



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.

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Ref. No.

Date: February 2020

To,

1) The Secretary,
Ministry of Finance,
Govt of India, Dept of Revenue,
North Block, New Delhi – 110001.

2) GST Council,
5th floor, Tower II, Jeevan Bharti Building,
Janpath, New Delhi – 110001.

3) Goods & Service Tax Network,
East Wing, World Mark-I,
Aero City, New Delhi-110001.

4) The Under Secretary,
Ministry of Finance,
Dept of Revenue,
North Block, New Delhi-110001.

5) Pr. Commissioner (G&T-I), North block

Hon'ble Madam / Sir,

Sub: Representation for Extension of due date for filing of

GSTR 9 & 9C for F.Y.2017-18

Kindly refer to our representation on the above subject dated
29th January, 2020 (copy enclosed as Annex-1).



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Aggrieved by the non-functioning of the website in the issues arising therefrom we had filed a PIL before the Chief Justice of Hon'ble Guwahati High Court on 1st February, 2020 being PIL 15/2020. The Hon'ble Chief Justice, Gauhati High Court has, after going through the contentions made in the PIL and hearing the arguments advanced by Senior Advocate Dr. Ashok Saraf on behalf of All India Federation of Tax Practitioners (AIFT), along with Tax Bar Association, Guwahati, passed the order, copy of the same attached herewith as Annex-2, the contents of the same is self-explanatory.

In terms of the assurance given by the Representative of the Union of India and GST Council, and as directed by the Hon'ble Chief Justice, we are submitting herewith a representation seeking extension of time of 30 days for filing GSTR-9 and 9C for the Eastern part of the Country. We hasten to add, although on account of the jurisdiction issue, the Hon'ble High Court has given directions only for the East Zone, the PIL being filed by AIFT, having members throughout India, the representation be treated equally as made for all the States. We earnestly urge you to sympathetically consider our request in the interest of public at large and for the reasons given herein below, the following reasons are in addition to the reasons already given in the annexures herein above:

1. The GSTN site has its own inherent incurable problems. It has been working at a very slow speed. In the month of January, 2020 we have seen multiple failure of system in various parts of India and in the current month it is taking unusually long time to save the data.





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2. An intimation for extension for different States by 3, 5 and 7 days was given on 31st Jan, 2020 at 10:30 PM via three tweets. The GSTN portal was not functional on 01st February, 2020 due to maintenance downtime till 7:15 PM. In the morning the portal showed "We are enhancing the services on the site. The services will not be available till 1st Feb '20 01:30 AM to 1st Feb '20 3:30 PM. Do come back later! In case of any queries, please call us at 0120-4888999. We appreciate your cooperation and patience." Later in the day it became 4:30 PM, then 6:30 PM and finally it started functioning around 7:15 PM. As a result, GST work could not be carried out on that day.
3. The following day being Sunday was a holiday and offices of all the Professionals were closed.
4. Today, on 4th Feb 2020, when CAs started uploading GSTR 9 the portal showed a huge late fee payable which could be corrected by the GSTN only by 3:30 PM, resulting in a loss of major working hours.
5. The GST Council must note a very important aspect. The utility of simplified GSTR-9 & GSTR-9C was made available on the portal only on 6th January 2020 leaving barely 25 days for the CA professionals to complete the most technical and complex audit.
6. The due date for filing GSTR-1 for the period July 2017 to March 2018 was extended up to 17th Jan, 2020. Once



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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. The registered person would thereafter contact the suppliers to find the reason. This is obviously to save extra demand being autopopulated without any fault of the claimant dealer. This is a herculean task and cannot be completed before 7th Feb, 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.

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 loss of revenue to the Government in extending the date.
8. The very purpose of introducing the provision of filing the Annual Return (GSTR 9) and Reconciliation Form



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(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.

Please appreciate that if GST Audit work is done in a hurry of filing GSTR 9 and 9C in such a short time, from the availability of Simplified Utility on GST Portal, the quality of the service will suffer and this will fail the very purpose for which these forms have been designed. This will also result in endless litigations in future and harassment of the Taxpayer while your good self is desirous of minimizing the same.

9. We, therefore, request your good self to consider our request to extend the due date by 30 days so that the taxpayers / professionals have sufficient time to submit GSTR 9 and 9C along with completing other compliances to be done during February 2020.

With highest regards,

For All India Federation of Tax Practitioners

CA H.L.Madan
(CHAIRMAN)
(Indirect Tax Representation Committee)

