

# **ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST**

An alliance of 24 GST and Trade Associations  
for partnering Government in GST issues resolution

Sunday, 10 January 2021

To,  
The Hon'ble Finance Minister of India  
Rajpath Marg, E Block,  
Central Secretariat, New Delhi,  
Delhi-110011  
Email: [fmo@nic.in](mailto:fmo@nic.in);  
[appointment.fm@gov.in](mailto:appointment.fm@gov.in)

Sub: Extension request – 1. GST Audits under GST Act 2017 for FY 1819  
2. Income Tax Returns for non-audit cases -FY 1920;  
3. Tax Audit Reports and Transfer Pricing Reports-FY1920  
4. ROC Compliances – FY 1920

Respected Madam,

24 GST and Trade Associations all over India and 5226 signatories to the signature campaign on change.com have come together to submit this **joint petition** to your good self as well as filing plea on behalf of all the professionals, like lawyers, chartered accountants, cost and management accounts and GST practitioners, as well as taxpayers and their employees from all over India in general.

We are Advocates, Chartered Accountants and tax professionals all over India who are filing this letter of protest with your good office opposing the cavalier attitude with which very short

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extensions have been given by the Government of India for various compliances under GST, Income Tax and other laws. Many many representations have been made to the Government of India on issues facing the tax professionals, all of which are genuine issues arising out of an unprecedented lockdown and pandemic. However, the Government of India has deigned it fit to turn a blind eye and carry on “business as usual”. Hence, we are left with no option but to formally lodge our protest. The signatures of the protesting citizens of this country are annexed to this letter.

We were utterly shocked, disgruntled as well as remorseful when we received the communication and read about the miniscule extension given by yourself vide Press Release dated 30.12.2020 in the backdrop of the writ petitions filed in Mumbai as well as Gujarat High Court as well as PIL filed in Gujarat High Court. Miniscule extension reminds us that when a child is crying loudly, a typically smart trick is played by the Parent by offering small toffee to consume so that child stops crying as he would relish the toffee for the moment. Such an approach depicts apathy, ruthlessness, and a rather apathetic approach – unsympathetic to the woes of the aggrieved, whether they would be able to complete their compliance/s in the impossibly short span of time granted to overcome all the formidable hurdles. All of us hold a common view that in the instant case, such miniscule extension suggests that it has been granted to pre-empt the imminent verdict of longer extension by the judiciary in favour of the aggrieved stakeholders. Honestly, this approach is fraught with risk as such indifference

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and intransigence could seriously jeopardise the dream of building an affluent organised economy, as it will demoralize the affected parties – who may then scout for greener pastures elsewhere in the world.

We look towards to Sovereign as our Parents who would be compassionate to each one of us, taking special care in times of distress. On the contrary, the present scenario suggests that the Parent is indifferent, unempathetic and unappreciative of the stark adverse reality that the populace is grappling with. This is a situation where even survival is at stake and this miniscule extension makes a mockery of the basic human dignity that should be accorded to the citizens of our own country. What does the Sovereign want – in such situation of widespread pandemic for which appropriate vaccine is only now getting available - force the affected population to go out, take undue risks which would cause stress, destroy peace of mind, aggravate medical issues, cause sleep menace, commit multiple mistakes? The Sovereign is well aware that there is a dearth of functioning infrastructure, staff and support systems to deliver the end product etc. which makes the objective of timely and efficient compliance impossible to effectuate. It appears that Govt. is only interested in augmenting their own kitty at the cost of their own people. If that is case, we as all joint petitioners urge you humbly to issue one official press release notifying to every stakeholder that all of us are only means to generate resources for the Govt. irrespective of the

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consequences that befall the people – whether they survive or die in the process.

Technically speaking, a reality check reveals that there is no relaxation in lockdown from the last due date. On the contrary, further restrictions have been imposed on those visiting/returning to their places, particularly in places like Delhi due to the risk of rapid spurt in cases. As a result, further restrictions like night curfew have been invoked by Governments of many states of the country, local trains are not working, 100% staff is still not allowed to attend the office in many parts of the country. Considering this continuing and aggravating challenge faced by the country, the Government has taken cognizance and extended many deadlines falling due in lockdown periods up to 31<sup>st</sup> March 2021 by recent notification dated 91/2020 dated 14.12.2020 as well as adjournment of Parliamentary sessions to protect the members of Parliament from the pandemic etc.

