

- 1) The Gujarat Sales Tax Bar Association**
- 2) National Action Committee**
- 3) All Gujarat Federation of Tax Consultant**
- 4) Chartered Accountants Association, Ahmedabad**
- 5) Income Tax Bar Association, Ahmedabad**
- 6) Tax Advocates Association Gujarat**

Date: 30/01/2020

To,

- 1) Smt. Nirmala Sitharaman,  
Hon'ble Union Minister of Finance,  
Government of India & Chairperson – GST Council,  
134, North Block, New Delhi – 110 001.**
- 2) The Chairman,  
Office of GST Council Secretariat,  
5th Floor, Tower II, Jeevan Bharat Building, Janpath Road,  
Connaught Place, New Delhi – 110 001**
- 3) Shri Nitinbhai Patel,  
Hon'ble Deputy CM & Finance Minister,  
Government of Gujarat, Gandhinagar.**
- 4) Mr. J.P. Gupta,  
Chief Commissioner of GST (SGST),  
Rajya Kar Bhavan,  
Ashram Road, Ahmedabad, Gujarat.**

5) Mr. Ajay Jain,  
Principal Chief Commissioner of GST (CGST),  
GST Bhavan, B/h. Sahjanand College,  
Ahmedabad, Gujarat.

Respected Madam / Sirs,

**Subject : Request to extend due date of GSTR-9, 9A & 9C  
for the F.Y. 2017-18**

We, the following professional associations and organizations who represent thousands of Advocates, Tax Professionals, Tax Consultants, Tax Practitioners and Chartered Accountants across the country and thereby, lakhs of taxpayers of our great nation.

At the outside we appreciate and thank the Government of India for coming out with pro-active measures to redress taxpayers' grievances and issued and thereby boosting taxpayers and professionals' faith in the government machinery.

We take this opportunity to bring to your honours' kind attention on important issue of extension of time limit to file GSTR-9, GSTR-9A & GSTR-9C. We are sure the same will be considered by the Government to further strengthen the taxpayers' confidence. We offer our fullest co-operation and support for compliances of the provisions of GST Act.

As the due date for filing of GSTR-9, GSTR-9A & GSTR-9C for the F.Y. 2017-18 is approaching fast being 31<sup>st</sup> January, 2020, and various trade and professional associations and organizations and other stakeholders have made various representations in this regard. We have also made representation earlier for the extension of due date for filing of above referred returns and reports from 31<sup>st</sup> January, 2020 to 31<sup>st</sup> March, 2020.

In this regard, jointly we would like to bring to your kind notice that in the past the extension of time limits were given and we sincerely appreciate for the response given by the government and authorities so far. Madam, we are conscious of the fact that last date for filing these forms have been extended several times but equally important is the fact that extension of date was not for reasons attributable to

registered persons but for reasons solely attributable to framers of Forms and managers of portal. The difficulties faced by the persons required to file these forms have been stated to be simplified by notification on 14.11.2019 but portal was modified on 08.01.2020. During the period after this day, registered persons were busy with several time barring compliances.

However, this is also a fact that every day we are receiving numerous queries, issues and problems from the trade and industry, taxpayers and tax professionals regarding the difficulties and problems being faced by them while filing / uploading such returns and reports on the GSTN Portal.

To bring to your kind attention, we have summarized the issues as under:

1. Since 16<sup>th</sup> January, 2020, Taxpayers and Tax Consultant are facing major problems related with Portal. Multiple Tickets (Grievance on GST Portal) have been logged and people have shared their problems on Social Media platform. Recently, High Court of Delhi in the case of Sales Tax Bar Association vs. Union of India (W.P. (C) 9575/2017, CM APPL. 38987/2017) has issued notice to Enforces to file reply for technical glitches on GSTN Portal & System.
2. That the formats prescribed for GST Annual Returns and Audits are not only voluminous but also confusing. The confusion rises when GST Portal itself gives two information from the same source of data.
3. Auto populated data of GSTR-3B in GSTR-9 differs from the actual data uploaded in monthly GSTR-3B, this type of technical errors happens on both side i.e. outward supply as well as inward supply.
4. GST website is passing through numerous technical glitches nowadays. The issue is persisting since more than 10 days. The error “Received but pending appears as and when we try to upload GSTR-9C.
5. Taxpayers are unable to upload JSON file in one attempt. It requires multiple attempts to upload the same. It kills time. GSTR-9C latest utility 1.6 is made available on 08/01/2020 only. The time left after this is very short.

