

Ref. No. A/2025-26/756

Date: 10th October, 2025

To,

Hon'ble Pr. Chief Commissioner of Central Goods & Services Tax, Mumbai Zone
GST Bhavan, 115, Maharshi Karve Road,
Opp. Churchgate Station, Mumbai-400020

**Sub: URGENT Representation - Request for extension of Due dates for GSTR3B
& ITC-04 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 taxpayers in general for allowing us to represent them on various issues being faced by the taxpayers 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 taxpayers 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 taxpayers in general thereby helping in implementation of the Indirect Tax laws across the State.
3. GSTPAM has been the torchbearer for taxpayers to take forward its issues and represent before the tax authorities and also helped the Tax Authorities to reach out to taxpayers 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 GSTR-3B for the month of September 2025 is 20th October 2025 for monthly filers & 22nd /24th October 2025 for Quarterly filers, 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 8/10 days upto 30th October 2025 for filing and payment of GSTR-3B for the month of September 2025 including for QRMP Scheme across the country, to ease compliance burden during the festive period

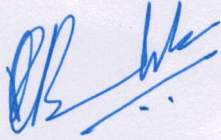
and provide relief to taxpayers. It is also requested that the due date for filing of ITC-04 which is also due on 25th October 2025 be extended to 30th October 2025.

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.

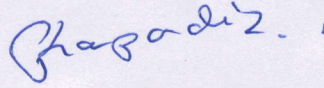
Thanking you,

Yours faithfully,

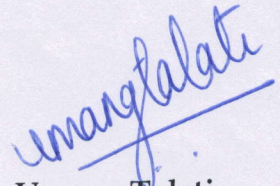
For The Goods & Services Tax Practitioners' Association of Maharashtra



Adv. Parth Badheka
President



CA Pranav Kapadia
Chairman



CA Umang Talati
Convenor

Law and Representation Committee

