



॥ सत्यमेव जयते ॥

अहिल्या चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री

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अध्यक्ष

महामंत्री

रमेश खंडेलवाल

फोन : (ऑ) 2435396 (नि) 2559460

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फोन : ऑ 2532241, 4085241 नि. 2561055

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To,

Date : 29/09/2020

The Chairperson

GST Council, Ministry of Finance
NEW DELHI

Dear Sir,

Subject : Taxpayer seeks Extension of following Due Dated till 31st March 2021

COVID – 19 has given big dent to economy and it has affected all types of taxpayers in Income Tax and Indirect Taxes. Situation in India is not favourable. Taxpayers are facing new problems due to this pandemic. We are again writing you to extend the due dates for following compliance till 31st March 2021 or “End of CORONA”, whichever is later.

1) Section 16(4)(Availing ITC till Sep 20 Return for Y 2019-20) :

As tax payers are still grappling with numerous issues in compliance of GST, taxpayer may have committed some mistakes by way of not availing available ITC credit. This section allows a taxpayer to rectify such errors and Taxpayer can avail ITC for previous FY till filing of September return of succeeding year. Present situation is making it difficult for Taxpayer to run business. Economy will need time to recover. C.A and Tax practitioners are also facing heavy load of previous returns due to COVID 19. Taxpayer needs time to reconcile all data of previous year, need to get it verified with Tax practitioner and avail ITC on previous year's mistakes. Looking at time constrains, we request GST Council for extension of availing ITC for F.Y. 2019 – 20 till Mar 2021 return. We need to stress on point that, government has already received TAX on those supplies. This is only adjustment of ITC and is revenue neutral.

2) RULE 36 (Taxpayer can avail ITC (+10%) what is reflected in GSTR-2A) :

Due to large amount of Tax evasion and erroneous GSTR3-B along with false ITC , government has introduce Rule 36 in GST LAW to plug in this loophole. This Rule directly links Taxpayer ITC with GSTR-2A. Taxpayer is allowed ITC of amount equal to GSTR-2A + 10% over and above ITC shown in GSTR-2A. GSTR-2A data is directly reflected from GSTR-1 data filed by Supplier. We need to understand that government has taken proactive action in giving relaxation for filing of GSTR-1. As per normal practice, GSTR-1 is to be filed first and then GSTR-3B is filed. But due to COVID-19, it is seen that for few category of taxpayers, GSTR-3B is filed in advance and after that GSTR-1 is filed. There will be large amount of mismatch in data, which will result in unnecessary compliance issues. Presently this rule is



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relaxed till Sep 20. Looking at present situation of COVID 19, it should be relaxed till Mar 2021.

- 3) EXTENSION OF ANNUAL RETURN 9 & 9C for Y 2018 - 19** :::With great difficulties, taxpayers have filed Yearly return 9 and 9C for Y 2017 -18. GSTN did not solve problems which taxpayers have faced while filing Y 2017-18 returns. While filing Y 2018 -19 returns, many of AUTO POPULATED fields not displayed. Multiple error relating to Offline utility and Server are being faced. These problems are faced till 29 Sep 2020. Looking at these problems, we need to extend the dates. GSTIN should be guided to take cohesive action on this front and test the utility and server rigorously. Portal should be closed for maintenance and should be live only when all problems are solved. **As such, last date of filing returns should be 31st March 2021, subject to proper working of portal.**

We fully trust that the issues raised by us will be found most justified, all of them being without any revenue implications, and the Council will take a positive view on the same.

Thanking you,

Very truly yours,
For Ahilya Chamber of Commerce and Industry

Sushil Sureka
General Secretary