



B. SRINIVASA RAO President 94401 49652	K.V.KOTESWARA RAO Vice President 99494 84364	T. SREENIVASULU REDDY Vice President 98491 74109	V.V.SUBRAHMANYAM Secretary 9348891131	B.S.SEETHAPATHI RAO Honorary President Legal Advisor 9848099490
ZINKA THIRUPAL General Secretary 99854 14855	A.ADINARAYANA REDDY General Secretary 98851 87695	V.NARESH Joint Secretary 99496 78702	NARRAVULA RAMUDU Joint Secretary 99097 97274	JONNALAGADDA S.S.V.PRASAD Treasurer 93015 22689 (Siva)

REPRESENTATION

Date: 3rd October 2026

T.V. Syama Sundar

A.Bhanoji Rao

T. Srinivas Rao

I. Srikanth

K. Bhagavan

K. Suresh

J. Swamy Prasad

M. Srinivasa Rao

K. Venkateswara Rao

B. Ayyappa

B. Venkata Bhanu

G.V. Narasimha Rao

G. Ravi Kiran

M. Krishna Kishore

P. Srikanth

S. Murali Babu

M V S Rajendra Kumar

A. Ramanaiah

E. Jaya Gopal

K.Subba Rao

Ch. Ramanjaneyulu

S. Harikrishna

P. Subbarayudu

A. Rama Krishna

T. Sakthivelu

To

Smt. Nirmala Sitharaman Garu,

Hon'ble Union Minister of Finance and Corporate Affairs
and Chairperson, GST Council,
Ministry of Finance, Government of India,
Kartavya Bhawan-I, New Delhi – 110 001.

Subject: Representation seeking trade-facilitation measures and one-time amnesty schemes under GST, for consideration at the 57th Meeting of the GST Council scheduled on 7th October 2026 – Regarding.

1. One-time amnesty scheme for belated filing of FORM GSTR-9, GSTR-9C, GSTR-4 and GSTR-10 with nominal late fee.
2. One-time relaxation of the time limit under Section 16(4) of the CGST Act, 2017 for availing Input Tax Credit (ITC), for FY 2021-22 to FY 2024-25.
3. Special window for rectification of orders under Section 161 of the CGST Act, 2017.
4. One-time amnesty for revocation of cancelled GST registrations.
5. Extension of the due date for FORM GSTR-9 and GSTR-9C for FY 2025-26 up to 31st March 2027.

Respected Madam,

Warm greetings from the Andhra Pradesh Tax Practitioners and Consultants Association (APTPCA), a registered association (Regd. No. 121/2016) representing advocates, chartered accountants and tax practitioners across Andhra Pradesh. On behalf of the tax professionals and the trading community of the State, we express our sincere gratitude for your leadership in simplifying and strengthening the GST framework, and we respectfully submit this representation for your kind consideration ahead of the 57th Meeting of the GST Council scheduled on 7th October 2026.

Ever since the roll-out of GST, APTPCA has worked as a bridge between taxpayers and the tax administration, bringing ground-level procedural and technical difficulties to the notice of your Ministry, the CBIC and the Chief Commissioner of State Tax, Andhra Pradesh, many of which have been resolved through timely policy intervention.

1. Background: success of the earlier amnesty measures

When heavy pendency in the filing of annual and final returns was noticed earlier, a delegation of APTPCA met the Chairman, CBIC at New Delhi and submitted a detailed memorandum. The Government was pleased to notify amnesty measures with nominal late fee, including Notification Nos. 02/2023, 07/2023 and 08/2023-Central Tax dated 31.03.2023 for FORM GSTR-4, GSTR-9 and GSTR-10 (extended up to 31.08.2023 by Notification Nos. 22/2023, 25/2023 and 26/2023-Central Tax dated 17.07.2023) and Notification No. 08/2025-Central Tax dated 23.01.2025 for FORM GSTR-9C. These measures gave relief to lakhs of small and medium taxpayers, cleared large pendencies and brought substantial revenue to the Government.



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2. One-time amnesty for FORM GSTR-9, GSTR-9C, GSTR-4 and GSTR-10

A fresh backlog has since accumulated in the following returns on account of business closures, financial stress, unintentional lapses and technical difficulties:

- **FORM GSTR-9 and GSTR-9C:** annual return and reconciliation statement under Section 44 read with Rule 80;
- **FORM GSTR-4:** annual return of composition taxpayers under Section 39(2) read with Rule 62;
- **FORM GSTR-10:** final return under Section 45 read with Rule 81, on cancellation of registration.

Issue: The late fee under Section 47 accumulates day by day, and many small taxpayers and closed businesses are unable to bear it. Further, under Sections 39(11) and 44(2), inserted by the Finance Act, 2023 with effect from 01.10.2023, a return cannot be furnished after three years from its due date. Annual returns up to FY 2021-22 are therefore already blocked on the common portal, and those for FY 2022-23 will be blocked after 31st December 2026. Such taxpayers cannot regularise their defaults even where they are willing to do so.

Prayer: We request the Council to recommend a one-time amnesty for FY 2017-18 to FY 2024-25, comprising (a) a notification under the provisos to Sections 39(11) and 44(2) permitting FORM GSTR-9, GSTR-9C and GSTR-4 to be furnished within a specified window notwithstanding the three-year limit; and (b) waiver under Section 128 of the late fee in excess of a nominal capped amount for all four returns, on the lines of the 2023 scheme. This will clear the backlog, bring in tax and late fee that would otherwise remain unrealised, and relieve small dealers and defunct registrants from prolonged notices and recovery proceedings.

