



# KARNATAKA STATE CHARTERED ACCOUNTANTS ASSOCIATION (R)



CA. Kumar S Jigajinni  
President, KSCAA

CA. Pramod Srihari  
Secretary, KSCAA

Date: 24<sup>th</sup> February, 2021

To,

Smt. Nirmala Sitharaman  
Hon'ble Chairperson, GST Council  
15, Safdarjung Road  
New Delhi – 110001

Hon'ble Madam,

**SUBJECT: REPRESENTATION SEEKING EXTENSION OF DUE DATE FOR FURNISHING  
GSTR9C FOR 2019-20**

The Karnataka State Chartered Accountants Association (R) (in short 'KSCAA') is an Association of Chartered Accountants, registered under the Karnataka Societies Registration Act, in the year 1957. KSCAA is primarily formed for the welfare of Chartered Accountants and represents before various regulatory authorities to resolve the problems / hardships faced by Chartered Accountants and business community.

We applaud concerted continuous efforts of GST council in the pursuit of bringing ease in the GST compliance burden of taxpayers ever since COVID-19 Pandemic broke out in March 2020. The various relaxations provided by Government on the recommendation of GST Council include extension in the due dates of regular compliances, waiver / reduced interest and late return filing fees, extension of time for appeal, etc. are well received and appreciated by the taxpayers. We convey our sincere gratitude to your good selves for taking such bold and proactive steps appreciating the plight of taxpayers.

**No. 67, 1st Floor, West of Chord Road, 2nd Stage, Mahalakshmpuram, Bangalore 560 086.**

**Phone : +91 80 2955 2155 | Email : [info@kscaa.com](mailto:info@kscaa.com) | Website : [www.kscaa.com](http://www.kscaa.com)**



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Notification 95/2020-Central Tax dated 30.12.2020 has extended the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules for the financial year 2019-2020 till 28<sup>th</sup> February, 2021. The extension of time limit under section 44 automatically results in the extension of time limit for furnishing of reconciliation statement under section 35(5) for the same year.

Your good selves may be well aware and will also appreciate the fact that the situation in India even now is not very good and not normal, with business operations of taxpayers are completely disrupted due to various inherent restrictions and limitations in travel & mobility, manpower supply, supply chain bottlenecks, health hazards, forced lockdowns, voluntary lockdowns, etc. In midst of all this, there is tremendous amount of mental and psychological fear due to the ongoing second wave of COVID-19 that the citizens of India in general are carrying on the risk of contracting with COVID-19 contagious virus.

COVID-19 pandemic situation continues to badly impact even today in the conduct of normal business operations of not only the taxpayers but equally it also continues to badly impact the normal working of offices of Chartered Accountants in practice who serve taxpayers on the compliances front. As COVID-19 infections are unabatedly spreading at a rapid rate, many of the Companies are still not doing their normal activities for running the core businesses due to the widespread fear among employees and staff members of getting contracted with COVID-19 virus and in this unavoidable situation where normal functioning of both Companies and Chartered Accountants is disrupted, much less can be expected from them in timely completion of statutory compliances of filing Annual Return GSTR9 and Reconciliation Statement GSTR9C for the FY 2019-20 which are due for filing on 28<sup>th</sup> February, 2021. The need of the hour and the most critical thing for both taxpayers and the Chartered Accountants which begs their attention in this crisis juncture is their own survival by ensuring that minimal economic activities are running. The other matter as regards meeting the GST compliances of filling GSTR9 or GSTR9C of course takes a back seat for taxpayers in these hard and challenging times.

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We also like to bring the following points to kind notice of your good selves in the backdrop of our submissions in earlier paras:

1. The online utility for filing the aforesaid returns were made available only on 10th December, 2020.
2. Frequent extensions of various due dates under various laws in the near past has put tremendous pressure on both assesseees and professionals as well in prioritising the work schedules according to the frequently extended due dates leaving little time for this particular assignment.
3. GSTR-9 and GSTR-9C are crucial filings from the tax payer's perspective as it gives a once-in-a-year opportunity to review and rectify the mistakes (if any) in any of the returns filed. Therefore, businesses must be given sufficient time and resources to analyse, understand and file these forms.
4. Many staff members of taxpayers and chartered accountant firms are tested positive for COVID-19 and are therefore under quarantine or undergoing treatment.
5. Since GSTR9 and GSTR9C are merely the summarised annual statements to be filed without envisaging any material adverse impact on the revenue to the Government, considering the gravity of present situation, the due date for filing these forms could be extended.
6. There is still a substantial percentage of taxpayers who are otherwise required to file these forms have not yet filed the same.

**In view of genuine hardships which have arisen due to the current COVID-19 pandemic, we from KSCAA, Chartered Accountant members of our association and also on behalf of**

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taxpayers hereby request your good selves to kindly give cognizance to our above submissions and extend the due date for filing Annual Return GSTR9 and Reconciliation Statement GSTR9C for FY 2019-20 by at least 3 months i.e. until 31<sup>st</sup> May, 2021.

We are optimistic that your good selves would definitely make an 'all out' effort to ensure that you would do the needful by extending the last date for filing Annual Return and Reconciliation Statements by 3 more months as indicated above and thereby provide an much needed relief and respite to the taxpayers as the case may be and to the chartered accountants in practice.

Yours sincerely,

**For Karnataka State Chartered Accountants Association ®**

CA. Kumar S Jigajinni  
President

CA. Pramod Srihari  
Secretary

CA. Ganesh V Shandage  
Chairman  
Representation Committee

Cc to:

1. Shri. Shri Anurag Thakur, Hon'ble Minister of State, Finance.
2. Shri Ajay Bhushan Pandey, Hon'ble Revenue Secretary and Special Secretary, GST Council, New Delhi.