



CONFEDERATION OF GST PROFESSIONALS AND INDUSTRIES

Regd.Office: 139, 13th Floor, Jolly Maker Chamber 2, Nariman Point, Mum 400 021.

Website: www.thecgpi.org

President
CA Sujata Rangnekar

Secretary
Adv. Ishaan Patkar

Treasurer
CA. Nitin Bhuta

Saturday, February 20, 2021

To
The Hon'ble Finance Minister of India
Rajpath Marg, E Block,
Central Secretariat, New Delhi,
Delhi-110011
Email: fmo@nic.in;

appointment.fm@gov.in

Respected Ma'am,

Sub: Request to grant Extension for GSTR 9 & 9C – Financial Year 2019/20 from 28.02.2021 to 31.03.2021 -Regarding

A Brief Introduction about Confederation of GST Professionals and Industries (CGPI):

CGPI is a national alliance of Advocates, Chartered Accountants and other GST Professionals focused exclusively on GST. CGPI's main objects are to organize the indirect tax community into one common body so that a unified body can stand up for the interests of the professional community as well as trade and industry with respect to GST. CGPI will also ensure that quality and timely educational initiatives are taken up in association with our partner associations in each State in all areas including non-metro areas. CGPI will also be allying with trade and industry associations so that their problems can be addressed in a studied and more effective manner.

CGPI is a national association that will represent the interests of all GST Professionals throughout India. We initially aim to weave a platform of leading knowledgeable GST professionals in each State, city, and local area to bring all

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these leaders of the community on one platform. The idea is to jointly undertake to deeply study the law and to solve the many problems and issues that keep on arising in the implementation of the Act. The association has already been incorporated, and now we are in the process of creating this broader national-level platform by inviting these leaders to join the association. Currently, the association has dedicated workers across the country, who are toiling away at making this cherished dream a reality.

CGPI is conducting online webinars which covers the niche aspects of GST law, which not only benefits trade, industry and commerce but also all the professionals (including all the stakeholders).

The Governments, both State and Central, from time-to-time extended deadlines for compliance of almost all acts falling due in the period of lockdown by either amending the respective act or by issue of notifications.

Considering the need of the hour, the SC Suo moto through its orders clarified and extended deadlines for filing appeals or applications under the various Acts and held that the periods of limitation shall end by the issuance of separate orders to such effect.

The novel Covid Pandemic triggered a pan India lock down starting from 19.03.2020. Even today, with phase wise selective relaxation, most of the commercial offices pan India are still not working fully. The staff efficiency is very sub-optimal; data availability, access and compilation pose a serious challenge as all the stakeholders who were unprepared for the lockdown are still not able to overcome the serious multi-faceted disruption of their business, personal and

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working systems. The business and personal environment is fraught with risk, serious lack of mobility and fear.

Notwithstanding, all stakeholders have strived to complete the marathon task of filing and effecting compliances under the provisions of Income Tax 1961 and ROC Regulations under the provisions of Companies Act 2013 on or around 15.02.2021. This is despite genuine and profound grass root level issues which we are sure even the Government as well as your Honor as implementor of the law is aware of. The whole exacting preoccupation to comply as mentioned aforesaid has left very little time to meet the next deadline of February 28, 2021 (viz. 13 days only) for the filing of GSTR 9, GSTR 9A & GSTR 9C for the financial year 2019-20. It needs to be pointed out that in the 13 days available, the stakeholders need to effect compliances of filing of GSTR 3B for the month of January 2021 besides other regulatory aspects.

In these constraining circumstances, we have been approached by many of the denizens of our country including professionals and our own members frantically imploring us to file representations for seeking extension of time to effect the aforesaid compliance. The genuine and difficult grass root level realities are summarized below for your kind consideration:

1. GSTR 9C was made available for filing to all stakeholders on 30.12.2020. The Government suo moto had extended the deadline from the then existing 31.12.2020 to 28.02.2021 vide notification no 95/2020 dated 30.12.2020 as it would not have been possible to file GSTR 9C in just 1 day;

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2. In Mumbai city, local trains are considered as the lifeline for commuting. Still, these trains are not fully functional for all citizens even though travel for all is permitted during certain time slots;
3. Due to logistical hurdles, all staff members are unable to attend their offices across business organizations, even though all are trying their best to attend their respective offices;
4. All stakeholders presumably have just finished their Income Tax compliances (viz. Income Tax Returns, TDS Returns etc.) under Income Tax Act 1961 and ROC Compliances under Companies Act, 2013 on or around 15.02.2021, they deserve a breather, some respite;
5. Many business organizations are receiving Show Cause Notices or Summons in connection with mismatches in data reporting under erstwhile regime as well as under Goods and Services Tax Act 2017 whereby the stakeholders are given very little time to respond to such notices, in some cases the maximum time period allowed is of 2 or 3 days. This has ushered in a climate of extreme urgency which demands a lot of time and attention of the Businessmen and the Professionals to effect the compliance to such Show cause Notices and Summons, this adds to the pressure on time available to deal with other pressing matters.
6. In last two days, we are very disconcertingly and apprehensively watching the pandemic resurfacing in certain parts of the country viz. Mumbai as well as Kerala which is indeed an ominous development.

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 and it requires

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genuine extension considering grass root realities shared above. The 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.

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 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.

We earnestly urge and plead and we would remain grateful if our request for extension is granted by appropriate notification considering grass root realities faced by all the stakeholders which would act as a win-win situation for all. In no way, none of us or our members or any stakeholders in general would want

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to avoid their obligations and ask for any extension which is unjustifiable. We are committed to partnering the Government in nation-building. We only want more time to cope with these extraordinary times.

Thanking you in anticipation.

Cordially yours

For Confederation of GST Professionals and Industries

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Date: 20/02/2021

Place: Mumbai

CC to:

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Office of the GST Council Secretariat
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