



# 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: 28.05.2020

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 issues relating to GST**

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 organized 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.*

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







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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 and on legal issues under GST which need your immediate attention and kind consideration for remedial action.

### 1. Interest on Net Cash Liability

We welcome the decision of the GST Council, chaired by your Honour, to amend the law from retrospective effect to calculate interest on cash tax liability instead of gross tax liability which was causing a great hardship to the taxpayers. In this regard, we would like to draw your kind attention that the date of payment of tax by the taxpayer should be taken as the date of credit to the electronic cash ledger and not the date of filing of 3B to determine the period of delay for calculating the amount of interest. By filing 3B, the liability is only procedurally offset, but nonetheless, the tax is already deposited to the Government by the taxpayer, by making payment as provided in section 49 of CGST Act which reads as under:

*The clause (a) of Explanation to section 49, provides that the date of credit to the account of Government in the authorised bank shall be the date of deposit in the electronic cash ledger.*

In view of the above, the date of credit in the electronic cash ledger should be considered as date of payment of tax and not the date of filing of return 3B for the purpose of determination of period of delay for which interest is payable. This needs to be clarified by CBIC by a suitable circular to avoid litigation in future.

### 2. Annual return (GSTR 9) and the Reconciliation Statement (GSTR 9C) for financial year 2018-19 - amendments in the utility and extension of due date.

The due date for filing of Annual return and Reconciliation Statement for F.Y. 2018-19 is extended to 30.09.2020 However, Form GSTR-9 and 9C available on GSTN portal have not been suitably amended to capture the following information:

1) Adjustments for ITC and outward tax liability relating to F.Y.2017-18 made in 3B of F.Y. 2018-19 and reported in GSTR9 of F.Y. 2017-18 in table no 10, 11, 12, and 13 must find place in GSTR9 of F.Y. 2018-19 also in order to arrive at total turnover for the F.Y.2018-19 but there is no table for such reporting in the existing form available on GSTN portal.

Likewise, in table 8 of GSTR-9 for reconciliation of ITC as per GSTR-2A, a separate row to show adjustment of ITC of 2017-18 made in 2018-19 be provided to arrive at total amount of ITC for 2018 -19 claimed by the taxpayer.

2) The form GSTR 9 for F.Y. 2018-19 does not provide table to show RCM liability paid in F.Y. 2018-19 for earlier period or for current year paid in F.Y. 2019-20. The same needs to be provided to capture this information:

3) In existing forms, no table is provided to show tax paid by DRC 03, the same



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