

Extend due date of GSTR 9, GSTR 9A, GSTR 9C to 31.10.2019: ICAI

ICAI has made a Request for extension of Last Date for filing of Annual returns in Form GSTR 9 and GSTR 9A alongwith GST Audit Certificate in GSTR 9C from June 30, 2019 to October31, 2019 to Smt. Nirmala Sitharaman, Hon'ble Union Minister for Finance and Corporate Affairs & Chairperson, GST Council

ICAI/IDTC/2019-20/REP/6

19th June, 2019

Smt.NirmalaSitharaman
Hon'ble Union Minister for Finance and Corporate Affairs &
Chairperson, GST Council,
Government of India,North Block
New Delhi-110001
Respected Madam,

Reg: Request for extension of Last Date for filing of Annual returns in FormGSTR 9 and GSTR 9A alongwith GST Audit Certificate in GSTR 9C from June 30, 2019 to October 31, 2019

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament, viz., The [Chartered Accountants Act, 1949](#) for regulating the profession of Chartered Accountants in the country. The Institute has 5 Regional Councils, 164 Branches covering the length and breadth of the country and 34 Chapters abroad. The Institute has grown to cross the mark of more than 2.87 lakh members and over 7.5 lakh students as of now. Nationally, ICAI engages in dialogues from time to time and on continuing basis *inter-alia* with Ministry of Finance, Ministry of Corporate Affairs, Central Board of Direct Taxes, Central Board of Indirect Taxes and Customs, Office of Comptroller and Auditor General and other regulatory bodies and submits its views, inputs and comments as sought as well *suo moto* in the overall national interest.

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

The extant communication is to request to your goodself to extend the date of filing of Annual return and GST Audit by another four months till October 31, 2019 in view of the following reasons:

1. Delayin release of filing utilitiesfor GSTR 9 and GSTR 9C by GSTN

Chartered Accountants are playing a pivotal role in filing of the GST Annual return by trade and industry. Filing of each Annual return form requires proper understanding of

the correct figures which should have been reported and also the figures which were reported in the returns filed for the said financial year (Fy). For FY 2017-18, one needs to understand the spread of taxes and Input Tax Credit ("ITC) in the returns filed during FY 2017-18 and FY 2018-19. This is possible only when the data and utilities are made available to them in a timely manner. However, the ***utilities for filing of Annual return have been made available only last month and GSP functionalities for Annual return are yet to function properly. Similarly, GST Audit filing tools are made available a few days ago and its GSP functionalities are not even examined whether they are functioning properly.***

Considering that this is the first year of annual filing in GST, majority of the Chartered Accountants are toiling hard for long hours to reconcile the figures so that the first filings are made correctly and in a manner which serves the purpose of the Government from these forms. However, non-availability of proper filing utilities in time defeats the purpose. In all fairness to tax-payers and professionals alike, all the relevant forms and their utilities, related schemas and other logistics arrangements duly tested should have been provided at least six months prior to the due date for filing of such returns. This would have helped both the tax-payers and the professionals in meeting the statutory compliances in a timely and proper manner. **However, the present delay in providing utilities by GSTN has left everyone with less than one and half month for all professionals to fill and file Annual returns. For GST Audit, the time is further reduced which may result in hasty and improper filings of these forms.** Further, the FAQ/clarification for filling the form has also only recently released with a different understanding and "Industry" is taking time to prepare the details.

2. Delay in updationof GSTR 2A data by GSTN

Also, the ***data as reflected in Column 8A with which a taxpayer is supposed to match his availed ITC, was also made available last week only.*** Thus, the matching of all data for ITC purpose is only possible now and your goodself would appreciate that matching of invoice level ITC for one GSTIN takes a substantial time.

3. Difference in data appearing in GSTN compared to returns filed previously

In several instances, it has been noticed that the data which is appearing in consolidated forms on GSTN portal and other reports provided by them are different from the one as filed by the Assessee in the returns for FY 2017-18. Identification of this special case of data-mismatch needs to be first resolved before proceeding with the actual work for finalisation of Annual Returns. This exercise is also taking time and further aggravating the situation faced by all. It would have been easier if proper basis of such data was provided by GSTN.

4. Filing of returns requires time for First Financial year

There are more than 10 million assessees who are required to file this annual return. GSTR Annual return and GST Audit requires time to understand the data to be filled in proper columns, more so, when the same is being filled for the first time. Madam, you would appreciate that being the first year, it was important to understand the form, then to understand the schema and utilities of such forms. The short

duration allowed to such assesses would result in hasty filings and again a wrong set of data being filed with the Government. More so, when the form requires certain information which were never provided during the filings of monthly return. The proper utilities were never made available in a timely manner by GSTN in past to understand such filing.

ICAI has been providing knowledge to all members and taxpayers on the forms

ICAI has in all manner possible has disseminated knowledge on the Annual return and Audit since the day the forms were introduced. We have been consistently releasing publications on the Annual returns and GST Audit and have been updating them from time to time to incorporate the changes whenever they were brought in by the Government. We have had no less than 1000 seminars on Annual returns and Audit in last one year. We have also started a series of Webcast on every alternate day to explain the forms and to answer the queries of the members in respect of such forms.

Suggestion

In light of the above background, we humbly suggest and request that the date of filing of Annual return and **GST Audit** be increased by another four months till October 31, 2019 to help taxpayers and professionals to fill these forms in due time and in correct manner. This extension is requested with the understanding that the functionalities on GSTN shall be working in proper manner and without any change during the said period of four months.

We would be very grateful if your goodself would take an early action in this regard which 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.