6. GST Network is taking too long for reflecting GSTR-9C data uploaded by Taxpayers, and in some cases: it throws back with an unknown error.
7. GST Portal is having multiple issues with OTP sending. We are not getting OTPs on Domains. Even on Regular E-Mails. OTP is coming after 2-3 hours which is of no use. It gives frustration and anxiety to filers.
8. Preview returns reflect incorrect figures. Moreover, GST Portal does not show latest signed summary.
9. There is inter compatibility issue with respect to Browser, some task like signing need to be done from Internet Explorer where as some task needs to be done through Google Chrome like payment in DRC-03, Removal of wrong attachment in GSTR-9C etc. so, it is suggested that website should be continue to work in single Web Browser.
10. We are aware that GSTN is ought to release API with slight modification in the schema on 20th Jan for GSTR-9, but yet not declared it. And hence our demand for extension is more reasonable.
11. The period 2017-18 is the first year for which such returns are to be filed after introduction of GST Act and stakeholders and professionals have already witnessed not only numerous changes but difficulties / problems / glitches relating to portal / GSTN.
12. Also during January Month Tax Professionals are required to comply with the following:

Date	Particulars
07/01/2020	TDS Payment
11/01/2020	Filing of GSTR-1 of monthly case
15/01/2020	Filing of TCS Return
18/01/2020	Filing of CMP08-

20/01/2020	Filing of GSTR-3B
31/01/2020	Filing of GSTR-1 of Quarterly Case
31/01/2020	Filing of TDS Return.
31/01/2020	Work of filing of GSTR-9 AND GSTR-9C.

13. Utility of simplified GSTR-9 and GSTR-9C was started on 6th January, 2020. GSTN has taken 33 month time for preparing this Utility, How can Government expect us to complete work of filing of GSTR-9 and GSTR-9C within 26 days?
14. At last, all Taxpayers had paid their tax while filing their Returns. So this GSTR-9 and GSTR-9C are only informative statements of data supplied by them. So if the date of filing of GSTR-9 and GSTR-9C is extended then **there is no loss of revenue.**
15. The Central Board of Indirect Taxes and Customs (CBIC) has made simplification in the filing of GSTR-9C ahead of the deadline i.e. on 29<sup>th</sup> January, 2020.
16. Professionals are determined but are girdled with simultaneous amendments in different laws.
17. With the intent of good governance and a clean system. Government has brought many changes on different fronts. Our members are happy to embrace the changes as we are of the firm belief that Government must get what is due to it. Even then for the larger good of the economy. Professionals are toiling hard day and night to provide requisite information of their clients to different departments including GST. However we are pained to face the glitches of the system which require immediate correction.
18. Despite their good intentions, Professionals are finding themselves in a state of lackadaisicalness as they have to handle evolutions on many fronts including GST, Companies Act. MSME etc. Recently, a lot of forms were required to be filed by Companies Act even for long existing

companies. Similarly, a lot of compliances are increased on MSME front. Similarly, PF and ESI acts also brought out certain compliances for existing subjects. Keeping all these in view, due to Glitches and complications in GST portal, filing of these forms suffered.

19. Due date of the GST audit and Annual return is extended from time to time and in most of the cases of extension the reasons of extension were only administrative and technical. The formation of the form GSTR-9/9C and their amendments and the utilities were the mainly responsible for the extension of the date. Date extensions in GST are in most of the cases are based on the same reasons and it means the GST formalities, system and the administration are on trial and error basis and not ready for these compliance.
20. The GST audit is a unique, new and time consuming task and further no revision of GSTR-3B has made this work more cumbersome and confusing.
21. Considering the fact that information required by different departments of Government, which were never there in past, it is inevitable in the interest of the professionals of the country that compliance date for Annual return and Audit forms be extended suitably.

The reasons put forth appears to be quite genuine as we have observed are similar to already expressed by various chambers/Associations through their representations.

GST has been a bold and epic reform of the Government, implementation of which had taken a decade to reach a logical implication; and naturally this introduction had its fair share of issues on trade and companies due to capacity constraints of GSTN IT infrastructure and various other issues, which required incessant changes of forms, procedures, compliances etc. Since, it was unable to introduce in lucid manner, it has a tumultuous impact on reconciliation of accounts for corporate and other bodies. This has continuously percolated and intruded into time required for GST as well as other compliances and has continued a chain reaction of effect.

