



THE RAJASTHAN TAX CONSULTANTS' ASSOCIATION

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To,
The Chairperson – GST Council,
Hon'ble Union Minister of Finance,
Government of India
New Delhi – 110 001

Date: 21.08.2019

Sub: Request for solving the technical issues of GSRT 9 & 9C and extension of due date for filing of GSTR 9 & conducting GST Audit & reporting in Reconciliation Statement in GSTR 9C

Respected Madam,

At the very outset please accept our heartfelt congratulations for your elevation as Finance Minister of Government of India.

Rajasthan Tax consultants Association, constituted in 1976 is a State premier Association of Advocates, chartered Accountants and Tax practitioners with life members exceeding more than 2000 spread all over the State. Its regular features apart from organizing conference, seminars, workshops, are organizing Residential Refresher course every year, publishing a monthly tax journal "TAX WORLD" since 1978 and organizing R C Ghiya Memorial Lecture.

In the past Hon'ble Mr. Justice J.S. verma, the then chief Justice of India, Shri Soli Sorabji, the then Attorney General of India, Hon'ble Mr. Justice A.S. Anand, the then chief Justice of India, Hon'ble Mr. Justice R.M. Lodha, Hon'ble Mr. Justice Depak Misra and other legal luminaries have delivered R.C.Ghiya memorial lectures at the platform of our association.

The GST Council had extended the due date of filing GST Annual Return and Reconciliation statement, namely GSTR-9, 9A and 9C for the period 1st July 2017 to 31st March 2018, from 31st Dec 2018 to 31st August 2019.

Madam, it is brought in your good self's kind notice that till date very few taxpayers have been able to file their GST Annual Returns (GSTR 9, 9A) and GST Reconciliation Statement (GSTR 9C) for F.Y. 2017-18.

We are submitting herewith some of the issues which need immediate attention of GST council and solution thereof shall help the trade & industry in filing the above returns in a timely manner.

ISSUES:-

1. The form GSTR 9 auto populates figures reflected in GSTR-2A and compares them with ITC availed through monthly GST returns by taxpayers. The data in GSTR 2A flows from GSTR 1 filed by the supplier. It may be noted that the month in which tax payer records the purchase may differ from the month in which the supplier records the sales, especially in the case where the purchase is made on last day of the month and goods are in transit. In such cases, supplier will record sale on the same day but purchaser will record purchase only on actual delivery of goods. It may be further noted that GSTR-2A downloaded from GST portal is available only on monthly basis. Taxpayers cannot download GSTR-2A on yearly basis from portal which makes it very difficult for tax payers to reconcile the data. Thus, taxpayers are not in position to do reconciliation and understand as to for which invoices the differences are arising. We request you to either enable taxpayers to download GSTR-2A on yearly basis or to remove the respective Para.
2. There have been Continuous clarifications and amendments in the form of press releases, GSTN advisory notes on filing of GSTR 9 & 9C issued recently in June 2019 which clarify certain important positions in filing of GSTR 9 & GSTR 9C. The auditors and tax payers would require some additional time to arrive at a conclusion with respect to correct reporting in GSTR 9 & GSTR 9C in event of such continuous clarifications. It is also noted that latest clarification was issued on 3rd July, trade & industry is of the opinion that a conclusive GST audit cannot be accomplished till 31st August 2019.
3. The data in Annual Returns originally was required to flow from monthly returns i.e. GSTR-3B and GSTR-1, but there are number of details which the taxpayers were

not required to compile while filing monthly returns but are required to furnish at the time of filing Annual Return:

- a) ITC claimed needs to be bifurcated into inputs, capital goods and input services which was not required in monthly returns.
- b) The HSN wise details of inward supplies (GSTR 9, Table 18) was not required for filing of monthly GST returns, many taxpayers have not maintained it and it is very harsh on the part of tax payers to prepare the summary now for the purpose of filing Annual Return
- c) ITC which was reversed and also reclaimed in F.Y. 2017-18 needs to be separately reported in GSTR 9 whereas there was no requirement of separate reporting in GSTR 3B.
- d) Import of services needs to be bifurcated into services from SEZ and services imported from outside the country which was not required in filing of monthly returns

Note: Compilation of above referred details is time consuming.

- 4. The digital signature of auditor who is certifying the reconciliation in GSTR 9C is not getting signed. It is observed that one of the solutions for error is that of making various changes in settings of Internet Explorer followed by downloading Note pad++ and further making changes in its downloaded version thereafter making manual changes in utility folder of GSTR-9C. It is requested to address the issue by way of updating the utility as it is very difficult for tax payers to deal with such technical problems.
- 5. The JSON file of error report generated after uploading GSTR 9C does not provide any error details. The taxpayer cannot identify the actual errors and therefore is not able to correct such errors as to upload JSON file and file GSTR-9C successfully.
- 6. In some instances, the JSON file required for offline preparation of GSTR 9 is taking more than hours for generation, though site states that it would take 20 minutes.
- 7. Taxpayers have not maintained Expenses Head Wise ITC Accounts. Reposting in GSTR 9C requires expense wise & further Tax Rate wise details of all the expenses on which ITC is availed. The compilation of these details almost requires re-writing

of ITC accounts. This is highly cumbersome and time consuming for taxpayers. Considering that this is the first year of GST Implementation, we request you to kindly grant relaxation to tax payers from providing such details.

8. It should also be noted that the due date for filing of Income Tax Returns (non-Audit cases) is 31st August 2019 and the due date for filing of Tax Audit Reports is 30th September 2019.
9. We would like to draw your attention on the fact that extension in due dates of GSTR 9 & 9C will not lead to delay of any revenue to government as tax has already been paid on monthly basis at the time of filing of GSTR-3B.
10. In view of the above, we request your good self:
 - a. To address technical glitches faced by taxpayers in uploading JSON file and filing of GSTR 9C
 - b. To relax information called for in Annual Returns which were not required to be reported at the time of filing of monthly returns.
 - c. To extend the due date for filing of GSTR 9 & GSTR 9C. This will ease the hardship faced by the tax payers and enable them in reporting all the required information in correct manner.

We shall be highly obliged.

Thanking you,

Sincerely yours,



Satish Kumar Gupta

(President)