



Sales Tax Bar Association (Regd.)

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STBA/2025/25

Oct. 3, 2025

To
Smt. Nirmala Sitharaman
Hon'ble Union Minister of Finance
Government of India
North Block, New Delhi

Subject: Representation for Expeditious Enabling of GST Annual Return and Reconciliation Statement (Forms GSTR-9 & GSTR-9C) for Financial Year 2024-25

Hon'ble Madam,

Sales Tax Bar Association (Regd.), having been established on 30th March, 1957, is one of the oldest and the largest Association of Tax Professionals in the country. The Bar represents majority of members of various professions practicing in Direct & Indirect Taxes. **Sales Tax Bar Association (Regd.) plays a major role in revenue collection by the department.** Present membership of our Bar Association is around 2000 comprising of Advocates, CA's and Tax Practitioners. Some of our members were elevated as Judges of the Hon'ble Delhi High Court and elevated as Judges of the Hon'ble Supreme Court. Some of our members further were also selected for appointment as Member of the Income Tax Appellate Tribunal (ITAT) and Goods & Services Tax Appellate Tribunal (GSTAT).

1. Statutory Framework

As your good office is aware, filing of the annual return under Section 44 of the Central Goods and Services Tax Act, 2017 read with Rule 80 of the CGST Rules, 2017 is a mandatory compliance for registered taxpayers (subject to prescribed thresholds). Similarly, reconciliation of such return with the audited annual financial statements through Form GSTR-9C ensures correctness of tax paid, proper disclosure, and avoidance of revenue leakages. These provisions serve the dual purpose of self-certification by taxpayers and cross-verification by authorities.

2. Current Practical Difficulty

For FY 2024-25, it has been observed that:

- (i)** The Annual Return and Reconciliation Statement forms (GSTR-9 & 9C) are not yet enabled on the GST portal, despite the lapse of several months of the succeeding financial year. These forms are required to be uploaded on the GST portal at the start of the Financial Year i.e. 1st April every year.
- (ii)** The statutory due date for filing Income Tax Audit Reports under the Income Tax Act, 1961 falls in the same compliance window. Both compliances are inherently inter-linked, since reconciliations between GST returns and audited financial statements are to be carried out simultaneously.
- (iii)** The absence of timely availability of these forms is resulting in *compliance hardship*, uncertainty, and risk of inconsistency in statutory disclosures.

3. Hardship to Taxpayers and Professionals

The non-availability of the forms is causing the following genuine difficulties:

- (i) Reconciliation Delays:** Taxpayers are unable to reconcile the figures reported in GSTR-1, GSTR-3B, and financial statements, thereby hampering accurate reporting.
- (ii) Increased Compliance Burden:** Professionals are constrained to carry out reconciliations in multiple stages, once for audit purposes and again upon availability of the forms, leading to duplication of work.
- (iii) Potential Penal Consequences:** Delay in enabling statutory forms exposes taxpayers to the risk of last-minute compliance rush, inadvertent errors, and consequential penal actions, despite the delay being attributable to system related issues.
- (iv) Loss of Confidence:** Such delays also adversely affect taxpayers' confidence in the efficiency of the GST compliance framework.

4. Our Submissions & Prayer

In view of the above, we most respectfully submit that:

- (i) Immediate enabling of GSTR-9 and 9C for FY 2024-25 on the GST portal is essential for ensuring seamless compliance.
- (ii) The availability of forms well in advance of the due date is not merely an administrative necessity but a statutory requirement, as taxpayers cannot be compelled to comply with obligations unless the prescribed statutory mechanism is operational.
- (iii) Timely enabling will also facilitate synchronized compliance with the Income Tax Audit process, thereby ensuring consistency, accuracy, and ease of reporting.
- (iv) Timely availability of the forms will give taxpayers and professionals adequate time for thorough reconciliation, which in turn will reduce disputes and improve voluntary compliance.

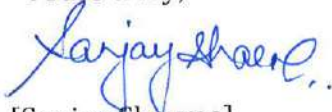
5. Conclusion

The Association, while fully committed to supporting the Government in strengthening the GST regime, humbly requests the Ministry of Finance to take immediate steps to enable the GST Annual Return and Reconciliation Statement (Forms GSTR-9 & 9C) for FY 2024-25 on the GST portal.

We trust that this submission will receive your kind and urgent consideration, and that appropriate directions will be issued to GSTN for prompt activation of the forms.

With respectful regards,

Yours truly,



[Sanjay Sharma]

President

(M): 9810071545



[Narendra Kr. Sharma]

Secretary

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CC to:

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