3. One-time relaxation of the time limit for ITC under Section 16(4)

Issue: Section 16(4) bars ITC on an invoice or debit note after the 30th of November following the end of the financial year to which it pertains, or the furnishing of the relevant annual return, whichever is earlier. Sub-section (5), inserted by the Finance (No. 2) Act, 2024 with retrospective effect from 01.07.2017, regularised ITC for FY 2017-18 to FY 2020-21 where it was availed in a return filed up to 30th November 2021, and sub-section (6) gave relief in cases of revocation of cancelled registration. No such relief is available for FY 2021-22 to FY 2024-25. Many genuine small taxpayers who availed eligible credit after the cut-off date in these years, owing to reconciliation gaps and delayed returns, now face demands with interest and penalty.

Justification: In these cases the tax has been paid to the supplier and remitted to the Government, and there is no allegation of fraud. Denial of credit solely on the ground of delay results in double taxation and severe working-capital strain, contrary to the object of seamless credit under GST. As the corresponding output tax is already in the exchequer, the relaxation involves no loss of tax legitimately due.

Prayer: We request the Council to recommend a suitable amendment, on the lines of Section 16(5), extending a one-time relaxation to ITC pertaining to FY 2021-22 to FY 2024-25 availed in returns filed up to a date to be specified.



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4. Special window for rectification of orders under Section 161

Issue: Section 161 permits rectification of errors apparent on the face of the record, but an application by the taxpayer must be made within three months, and (except for clerical or arithmetical errors) rectification cannot be made after six months, from the date of issue of the order. A large number of orders under Sections 62, 63, 73, 74, 129 and 130, many of them passed ex parte, contain apparent errors such as computational mistakes, duplicate demands and demands contrary to subsequent clarifications, but the time for rectification has lapsed.

Prayer: We request that a special procedure be notified under Section 148 read with Section 161, as was done by Notification No. 22/2024-Central Tax dated 08.10.2024, giving taxpayers a one-time window of six months to apply for rectification of such orders passed up to 31st March 2025. This will allow evident errors to be corrected by the proper officer and avoid needless appellate litigation.

5. One-time amnesty for revocation of cancelled GST registrations

Issue: The registrations of numerous micro and small enterprises have been cancelled under Section 29(2)(b) and (c) for non-filing of returns, often owing to financial distress or illness. The time allowed for seeking revocation under Section 30 read with Rule 23 (90 days, extendable by a further 180 days) has expired in most of these cases.

Prayer: We request a one-time amnesty, on the lines of Notification No. 03/2023-Central Tax dated 31.03.2023, permitting such taxpayers to apply for revocation within a specified window, subject to furnishing all pending returns and paying the tax due with interest and a nominal, capped late fee. This will bring these dealers back into the tax net and restore revenue to the Government.

6. Extension of the due date for FORM GSTR-9 and GSTR-9C for FY 2025-26

The due date under Section 44 read with Rule 80 is 31st December 2026. An extension is necessary for the following reasons:

- **Portal readiness:** the online forms and offline utilities for the annual return of FY 2025-26 are yet to be made fully operational on the common portal.
- **Overlapping compliances:** tax practitioners and auditors are occupied with tax audit reports under Section 44AB of the Income-tax Act, 1961 and the connected returns of income, the due dates for which stand extended to 21st October 2026 and 21st November 2026 respectively.
- **Rate rationalisation:** FY 2025-26 includes the GST rate changes effective from 22nd September 2025, which call for additional reconciliation work.

Prayer: We request that the due date for FORM GSTR-9 and GSTR-9C for FY 2025-26 be extended to 31st March 2027 by a suitable amendment to Rule 80, as was done for FY 2020-21, and that the extension be notified well in advance to avoid year-end congestion on the portal.



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7. Summary of reliefs sought

Sl. No.	Subject	Relief requested
1	Amnesty for annual and final returns (Sections 39, 44, 45, 47 and 128)	Permit filing of GSTR-9, GSTR-9C and GSTR-4 beyond the three-year limit and cap the late fee for these returns and GSTR-10 at a nominal amount, for FY 2017-18 to FY 2024-25.
2	ITC time limit (Section 16(4))	One-time relaxation, on the lines of Section 16(5), for ITC pertaining to FY 2021-22 to FY 2024-25.
3	Rectification of orders (Sections 148 and 161)	Six-month special window to rectify errors apparent on the record in orders passed up to 31st March 2025.
4	Revocation of cancellation (Section 30 and Rule 23)	One-time window to restore cancelled registrations on filing pending returns and paying the dues with nominal late fee.
5	Annual return for FY 2025-26 (Section 44 and Rule 80)	Extend the due date of FORM GSTR-9 and GSTR-9C from 31st December 2026 to 31st March 2027.

8. Conclusion

We place on record our sincere gratitude to your good self and to the CBIC for always giving a patient hearing to the representations of the trade and the profession, and to the Chief Commissioner of State Tax, Andhra Pradesh for the continued support at the State level.

We earnestly request you, as Chairperson of the GST Council, to kindly have these proposals placed before the Council at its 57th Meeting on 7th October 2026 and to grant timely relief to lakhs of honest MSME taxpayers.

Thanking you,

Yours faithfully,

For Andhra Pradesh Tax Practitioners and Consultants Association (APTPCA)


Budumuru Srinivasa Rao
PRESIDENT

Copy respectfully submitted to:

1. The Chairman, Central Board of Indirect Taxes and Customs (CBIC), New Delhi.
2. The Secretary to the GST Council, GST Council Secretariat, New Delhi.
3. The Chief Commissioner of State Tax, Government of Andhra Pradesh.