



Pay Taxes • Not Less • Not More

THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION

Yadav Vyapar Bhavan, Shivaji Road, 602, Shukrawar Peth, Pune 411 002 Phone : 020-2447 0237.

Website : www.wmtpa.org Email : thewmtpa@gmail.com

Date: 18th April 2021

To,

Smt. Nirmala Sitharaman

***Chairman, Goods and Service Tax
Council and Hon'ble Union Minister
of Finance***

Ministry of Finance, Government of India,
North Block, New Delhi – 110001

Shri Ajit Pawar

***Member, Goods and Service Tax Council,
Dy CM and Finance Minister of
Maharashtra***

Mantralaya,
Mumbai – 400032

**Subject: Expecting Urgent Relaxation in GST Compliance due to Outbreak of Covid
19 again in whole country**

Respected Sir/Madam,

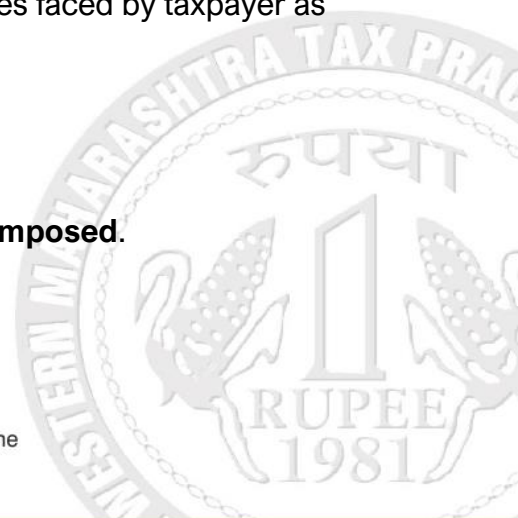
We, **The Western Maharashtra Tax Practitioners' Association**, was formed in 1950 with the object to assist the professionals and resolve common problem faced by the tax professional. WMTPA represents Tax Consultants, Advocates, Chartered Accountants & Cost Accountants who are practicing in taxation, corporate and other allied laws. Association's primary objective is, to help the member to get acquaint with changes in various laws as well to help the government, by representing, issues faced by taxpayer as well as professionals.

Unfortunately, Covid19 has hit the country again in very big way -

- In various parts of country, **lockdown like restrictions is imposed.**

REGISTERED

- UNDER BOMBAY PUBLIC TRUST ACT Regi. No. F-1861 ■ PAN : AAATT1337P
- 80-G Certi. No. PN/CIT-IV/TECH/80G-89/2007-08/2054 dt.2-11-2007 w.e.f.1-4-2007 to 31-3-2010, CIT-IV Pune
- UNDER SOCIETIES ACT Regi. NO./MAH/642/POONA 81
- UNDER SECTION 12A OF THE I.T.ACT Regi. No. CH/PN/3292/80-81



