



President  
Anish Thacker

Hon. Jt. Secretaries  
Haresh Kenia | Neha Gada

Vice President  
Ketan Vajani

Hon Treasurer  
Parag Ved

Imm. Past President  
Vipul Choksi

14<sup>th</sup> September, 2020

Smt. Nirmala Sitharaman  
Union Minister of Finance, Government of India &  
Chairperson - GST Council  
134, North Block, New Delhi – 110 001

The Office of GST Council Secretariat,  
5<sup>th</sup> Floor, Tower II,  
Jeevan Bharat Building,  
Janpath Road, Connaught Place,  
New Delhi – 110 001

Shri M Ajit Kumar  
Hon'ble Chairman,  
Central Board of Indirect Taxes and Customs,  
North Block, Central Secretariat,  
New Delhi, Delhi 110001

Respected Madam/Sir,

**Sub: Request for Extension of various time limits under the GST Law due to COVID-19 crisis**

The Chamber of Tax Consultants (CTC), Mumbai was established in 1926. CTC is one of the oldest voluntary non-profit making organizations in Mumbai – in its 93rd year - formed with the object of educating and updating its members on Tax and other Laws. It has robust membership strength of about 4000 professionals, comprising Advocates, Chartered Accountants and Tax Practitioners. The Chamber also has created a niche with the government and other regulatory agencies. It is the one of the leading institution for making effective representation with respect to Income Tax and Allied laws. It acts as catalyst for bring out necessary change both from the perspective of Government as well as Tax payers.

The Chamber sincerely believes that GST is in the best interest of the nation and the tax paying community at large. However, the current COVID-19 crisis has resulted in a scenario where most of the offices and organisations are functional only with partial staff strength and under stressed economic conditions which is not unknown to all. As a result of which it is becoming difficult for the trade at large and the professionals to complete the compliances within the due dates prescribed and adhere to the time limits. The Chamber, therefore, request your goodself to consider the extension of following time limits:

### **GST Annual Return (GSTR-9) and GST Audit Report (GSTR-9C) for the Financial Year 2018 – 2019 and Financial Year 2019-20:-**

The extended due date for filing GST Annual Return (GSTR-9) and GST Audit Report (GSTR-9C) for the Financial Year 2018-2019 is 30<sup>th</sup> September 2020. It is requested to further extend this due date to 31<sup>st</sup> December 2020.

Correspondingly the due date for filing GST Annual Return (GSTR-9) and GST Audit Report (GSTR-9C) for the Financial Year 2019-2020 should also be extended to 31<sup>st</sup> March, 2021.

### **Time Limit to Claim Input Tax Credit for the Financial Year 2019 – 2020:-**

Section 16(4) of the CGST Act, 2017 provides that the Input Tax Credit should be claimed latest by the due date for filing the return for September month following the year for which such claim pertains. The Input Tax Credit for the year 2019 – 2020, if not taken by September, 2020, is required to be claimed by the due date of filing return for the month of September 2020. It is requested to extend such time limit upto the due date for the return pertaining to the month of March 2021 or the extended due date for filing of Annual Return for FY 2019-20, whichever is later.

### **Time Limit to issue Credit Notes for the Financial Year 2019 – 2020:-**

Section 39 of CGST Act, 2017 provides that the Credit Note in respect of supplies effected in a year should be raised before the end of September month following the year in which such invoice was raised. The Credit Notes in respect of supplies made in the year 2019 – 2020 should also be allowed to be raised upto the end of March 2021.

### **The Time limit for reversal of Input Tax credit in case of non-payment of consideration within 180 days from the date of issue of invoice by the supplier, should exclude the lockdown period due to COVID-19:-**

The second proviso to section 16(2) of the CGST Act provides for reversal of Input tax credit in case of non-payment of consideration within 180 days from the date of issue of invoice by the supplier.



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It is suggested to exclude the lockdown period while calculating the time limit of 180 days u/s 16(2).

In view of the current COVID-19, we request your good office to extend the above referred due dates and time limits and provide a much-needed relief to the trade at large.

Thanking you,

Sincerely yours,

For THE CHAMBER OF TAX CONSULTANTS

Sd/-  
Anish Thacker  
President

Sd/-  
Mahendra Sanghvi  
Chairman  
Law & Representation Committee

Sd/-  
Atul Mehta  
Chairman  
Indirect Tax Committee