appear in Table 8A online 4. Outward supplies amended from FY 2024-25 to FY 2025-26 then it will appear in Table 8A excel (B2B sections of excel sheet) but not appear in Table 8A online 5. Outward supplies amended from FY 2025-26 to FY 2024-25 then it will appear in Table 8A excel (B2BA sections of excel sheet) and will appear in Table 8A online It may be noted that 8A online is correctly populated whereas there are some additional records may present in Table 8A excel on account of above-mentioned points.

13	When any amendment made by my supplier in his GSTR 1/1A/IFF, will the changes be auto populated in my Table 8A (Excel and Online) of GSTR 9?	Yes, any amendment in GSTR 1/1A/IFF the auto population in table 8A will be as per amended record if such amended supplies pertain to FY 2024-25. Example 1 – Invoice dated 30.03.2025 was added in the GSTR 1 for the month of April 2025 (FY 25-26). As this was eligible record for FY 2024-25 hence appear in the table 8A (Excel and Online) of GSTR 9. Now supplier has amended the record in the GSTR 1 for the month of May 2025 and advancing the invoice date as 30.04.2025. After amending the date, now the document belongs to FY 2025-26 and therefore it is not considered for Table 8A (online) of GSTR 9 for FY 2024-25. However, this record will continue to appear in table 8A excel (B2B Section) of GSTR 9 for FY 2024-25.
		Vice versa, if any invoice pertains to FY 25-26 but later on Invoice date was preponed to FY 24-25 the record will be auto populated in table 8A excel (under B2BA section) and Online Table 8A of GSTR 9 for FY 2024-25. Example 2 – Original Invoice was added in GSTR 1 for January 2025 with Rs 100 (IGST) and subsequently supplier has amended the invoice to Rs 120 (IGST) in Feb 2025. After amending the value, Table 8A online will be populated with Rs 120(IGST). However, the Table 8A excel will have this record in B2B sections of excel sheet as Rs 100 (IGST) and B2BA sections of excel sheet as Rs 120 (IGST). Example 3 – Mr A is registered in Maharashtra has issued invoice with IGST to Mr B (registered in Delhi) in the GSTR 1 for January 2025. As this was eligible record for FY 2024-25 hence it will appear in the table 8A (Excel and Online) of GSTR 9 for FY 2024-25. Now supplier has amended the place of supply as Maharashtra in the GSTR 1 of Feb 2025 and therefore the CGST and SGST is levied on the record. After amending the place of supply, the amended record becomes ineligible ITC record. As the document belongs to FY 2024-25 so it will appear in Table 8A excel (B2B sections of excel sheet as ITC eligibility Yes and B2BA sections of excel sheet as ITC eligibility No). However, this record will not appear in table 8A Online of GSTR 9 for FY 2024-25 as amended record on which ITC is eligible will be considered for the purpose of Table 8A of GSTR 9.

14	In cases when supplier add the invoices of FY 2024-25 in the GSTR 1 of next financial year till the specified time period (April 2025 to Oct 2025) then how it will be auto populated in table 8A?	In case supplier reported the Invoice/DN/CN for the FY 2024-25 up to the specified time of next FY then such record will be auto populated in the Table 8A of GSTR 9 for FY 2024-25 automatically after filling of GSTR 3B for corresponding tax period by the recipient as ITC to be claimed by the recipient in his GSTR 3B. Example— If my supplier reported the Invoices for FY 2024-25 in the GSTR 1 of next FY (between April 2025 to October 2025) i.e. till the specified time period. Then, it is the part of GSTR 2B of recipient as eligible ITC. Now, this invoice will be visible to taxpayer in table 8A of GSTR 9 for FY 2024-25 once the taxpayer files the GSTR 3B for the corresponding tax period.
15	What is Table 8C of GSTR 9?	Table 8C contain data of ITC of current FY which is availed in next FY within the specified time period. This table shall not include any ITC which was claimed (reported in table 4A of GSTR 3B) and reversed (Reported in 4B of GSTR 3B) in
		the current FY and reclaimed in next FY till the specified time period. Hence the Table 8C only contain the missed ITC of current FY (2024-25) which is claimed in GSTR 3B of next FY till the specified time period.
16	Whether table 8C will have the ITC which is claimed and reversed in a FY (2024-25) and reclaimed in next FY (2025-26)	No. In case where the ITC has been claimed and reversed in a FY (2024-25) and reclaimed in 2025-26. Such reclaim ITC should not be reported in the Table 8C of GSTR 9 of FY 2024-25. Example - Mr A has claimed the ITC in the month of March 2025 (Table 4A5 of GSTR 3B) and reversed the same in March 2025 (Table 4B2 of GSTR 3B) because the goods has not been reached to its factory. Now in the month of April 2025 the ITC has been reclaimed ((Table 4A5 of GSTR 3B)). Mr A will report this ITC in table 6B and Table 7H of GSTR 9 for FY 2024-25. Table 8A will have the corresponding ITC and also the table 8B will be auto populated from Table 6B of GSTR 9 for FY 2024-25. As a result, there is no difference in Table 8D. It means ITC which is reclaimed in next FY should not be reported in table 8C as it will create the mismatch in Table 8D. This reclaim should be reported in Table 13 only.

