

# **ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST**

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

Tuesday, 22 December 2020

To,  
The Hon'ble Finance Minister of India  
Rajpath Marg, E Block,  
Central Secretariat, New Delhi,  
Delhi-110011  
Email: [fmo@nic.in](mailto:fmo@nic.in);  
[appointment.fm@gov.in](mailto:appointment.fm@gov.in)

Sub: Request to grant Extension for GSTR 9 & 9C as well as extend time limit u/s 16(4) of CGST Act, 2017- Financial Year 2018/19 & Financial Year 2019/20 –  
Regarding

Respected Madam,

53 GST and Trade Associations all over India have come together to submit this **joint petition** to your good self as well as filing plea on behalf of all the professionals, like lawyers, chartered accountants, cost and management accounts and GST practitioners, as well as taxpayers and their employees from all over India in general. We are writing to you in connection with the decision of the Government of India to extend the due date for submitting the annual return (GSTR-9) and audit report/reconciliation statement (GSTR-9C) for FY 2018-19 from September 30, 2020 to October 31,2020 & then again as extended to December 31,2020 by your office considering the genuine concern of all the stakeholders on PAN India basis.

Nitin Sureshchandra  
Bhuta

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22 13:02:23  
+05'30'

# **ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST**

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

The nation is going through a great and unprecedented turmoil. A raging and deadly virus, known as the coronavirus, is on the loose. The Government of India has been encouraging the people to work from home as much as possible and to avoid stepping out of their homes. However, in the midst of this still unleashed pandemic, a grave situation has arisen which is not only causing great hardship to various stakeholders, but is also putting the health of many professionals and employees of businesses at risk.

Due to Pandemic Covid 19, the Government had imposed PAN India Lockdown under the Disaster Management Act from 19<sup>th</sup> March, 2020 which still continues in spirit, in varying degrees across the country. This continuing observance of the Lockdown has had and is having immense practical ramifications and causing acute constraints which we delineate in the lines below:

- *Non availability of the basic infrastructure facilities viz. Local Trains and 24 x 7 local transportation facilities for all;*
- *Offices are unable to function effectively and efficiently due to restrictions by way of limited staff permitted in the offices of all organisations;*
- *In view of above, for instance, in Mumbai city, a normal employee spends around 5 to 6 hours in commuting from home to office and back due to serpentine queues for availing the public transport system or due to bumper-to-bumper traffic when travelling by private vehicles – triggered by the construction activity carried out almost in all parts of Mumbai. Citizens are largely not permitted to travel by local trains; we are reasonably certain that similar situations must be experienced in other parts of the country too;*
- *Sporadic rise of Novel Covid 19 cases in the most of metro cities have affected many of the people who had started to attend their offices for carrying out the compliance work, and who are considered as vital support systems for offices engaged in the audit/compliance work.*
- *Realistically, Vaccines are expected to be made available to all mostly by March 2021 or April 2021;*
- *Many business enterprises are not technology enabled, in fact many operate in the nebulous stages of technology adoption and implementation considering the*

Nitin Sureshchandra  
Bhuta

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22 13:02:44  
+05'30'

# ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

*grass root realities of our country, particularly in the mofussil areas. Also, many of the personnel appointed at all levels to do the compliance work are not tech savvy considering SME as well as MSME segments of business enterprises.*

- *Contrary to the general understanding, most taxable persons do not operate in a paperless ecosystem, irrespective of size and nature of business activities. They have to still resort to conventional ways of working to comply with the legal provisions, to fill on dotted lines and then file as per timelines prescribed under various provisions of the law;*
- *Every taxable person also faces the challenges of proprietary data sharing and its lurking dangers when harnessing technology. There is widespread apprehension of being hacked in these times, which creates genuine concerns and stress for each and every stakeholder who is dutybound to safeguard the authenticity and reliability of data shared and compiled. Grappling with this specific challenge in these times is particularly daunting.*
- *The Pandemic continues to generate a psychosis of fear in the conscious and sub-conscious minds of stakeholders, causing them to take a precautionary and conservative view to safeguard their lives. Even though everyone would earnestly and diligently want to complete all the law compliances as early as possible, the sheer magnitude and vagaries of the pandemic makes it humanly almost impossible if not extremely difficult to cope with. The compliance machinery, Madam, is severely affected and widely disrupted at the ground level.*

