

President CA Rahul Talakshi Nagda  
Vice President CA Ameet Mahendra Chheda  
Secretary CA Jeenal Kenil Savla  
Jt. Secretary CA Vinit Dinesh Gada  
Treasurer CA Mehul Talakshi Gala



Established 1973

**CVO Chartered & Cost Accountants' Association**

16<sup>th</sup> December, 2021

To  
Smt. Nirmala Sitharaman,  
Hon'ble Finance Minister,  
Ministry of Finance, Government of India,  
North Block, New Delhi-110 001.

Respected Madam,

**Sub:** Representation on Extension of Due Dates under Section 35(5) of CGST Act, 2017 read with Section 44 of CGST Act, 2017

#### **ABOUT C.V.O. CHARTERED & COST ACCOUNTANTS' ASSOCIATION (CVOCA)**

C.V.O. Chartered and Cost Accountants' Association is a four-decade old, non-profit professional organization established in 1973. It has acclaimed a premier position in society. Its objective is to disseminate knowledge in the field of Taxation, Accounting, Finance and Allied laws. It has membership strength of more than 1850 members. Members of the Association have acclaimed respectable position in the CA practice and industry where they serve.

It also organizes general public awareness program. One of the flagship programs is on Union Budget, which is organized in Gujarati Language for general public. The Association also publishes monthly Newsletter which is called 'CVO CA News & Views'.

Besides these activities Association also supports students who are pursuing CA, CS & CWA by providing them financial assistance in the form of scholarships and interest free loans.

#### **BACKGROUND**

Return filing mechanism under GST has attained stability in the last four and a half years since the GST Law was implemented after the herculean effort of the Union Government under the able and dynamic leadership of our Honourable Prime Minister Shri Narendra Modi, back in 2017.

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One of the salient features of this return filing mechanism is the GSTR-9 (Annual Return) which is the summary of all the returns filed during a financial year and GSTR-9C (Reconciliation Statement) which is a statement of reconciliation of Turnover and ITC between GSTR-9 and the Books of Accounts of taxpayers. For FY 2020-21, due date to file GSTR-9 and GSTR-9C is 31<sup>st</sup> December 2021.

Preparation of GSTR-9 and GSTR-9C invariably requires that the books of accounts of the taxpayers are complete. Further, Taxpayers across the country heavily rely on professionals like Chartered Accountants to assist them in preparing and filing of these GSTR-9 and GSTR-9C.

Section 44 of CGST Act was amended vide Finance Act, 2021 wherein the following changes have been made:

- GSTR-9 applicable only when turnover is more than Rs. 2 Crores;
- GSTR-9C is applicable turnover is more than Rs. 5 Crores;
- GSTR-9C to be self-certified.

Subsequent to the above amendment, the number of taxpayers to whom GSTR-9 and GSTR-9C are applicable has reduced but still remains substantial and their reliance on Chartered Accountants is unchanged.

#### **ISSUE AND SUGGESTIONS:**

As you may kindly be aware, in June 2021, Income Tax portal has undergone an unprecedented and massive change due to which the due dates under the Income Tax Act for filing of returns have been extended, some which are as follows:

Category of Tax Payer	Original Due Date	Extended Due Date (As per Circular No. 17/2021 dated 09.09.2021)
Individual, HUF, Firms <b>not liable</b> to Tax Audit	31 <sup>st</sup> July 2021	31 <sup>st</sup> December 2021
Submission of Tax Audit Report	30 <sup>th</sup> September 2021	15 <sup>th</sup> January 2022
Submission of Transfer Pricing Report	31 <sup>st</sup> October 2021	31 <sup>st</sup> January 2022
Income Tax return of Taxpayers	31 <sup>st</sup> October 2021	15 <sup>th</sup> February 2022

