

ICAI/IDTC/2020-21/Rep/1

3rd March, 2020

Shri M Ajit Kumar

Chairman,
Central Board of Indirect Taxes & Customs,
Government of India,
North Block,
New Delhi - 110001

Esteemed Sir,

Reg: Request for providing login facility to CA for filing Reconciliation Statement in Form 9C

Greetings.

The Institute of Chartered Accountants of India (ICAI) is a statutory body established under the Chartered Accountants Act, 1949 has over 3 lakhs members as on date and about 7.5 lakhs students. The Institute has its headquarters in New Delhi and 5 Regional offices in Chennai, Kanpur, Kolkata, Mumbai, New Delhi and presently has 164 branches spread all over the country. Utilising its vast infrastructure, membership based in every part of the Country, the Institute has been proactively supporting the Government in smooth implementation of GST by providing its suggestions, creating awareness and disseminating knowledge of GST among various stakeholders through its publications, programme, conferences, e-learning, webcasts, Newsletters etc. since pre-implementation stage of GST.

The GST Annual Return in Form 9 and Reconciliation Statement in Form 9C for year 2017-18 have already been submitted. Now, the Registered Persons are required to file Annual Return in Form 9 and Reconciliation Statement for the year 2018-19 by 31st March, 2020. The Reconciliation Statement in JSON file is required to be certified by the Chartered Accountants through digital signature in offline mode and the same is uploaded by Registered Persons on the portal.

Whenever necessary under the Law, Central Board of Direct Taxes (CBDT) has provided a separate login facilities for Chartered Accountant in practice who certify the audit report issued under Section 44AB of Income Tax Act. The said report to be issued online. The system works as under:

1. Taxpayers add name of Auditor (Chartered Accountant) from his/its login id.
2. The Auditor (Chartered Accountant) uploads the Audit Report from his login id by applying his digital signature online.

3. The Assessee approved the said Audit Report uploaded by his/its Auditor (Chartered Accountant) by applying his digital signature online.

The system of providing separate login id to the Chartered Accountant is working very smoothly under Income Tax whereas Offline facility available under GST has some shortcoming like error in applying DSC, long time for uploading Audit File. **Accordingly, your goodself is requested to adopt this system of separate login id for Auditor for GST Audit also.**

Further, it is submitted that presently wording of Form 9C start as follows:

* I/we have conducted audit of the books of accounts of M/s
(Name and address of incorporation of the Person) having GSTIN
and registration in the State at (Name and Principal Place of Business
of Registered Person) comprising of –
.....

No space for mentioning the name of proprietorship/partnership firm and his/her capacity as proprietor/partner, after "I/we" in the para has been provided due to which Chartered Accountant are not able to provide the name of proprietorship/partnership firm. It is important to mention that ICAI has issued Standards on Auditing which are mandatorily required to be followed by Chartered Accountant. As per Standards on Auditing - 700, member is required to mention the Firm Name and Firm Registration Number (FRN) in all the audit report/certificate being issued by Chartered Accountant. **Therefore, we request you to provide the relevant field in Form 9C so that Firm Name and its FRN and his/her capacity as proprietor/partner can be provided by the Chartered Accountant.**

Further also, it is submitted that para 3 of part B of Form 9C seeks **observation/discrepancies** in all cases by making it a mandatory field. However, there may be cases wherein there may be no discrepancies; therefore, **it is suggested to make this field optional.**

Hoping that our suggestions would be addressed positively. We shall be glad to provide any further input as may be required and your office may reach us at gst@icai.in or 0120-3045954.

Thanking you.

Yours faithfully,

CA. Rajendra Kumar P
Chairman
GST & Indirect Taxes Committee
The Institute of Chartered Accountants of India