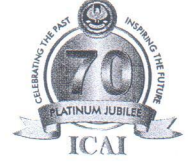




भारतीय सनदी लेखाकार संस्थान  
(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
(Set up by an Act of Parliament)



CA. Prafulla P. Chhajed  
President

O/C

ICAI/IDTC/2019-20/Rep/7

21<sup>st</sup> August, 2019

**Smt. Nirmala Sitharaman**

Hon'ble Union Minister for Finance, and Corporate Affairs &  
Chairperson, GST Council,  
Government of India,  
North Block  
New Delhi -110 001

Respected Madam,

**Reg: Request for extension of Annual returns in Form GSTR 9 and  
GSTR 9A alongwith GST Audit Certificate in GSTR 9C from August  
31, 2019 to November 30, 2019**

The Institute, being a partner in nation building, has always been proactively supporting the Government in implementation of Goods and Services Tax (GST) by providing suggestions at each stage of development, be it pre-implementation or post-implementation of GST, be it on policy issues or procedural aspects. Further, Institute has been playing crucial role in GST Knowledge Dissemination among all the stakeholders through our technical publications, Newsletter, Live Webcasts, e-learning, Courses, Conferences and programme.

We are writing this letter to request your goodself to extend the date of filing of Annual return and GST Audit by another three months till November 30, 2019 due to the following reasons:

**Difficulties in filing Form GSTR 9/9C**

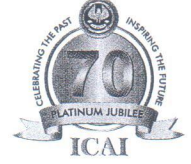
Both the forms are not user friendly. A lot of data are required to be filled in these forms which were not part of Form 3B or GSTR – 1 like details of Input Tax Credit. Further, GSTN Portal is taking too much time for downloading/uploading of data. Therefore, taxpayers finding it difficult to file Form GSTR 9/9C which can be observed by the number of return and Audit form filed till date.

Further, only few clarifications for filling the form have recently released (Latest in July, 2019) with a different understanding and "Industry" is taking time to prepare the details. Clarifications on some issues are still required.



भारतीय सनदी लेखाकार संस्थान  
(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
(Set up by an Act of Parliament)



CA. Prafulla P. Chhajed  
President

**Suggestion**

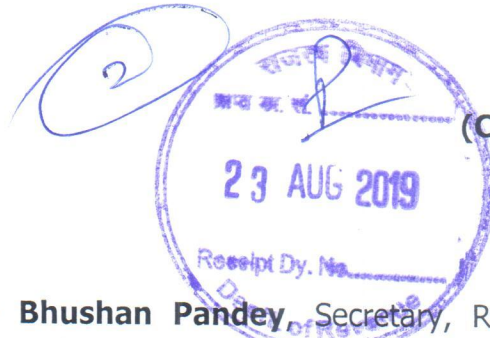
In light of the above background, we humbly suggest that the date of filing of Annual return and GST Audit be increased by another three months till November 30, 2019 to help taxpayers to fill these forms in due time and in correct manner. This extension is requested with the understanding that the functionalities on the GSTN portal shall be working in a proper manner and proper mechanism of timely resolution of the issues faced by taxpayers shall be available.

We would be very grateful if your goodself would take an early action in this regard. This will be very helpful for the taxation fraternity and also for the trade & industry. In conclusion, we request that a suitable order may be issued to this effect at the earliest.

We shall be glad to provide any further input as may be required and your office may reach us at [idtc@icai.in](mailto:idtc@icai.in) or 0120-3045954.

With regards,

Yours faithfully,



(CA. Prafulla P. Chhajed)

**Copy to:**

- (i) **Dr. Ajay Bhushan Pandey**, Secretary, Revenue & GST Council, Government of India, North Block, New Delhi - 110001
- (ii) **Shri Yogendra Garg**, Principal Commissioner, GST Policy Wing, Central Board of Indirect Taxes & Customs, Government of India, North Block, New Delhi - 110001
- (iii) **Shri Dheeraj Rastogi**, Joint Secretary Office of the Goods & Services Tax Council, Tower-II, 5<sup>th</sup> Floor, Jeevan Bharti Building, New Delhi - 110001

GOODS & SERVICES TAX COUNCIL  
5<sup>th</sup> Floor, Tower-II, Jeevan Bharti Building  
Connaught Place, New Delhi