Nitin  
Sureshchandra  
Bhuta

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22  
13:02:58 +05'30'

# ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

Considering above pain areas of every stakeholder in general, we as representative of 54 organisations urge and plead for granting extension of the following due dates on the lines mentioned on behalf of all stakeholders of the economy in the interest of the nation which is tabulated below: -

Sr No	Nature of Compliance	Existing Due Date	Requested Due Date
1	GSTR 9, GSTR 9A & GSTR 9C – FY 1819	31.12.2020	31.03.2021
2	GSTR 9, GSTR 9A & GSTR 9C – FY 1920	31.12.2020	30.06.2021
3	Time limit u/s 16(4) for FY 1819 & FY 1920	Due date is over	31.03.2021
4	GSTR 1 & GSTR 3B of FY 1920 & up to Feb 2021 of FY 2021	Due dates are either over or they would be over	31.03.2021
5	Late fees waiver for all returns to be extended for any months of FY 1920 & up to Feb 2021 of FY 2021		No late fees if returns are filed up to 31.03.2021
6	Revocation of GST cancellations in all the genuine cases where Taxable person is unable to pay the taxes collected.	NA	31.03.2021

In normal times, we have seen that the Authority often tends to make the announcement, to extend the time limit for compliance, closer to or even on the last day of the deadline. This, understandably, is done so that there is no complacency, and with the intention to achieve maximum compliance within the originally stipulated time. However, the times today are different. The extensions issued so far, of course discerning in hindsight, is grossly inadequate. We are aware that the Authority had to then gauge and anticipate the course of how the pandemic would unfold while issuing the extension notifications. Unfortunately, the situation has not recovered, and the traumatic experience of the populace continues with acute uncertainty still

Nitin Sureshchandra  
Bhuta

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22 13:03:10  
+05'30'

# **ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST**

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

looming ahead. Madam, in these severely trying circumstances, to wait till the last day to extend the time limit for compliance would cause avoidable widespread panic, unrest and stress amongst businesses and the professionals involved in the process. We are sure that the physical and mental health of the professionals and their staff, and staff of the taxpayers should be given their due importance in such agonizing times and that they need not desperately run from pillar to post at grave risk to their health in trying to effectuate the compliances.

Madam, the Annual Returns and Audit Reports involve methods of voluntary compliance by the assesseees. The audit by an independent professional agency ensures that any discrepancy or shortfall in payment of tax is brought to the notice of the taxpayer as well as the Government. This acts as a motivation to taxpayers to resolve these discrepancies on their own and pay the deficit tax voluntarily instead of risking recovery and penal action from Government. However, if the audit assignments are completed in a hurried manner, who is going to benefit? The Government will end up being the biggest loser from botched up audit reports containing incorrect or unverified data therein.

All of us would remain grateful if our request for extension as per above tabulations is granted which would act as a win-win situation for all the stakeholders. In no way we would want to avoid our obligations and ask for any extension which is unjustifiable. We are committed to partnering the Government in nation-building. We only want more time to cope with these extraordinary times.

**Nitin  
Sureshchandra  
Bhuta**

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22  
13:03:26 +05'30'

# **ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST**

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

The Hon. Treasure of the Confederation of GST Professionals and Industries is formally signing this petition on behalf of all the 53 associations, since taking individual signatures from all the representatives of these associations on this petition is not possible. The Confederation is having the necessary letters of support of these associations joining this petition. We are also marking all these association representatives in "cc".

Thanking you in anticipation.

