



Tax Bar Association

(Registered under the Societies Registration Act, 1860)

Sreeram Market, 2nd Floor

Chatribari, Guwahati 781001 (Assam)

Email: taxbarghy1977@gmail.com

To
Smt. Nirmala Sitharaman
Hon. Finance Minister of India
New Delhi – 110001

Dtd. 21st December, 2020

Respected Madam,

Subject: Request for Extension of Due Dates for filing the GST Annual Reconciliation Statement (GSTR-9C) along with the GST Annual Return (GSTR-9) for financial years 2018-2019 & 2019-2020.

Established in the year 1977, Tax Bar Association, Guwahati is working dedicatedly and continuously for the benefits of the Professionals, Trade & Industry by way of imparting knowledgeable seminars & webinars by various experts in Industry. Today we have more than 450 professionals & tax practitioners associated with us from all over North-East India.

We believe in taking all the requisite steps and actions to ensure smooth & complete tax and other statutory compliances by the stakeholders. We always believe in helping professionals in resolving genuine grievances & effective implementation of law.

We wish to bring to your kind notice the following problems being faced by taxpayers/tax professionals due to the ongoing COVID-19 pandemic and the resultant need to further extend the various due dates under the GST Act for the years 2018-19 & 2019-20.

We appreciate the efforts of the Government for the manner in which this pandemic has been tackled and country is saved from community transmission phase of pandemic. We also appreciate the extension provided for Form 9 & 9C for the year 2018-19 upto 31st December, 2020. The whole world has witnessed and is currently witnessing nightmare of COVID-19 pandemic. Due to **COVID-19** Pandemic, Govt. had imposed PAN India lockdown from 22nd March, 2020. Although country has been unlocked gradually but the severity & fear of this Corona Virus is not yet reduced. Presently country is passing through 6th phase of unlock but still there are many restrictions on free inter – state movement to a certain extent, time to time night curfew imposed in many states has hampered intra state movement also.

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Due to fear of getting infected, people are hesitant to travel & preferring work from home, many people who went to their native place during lockdown have not returned back to join their duties / offices due to non availability of hostels, mess facility near to their work place, covid fear, etc. Due to this restriction of movement, several industries and private offices are still not able to resume functioning to their full capacity and are still struggling to function at a certain level of normalcy. This also includes the offices of the Chartered Accountants and Tax Practitioners.

Most of the offices are forced to operate with reduced number of staff due to corona related health issues. Access to client data is not available easily. The details required for completing GST Audit and Annual Return are not being received promptly and thus completion of audit efficiently is taking more than twice the average time it usually takes for completion of any audit. Further, data verification, analysis, audits, etc. requires more time and efforts by the professionals.

To conduct the audit efficiently & effectively, Auditor needs to travel to the place of auditee which is very difficult in this pandemic time and exposes them to the risk of contracting this deadly covid virus. Further, the senior citizens including senior professionals and senior assessee are advised to stay at home only. Several Chartered Accountants, Tax Practitioners and their staff have been infected and have not been able to work for minimum of 14 days.

These limitations & restrictions are making it very difficult for the assessee, the Chartered Accountants and the Tax Practitioners to comply with the present extended due dates. We have been approached by many members expressing their concerns at the difficulties being faced because of the COVID-19 pandemic. Most professionals and their client tax payers are of the view that it is impossible to meet with the various deadlines for GST compliances as their focus right now is on getting their operations on track.

The current due date for filing the Annual Reconciliation Statement (GSTR-9C) along with the Annual Return (GSTR-9) for financial years 2018-2019 & 2019-2020 is 31st December, 2020.

The clarification in respect of the treatment of certain items to be presented in the GST Annual Return was provided as late as on 9th October, 2020. Companies and consultants are also occupied in ensuring seamless implementation of the e-invoicing provisions with effect from 1st January, 2021 for a large set of mid-sized taxpayers.



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Additionally, the process of preparation of the reconciliation statement and the verification of the claims made by the taxpayer in the said reconciliation statement begins after the financial statements are finalized. Further, the GST Portal has enabled the filing of the **GST Audit** Reports for F.Y. 2019-20 only a few days back.

The due date for filing the Annual Return & Reconciliation Statement for F.Y. 2018-19 has been extended to 31st December, 2020. However, no extension was announced in respect of F.Y. 2019-20. During the month of December, there are much other compliance to be made like, payment of Advance tax, filing of relevant GST returns, Income Tax Audit & Income-tax returns. These are indeed unusual times and hence it is impossible to file all the required reports and returns within the present due date of 31st December, 2020 which seemed reasonable at one point of time.

In view of above genuine hardships & difficulties being faced by the Professionals as well as by the Trade and Industry, we are requesting you to extend the due dates of furnishing of Annual Return (GSTR-9) and Annual Reconciliation Statement (GSTR-9C) for the year 2018-19 to 31st March, 2021 and that for the year 2019-20 to 30th June, 2021.

We will be highly obliged and appreciate if a timely and prompt decision (well before the present extended date) is taken in this matter.

We look forward for your kind consideration to our genuine request.

For Tax Bar Association

CA. Gopal Singhania

President

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Indirect Tax Committee Chairman

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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) The Chairman and members, CBIC