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SALES TAX BAR ASSOCIATION (REGD.)

Office :

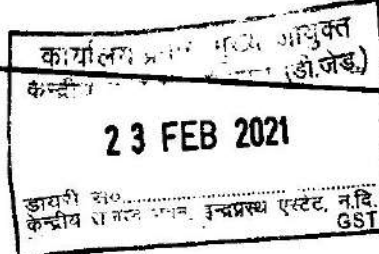
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Ref. No. STBA/2021/15



February 23, 2021

Dated

Hon'ble Nirmala Sitharaman,
Finance Minister of India,
Ministry of Finance,
Govt. of India,
North Block, New Delhi-110001.

Subject: Request for extension of time to file annual returns in FORM GSTR-9 and Audit returns in FORM GSTR - 9C for the year 2019-20.

Hon'ble Madam,

It is respectfully submitted as under:



1. THAT this Association has been requesting time and again to allow the professionals and other stake holders sufficient time to file FORM GSTR-9 and FORM GSTR-9C.
2. THAT Your Honour is well aware of the fact that because of pandemic COVID-19, lockdown was announced by the Government. All places of business were closed. A large number of work force migrated to their hometowns. The business activities came to a standstill.
3. THAT all this happened at the fag end of the financial year which was the prime time for the tax payers to reconcile *inter-se* accounts. The consequential and resultant difficulties hampered reconciliations amongst the taxpayers.
4. THAT after the un-lockdown, the time left for the taxpayers to prepare these Forms was very less. Though officially unlockdown-5 has been announced, yet substantial numbers of persons are unable to move around because of containment zones or being scared to move out. Work force continue to be at their home towns. All these factors contributed to delay in preparation of these Forms.
5. THAT then there were technical glitches on the portal of the GSTN which resulted in difficulties to the taxpayers to file these Forms. The taxpayers were unable to file these Forms for reasons which cannot be attributed to the taxpayers but GSTN portal.
6. THAT while preparing reconciliations for filing of FORM GSTR-9 and GSTR-9C, inadvertent bona fide mistakes which crept into the returns during 2019-20

are observed/noticed. For example: GSTIN of one party wrongly typed in GST return GSTR-1. Even the mistakes which were observed earlier could not be rectified owing to lockdown and non-availability of data of the other persons. The mistakes are not being allowed to be amended in GSTR-1 because government has recently disabled the facility to amend B2B data for 2019-20. This disabling the facility before the filing of reconciliation is something unheard of.

7. THAT the taxpayers who are now in the process of filing FORM GSTR-9 for the financial year 2019-20 and the sales figure pertaining to financial year 2018-19 declared by them during the year and duly accounted for in the GSTR-9 for the year 2018-19 did not have a column or table for reconciliation in Form GSTR-9 of 2019-20. This created unwarranted difficulties to the taxpayers to file FORM GSTR-9 for the financial year 2019-20. This clarification has been issued now. During this period, the requisite forms could not be prepared.
8. THAT Your Honour would appreciate that practically the time allowed to the registered taxpayers and professionals is only 15 days. In these days, all stake holders are also busy in preparing their monthly returns under GST to name a few compliances, which are required to be done in these last days of February, 2021.

In view of afore-noted, you are requested to look into the matter at a personal level at an earliest, as the last date for filing GSTR-9 and GSTR-9C for the financial year 2019-20 is now fixed as 28.02.2021.

Preoccupation of professionals with other time barring compliances is also hampering the preparation of these Forms and that a decision to extend the time may please be taken at an earliest so that the stakeholders are saved from unwarranted anxiety. Your honour is humbly requested to extend the time for filing these Form till 30.06.2021.

A very early action in the matter shall be highly appreciated.

Hope to receive your magnanimous consideration.



For Sales Tax Bar Association (Regd.)



Yours truly
Dhresh Agrawal, Advocate
Secretary
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2. The Chairman, GST Council, Connaught Place, New Delhi.
3. The Chairman, CBIC, North Block, New Delhi.
4. The Pr. Chief Commissioner, CGST, Delhi, I.P. Estate, New Delhi.
5. The Commissioner, DGST, Vyapar Bhawan, New Delhi.
- Central Resource Unit
Dept. of Trade & Taxes
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26/2/21