If the Government deems fit to extend deadlines to 31<sup>st</sup> March 2021 in respect of other target driven programmes and compliance-oriented schemes, which extension in our reading is ostensibly due to the realisation that the arms of the Government will not be able to effectuate their targets given the extremely handicapping constraints, then considering the principle of Equality and Natural Justice, the same analogy should apply to other stakeholders too. Why such step motherly treatment is dished out to some just

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because they are small, medium or operating in the unorganised sector? Is it because they don't have enough say in the political system or is it because they are non-affluent and do not count?

The nation is going through a great and unprecedented turmoil. A raging and deadly virus known as the coronavirus is on the loose. The Government of India has been encouraging the people to work from home as much as possible and to avoid stepping out of their homes. However, in the midst of this still unleashed pandemic, a grave situation has arisen which is not only causing great hardship to various stakeholders, but is also putting the health of many professionals and employees of businesses at risk.

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Considering above pain areas of every stakeholder in general, we as representative of 24 organisations as well as all signatories to signature campaign urge and plead for granting extension of the following due dates on behalf of all stakeholders of the economy in the interest of the nation, as suggested and tabulated below: -

<i>Sr No</i>	<i>Nature of Compliance</i>	<i>Existing Due Date</i>	<i>Requested Minimum Due Dates</i>
<i>1</i>	<i>GSTR 9, GSTR 9A &amp; GSTR 9C – FY 1819</i>	<i>31.12.2020</i>	<i>28.02.2021</i>
<i>2</i>	<i>GSTR 9, GSTR 9A &amp; GSTR 9C – FY 1920</i>	<i>28.02.2021</i>	<i>30.06.2021 (Ideally up to 30.09.2021)</i>
<i>3</i>	<i>Income Tax Returns u/s 139(1) – Any Other Assessee</i>	<i>10.01.2021</i>	<i>31.01.2021</i>
<i>4</i>	<i>Tax Audit Reports and Transfer Pricing Reports</i>	<i>15.01.2021</i>	<i>15.02.2021</i>
<i>5</i>	<i>Income Tax Returns of Audit Cases</i>	<i>15.02.2021</i>	<i>31.03.2021</i>
<i>6</i>	<i>ROC Compliances</i>	<i>31.12.2020</i>	<i>31.03.2021</i>

In normal times, we have seen that the Authority often tends to make the announcement, to extend the time limit for compliance, closer to or even on the last day of the deadline. This, understandably, is done so that there is no complacency, and with the intention to achieve maximum compliance within the originally stipulated time. However, the times today are different. The

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extensions issued so far, of course discerning in hindsight, is grossly inadequate. We are aware that the Authority had to then gauge and anticipate the course of how the pandemic would unfold while issuing the extension notifications. Unfortunately, the situation has not recovered, and the traumatic experience of the populace continues with acute uncertainty still looming ahead. Madam, in these severely trying circumstances, to wait till the last day to extend the time limit for compliance would cause avoidable widespread panic, unrest and stress amongst businesses and the professionals involved in the process. We are sure that the physical and mental health of the professionals and their staff, and staff of the taxpayers should be given their due importance in such agonizing times and that they need not desperately run from pillar to post at grave risk to their health in trying to effectuate the compliances.

Tax professionals are the link between tax administrators and taxpayers. On one hand they assist tax payers in effecting tax compliance in a timely manner and on the other hand they represent them, and assist tax officers in completing the assessments efficiently. In the past few months, tax professionals were working tirelessly by simultaneously putting in their efforts on both these fronts. For example, for an indirect tax professional, 31st December 2020 was a deadline for both - completing Gstr 9 and GSTR 9C for FY 2018-19 and for completing inquiries for the period October 14 to March 15 (department was pressing for

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completion of assessments up to June 2017). Not to forget, every month at least one week is earmarked for monthly compliance (GSTR 1 and GSTR 3B) which generate tax revenue for Government. We are very constrained in that professionals are trying to manage these word demands with very limited staff, lack of reasonable travelling facilities to attend to departments / clients' offices, restrictions on accessing data and the work from home environment (which is indeed not suitable for tax professionals). In Mumbai, professionals are facing biggest challenge due to non-availability of trains. Male staff is unable to travel by trains. Travelling by other modes is not only costly but also time consuming and tiring. Female staff can travel only after 11am. Their usual reporting time to office therefore is not before 12.30 - 1 pm. They cannot be expected to work late. Hence effective working hours are very less. Audit requires close interaction with clients' staff and hence audit work to be effective has to be done from client sites. This is not practical and possible in today's time as most of the offices are either closed due to travelling restrictions mentioned above. In these adverse situations, by not extending the deadlines in a justified manner and compelling the taxpayers to complete their compliances would mean pressurising tax professionals to complete their work in "come what may" manner leading to unnecessary rifts between taxpayers and tax professionals - both blaming each other for being responsible for not meeting such impossible deadlines or for mistakes committed during the frantic pace at which work will need to be done. On the



