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Estd. 1957

Sales Tax Bar Association (Regd.)

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STBA/2026/35

Aug. 12, 2026

To
Smt. Nirmala Sitharaman
Hon'ble Union Minister of Finance
Government of India
5th Floor, B-Wing,
Kartavya Bhawan-1, New Delhi-110001

Ministry of Finance, Deptt. of Expenditure
12 AUG 2026
R&A Branch

Subject: **Representation for Expeditious Enabling of GST Annual Return and Reconciliation Statement (Forms GSTR-9 & GSTR-9C) for Financial Year 2025-26.**

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).

We respectfully submit this representation seeking the immediate activation of the filing utility for GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement) on the GST portal.

The data contained in GSTR-9 and GSTR-9C provides a comprehensive annual summary of the details reported in GSTR-1 and GSTR-3B. These forms serve as an important reconciliation tool for taxpayers and professionals to match GST data with the books of accounts and the figures reported under the Income-tax Act.

At present, the filing utilities for GSTR-9 and GSTR-9C are yet to be enabled. This creates significant practical difficulties for businesses and tax professionals, particularly during the ongoing Income-tax return filing season. The annual return data is extensively relied upon to identify and reconcile differences in turnover, tax liability, input tax credit, and other financial information before finalizing the Income-tax Return.

The urgency is further compounded by the statutory due dates for filing Income-tax Returns:

(i) 31st August for taxpayers not subject to Tax Audit.

(ii) 30th September for taxpayers subject to Tax Audit.

The non-availability of GSTR-9 and GSTR-9C before these due dates defeats the very purpose of annual reconciliation and increases the likelihood of inadvertent reporting errors, resulting in avoidable notices, litigation, and compliance burden.

It is pertinent to mention that similar representations have been made by trade bodies and professionals in previous years. However, the issue continues to recur year after year without any lasting resolution. It is, therefore, imperative that this matter receives immediate and priority attention.

We, therefore, request the CBIC, GSTN, and all concerned authorities to:

1. Enable the filing utility for GSTR-9 and GSTR-9C at the earliest.
2. Ensure that these annual return forms are made available sufficiently in advance of the Income-tax return due dates in future years so that taxpayers can complete meaningful reconciliations before filing their Income-tax Returns.
3. Establish a predictable timeline for release of the annual return utilities every financial year to facilitate timely and accurate compliance.

An early resolution of this long-pending issue will significantly improve the ease of doing business, reduce compliance costs, and promote accurate reporting under both the GST and Income-tax laws.

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
(M): 9811949733

SALES TAX BAR ASSOCIATION (REGD.) DELHI

राजस्व विभाग/Deptt. of Revenue
प्राप्ति एवं प्रेषण (आर) अनुभाग/R&I (R) Section
12 AUG 2026
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CC to:

1. The Chairman, CBIC, Department of Revenue, Ministry of Finance, GOI, Kartavya Bhawan-1, Central Secretariat, Kartavya Path, New Delhi - 110001
2. The Chairman, GSTN, Worldmark 1, Aero City, IGIA, New Delhi-110037

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