



2019-20

THE GUJARAT SALES TAX BAR ASSOCIATION

4th Floor, 'C' Block, Multi Storied Building, Lal Darwaja, Ahmedabad - 380 001.

Ph. : (079) 25506305 website : gstbar.org.in e-mail : gstbar@yahoo.com Trust Regd. No. F/2005

GSTN No: 24AAATT1718Q1Z6

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Date 5th August, 2019.

To,
**The Hon'ble Finance Minister,
India.**

Respected Madam,

**Subject : Request for extension of due date of Annual Return-
GSTR-9.**

We have already stepped into the third year of GST. GSTR-9 is an Annual Return format, which must be filed by all those who are registered under GST. Therefore, all regular taxpayers must file GSTR-9, while there's a separate form for composition scheme taxpayers and e-commerce operators. Taxpayers with annual turnover of Rs. 2 crore, must also file GSTR-9C along with GSTR-9.

Taxpayers and tax professionals are struggling with compliance for F.Y. 2017-18 for filing the Annual Return called GSTR-9, Annual Return due date is extended from 30th June, to 31st August, 2019 for F.Y. 2017-18.

Annual return is a complex form that requires extensive reconciliation. Some businesses are yet to draw reconciliation between GSTR-1, GSTR-2A and GSTR-3B, too many changes in the process of filing have kept some away from compliance with GSTR-9. GSTR-1 is filed by businesses to report supplies made by them and GSTR-3B is used for payment of taxes and GSTR-2A is for matching of the transactions. While GSTR-9 may seem like a collation of these three returns, it is not as simple as that. It requires taxpayers to carry out extensive reconciliation.



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Co-Opt Members : SHRI KULIN B. SHAH (M) 9825118155 SHRI BHARAT R. THAKKAR (M) 9825609824 Editors : SHRI VARIS V. ISANI (M) 9825046628 SHRI KUNTAL A. PARIKH (M) 9825136468 Ex.Officio : SHRI NITIN D. THAKKER (M) : 9824310737 Committee Members : SHRI BIPIN B. BHAVSAR (M) 9825197715 SHRI DARSHIT P. SHAH (M) 9824435243 SHRI HARNISH P. MODH (M) 9925039540 SHRI NISHANT C. SHUKLA (M) 9825066163 SHRI NITESH D. SHAH (M) 9426002988 SHRI SUNIL M. KESWANI (M) 9724408059 Associate Members : SHRI KIRITKUMAR N. PATEL -MEHSANA (M) 9825087806 SHRI JAYESH N. KANANI -JAMNAGAR (M) 9979089833 SHRI TARANG S. SHAH -ANAND (M) 9879224777	<p>This reconciliation is between the returns filed by them for reporting supplies, paying taxes and those filed by their vendors and also books of account.</p> <p>The information sought in GSTR-9 is split between tables some of which gets auto populated by returns already filed, while some have to be filed in by the taxpayers themselves.</p> <p>Some taxpayers who paid RCM tax of one financial year in the next financial year's GSTR-3B may face reporting issues. Suppose RCM tax is paid via GSTR-3B of F.Y. 2018-19, but supplies (inward supplies) were received in F.Y. 2017-18. Due to the manner in which information is plotted in the tables, such a tax payment if included has the effect of increasing turnover in GSTR-9, leading to payment gaps.</p> <p>GSTR-1 form allows taxpayers to report additions and amendments to supplies made. While actual taxes paid are plotted in the Annual Return via GSTR-3B. Table No. 10 and Table No. 11 of the GSTR-9 have to be used for reporting amendments made and must be as per GSTR-1 based on instructions provided. However, Table No. 9 includes tax paid as per GSTR-3B, leading to confusion on how amendment must be included in the annual return. This can be lead to mismatch between the two sets of information where these are not an exact match.</p> <p>After roll out of GST, we are in the third year but still glitches of system exist. As per latest CAG report (July 31)</p> <p>There have been cases where some small businesses, paid taxes online but filed an incorrect GSTR-3B due to lack of resources and time.</p>		



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Taxpayers and tax professionals are given only 5 months to understand and file the most complex return form in the history of Indian Taxation. The due date of filing GSTR-9, 9A and 9C for 2017-18 and 2018-19 should be notified to be kept together, so that a total reconciliation can be done for both the years. This will help in better compliance and reporting.

Alternatively, the due date for filing GSTR 9, 9A and 9C for the year 2017-18 should be extended by at least 3 months till 30th November, 2019.

Your honor is humbly requested to consider our humble request and extend the due dates immediately and oblige.

Thanking You,
Yours faithfully,
For, The Gujarat Sales Tax Bar Association,

Urvish V. Patel
President

Snehal K. Thakkar
Secretary

Copy to,

- The Hon. Finance Minister State of Gujarat.
- The Hon. Chief Commissioner of State Tax-SGST.
- The Hon. Chief Commissioner of Central Tax-CGST.