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one hand tax professionals are fearing reputational loss for not completing the assignment in time, while on the other hand there is an equally critical risk of not meeting the required quality standards mandated by regulatory bodies like ICAI, ICWA etc especially in audit engagements - which may cost the professional his/her livelihood/ certificate of practice. As regards GST, an average tax professional has completed work for some clients and is still working on GSTR 9C (Audits) of other clients (this you can vouch for yourself from representations received from across India and also by obtaining GSTR 9C filing details till 31.12.2020 from GSTIN). As due dates for GSTR 9 /9C of FY 19-20 are extended by merely two months, those clients whose 2018-19 work is completed, are now again pressing and pressurising the professionals to start their 2019-20 work. Professionals are therefore in a fix as there is no breathing space and not even a moment to ponder as they grapple with this rather unfortunate experience of dealing with the agonising pressure of adhering to impractical and impossible deadlines.

Madam, the Annual Returns and Audit Reports involve methods of voluntary compliance by the assesseees. The audit by an independent professional agency ensures that any discrepancy or shortfall in payment of tax is brought to the notice of the taxpayer as well as the Government. This acts as a motivation to taxpayers to resolve these discrepancies on their own and pay the deficit tax voluntarily instead of risking recovery and penal action from

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Government. However, if the audit assignments are completed in a hurried manner, who is going to benefit? The Government will end up being the biggest loser from botched up audit reports containing incorrect or unverified data therein.

This letter of protest should be taken constructively. We will support the Government in all its just endeavours, but the current spate of extensions is so unwise and unjust, that we cannot sit still and say nothing.

The Hon. Treasurer of the Confederation of GST Professionals and Industries is formally signing this petition on behalf of all the 24 associations, since taking individual signatures from all the representatives of these associations on this petition is not possible. The Confederation is having the necessary letters of support of these associations joining this petition. We are also marking all these association representatives in “cc”.

Thanking you in anticipation.

**Sincerely Yours**

**ON BEHALF OF ALL 24 ASSOCIATIONS**

**CA Nitin Bhuta**

Hon. Treasurer

Confederation of GST Professionals  
and Industries

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CC to

1. The Honourable Chairman,  
Office of the GST Council Secretariat  
5th Floor, Tower II, Jeevan Bharti Building, Janpath Road,  
Connaught Place, New Delhi-110 001  
E-mail: [contact.gstcouncil@gov.in](mailto:contact.gstcouncil@gov.in)
2. The Chairman, CBIC,  
Govt of India, North Block  
New Delhi -110001  
E-mail: [chmn-cbic@gov.in](mailto:chmn-cbic@gov.in)

## **LIST OF JOINT SPONSORS OF THIS PETITION**

### **National Association**

Confederation of GST Professionals and Industries

### **Maharashtra**

Western Maharashtra Tax Practitioners Association

Taxation Consultants Association (Sangli)

Goods and Services Tax Practitioners Association of Sindhudurg

Bhiwandi Tax Practitioner's Association

Tax Practitioners' Association Thane

Tax Friends Association (Mumbai)

Malad Chamber of Tax Consultants (Mumbai)

The Tax Practitioner Association, Parbhani

### **Gujarat**

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Gujarat Sales Tax Bar Association  
All Gujarat Federation of Tax Consultants  
Taxation Consultants' Group  
Tax Advocates Association Gujarat  
The Bhavnagar Sales Tax Bar Association  
Bhavnagar Bar Associations  
Rajkot Consultants Society

## **Rajasthan**

Peer GST (Jaipur)  
District Tax Consultants Association, Chittorgarh  
Wankaner Tax Practitioner Associations  
Tax Bar Association Jodhpur

## **Telangana**

Telangana Tax Practitioner's Association

## **Guwahati**

Tax Bar Association

## **Daman and Diu**

Una Diu Joint Tax Practitioner Association

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