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requiring Tax Audit, their Firms, Companies etc.		
Income Tax return of Taxpayers, in case of Transfer Pricing	30 <sup>th</sup> November 2021	28 <sup>th</sup> February 2022
Furnishing of belated/revised Return of Income for the Assessment Year 2021-22	31 <sup>st</sup> December 2021	31 <sup>st</sup> March 2022

Similarly, Ministry of Corporate Affairs and Registrar of Companies have also extended the following due dates in order to alleviate the difficulties faced by Companies:

Form	Old Due Date	Extended Due Date
Form AOC-4 to be filed by Companies having AGM on 30 <sup>th</sup> November, 2021	29 <sup>th</sup> October 2021 (assuming AGM on 30 <sup>th</sup> September 2021)	30 <sup>th</sup> December 2021
Form-8 known as the statement of accounts and solvency to be filed by LLP	30 <sup>th</sup> October 2021	30 <sup>th</sup> December 2021
MGT-14, if AGM is done through video conferencing	30 <sup>th</sup> October 2021	30 <sup>th</sup> December 2021
MGT 7 to be filed by Companies having AGM on 30 <sup>th</sup> November, 2021	29 <sup>th</sup> November 2021 (assuming AGM on 30 <sup>th</sup> September 2021)	29 <sup>th</sup> January 2021
MGT 7A to be filed by One Person Companies having AGM on 30 <sup>th</sup> November, 2021	29 <sup>th</sup> November 2021 (assuming AGM on 30 <sup>th</sup> September 2021)	29 <sup>th</sup> January 2021

Needless to say, businesses and citizens alike rely heavily on Chartered Accountants to assist them in meeting their statutory obligations under *inter alia* CGST Act, Income Tax Act and Companies Act.

**Cumulative effect of the above is that:**

- Books of accounts are not yet ready, due to which GSTR-9 and GSTR-9C cannot be prepared
- GSTR-9C requires that scan copy of audited financial statements are attached. Since the same are not ready, GSTR-9C cannot be filed on the portal;

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- Chartered Accountants are heavily burdened in assisting taxpayers in filing their Income Tax Returns and managing the intricacies of the new Income Tax portal and therefore are left shorthanded and unable to prepare GSTR-9 and GSTR-9C

This unprecedented scenario has taken a heavy toll on the Chartered Accountant firms and is affecting the mental and physical well-being of the Professionals as well as their staff.

Further, while citizens are busy navigating a way to revive their business since the ease in lockdown, news of spread of recently discovered Omicron variant has left people anxious about their future economic sustainability. The added burden of compliance under various laws, is adding to the misery of the Taxpayers and Professionals. In difficult times, Government has always been steadfast in extending every kind of support that is needed to alleviate the suffering of the citizens.

We, at CVOCA, believe that Chartered Accountants are the Partners of the Government in auspicious job of 'Nation Building' and in this capacity, **humbly request you to extend the due dates for GSTR-9 and GSTR-9C to 31<sup>st</sup> March 2022 in order to alleviate the suffering faced by taxpayers and professionals alike.**

We believe that granting this extension will help taxpayers and professionals to focus their energy and resources in reviving their businesses and towards meeting the statutory obligations under the Income Tax Act and then focus on GSTR-9 and GSTR-9C with renewed vigour.

We wish to humbly present the same for your kind attention and immediate consideration.

We request your good office to provide your immediate consideration to the above mentioned issues and hardships faced by taxpayers at large.

We sincerely hope that the Government under the dynamic leadership of Hon'ble Prime Minister Shri Narendra Modi and your good self would provide the requisite reliefs to the businesses and taxpayers.

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Thanking you

Yours Sincerely,



**CA Rahul Nagda**  
**President**  
**CVOCA**

**CA Ketan Gada**  
**Chairman, Representation Committee**  
**CVOCA**

**Copy to:**

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Chairman  
Central Board of Indirect Taxes & Customs  
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New Delhi – 110001  
Email – [chmn-cbic@gov.in](mailto:chmn-cbic@gov.in)
2. Honourable Revenue Secretary  
Ministry of Finance  
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