



All India Federation of Tax Practitioners

(Indirect Tax (GST) Representation Committee)

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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Ref. No.

Date: 30.04.2020

To,

Smt. Nirmala Sitharaman,
Union Finance Minister, Govt. of India,
North Block, New Delhi-110001

The Chairman, CBIC,
Govt. of India, North Block,
New Delhi - 110001

The Pr. Commissioner (GST-1),
GST Policy Wing, Deptt of Revenue,
North Block, New Delhi-110001

Respected Madam / Sirs,

Sub.: Representation on procedural relief measures under GST due to Covid-19 outbreak

Respectfully, we submit as follows:

All India Federation of Tax Practitioners established in 1976 is an Apex body of Advocates, Chartered Accountants and Tax Practitioners consisting of more than 9000 individual members spread across all States and Union Territories who are practicing Direct & Indirect Taxes. Most of the leading Senior Advocates, Chartered Accountants and Tax Practitioners are from different parts of the country and 135 leading Tax Professional Associations / Tax Bar Associations from 18 States are Associate Members of this unique Federation.

Since the implementation of GST, the Federation has actively organised National Tax Conferences in each of its 5 zones throughout the Country to deliberate upon different aspects and issues of GST Law and to analyse different provisions of the Act, Rules, Notifications, Circulars etc. We have made series of representations and suggestions to the State & Central Govt., including to the GST Council, from time to time. Many of our suggestions are accepted by the Govt. at different levels. Till date we have submitted multiple representations and you are now well versed with our activities and objects.

During the lockdown period we are continuing with our education activities to keep our members updated with latest information and updates on direct & indirect tax laws by organising several webinars, in each of our 5 zones across India, with participation going up to 1000 members on few of the occasions.

Adapting to the fast changing requirements of today's times, an E-publication was released by the Federation for the benefit of its members on "Vivaad se Vishwas" scheme under the Direct Tax Laws by Advocate Vipul Joshi. It was released by Hon'ble Justice P.P. Bhatt (President, ITAT). The publication is available free on our website www.aiftponline.org.

An ongoing drive for contribution to the PM CARES Fund, by federation through its members, continues to be the top priority in the fight against corona pandemic.



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CONF - 2



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Date...30.04.2020.....

We highly appreciate and welcome the timely announcement of major procedural relief measures under Indirect Taxes and GST by your Honour and followed by issue of Circulars No. 136/06/2020 and 137/07/2020 by CBIC on the initial stage of the spread of Corona and the lockdown declared by our visionary Prime Minister throughout the Country to contain the disease.

None the less, the members of our Federation and other stake holders are still facing various difficulties, which are detailed hereunder, in various compliances under GST which need your immediate attention and kind consideration for remedial action.

1) Exclude the lockdown period for levy of interest and late fee for all overdue compliances.

Vide Notification No.35/2020 dated 03/04/2020, time limit has been extended up to 30/06/2020 for all compliances having due dates during 20/03/2020 to 29/06/2020. However, there are many compliances (such as Annual Return for F.Y. 2017-18 for having due date 07/02/2020) where due date has already passed but the same could not be submitted by many taxpayers for several reasons. Now, during the lockdown, the taxpayers cannot comply with the same but will have to bear the Late Fee and Interest for this period as well whenever the filing is done after the lockdown is over. The same is not justified and, therefore, the same should be waived off for the lockdown period in such overdue compliances.

2) Extension of due date for filing of Annual Return and Reconciliation Return for F.Y. 2018-19.

The due date for filing of GSTR-9 and GSTR-9C for F.Y. 2018-2019 is 30/06/2019 which will be practically difficult to comply with. Under present situation lockdown may continue at many places. Partial lockdown may be continued beyond 03.05.2020 in some of the areas. The assessee as well as their staff and their consultants may not be available to work upto 1st week of June, if all parameters are taken care of. It is also true that the Govt. is facing its administrative issues and the work is not progressing in normal speed. This is evident from the fact that the updated utility is still not made available, incorporating changes required for F.Y. 2018-19, by GSTN. This would mean a very short time would be available with the professionals, who would also be busy with other GST compliances for which dates have already been extended up to 30/06/2020. In view of all these circumstances and facts, we suggest and request for further 3 months extension of the due date for filing of GSTR-9 & 9C. we request your Honour to consider the proposal and announce extension as early as possible to avoid any doubts in the minds of all stakeholders and to ease their burden of the difficulties faced by them on account of the slowdown in business due to CORONA pandemic.