Also, unless proper reconciliation is affected, it could be a matter for extended litigation later-on to the un-reconciled returns and/or qualified Audit Reports by

auditors if proceeded as It were. It may also give rise to corruption. The reconciliation element possibly arises partly due to the niggling issues in GST and loose ends therein pursuant to delayed corrections / submissions from suppliers of goods and services for genuine reasons, onslaught of financial difficulties having cumulative bearing on compliances.

Furthermore, we have noticed that as per the CBIC data of status of Annual Return filing for F.Y. 2017-18 as on 27-01-2020 that out of the 67.64 lakhs eligible to GSTR-9, little over 36 lakhs, or nearly 46% of taxpayers, have filed.

For GSTR-9A, the number of eligible taxpayer is around 19 lakhs, but around only 7.38 lakhs taxpayers, or 39%, have filed the returns so far.

However, the bigger problem is with big taxpayers who have to submit an Audit Report i.e. GSTR-9C. Out of 12.42 lakhs eligible taxpayers, only around 3 lakhs have filed, which is around 24%.

One of the common grouse from taxpayer is network problem. The GSTN Portal is not responsive as expected. The tool is showing “Error Occurred” or “Processed but pending” as the status and is not generating the report. Also, the GSTR-9C utility is not accepting copy paste, so taxpayers had to manually punch in the data, resulting in delay in uploading.

Needless to emphasize the necessity for notifying extension of due date for filing GSTR-9 & 9C, it is humbly requested to kindly consider the request in the interest of public at large, so as to avoid last time harassment, which perhaps is attributed to system constrains to some extent. So, we are requesting you that please extend the date of filing of GSTR-9 and GSTR-9C to 31<sup>st</sup> March, 2020.

The extension of date again and again is not a solution but it is the administrative compulsion especially with respect to the procedural compliance in the case whole GST procedures and GSTR-9 and GSTR-9C are not exceptions in this respect. There is no need to go for reasons of the same since GST is a new tax and it is new for administrators, lawmakers and the taxpayers so it is a natural phenomenon.

At present there is no need to impose the late fees on GSTR-9, GSTR-9A and

GSTR-9C and accept these forms without late fees after lapse of due date and it will certainly enhance their purposefulness and credibility. Penalizing the dealers will not work here and further it is not prudent to make GST a “**Late Fees Tax**” especially where the lawmakers have extended the due date for “**several times**” due to their own reasons. So please allow the professionals to do the Audits in natural way and remove the late fees on GSTR-9, GSTR-9A and 9C and / or till certain times say up to 31<sup>st</sup> March 2020, or waive the late fees on these forms forever.

**Conclusion:**

To conclude, we say that if the taxpayers are to file the annual returns and audit forms in haste. This shall not only be detrimental for their assessments, but it shall equally fail to fulfil the purpose with which these forms were devised. The forms aim to provide to the taxpayers an opportunity to present their compliance of taxes payable and paid for the F.Y. 2017-18, and if the forms are not properly comprehended and are not filled with proper details, they shall fail to fulfil their purpose and shall result in unnecessary litigations arising out of data filled in a state of unscholarly discernment of the forms. Thus, it is humbly requested that considering the fact that the filing of FY 2017-18 is the first filing by all taxpayers and professionals and considering the above points, date for filing the said forms be extended by at least two months i.e. from 31.01.2020 to 31.03.2020, and also waive late fees on these returns and report (F.Y. 2017-18) permanently.

The review of the time frame by your good self, requires kind consideration of the fact that between these two months, there are multiple other compliances required to be made by the taxpayers prime amongst there being filing of monthly GST returns, TDS returns and numerous other compliances as required under different laws.

We are hopeful that your good self shall be generous to consider our request and shall take necessary action for extension of the requested dates. This would save all stake holders including Government from unnecessary litigation.

We look forward to your compassionate response.



**Thanking you,  
Yours sincerely,**

- 1) Mr. Urvish Patel- President, The Gujarat Sales Tax Bar Association**
- 2) Mr. Nigam Shah and Mr. Axat Vyas-Founders,  
National Action Committee**
- 3) Mr. Dhruvin Shah- President, All Gujarat Federation of Tax  
Consultant**
- 4) CA Mr. Anand Sharma- President, Chartered Accountants Association,  
Ahmedabad**
- 5) Mr. Vishvesh Shah- President, Income Tax Bar Association**
- 6) Mr. Manish Joshi- President, Tax Advocates Association Gujarat**