

सी.ए. (डॉ.) देबाशीस मित्रा
अध्यक्ष

CA. (Dr.) Debashis Mitra
President



भारतीय सनदी लेखाकार संस्थान
(संसदीय अधिनियम द्वारा स्थापित)

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

ICAI/IDTC/2022-23/Rep/1

24th February, 2022

Shri Vivek Johri

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

Dear Sir,

Reg: Request to waive late fee payable on GST Annual Return in Form GSTR-9/9A and GST Reconciliation Statement in Form GSTR-9C for the Financial Year 2020-21, filed on or before 31st March, 2022

At the outset, we thank you for promptly responding to the difficulties faced by the taxpayers and extending the due date of filing GST Annual Return in Form GSTR-9/9A and GST Reconciliation Statement in Form GSTR-9C for the financial year 2020-21 from December 31, 2021 to February 28, 2022. We appreciate the various steps taken by the Government in providing relief to the taxpayers in view of the COVID-19 pandemic.

As you are aware, the Institute of Chartered Accountants of India (ICAI), being a partner in nation building, has always rendered unflinching support to the Government in ushering in the GST regime in India and continues to provide its unabated assistance in ironing out the post-implementation issues as well.

Sir, we wish to bring to your kind attention that the Central Board of Direct Taxes (CBDT) has extended the due date of filing of Tax Audit Report under the Income-tax act, 1961 for the financial year 2020-21 to February 15, 2022. The Annual Return and the Reconciliation Statement under GST Laws have to be prepared and filed along with the audited financial statements by February 28, 2022. Thus, the time available for filing Form GSTR-9/9A and Form GSTR-9C is very less. It is pertinent to note that the due date of filing Income-tax return for the financial year 2020-21 has also been extended to March 15, 2022.

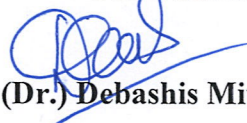
Further, the MCA has given relaxation on levy of additional fee till March 31, 2022 for filing of Annual Return in Form MGT-7/MGT-7A for the financial year 2020-21.

Therefore, it is requested that a similar relaxation be extended to Annual Return in Form GSTR-9/9A and Reconciliation Statement in Form GSTR-9C and the late fee payable on such returns filed on or before March 31, 2022 to be waived.

We shall be glad to provide any further inputs as may be required in this regard and you may reach us at gst@icai.in.

With regards,

Yours sincerely,


(CA. (Dr.) Debashis Mitra)