17	In what cases, ITC shall be reported in Table 8C of GSTR 9?	Amount will be reported in table 8C only when 1. The ITC pertaining to the FY 2024-25 which is part of GSTR 2B and auto populated in Table 8A of GSTR 9 but which has not been claimed by the recipient during the FY 2024-25 and hence he is availing the corresponding ITC first time in table 4A5 of GSTR 3B of next FY (2025-26) till the specified time period. 2. The supplies pertaining to the FY 2024-25 however supplier has not reported the corresponding invoice in any GSTR 1 filed during FY 2024-25 and reported in GSTR 1 furnished between April'25 to October 2025 and hence recipient is availing the corresponding ITC first time in table 4A5 of GSTR 3B of next FY (2025-26) till the specified time period. Example 1 – Mr A has purchased the goods in the month of January 2025 however he has missed to claim the ITC in the January 2025. Now in the month of May 2025 the ITC has been claimed (Table 4A5 of GSTR 3B). This ITC is pertaining to the FY 2024-25, and which has been claimed first time in
		next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9. Example 2 – Mr A has purchased the goods in the month of January 2025 however supplier has not reported this invoice in GSTR 1 for January 2025. This invoice was added in the GSTR 1 of April 2025 by the supplier which is filed on 11th May 2025. Recipient has claimed the ITC in the GSTR 3B for April 2025 (In table 4A5 of GSTR 3B). This ITC is auto populated in Table 8A of GSTR 9 of FY 2024-25 and which has been claimed first time in next year till the specified time period so it will be reported in the Table 8C and Table 13 of GSTR 9 of FY 2024-25.

18	Will the Label Changes for Table 8B and delinking of table 6H from Table 8B in the auto population create any difference in Table 8D?	From FY 2024-25 Table 8B will auto populate based on amount reported in Table 6B only. Amount reported in the Table 6H will not be part of Table 8B. ITC which is reclaimed by the recipient will not appearing in GSTR 2B again and hence it will not be auto populated in Table 8A. As, the ITC reclaimed is also not required to be reported in the Table 8C. Therefore, delinking of Table 6H with 8B will mitigate the possibility of causing difference in Table 8D of GSTR 9.
19	Goods have been imported in FY 24-25 however the ITC has been taken in FY 2025-26 how this will be reported in the GSTR 9	This will be reported in the new inserted row Table 8H1 and it will not be reported in the Table 6E of GSTR 9. IGST Paid on import of goods be reported in Table 8G and Amount of ITC Claimed in next FY to be reported in Table 8H1 and therefore the difference in the Table 8I will be NIL. Also, this ITC will be reported in the Table 13 of GSTR 9 of 24-25.
20	Which value is auto populated in tax payable in Table 9 of GSTR 9 for FY 2024-25 as negative liability tables has been inserted in the GSTR 3B?	The Tax payable column is captured from GSTR 3B from net liability. If liability reported in the Table 6.1 of GSTR 3B is positive (Gross minus negative liability) then such positive net tax liability be auto populated in the Table 9 under tax payable. However, if net amount in table 6.1 is appearing in negative then no amount will be auto populated under Tax payable column of Table 9. Further tax payable column of Table 9 of GSTR 9 is kept editable and therefore taxpayer may change the value, if required.
20	Whether label change to Table 12 and table 13 does have any change in the reporting?	Change in the Label of Table 12 and table 13 does not make any difference in the reporting compared to any preceding financial years. Table 12 captures the ITC of the financial year (2024-25) reversed in the next financial year. Table 13 captures the ITC of the financial year (2024-25) availed in the next financial year.

