



Ref : TC/19-20/1

Date : 18th August, 2019

To,

Smt. Nirmala Sitharaman

Hon'ble Union Minister of Finance, Govt. of India &

Chairperson – GST Council

134, North Block, New Delhi – 110 001

The Office of GST Council Secretariat,

5th Floor, Tower II, Jeevan Bharat Building, Janpath Road,

Connaught Place, New Delhi – 110 001

Contact.gstcouncil@gov.in

Respected Madam/Sir,

Sub.: Extension of due date for filing GSTR-9 and GSTR-9C for F.Y. 2017-18

Tax Concept is the body of professionals established in 2019. The association has over 1,500 members across India (Such as CAs, CSs, CMAs and tax practitioners).

The aim of association is to educate and serve professions in a better way.

The GST Council had extended the due date of filing GSTR-9, GSTR-9A & GSTR-9C for the period 1st July, 2017 to 31st March, 2018 from 30th June, 2019 to 31st August, 2019 vide order no. 6/2019-Central Tax, Dated 28th June, 2019.

As you know that till date, very few taxpayers have filed their Annual Returns in Form GSTR-9 and GSTR-9A & Reconciliation Statements in Form GSTR-9C.

In this context, we would like to highlight the problems, which necessitate the extension of due date for filing of GST Annual Returns for F.Y. 2017-18 :

1. Technical Issues :

The due date was extended to 31st August, 2019 due to some technical issues on GSTN Portal, but some of these issues are exist till now which are as follows –

- (a) The JSON file for offline preparation of GSTR-9 is taking more time to generate, though site states that it would take 20 minutes.

(b) An error faced by many taxpayers while uploading and downloading data from offline utility tool that "File generation is in progress, please try again after some time."

2. HSN Wise Summary of Inward Supplies :

The HSN wise summary of inward supplies was not required for any GST Returns and consequently, taxpayers have not maintained the same in a proper manner. So, we request you to kindly remove this requirement.

3. Mismatch in Software Generated GSTR-2A and Auto Populated GSTR-2A Details in GSTR-9 :

Many taxpayers are facing the problem as stated above. Due to which, the amount in table 8D is showing in Minus and it will lead to additional burden of clarification on taxpayers in future.

4. Requirement for bifurcation of ITC availed during the year :

As the requirement for bifurcation of ITC was not in the monthly GST returns filed by the taxpayers, so they are not able to bifurcate it properly. We think that it is also time consuming. So it is request to you that kindly remove this requirement from GSTR-9.

5. Heavy Rains and Flood like Situation :

You aware that heavy rains and flood like situation in various parts of India. The people living in that areas are not able to file annual returns on or before due date and it will also lead to further burden of penalties on them.

6. The due date for filing ITR (without audit) is 31st August, 2019 and for filing audit report, it is 30th September, 2019.

The professionals are required to comply the same also.

So, we request you to kindly address the technical issues and to extend the due dates for filing Annual Return and Reconciliation statement.

Thanking You,

Sincerely Yours,

For Tax Concept

Gourav Mahiwal (Founder)

Dhanraj Sharma (Co-Founder)

Krishna Reddy, Vinay Reddy, Shalini Passi (Member & Author)

And all other members of Tax concept