3) Extension of time for amending GSTR-1 for F.Y. 2019-20.

The due date for filing of GSTR-1, amending any errors in the returns filed earlier for F.Y. 2019-20, shall be the due date for filing of GSTR-1 for Sept, 2020.





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Normally, as per GST law, six months' time is available to the taxpayer to do the necessary corrections but due to lockdown, shorter time period will be available to him coupled with all other problems due to the pandemic. It is, therefore, highly desirable to extend the due date by three months for the time being.

4) Extension of time limit for claiming ITC for F.Y. 2019-20.

ITC for invoices of F.Y. 2019-20 can be claimed latest by due date of the return for Sept, 2020 as provided in section 16(4) of CGST ACT, thus, allowing six months' time with the taxpayer to do the same. Now, due to the lockdown, he will be left with only three months which puts more burden in addition to the difficulties brought about by this lockdown. This time limit, therefore, needs to be extended by three months for the time being.

5) Filing of GSTR-3B should be allowed even without payment of tax.

GST law permits to file GSTR-3B even without payment of tax in full and the issue had been discussed in 31st Council meeting also. However, without payment of tax in full, GSTN portal does not allow submission of the return. Now, due to lockdown at national level there will be an overall slowdown of business activity resulting in a cash crunch for the taxpayers. This is, therefore, an appropriate time to make the utility available on GSTN portal to accept the returns even without payment of cash balance after adjustment of ITC available in the credit ledger. It will be a facility to the taxpayer in this difficult time without any loss to the revenue as interest will still be payable on late payment of tax due. This will also ensure reduction in the number of return defaulters. In addition, the taxpayer should also be allowed to pay the tax in installments.

6) Full waiver of interest to all taxpayers during lockdown period.

Vide Notification No. 31/2020 - Central Tax dated 03/04/2020 full interest has been waived for taxpayers having turnover less than Rs. 5 Crores during preceding year while 9% interest will be payable by taxpayers having turnover exceeding Rs. 5 Crores if return is filed beyond 15 days after the due date. National lockdown doesn't discriminate between a small taxpayer and a large taxpayer and both are facing equal difficulties because of corona. Businesses of both are closed and financial crunch would be faced by all. In addition, Govt. wants that taxpayers should not deduct salaries of the workers and staff. In such difficult times, it will be fair and just to waive interest even for large taxpayers. Accordingly, it should be considered sympathetically and interest be waived for all.

7) To allow export without payment of tax in absence of LUT during lockdown period.

An exporter who made exports during 01/04/2020 to 29/06/2020 without payment of tax and without having filed an LUT for F.Y. 2019-2020 is not covered in Circular No. 137/07/2020 dated 13/04/2020. Therefore, the same should be clarified to remove the hardship, being a practical difficulty.

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Further, an exporter who could not apply for LUT up to 20/03/2020 but exported supplies during 20/03/2020 to 31/03/2020 is also not covered in above mentioned circular and, therefore, needs clarification to avoid any hardship in future by extending time limit for filing of LUT for F.Y. 2018-19 and F.Y. 2019-2020 up to 30/06/2020.

8) Extension of time for filing application for registration.

As per GST law, an application for registration should be filed within 30 days from the date of liability of a tax payer. In those cases where due date falls during lock down period such applications could not be filed. To remove the hardship the same needs to be extended up to 30/06/2020 for the time being.

9) Extension of time limit for issuing invoices in case of continuous supply of services.

In case of continuous supply of services such as lease, rentals, AMC, and works contracts etc. where invoices are required to be issued on milestone basis, the same could not have been issued in time due to lockdown for no fault of suppliers. Accordingly, the time limit for the same needs to be extended up to 30/06/2020 for the time being.

These are few of the issues, we may be permitted to add more suggestions as and when our attention is drawn by our members. A line of acknowledgement by your Honour would be highly appreciated.

With highest regards,

For All India Federation Of Tax Practitioners

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