



Ref. No. DTPA/Rep/20-21/1

26th Sept 2020

To,
Smt. Nirmala Sitharaman
Hon'ble Finance Minister
Ministry of Finance, Govt. of India
North Block, New Delhi-110001
fmo@nic.in

Sub: **Humble Request to consider extension in the dates of compliance of furnishing GSTR 9, GSTR 9A and GSTR 9C**

Respected Madam,

Established in the year 1982 and with the present strength of over 1725 members comprising of Chartered Accountants, Advocates & Tax Practitioners, we "DIRECT TAXES PROFESSIONALS' ASSOCIATION" feel great pleasure in introducing ourselves as one of the premier professional Association in Kolkata, We have been organizing seminars and conferences on topics of professional interest and have also been sending representations to the Government on various economic and taxation issues.

First of all We wish to thank you for fully appreciating the problems faced by Trade Commerce and Industry and allowing necessary extensions in all matters since the announcement of Lockdown 1.0

Madam, we further wish to appraise you that in West Bengal, more particularly in and around Kolkata normalcy in operations is yet to set in as most of the working force commutes by local train and the local train service has not yet resumed. Most of the offices' working therefore is almost paralysed and the owners are barely able to manage the working aspects.

GSTR-9, GSTR 9A and GSTR 9C:

Madam, the time limit for filing of Annual Return (GSTR 9) and Reconciliation Statement (GSTR 9C) expires on 30.09.2020. While we appreciate the increase in monetary limit for mandatory filing of GSTR 9C reconciliation statement from

Rs. 2 crores to 5 crores, one more extension of 3 months till 31.12.2020 is requested in the matter :

- The offices' working is badly effected due to COVID.
- In cases where turnover for F.Y. 2017-18 was below Rs. 2 crores but for F.Y. 2018-19, it crosses Rs. 2 crores, GST portal is not allowing such persons to file their GSTR 9 Annual return.
- In EWB portal, E-Way bill data is available for one year only at any given point of time. So, if one wants to reconcile outward supplies with EWB data for F.Y. 2018-19, then as on 30.09.2020, we will have EWB data up to 30.09.2019 only and not beyond that.
- In GSTR 9 for F.Y. 2018-19, there are no tables/rows to reflect the carry over data from F.Y. 2017-18. Further, no guideline has been issued in this regard. In the absence of it, taxpayers are facing hard time to prepare GSTR 9.
- Due dates of filing GSTR-3B for availing nil/reduced interest rate of 9% also expires in Sept'20. This is putting additional burden on taxpayers.

It is therefore earnestly requested to extend the timeline of compliance by 3 months to 31/12/2020.

We would also appreciate if your good self would make an early announcement in these matters so that the entrepreneurs and professionals do not unnecessary expose themselves to too much stress and risk.

Madam, these are difficult times for the country and the country will certainly look up to you for addressing these issues.

Thanking you,
Yours faithfully,

CA N K Goyal
President
Direct Taxes Professionals' Association
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CA D S Agarwal
Chairman- GST Committee

CC To:

1 Sri Anurag Singh Thakur
The Hon'ble Minster of State For Finance

2 Shri Ajit Kumar
Chairman,CBEC,