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Ref. No. 25-26/792

Date: 15th October, 2025

To,

Hon'ble Commissioner of State Tax,
8th Floor, GST Bhavan, Mazgaon,
Mumbai - 400010

(Signature)
15/10/2025
कर सहाय्यक/राज्यकर निरीक्षक
राज्यकर आयुक्त,
वस्तु व सेवा कर विभाग,
महाराष्ट्र राज्य, मुंबई.
यांचे कार्यालय.

Sub: URGENT Representation - Request for extension of Due dates for MVAT for the month of Sept 2025 on account of Diwali Festival

Respected Sir,

1. At the outset, we would firstly like to thank you on behalf of our members and the tax payers in general for allowing us to represent them on various issues being faced by the tax payers under the indirect tax laws.
2. The Goods and Service Tax Practitioner's Association of Maharashtra (GSTPAM) is a State-level body of Sales Tax Practitioners' established in the year 1951. GSTPAM has 75 years of experience in representing the various issues faced by the tax payers and its members before the Tax Authorities. GSTPAM has acted as a conduit for implementation of new laws such as MVAT Act in 2005 and GST laws in 2017. GSTPAM has been the pioneer association in the State of Maharashtra carrying out regular educational events and programmes for imparting knowledge amongst its members and tax payers in general thereby helping in implementation of the Indirect Tax laws across the State.
3. GSTPAM has been the torchbearer for tax payers to take forward its issues and represent before the tax authorities and also helped the Tax Authorities to reach out to tax payers in general by carrying out various public events. GSTPAM has its membership spread all over the State of Maharashtra comprising of more than 3000 Tax Practitioners and other professionals such as Chartered Accountants, Cost Accountants, Company Secretaries and Advocates practicing in GST, VAT, Service tax and allied laws. The Association has Regional Centres at district places to cater to the needs of members practicing in various districts of Maharashtra.

4. Sir, as you are aware, the festival of Diwali, one of the most significant festivals celebrated across India, falls between 18th October 2025 (Dhanteras – Saturday) and 23rd October 2025 (Bhai Dooj).

The due date for filing Monthly MVAT returns for the month of September 2025 is 21st October 2025, which falls right in the middle of the Diwali festive period. Given that Dhanteras falls on 18th October (Saturday), followed by Diwali and its associated celebrations in the days thereafter, businesses across sectors remain either fully or partially closed during this period.

Taxpayers, especially small and medium enterprises (SMEs), along with their accountants and consultants, face genuine hardship in meeting compliance requirements during this time due to staff unavailability, shortened working hours/closure, and business disruptions. It becomes practically difficult for taxpayers and tax professionals to ensure timely filing of returns during this period.

Non-compliance with the deadline due to such constraints results in avoidable interest and late fees, adding to the burden of taxpayers who are otherwise willing to comply but are prevented due to the timing of the due date.

5. In view of the above, we humbly request your good office to kindly consider granting a short extension of 8/9 days up to 30th October 2025 for filing and payment of MVAT Dues for the month of September 2025 in the State of Maharashtra, to ease compliance burden during the festive period and provide relief to taxpayers.

6. Sir, we trust you will consider this representation favourably and provide timely relief to taxpayers at large. We shall be happy to meet you personally and explain the situation. The issue requires your immediate attention and intervention.

Thanking you,
Yours faithfully,

For The Goods & Services Tax Practitioners' Association of Maharashtra

Sd/-
Adv. Parth Badheka
President

Sd/-
CA Pranav Kapadia
Chairman

Sd/-
CA Umang Talati
Convenor

Law and Representation Committee