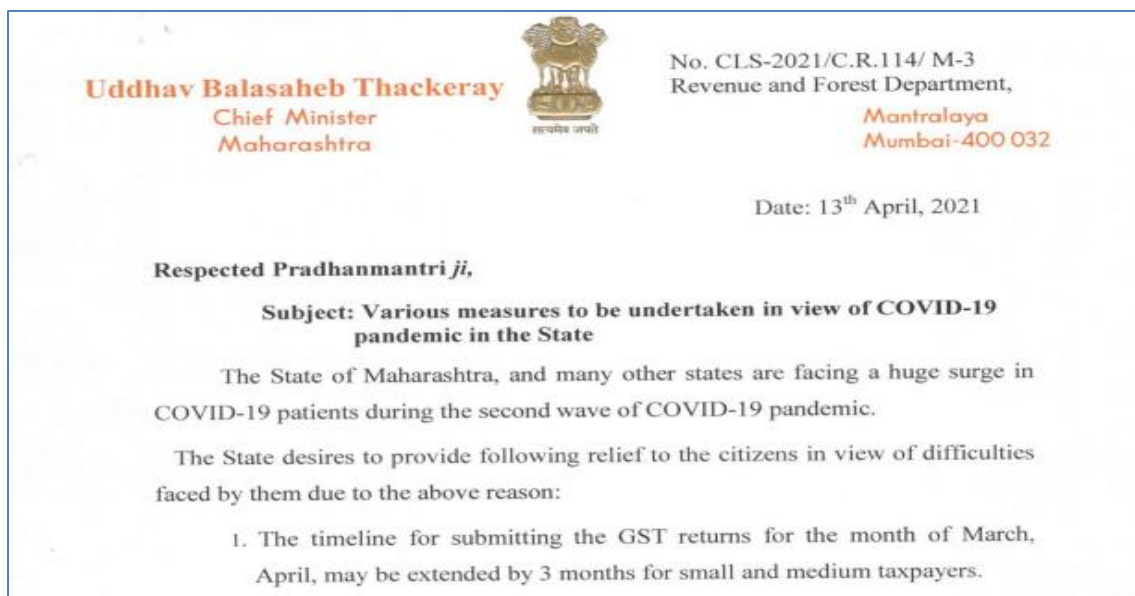
- **Many employees of companies, Partners, Directors, HOD, CEO, proprietor, Professionals are getting infected with Covid 19. This is impacting whole business operations and compliance too.**
- **Maharashtra has imposed** almost lockdown up to 30th April 2021 and it might get extended. **UP, Gujrat, Delhi and other states has also imposed restriction** or in the process of imposing lockdown like restriction.

Therefore, there is urgent need that, on humanitarian grounds, GST Council, Union Finance Minister and State Finance Minister should extent below compliance due date urgently, so that infected taxpayer and their staff can focus on recovery of their health.

Also, clarification is required at earliest from government on filing of GSTR 9C for FY 2020-21. Vide Finance Act 2021, government has amended the section.

a) DUE DATES FOR MARCH 2021 OF ALL GST RETURNS:

Due dates for March 2021 GSTR 1 and GSTR 3B to be extended by 2-3 month for all taxpayer or late fee provisions should be waived off. In this regard, your kind attention is invited to Maharashtra Chief Minister letter dated 13th April 2021 addressed to Prime minister Shri Narendra Modi ji.



b) OTP BASED GST RETURN FILING AND OTHER COMPLIANCE, SHOULD BE ALLOWED FOR ALL KINDS OF TAXPAYER:

Currently under GST, Digital Signature (DSC) is required for filing GST Return for body corporates and some other taxpayer.

- Some taxpayer who has finalized their GST Return working and wish to pay the tax, are not able to file the return, as their Digital Signature is stuck in office, which is closed as per restriction of state government, or
- DSC is with staff who is infected due to Covid19 which impact GST Payment and Return filing, or
- DSC is available but there is some technical issue faced while submitting the return with DSC.

Therefore, it is urgently requested to Kindly allow OTP based GST Return filing. This will help government to get the taxes and unnecessary return filing will not be kept on hold.

Also, OTP based GST filing should be allowed always for types of taxpayer. (Even Banks also to do banking on OTP based mode). Therefore, under GST too, OTP based mechanism should be allowed to all taxpayer without any restriction and condition. And there is no loss to government for this.

Also OTP based facility should also be extended for Refund and other submission on GST Portal.

c) GST ANNUAL RETURN FORM GSTR 9 FY 2020-21 IS NOT MADE YET AVAILABLE AND ALSO CLARIFICATION IS REQUIRED ON APPLICABILITY OF GSTR 9C FOR FY 2020-21 –

- **Annual Return for GSTR 9 for FY 2020-21 is not made available yet :** It is assured by government in past that, all forms will be made available on 1st April of the year. It is observed in GST that, there is consistent demand on extension of due date for Annual Return 9/9C since inception. However now all Annual Return compliance in most of the taxpayer case is filed up to FY 2019-20. **It's time to start the compliance for FY 2020-21. However still GST Portal has not activated filing of GSTR 9 of FY 2020-21.**