21	Will there be any additional facility for filing the HSN details in Table 17 of GSTR 9 for FY 2024-25	To facilitate the taxpayer, additional excel sheet named as '<u>DOWNLOAD TABLE 12 of GSTR 1/1A HSN DETAILS</u>' is provided having the consolidated details of Tabel 12 of GSTR 1 and additional sheet have also been provided in the same excel sheet having the details of HSN in the format of Table 17 of GSTR 9. This will facilitate the taxpayer to use the download file and report the same in Table 17 of GSTR 9 for FY 2024-25.
22	Whether concessional rate of tax of 65% has been omitted or continued in GSTR 9 for FY 202425?	From financial year 2024-25, concessional rate of tax of 65% checkbox is removed from the table 17 and 18 of GSTR-9 online as this concessional rate of tax is not applicable currently. Also, in the offline tool such column has been made disabled.
23	How the late fees are calculated in GSTR 9C for FY 2024-25	As clarified vide Circular No. 246/03/2025-GST dated 30th January 2025, the late fee is levied under Section 47(2) of the CGST Act for any delay in furnishing the complete annual return under Section 44. This includes both FORM GSTR-9 and FORM GSTR-9C (if applicable). Accordingly, a new Table - 17 titled "Late Fee Payable and Paid" has been inserted below Part V of GSTR-9C to capture such late fee payable under Section 47(2). The late fee shall be leviable for the period starting from the due date of furnishing the annual return till the date of filing of GSTR 9 for annual return. The late fee for GSTR 9C will be calculated from date of filing of GSTR 9 or due date of filing of Annual return, whichever is later till the filling of GSTR-9C. These late fees will be auto calculated by the system based on the date filing of GSTR 9 and 9C. Example 1 – If GSTR 9 is furnished on 25th December 2025 (due date 31st December 2025) and GSTR 9C is furnished on 7th January 2026. Then no late fees is levied for GSTR 9 as it is furnished within due date. However late fees for 7 days (delay in furnishing of GSTR 9C) is auto populated in GSTR 9C.

		Example 2 – If GSTR 9 is furnished on 5th January 2026 (due date 31st December 2025) and GSTR 9C is furnished on 7th January 2026. Then total late fees leviable is for 7 days which will be auto populated by the system as For 5 days at the time of filing GSTR 9 and for balance 2 days will be populated in GSTR 9C at the time of filing GSTR 9C.
24	Whether the ITC reclaimed under Rule 37 or Rule 37A is to be treated as ITC of the original invoice year or of the year in which it is reclaimed?	The ITC which is claimed and reversed due to reason of rule 37 / 37A and subsequently reclaimed in any financial year then such reclaimed ITC will be considered the ITC of that year only (in which it has been reclaimed). Therefore, it will always report in Table 6H of GSTR 9 to be filed for the FY in which such reclaim has been reported.

Example –

Particular	Example 1	Example 2		Example 3	
	Claim - Reversal and reclaim all three are in same FY 24-25) Assume Amount of ITC is Rs 120	Claim and Reversal in FY 24-25; Reclaim in FY 25-26 (Reason other than Rule 37/37A for e.g. Circular No. 170/02/2022-GST 6 th July 2022)		Claim and Reversal in FY 24-25; Reclaim in FY 25-26 (due to Rule 37/37A for which no time limit to reclaim the ITC	
Originally Claimed	FY 2024-25	March'25 (FY 2024-25)		April'24 (FY 2024-25)	
Reversed -	FY 2024-25	March'25 (FY 2024-25)		October'24 (FY 2024-25)	
Reclaimed	FY 2024-25	April'25 (FY 2025-26)		April 2025 (FY 2025-26)	
Relevant Table of GSTR 9	GSTR 9 for FY 2024-25	GSTR 9 for FY 2024-25	GSTR 9 for FY 2025-26*	GSTR 9 for FY 2024-25	GSTR 9 for FY 2025-26*
Table 6A Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	It will have twice amount - 240	120	120	120	120
Table 6A1 ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A	NIL [as the ITC pertain to current FY only]	NIL [as the ITC pertain to current FY only]	120	Nil	Nil
Table 6A2 Net ITC of the financial year =(A-A1)	240	120	0	120	120
Table 6B Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	120	120		120	

Table 6H Amount of ITC reclaimed under the provisions of the Act	120				120
Table 6I Sub total (B to H above)	240	120	0	120	120
Table 6J Difference (I – A2 above)	0	0	0	0	0
Table 7A / 7A1 7A - As per Rule 37 / 7A1 - As per Rule 37A	120 (Report in applicable rows from 7A to 7H as per the reason of reversal)			120	
Table 7H Other reversal		120			
Table 8A ITC as per GSTR2B (table 3 thereof)	120	120		120	
Table 8B ITC as per 6(B) above	120	120		120	
Table 8C [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 up to specified period]	0	0 Note 1			
Table 8D Difference [A(B+C)]	0	0			
Table 12 ITC of the financial year reversed in the next financial year	0	0			
Table 13 ITC of the financial year availed in the next financial year	0	120		Note 2	

* The reporting of amount in GSTR 9 of next FY 2025-26 is based on the current notified form. It may subject to change based on the any amendments/changes notified for GSTR 9 of FY 2025-26.

Note 1 – It should not be reported in Table 8C as it is appearing in Table 8B so adding the same will create the difference in 8D.

Note 2 - ITC claimed on account of Rule 37/37A, will be considered the ITC of the year in which eligibility of claim arise. In this case the ITC is claimed in FY 2025-26 therefore it is considered the ITC of FY 2025-26 and not 2024-25. Hence, not to be reported in the Table 13 of GSTR 9 for FY 2024-25.
