



Tax Bar Association

(Registered under the Societies Registration Act, 1860)

Sreeram Market, 2nd Floor

Chatribari, Guwahati 781001 (Assam)

Email: taxbarghy1977@gmail.com

To

September 27, 2020

Hon'ble Finance Minister

Govt. of India

New Delhi

Respected Madam,

Sub: Request for extension of due date for filing of GST Annual Return Forms GSTR 9, 9A & 9C for the year 2018-19.

Tax Bar Association, Guwahati is a prestigious professional association having membership strength of 450 members consisting of Chartered Accountants, Company Secretaries, Cost Accountants, Advocates and Tax Consultants.

Giving prompt relaxation from return and tax payment due to outbreak of COVID-19 by various notifications and circulars is a welcome step in the right direction. However, due to continuous pandemic situation in the country we have identified a few issues which need immediate attention/relief.

A) GST ANNUAL RETURN AND AUDIT FOR 2018-19

The relaxation due to Covid-19 includes extension of due date of filling Annual return and audit report for the year 2018-19 in GSTR-9 & GSTR-9C upto 30th Sept, 2020. The said extension was given in the month of March, 2020 with an expectation that COVID-19 pandemic situation will improve and normalcy will return by the end of June, 2020 when the Hon'ble Prime Minister had declared 21 days lockdown, but unfortunately the COVID-19 pandemic is yet to be over and most of the offices are either partially open or are not open or are working from home. People are struggling for survival. In the state of Assam also lockdown has been withdrawn from 4th Sept, 2020 only. However still we could see daily jump in affected people requiring home or institutional quarantine or hospitalisation. In the present circumstances, it is almost impossible without full operation of business office, consultants/CA office and availability of employees to file the Annual Return and audit report under the GST Act within the extended due date of 30th Sep 2020.

Thus, we request you to kindly extend the due date of filling of GST Annual return for the year 2018-19 to 31st March 2021.



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B) Clarification on Filling of GSTR-9 & GSTR-9C

The present GST Annual return and Audit report form GSTR-9 & GSTR-9C which was introduced for the first time for the year 2017-18. During that time lot of confusions were there and has also created lot of hue and cry. Finally, those issues were resolved by way of various notification, clarifications, press release etc.

Similar situation is in being faced again while finalisation of Annual Return and Audit Report for the year 2018-19. The issues which need clarification are as follows:

- a) Where to Report Input Tax Credit of 2017-18 claimed in GSTR-3B of 2018-19?
- b) Where to Report Input Tax Credit reversal 2017-18 done in GSTR-3B of 2018-19?
- c) Where to Report Output Tax of 2017-18 reported and paid through GSTR-3B of 2018-19?
- d) Where to report RCM of 2017-18 reported in GSTR-3B of 2018-19?
- e) How to report RCM of 2018-19 paid through GSTR-3B of 2019-20?
- f) How to reconcile/report difference reported in 8D of 2017-18 after considering difference reported in 8D of 2018-19?
- g) How and where to report ITC of invoices dated 17-18 but accounted for in books and claimed in 2018-19 on receipt of goods as per provision of Sec 16?

Thus, we request you to kindly issue suitable clarifications in respect of the points listed above so that error-free filing can be done.

For Tax Bar Association

CA. Gopal Singhania

President

Ph : 93650-09126; 98640-95646

CA. Bikash Agarwala

Indirect Taxes Committee Chairman

Ph : 94350-64691

Copy to :

- 1) Prime Minister's Office, New Delhi
- 2) Hon'ble Minister of State for Finance, Govt. of India, New Delhi
- 3) The Revenue Secretary, Govt. of India, New Delhi
- 4) The Dept. of Revenue, Ministry of Finance, Govt. of India, New Delhi
- 5) GSTN
- 6) GST Council
- 7) CBIC