



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Sent through email

ICAI/IDTC/2018-19/Rep/16

4th December, 2018

Shri S. Ramesh

Chairman
Central Board of Indirect Taxes & Customs
Department of Revenue,
Government of India,
North Block,
New Delhi – 110001

Sir,

Subject: Request for extension of due date of filing Form GSTR 9 & 9C

The Institute of Chartered Accountants of India (ICAI) has been proactively supporting the Government by providing suggestions at each stage of development, creating awareness and disseminating knowledge of GST among various stakeholders.

We would like to draw your attention to the fact that around 90 Lacs registered persons are required to furnish the Annual Return in Form GSTR 9 and out of them approximately 20 lacs would be required to submit the Reconciliation Statement in Form GSTR - 9C before the due date i.e. 31st December 2018. It is now a fact that we have already entered the month of December but the functionality (online utility) for filing of such Forms have not been made available on the portal. As such, the following facts are very relevant:

1. It is extremely difficult for multi-location entities to cull out and compile the data in the required manner in less than a months' time;
2. It leaves very little time for professionals to get trained, who in turn are required to train the registered persons to comply with the statutory requirement of filing the annual returns;
3. There is very little time for the registered person / professional to understand the requirements of the online portal in terms of data upload, reconciliation, matching etc.
4. The Last date for filing of the Income tax returns stood extended thereby leaving very little time for Professionals to conduct the audit of the books and records of the registered persons and upload the Reconciliation Statement in Form GSTR 9C;
5. It must be appreciated that culling out the data and matching the same with the online data, returns in Form GSTR 3B, reconciliation with the financial statements, reconciliation of GSTR 1 with GSTR 2A, furnishing the details as per Form GSTR 9 / 9C is a cumbersome and time consuming affair.



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Also, ICAI is awaiting the release of utility to come out with its Guidance Note recommending/guiding its members on verification and certification of Form GSTR 9C.

It will not be out of place to mention that State Level Officers have been issuing notices for completion of past assessments under the erstwhile laws since they are getting time barred shortly. Considering the above, your goodself is requested to extend the due date of filing form GSTR 9 and 9C upto 31st March, 2019 without any late fee / penalties.

Hope you will consider the request in view of interest of trade and industry. We shall be glad to provide any further input as may be required and your office may reach us at idt@icai.in or 0120-3045954 /9310542608.

Regards

CA. Madhukar Hiregange

Chairman
Indirect Taxes Committee

CA. Sushil Goyal

Vice-Chairman
Indirect Taxes
Committee

The Institute of Chartered Accountants of India

ICAI Bhawan

A-29, Sector - 62, NOIDA (U.P.)

India

Telephone Direct - +91 120 3045 954