



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.

ETHICS
EDUCATION
XCELLENCE



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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.



