



ESTD-1951

BARODA TAX BAR ASSOCIATION

Room No. 111 E-Wing, 1 st Floor, Kuber Bhavan, Kothi Compoun,
Vadodara - 390 001. Ph.: 2436607 • Email : btba1951@gmail.com

Dt. 16/09/2020.

To,

- Smt. Nirmala Sitharaman,
Hon'ble Minister of Finance & Minister of Corporate Affairs,
New Delhi – 110001
- The Chairman,
Office of GST Council Secretariat,
5th Floor, Tower II, Jeevan Bharat Building,
Janpath Road, Connaught Place, New Delhi -110 001
- Shri Nitibhai Patel,
Hon'ble Deputy CM & Finance Minister,
Government of Gujarat, Gandhinagar.
- Mr J. P. Gupta,
Chief Commissioner of GST (SGST),
Rajya Kar Bhavan, Ashram Road, Ahmedabad, Gujarat.
- Mr Ajay Jain,
Principal Chief Commissioner of GST (CGST),
GST Bhavan, B/ h. Sahjanand College,
Ahmedabad, Gujarat.

Sub.: Request to Extension of Annual Return GSTR-9 and GSTR-9C for the Financial Year 2018-19.

Dear Madam, /સિર.

The Baroda Tax Bar Association is one of the active association in the State of Gujarat having a membership of around 300 professional members and is in existence from the year 1951. Our association is a hub of professionals of multi-domain such as Tax Consultants, Chartered Accountants and Advocates.

ગોવિંદભાઈ રાવ

રવ, ભગી કારકુન, બારનીશી સમાજ
સંયુક્ત રાજ્ય વેરા કમિશનરની કચેરી
વિભાગ - મ, વડોદરા

૨૬/૦૯/૨૦૨૦

ઉત્ત રાજ્ય વેરા કમિશનરની કચેરી,
ભાગ-૬, બીજો માળ, "ઈ બ્લોક"
બેરબખ, કોઠી, વડોદરા.



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At first, we would like to take a moment and thank your honour that during the time of this pandemic, government has shown compassion towards the public of the country by way of declaring waiver of late fees and reducing the interest of the small taxpayers. These declarations are highly appreciable to the fact that they were declared before the declaration of lockdown to avoid any kind of panic situation.

Further, we would like to humbly request your honour to kindly extend the due date of filing GSTR 9 and GSTR -9C for the Financial year 2018-19. Because of the following reasons:-

1. Your good self is aware regarding the fact that there was nationwide lockdown in March, April and May 2020 after that the economy was unlocking in phase manner from June 2020. We want to request you that till July 2020 none of the business/professionals were allowed to operate at full staff capacity. Hence, even day to day functions were hampered. So, the question about the working of Annual returns is out of scope.
2. We would also like to request your honour that currently day to day basis the cases are climbing, and there is fear amongst the Taxpayers/ Consultants and their employees. As a result, the full staff is not coming; hence, in the current situation, it is getting tough even to manage the day to day activities.
3. We would also like to draw attention that certain parts of our country had further imposed short term lockdowns. Moreover, as the power of issuing lockdown at the district level was given to the collector/sarpanch of the village or city, many cities had further issued short term lockdown hampering the normal working of the taxpayers.
4. Certain parts of the country had received heavy rainfall, and situations had worsened as a certain part of the country had experienced flood-like situations due to waterlogging. We would also like to draw attention to the fact that in such a situation, there was a disruption of power and internet supplies.
5. Big corporates and businesses have developed work from home facility with there massive staff, and elaborate accounting software that can compile data for GSTR 9 and GSTR 9C. However, there would still be a limitation to the



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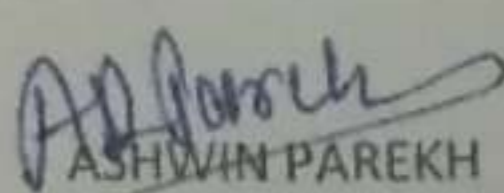
6. fact that specific evidence would be required to be verified in person. Further small and medium scale business who do not have such kind of facility would not be able to fulfil their compliance of GSTR 9 and GSTR 9C.
7. After the lockdown and current situation were the taxpayers/consultants are struggling for completion of day to day compliances they would not get time to complete the submission for the GSTR 9 and GSTR 9C.
8. There are instances of professionals that have caught COVID -19 due to visiting client premises and consulting; unfortunately, many professionals have lost lives their lives also. We would also like to request you that various taxpayers or their accountants have caught COVID-19 and they are required to be mandatorily home quartine for 14 days, and the premise is required to be closed for 21 days. Such taxpayers would not be able to fulfil filing of GSTR 9 and GSTR 9C.
9. We still need to accept the fact there are part-time accountants in specific Medium scale organizations. If one such kind of part-time accountant catches COVID-19, then compliances for various taxpayers would be impacted.
10. There was an extension of filing the declaration of Vivaad se Vishwas Scheme to 31st December 2020. Further, there was also capping of late fees for GSTR 3B returns for the period of July 2017 to January 2020 if they are submitted till 1st July 2020. The state government also declared various amnesty schemes, and professionals were busy with these compliances.

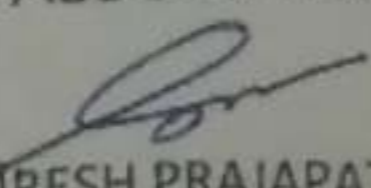
So, in the view of the above situation, we hereby request your honour to kindly grant an extension for the filing of GSTR-9 and GSTR-9C of the financial year 2018-19 from 30th September 2020 to 31st December 2020.

Thanking you.

Yours Faithfully,

For BARODA TAX BAR ASSOCIATION


ASHWIN PAREKH
PRESIDENT
MOB. NO. 9825946991


SURESH PRAJAPATI
Secretatory
9825373176

e.c.
Div - 5 - Vadodara
Div - 6 - Vadodara