**Sincerely Yours**

**ON BEHALF OF ALL 53 ASSOCIATIONS**

Nitin Sureshchandra  
Bhuta

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22 13:03:46  
+05'30'

**CA Nitin Bhuta**

Hon. Treasurer

Confederation of GST Professionals  
and Industries

CC to

1. The Honourable Chairman,  
Office of the GST Council Secretariat  
5th Floor, Tower II, Jeevan Bharti Building, Janpath Road,  
Connaught Place, New Delhi-110 001  
E-mail: [contact.gstcouncil@gov.in](mailto:contact.gstcouncil@gov.in)
2. The Chairman, CBIC,  
Govt of India, North Block  
New Delhi -110001  
E-mail: [chmn-cbic@gov.in](mailto:chmn-cbic@gov.in)

Nitin  
Sureshchandra  
Bhuta

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22  
13:04:01 +05'30'

# **ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST**

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

## **LIST OF JOINT SPONSORS OF THIS PETITION**

### **National Association**

Confederation of GST Professionals and Industries

### **Maharashtra**

Western Maharashtra Tax Practitioners Association

North Maharashtra Tax Practitioners Association

Taxation Consultants Association (Sangli)

Tax Practitioners Association (Yavatmal)

The Tax Practitioners' Association (Aurangabad)

Goods & Services Tax Bar Association (Nagpur)

The Tax Practitioners' Association, Nanded

Tax Bar Association (Amravati)

Tax Practitioners Association Nashik

Goods and Services Tax Practitioners Association of Sindhudurg

Bhiwandi Tax Practitioner's Association

Tax Practitioners' Association Thane

Tax Friends Association (Mumbai)

Tax Bar Association (Akola)

Malad Chamber of Tax Consultants (Mumbai)

Vidarbha Tax Practitioners Association Nagpur

Dhule District Tax Practitioners Associations

Kolhapur Tax Practitioners Association

Tax Bar Association Pune

Akola Tax Advocates Association

ITSTP Association Solapur

The Nandurbar District Tax Practitioners Association

**Nitin  
Sureshchandra  
Bhuta**

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22  
13:04:15 +05'30'

# **ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST**

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

## **Gujarat**

Gujarat Sales Tax Bar Association  
All Gujarat Federation of Tax Consultants  
The Southern Gujarat Chamber of Commerce and Industry  
Taxation Consultants' Group  
Tax Advocates Association Gujarat  
The Jamnagar Tax Bar Association  
Chartered Accountants Association Ahmedabad  
The Bhavnagar Income Tax Bar Association  
Botad Tax Consultants Associations  
The Bhavnagar Sales Tax Bar Association  
Central Gujarat Chamber of Tax Consultants  
Saurashtra Chamber of Commerce and Industry  
Income Tax Bar Association Ahmedabad

## **Rajasthan**

Vitta Samanvaya Samiti, Rajasthan  
Jaipur Chartered Accountants Group  
Tax Consultants' Association Jaipur  
Peer GST (Jaipur)  
District Tax Consultants Association, Chittorgarh  
Kota Tax Advocate Associations  
Wankaner Tax Practitioner Associations  
The Deesa Tax Bar Association  
The Banaskantha District Tax Practitioners' Association  
Tax Bar Association Jodhpur  
Tax Bar Association Alwar  
Tax Bar Association Kota

**Nitin  
Sureshchandra  
Bhuta**

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22  
13:04:30 +05'30'

# **ALL INDIA JOINT REPRESENTATION COMMITTEE FOR GST**

An alliance of 53 GST and Trade Associations  
for partnering Government in GST issues resolution

## **Telangana**

Telangana Tax Practitioner's Association

## **Guwahati**

Tax Bar Association

## **Goa**

All Goa Tax Practitioners' Association  
Goa Chamber of Commerce & Industry  
Malegaon Tax Practitioners Association

\*\*\*\*

Nitin  
Sureshchandra  
Bhuta

Digitally signed by Nitin  
Sureshchandra Bhuta  
Date: 2020.12.22  
13:04:44 +05'30'