File Annual Returns

Financial Year *

2020-21

SEARCH

Help

1. **"NIL"** GSTR-9 RETURN can be filed, if you have

- Not made any outward supply (commonly known as sale); AND
- Not received any inward supplies (commonly known as purchase) of goods/services; AND
- No liability of any kind; AND
- Not claimed any Credit during the Financial Year; AND
- Not received any order creating demand; AND
- Not claimed any refund.

during the Financial Year

2. GSTR-9 can be filed online. It can also be prepared on Offline Tool and then uploaded on the Portal and file

3. Annual return in form GSTR-9 is required to be filed by every taxpayer registered as normal taxpayer during the Financial Year

4. All applicable statements in Forms GSTR-1 and returns in Form GSTR 3B of the financial year shall have been filed by the due date.

5. In case you are required to file GSTR-9C (Reconciliation statement and Certification); shall be enabled on the portal.

Annual Return GSTR9

PREPARE-ONLINE PREPARE OFFLINE

Reconciliation Statement GSTR 9C

Due Date - 31/12/2021

INITIATE-FILING PREPARE OFFLINE

This will lead to situation of representation is being sent to government from all parts of country for date extension in Nov/Dec 2021 and writ to be filed in high court for extension of due dates unnecessarily. To avoid this, it is the duty of all government machinery to make the said forms available in time.

d) WAITING FOR GOVERNMENTS STAND / REPLY ON OUR 76 POINTS GST RECOMMENDATION –

On 29th Jan 2021, our association has submitted “**All India Common Representation on Tax Issues**” for your urgent attention and action. The said representation is submitted to various State Finance Ministers, GST Commissioners etc. by various associations.

Resolution to our All India Common 76 Points GST Recommendation, is a need of time. It is prepared by team of Expert from all parts of the country.

Even after 3 years of GST implementation and huge efforts from government, still there are numerous issues under GST which are making GST complex structure.

We are with the government and we want GST, however issues mentioned in our 76 GST Recommendation needs urgent resolution from the government.

Export is getting taxed, Small error but loss in lakhs, Rs 1.20 lakhs + Rs 1.20 lakhs late fee for one year even in case of nil or negligible tax liability, no scope for revised return is engraved and painful issues under GST.

Our core committee delegation of 250 plus associations, had meeting with Hon’ble Finance Minister Smt. Nirmala Sitharaman ji on 15th Feb 2021. We are thankful to Hon’ble Finance Minister for giving time from her busy schedule and understanding issues and taking note of it. During meeting It is categorically asked by Hon’ble Finance Minister to GST Commissioner present in the meeting to reply of Government views on recommendation submitted by us and Hon’ble

Finance Minister also asked our delegation to give their reply on it again. **We appreciate this statement and action of FM during the meeting.** In democracy, Dialogue and exchange of feedback between government and stakeholder helps to achieve desired results and issues can be addressed. **However still we have not received reply of government on it. This is issue of whole India represented by 250 plus associations. We request you to kindly arrange to provide us government's stand on 76 concerns raised by us in a democratic way.**

We request you to kindly consider and give relief for above mentioned points. Hoping for early relief / action from government

For The Western Maharashtra Tax Practitioners' Association



Mr. Vilas Aherkar
President,
The WMTPA



Mr. Narendra Sonawane
Chairman
CGST L & R Committee



CA Swapnil Munot
Convenors
CGST L & R Committee

CC:

- 1) Shri Narendra Modi ,The Prime Minister of India**
152, South Block, Raisina hills, New Delhi 110011
- 2) Shri Anurag Thakur, The Minister of State finance and Corporate Affairs**
North Block, New Delhi - 110 001
- 3) Hon'ble GST Council Secretariat**
5th Floor, Tower II, Jeevan Bharti Building, Janpath Road,
Connaught Place, New Delhi-110 001
- 4) The Chairman of Central Board of Indirect Tax and Custom,**
North Block, New Delhi - 110001