



To,

**Smt. Nirmala Sitharaman,
Hon'ble Finance Minister,
Ministry of Finance,
Government of India,
New Delhi.**

26-04-2021.

Respected Madam,

The Tax Consultants & Practitioners Association of Kerala was established on 1992. A non-profit making organization formed with the objectives of educating and updating its members about Tax and other Laws. It has robust membership strength of about 5000. Professionals Comprising Of Advocates, Tax Consultant and Tax Practitioners. We guide and assist the business in various tax matters and help to furnish various return forms that exist in trade and income sectors.

We, TCPAK are always indebted to you for the kind support and various reliefs provided at the time of crucial situation. As you know that now the Corona Virus is being on the second face and genetically the Virus had been changed. In order to prevent the excess spread of the disease Kerala government had implemented strict restrictions. Now a day the death rate is being increasing day by day. By considering the present situation you may please provide relaxations in certain areas of GST.

TAX CONSULTANTS & PRACTITIONERS ASSOCIATION KERALA

Admin Office : Charishma Building, Kuthuparamba, Kannur, Kerala

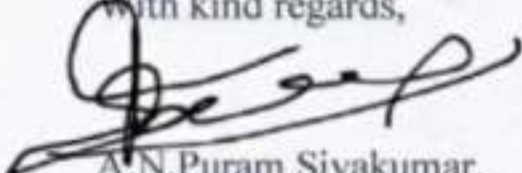
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1. The due date for March 2021 GSTR 1 and GSTR 3B to be extended by 1-2 month for all tax payer. And also the late fees should be waived off.
2. The GST ANNUAL RETURN FORM GSTR 9 FY 2020-21 is not available. Detailed clarification regarding the applicability of GSTR 9C for FY 2020-21 is also required.
3. The due date of Income tax return filing for AY 2020-21 was 31/3/2021. Due to the pandemic situation many Merchants failed to file the return. So kindly provide an opportunity for those who were not able to file the return.
4. The due date for filing Annual return GSTR 9 for FY 2019-20 was up to 31/3/2021. It would be a relief for the tax practitioners if the due date is extended up to 30/6/2021.
5. The due date for filing Annual return of Composition dealers GSTR 4 for the year 2020-21 is 30/4/2021. So please extend the date up to 30/6/2021.
6. Besides this we would like to inform you that there was a huge tax burden imposed some dealers since the introduction of GST July 2017 to till this date. You may please provide one-time settlement with special AMNESTY SCHEME for the transaction from 1st July 2017 to 31st March 2021. As per that the entire tax burden shall settled at a reasonable rate. Interest, Penalty and Late Fee shall fully waived.

7. After the introduction of GST on July 2017 old Service tax merged to GST. But certain issues against old service tax period still going on ie, notices and orders came for paying balance service tax etc. Therefore we request you that please provide one – time settlement with special AMNESTY SCHEME for the transaction upto 1st July 2017 by paying only 30% of the entire dues after waiving interest and penalty.

We, TCPAK request you to consider and kindly provide a favourable relief for the above mentioned facts.

With kind regards,



A.N.Puram Sivakumar,
President.

- Copy to
1. Shri.Narendra Modi, Prime Minister of India, New Delhi.
 2. The Chairman, CBDT Ministry of Finance, New Delhi.
 3. The Chairman, GST Council, New Delhi.