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THE PUNJAB ACCOUNTANTS ASSOCIATION (REGD.)

Registration No. 304/2019-20
Office : 2nd Floor, Jagdishpura, St. No.6,
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Mr. Om Parkash
Mr. Mukul Kapoor
Mr. Ashwani Kaura
Mr. Manjit Singh

Ref no: TPAA/GST/2026-27/EXT-01
Date: October 31, 2026

To,

The Chairman,
Central Board of Indirect Taxes and Customs (CBIC),
Department of Revenue, Ministry of Finance, Government of India,
North Block, New Delhi – 110001.

Subject: Humble representation seeking extension of the due date for filing Form GSTR-1 and Invoice Furnishing Facility (IFF) for October 2026 up to November 18, 2026 & November 20, 2026 respectively on account of Diwali, Vishwakarma Day, and Bhai Dooj festivities.

Respected Sir/Madam,

Greetings from **The Punjab Accountants Association (TPAA)**, an apex body representing accounting professionals, tax practitioners, and commercial accountants across the State of Punjab. Our association actively works as a bridge between the revenue administration and the business community to encourage voluntary and seamless tax compliance.

We submit this urgent representation regarding the upcoming statutory deadline for furnishing outward supplies in Form GSTR-1 (monthly filers) and through the Invoice Furnishing Facility (IFF) under the QRMP scheme for the month of October 2026, which currently stands at November 11, 2026, and November 13, 2026, respectively.

1. Clustered Festive Period and Commercial Slowdown

The auspicious festival of **Diwali** falls on November 8–9, 2026, immediately followed by **Vishwakarma Day** (during which industrial units, commercial markets, and trade houses across Punjab and Northern India observe complete closure) and **Bhai**

Dooj/Govardhan Puja. Due to these major traditional celebrations Commercial establishments, trade markets, accounting offices, and industrial units remain shut to allow staff, workers, and business owners to celebrate with their families. Actual business operations, reconciliation of accounts, and gathering of monthly sales data will effectively resume only after November 10, 2026.

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Mr. Vijay Mittal
Mr. Jaswinder Singh Chaggar
Mr. Om Parkash
Mr. Mukul Kapoor
Mr. Ashwani Kaura
Mr. Manjit Singh

2. Practical Difficulties Faced by Trade and Professionals

- **Extremely Narrow Compliance Window:** With normal activities resuming only around November 10–11, taxpayers and accountants will have barely 24 to 48 hours to collect data, verify e-invoices/e-way bills, resolve portal discrepancies, and finalize returns.

- **Server Congestion and Operational Stress:** Rushing compliances within an extremely squeezed timeline will lead to severe portal load, errors, and unwarranted late-filing penalties.

- **Festive Ease:** A short relief will allow taxpayers and rofessionals to fulfill their statutory obligations diligently without mental distress or compromise on family festivities.

3. Prayer / Relief Sought

- In view of the genuine practical hardships stated above, The **Punjab Accountants Association (TPAA)** earnestly requests the competent authorities to consider this representation sympathetically and:

- Extend the due date for filing Form GSTR-1 for the month of October 2026 from November 11, 2026, to November 18, 2026.

- Extend the due date for utilizing the Invoice Furnishing Facility (IFF) under the QRMP scheme for October 2026 from November 13, 2026, up to November 20, 2026.

- This short extension of a few days will provide the necessary breathing space for trade, industry, and tax professionals to ensure complete and accurate filing without default. We look forward to a positive and timely notification in this regard.

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Thanking you.

Yours faithfully,

The Punjab Accountants Association [TPAA]

Naresh Chalotra
President
Governing & Executive Team

Sanjeev Gupta
General Secretary
Governing & Executive Team