



The Malad Chamber of Tax Consultants

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Date: 22/10/2026.

To,
The Chairman,
Central Board of Indirect Taxes and Customs (CBIC),
Department of Revenue, Ministry of Finance,
Government of India, New Delhi.

Subject: Representation seeking extension of the due date for filing Form GSTR-1 for the month of October 2026.

Respected Sir/Madam,

The **Malad Chamber of Tax Consultants (MCTC), Mumbai, Maharashtra**, is a premier professional body comprising tax practitioners, chartered accountants, and advocates. We act as a vital bridge between taxpayers and the administration, consistently advocating for seamless tax compliance and the promotion of 'Ease of Doing Business' in India.

We submit this representation to request a **two-day extension** for filing **Form GSTR-1 for the month of October 2026**, moving the current deadline from **11th November 2026 to 13th November 2026**.

Our request is based on the following compelling grounds and practical challenges faced by taxpayers and professionals alike:

1. Festive Season and Diwali Holidays

The first ten days of November 2026 coincide with the **Diwali festival and subsequent holidays**. Diwali is India's most significant festival, during which businesses, offices, and trade centres operate with minimal staff or close completely. Consequently, data compilation, reconciliation, and accounting activities will come to a standstill, leaving professionals with virtually no time to prepare and upload accurate returns between the end of October and the current November 11 deadline.

2. High Stakes of the October Return under Section 16(4)

The October 2026 return is the most critical filing period of the year. It serves as the **final opportunity** for taxpayers to claim missed Input Tax Credit (ITC) and incorporate amendments or rollover effects for the preceding financial year (**FY 2025-26**), to comply with the strict statutory deadlines mandated under **Section 16(4) of the CGST Act, 2017**. Any clerical rush or data omission during this period will lead to a permanent forfeiture of legitimate ITC, causing irreversible financial losses to businesses. If extension is provided considering the genuine hardships,



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then, it would mitigate the potential litigation under GST architecture ecosystem and thus help all the stakeholders in general.

3. Historical Precedents and Server Overloads

Reflecting on representations filed since the inception of GST on July 1, 2017, the government has consistently acknowledged that overlapping holidays and tight deadlines strain the GSTN portal infrastructure. Past extensions granted under similar circumstances have proven that a slight window adjustment mitigates systemic bottlenecks, preventing portal crashes and the logging errors that occur when millions of taxpayers attempt to file simultaneously on a single day.

4. Recurrent GSTIN Portal Infrastructure Glitches

In addition to holiday constraints, the trade has consistently faced technical challenges on the GST portal during peak filing hours. Frequent infrastructure anomalies such as **slow data auto-population, delayed generation of GSTR-2B, errors in uploading heavy JSON files, and intermittent gateway timeouts** severely disrupt workflow. Expecting flawless uploading within a severely compressed post-Diwali window of just 24 to 48 hours is practically impossible given these ongoing platform dependencies.

5. Zero Revenue Loss to the Sovereign

We wish to highlight that extending the GSTR-1 due date by two days carries **absolutely no revenue loss to the sovereign exchequer**. Form GSTR-1 is merely a statement of outward supplies and does not involve tax payments. Tax collection remains fully protected as the due date for Form GSTR-3B (the actual tax payment return) remains unchanged.

6. Clear Strategic Value of an Advance Announcement

If the CBIC announces this extension **well in advance**, it will allow businesses and professionals to plan their administrative affairs practically and strategically. Last-minute extensions cause immense mental agony and panic. A proactive announcement will foster a cooperative compliance ecosystem and honour the spirit of the festive season.

7. Ease of Doing Business for All Stakeholders

Granting this extension will offer genuine relief to MSMEs, corporate taxpayers, and tax practitioners. It ensures that data uploaded to the portal is accurate, thereby reducing future litigations, mismatch notices (such as GSTR-2B vs. 3B), and unnecessary rectifications.

Our Prayer

In view of the genuine hardships outlined above, we earnestly request your good office to issue a notification extending the due date for filing **Form GSTR-1 for October 2026 to 13th November 2026**.



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We look forward to your positive and empathetic consideration of this request.

Thanking you,

Yours faithfully,

Thanking You,

Yours faithfully,

For Malad Chamber of Tax Consultants (MCTC)

President

Bhavin Mehta

Chairman Law and Representation Committee

Ashwin Tanna