



All India Federation of Tax Practitioners

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

Regd. Office :
215, Rewa Chambers,
31, New Marine Lines,
Mumbai 400 020.
Tel.: 2200 6342 / 43 / 4970 6343
E-mail: aiftpho@gmail.com
Website: www.aiftponline.org

NATIONAL PRESIDENT
Nikita R. Badheka
Mumbai

IMM. PAST PRESIDENT
Dr. Ashok Saraf
Guwahati

DY. PRESIDENT
M. Srinivasa Rao
Eluru

VICE PRESIDENTS
A. K. Srivastava, New Delhi
B. S. Seethapathi Rao, Kakinada
Rajesh Mehta, Indore
Ram Deo Kakra, Kolkata
Vinayak Patkar, Mumbai

SECRETARY
GENERAL
Samir S. Jani
Junagadh

TREASURER
Chirag S. Parekh
Mumbai

Hon'ble Finance Minister of India,
Ministry of Finance,
North Block,
New Delhi - 110001.

29th Jan, 2020.



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

Respected Madam,

All India Federation of Tax Practitioners established in 1976 is an Apex body of Advocates, Chartered Accountants & Tax Practitioners consisting of more than 8,000 individual members spread over 26 states and 4 Union Territories who are practicing on 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.

AIFTP has an 'Indirect Tax Representation Committee' as well as 'Direct Tax Representation Committee' to monitor and suggest right path for a well-designed and ideal Indirect & Direct Tax Regime and to educate the tax fraternity about the finer aspects of the Tax Law implemented in our country.

Since the implementation of GST from 1st July, 2017 the Federation has actively organized National Tax Conferences in each of its five zones throughout the country to deliberate upon different chapters of GST Law and to analyze

different provisions of the Act, Rules, Notifications, Circulars etc. and to give suggestions to the government from time to time.

Federation also arranges, through its zones, seminars for the benefit of the Tax Professionals of respective zones, to educate members as well as non-members so that they can update their knowledge on GST Law. Filing of Annual Returns and GST Audit has been discussed in many of these seminars and workshops for the benefit of the members.

The Federation also publishes its Journal every month containing articles on Tax Law along with judgments of different Tribunals, High Courts and the Supreme Court with latest in Tax Laws for the benefit of its members.

The Indirect Tax Representation Committee of AIFTP submitted various suggestions on Draft Model GST Law before its roll out and many of these suggestions were incorporated while finalizing GST Law.

Our members involved in GST Audit for FY 2017-18 are working day and night, even on holidays, Saturdays and Sundays including 26th Jan 2020 (The Republic Day) but have informed us that its highly improbable to complete GST audit work and to upload GSTR-9, 9A& GSTR 9C by 31st Jan 2020 for the following reasons:-

1. As per GST Law, the taxpayer was allowed to file GSTR-9 by 31st Dec every year after the end of the financial year leaving 9 months sufficient time to complete the audit work.
2. However, the utility of Simplified GSTR-9 and GSTR-9C was made available on GST Portal only on 6th Jan, 2020 and the due date for submission is fixed for 31st Jan, 2020 leaving merely 25 days for CA Professionals to fill up the most technical and complex GSTR-9 form and, thereafter, prepare reconciliation and submit GSTR-9C.
3. You would also appreciate, Madam, the GSTN site has its own inherent problem. It has been working very slow and in the current month especially it was taking unusual hours to save the data.
4. The due date for filing GSTR-1 was extended up to 17th Jan, 2020. Once the GSTR-1 is uploaded, the concerned dealers can verify their own updated form GSTR-2A. After obtaining the latest GSTR-2A, the registered persons have to verify the same with the turnover disclosed by them in the return and books of accounts. It is only after they do this exercise, the exact amount of disallowance or mismatch, if any, can be

determined in each of the assessee's case. This would also mean revisiting each and every registered assessee's final mismatch data and comparing the books for each and every supplier. This is a herculean task and cannot be completed before 31st Jan, 2020. The extension of time would ensure that each and every registered person liable for Form 9C would get breathing time to disclose final corrected figures. This would also assist the Department enormously for final analysis and selection of assessees for further action, if any.

5. The data published by Central Board of Indirect Taxes and Customs (CBIC) reveals that only 19.85% of GSTR-9C could be filed by 25th Jan, 2020 and in our opinion, based on the feedback of CA members, 80% remaining GSTR-9Cs cannot be filed by 31st Jan, 2020 even with their best efforts.
6. Further, there are multiple compliances which a registered person must adhere to under various Acts in the month of January, 2020:

| <u>Nature of Compliance</u> | <u>Due Date</u> |
|-----------------------------|-----------------|
| - Income Tax TDS Payment | 07.01.2020 |
| - Income Tax TDS Return | 31.01.2020 |
| - GSTR-3B (Monthly) | 20.01.2020 |
| - GSTR-1 (Monthly) | 11.01.2020 |
| - GSTR CMP-08 | 18.01.2020 |
| - GSTR 9 & 9C | 31.01.2020 |

These compliances along with the problems faced by e-governance and e-filing have resulted in lesser number of consultants being able to upload GSTR 9 & 9C.

7. Since taxpayers have already filed their GSTR 3B & GSTR- 1 for FY 2017-18, the Tax Due thereon is already deposited in the government treasury. GSTR-9 & GSTR-9C may only determine some differential liability, if any. There is, thus, no real loss to the revenue in extending the date.
8. The very purpose of introducing the provision of filing the Annual Return (GSTR 9) and Reconciliation Form (GSTR 9C) is to correct the mistakes that may have been committed while filing of GSTR-1 and GSTR-3B and to self-assess the tax liability, if any, by the tax payers with the help of the GST Auditors and pay the same which will enable the Govt. to utilize this money towards the welfare of the citizens of this country.

