



THE RAJASTHAN TAX CONSULTANTS' ASSOCIATION

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To
The Chairman,
GSTN Council
New Delhi

Sub: Request for Extension of date of 3B & GSTR-1 for the month/quarter ending 30/09/2018

Dear Sir,

As per section 16(4) of CGST Act the input credit of financial year 17-18 can not be claimed after furnishing the return under section 34 for the month of September 18. Relevant portion of Section 16(4) is reproduced herewith:

SECTION 16(4) A taxable person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services after furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

Moreover as per provisions of section 39(9) of CGST Act the omissions and incorrect particulars furnished in the returns filed for financial year 17-18 can not be rectified after the due date for furnishing returns for the month of September, 2018. The relevant portion of the said section is also reproduced herewith:

Section 39(9): Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during

which such omission or incorrect particulars are noticed, subject to payment of interest under this Act:

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.

Sir therefore the last date to claim any input credit and to rectify any omission or incorrect fact of financial year 2017-18 is the due date to file the returns for the month of September 2018.

It is a known and admitted fact that being the first year of GST there were certain problems and technical glitches at GSTN level and the trade and Industry also could not understand the law and procedures to file the returns. It resulted into several bonafide mistakes in filing returns and in claiming the input credit. It is also known fact that the Act does not permit immediate rectification of any omission. Moreover there is no provision to file the revised returns.

Sir the last date to file the annual return and audit report for the financial year 2017-18 under the provisions of GGST Act is 31st December,18. While filing the annual returns and audit reports the dealers are required to make reconciliations of purchases, sales and input credit and tax payments and sir kindly appreciate that if any omission is found while preparing annual returns or audit reports, the same can not be rectified because of above said provisions of law as discussed above.

It is therefore humbly requested that the time limit to file the returns for the month of September 2018 may be extended to 31st January or the necessary amendments may be made in the provisions of section 16(4) and section 39(9) to allow the claim of input credit or to rectify the omissions till the due date to file the annual return or audit report.

Hope you will understand the genuine problems of trade and industry and take remedial measures immediately.

Thanks



Yours Sincerely

CA Satish Kumar Gupta

President

Rajasthan Tax Consultants Association