



All India Federation of Tax Practitioners

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

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TREASURER

Bhaskar B. Patel
Vadodara

January 27, 2025

To
Smt. Nirmala Sitaraman
Hon'ble Finance Minister,
Ministry of Finance,
Government of India,
North Block,
New Delhi – 110001.

Subject:- **Representation on the Applicability of Late fees for GSTR-9C under Section 35(5) and Section 47 of the GST Act 2017.**

Respected Madam,

At the outset, we the members of All India Federation of Tax Practitioners, Mumbai would like to express our heartfelt gratitude and appreciation for your leadership and dedicated service to the Nation are laudable and commendable under the leadership of our Prime Minister Shri Narendra Modi Ji whose encomious leadership has taken the country to a highest pedestal among all other countries.

The vision of the Prime Minister coupled with your vision, suggestions and efforts in spearheading the "One Nation, One Tax" initiative through the Goods and Services Tax (GST) regime have brought remarkable reform and uniformity to India's indirect taxation system. The success of GST as a transformative step towards ease of doing business and promoting economic growth is a testament to your unwavering commitment and guidance.

While the reforms that have been introduced in GST as also in Income Tax Acts by way of amendments have reached highest mile stones by handling unbelievable economic growth.

We have a tiny suggestion on the applicability of late fee for GSTR-9C as notified on 23-01-2025 vide Notification No. 08/2025-CT while we appreciate the waiver of late fee for GSTR-9 filings, we would like to highlight that the GSTR-9C is a reconciliation statement but not an annual return. It falls outside the purview of section 47(2) and section 35(5) of the GST Act 2017, hence we therefore pray that



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the late fee provision for GSTR-9C as mentioned in the notification be reconsidered or clarified.

Alternatively, we wish to respectfully propose the introduction of an amnesty scheme for GSTR-9c filings for the Financial Years prior to 2022-23 if you feel that the notification is apt as many tax payers and professionals faced significant challenges in complying with the deadlines of the GSTR-9C due to the complexity of the GST framework.

But we humbly submit that GSTR-9C is not an annual return and it is only a reconciliation statement which has to be filed along with the annual return in Form -9 and it is not included in Section 47(2) as also section 35(5) for the financial years 2019-20 and also the wording of complete annual return may be clarified with the different / distinct provisions of section 44 and 35(5).

We humbly submit that GSTR-9C is only a reconciliation statement to be filed along with the annual return i.e. GSTR-9 and the question of levy of any late fee on GSTR-9C would not arise.

We therefore humbly pray your Honour to kindly delete the GSTR-9C late fee payment from the notification or issue a clarificatory notification to this effect.

Hope that your Honour would consider the representation of ours and do the needful in this regard.

Be pleased to consider.

Yours sincerely,

(Samir S Jani)

National President

All India Federation of Tax Practitioners (AIFTP)