



Ref No: ICAI/IDTC/GST\_RET/2019

Date: 21/08/2019

Shri Pranab Kumar Das,IRS  
Chairman  
Central Board of Indirect Taxes & Customs  
New Delhi

## **Subject: Requesting to extend due date of GSTR 9 and GSTR 9C**

**Respected Sir,**

The Institute would like to draw the kind attention that the due date to file GSTR – 9 and GSTR – 9C for the period 1st July 2017 to 31st March 2018, has been extended from 30th June 2019 to 31st August 2019 vide Order No.6/2019-Central Tax dated 28 June 2019.

However, very few taxpayers have filed GST annual return till date. Only 15% registered taxpayers have filed their annual returns (as per data available up to 3rd August 2019 – Published in Economic Times on 9th August 2019).

- Only 14,85,863 GST 9 have been filed till 3rd August 2019
- 11334 GSTR -9C has been filed only till 3rd August 2019
- More than 1 crore GSTR -9 is still pending
- About 12 lakhs GSTR -9C has not been submitted yet.

This is the first year of filling GST Annual Return and submitting GST Audit Report. Therefore registered taxpayers are new to the entire system and facing complications at the time of filling GSTR – 9 and GSTR -9C like:

- It is very time consuming to File GSTR – 9 and GSTR -9C using offline utility (JSON file).
- There is problem of hanging of GST website again and again.
- Taxpayers are facing the problem regarding mismatch between ITC availed in GSTR 3B and ITC as per GSTR 2A .
  - ✓ At the time of filling GSTR -3B, the taxpayers are required to provide information regarding purchase to avail ITC with break-up of Import of Goods, Import of Services etc. Further, in GSTR – 9 all ITC details are to be provided with break-up of Input Services and Capital Goods which are not required to file Monthly GSTR – 3B. As a result of these, making the required data available as per the format is taking lot of time for the assessee.
  - ✓ However, at the time of filling GSTR -9, the break up wise information regarding ITC is not being auto-populated. So the taxpayers are required to provide information regarding Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs), Import of goods (including supplies from SEZ) etc.

The Taxpayers are required to give all details with broad information to file annual return which is very tedious in nature. Since this is the first full year of return filling and audit, with many changes through many circulars and notifications, the taxpayers are finding it difficult to cope up with the time line given for filling of return. Even, the GST website is not working properly always which are also making delay in Annual Return filing.



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Hence, it is our humble request to extend due date of filing GSTR- 9 up to 30th September 2019 and GSTR- 9C up to 31<sup>st</sup> October 2019 so to ease the hardship faced by the taxpayers. This will ensure providing all information to the Govt. in detailed and transparent manner thereby easing the process of return filing and audit.

Meantime, we are planning to have nationwide programme on the Annual return filing for the stakeholders to facilitate them.

Thank You  
Regards

**CMA Niranjana Mishra**

Chairman – Indirect Taxation Committee  
The Institute of Cost Accountants of India