THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA

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Ref. No. A/25-26/941

Date: 16th December, 2025

मध्यवर्ती टपाल केंद्र
मंत्रालय
अनुक्रमांक: २५०८५५२
दिनांक: १८-१२-२५

To,
Adv. Ashish Jaiswal
Hon'ble Minister of State, Finance
State of Maharashtra
Mantralaya, Mumbai 400 032

Sub: URGENT Representation – Request for Extension of Due Date for filing GSTR 9 & 9C

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. As you are aware, the due date for filing Form GSTR-9 (Annual Return) and Form GSTR-9C (Reconciliation Statement) for the Financial Year 2024-25 is 31st December 2025. With the said deadline fast approaching, we respectfully submit this representation seeking an extension of **45 days** for filing the aforesaid returns, by extending the current due date from 31st December 2025 to 14th February 2026.

This request is necessitated due to severely compressed statutory timelines arising from extensions granted under the Income-tax law, substantial amendments introduced in the formats of Forms GSTR-9 and GSTR-9C, the implementation of GST 2.0 reforms, and the inherently extensive and time-consuming nature of the annual GST reconciliation process.

Form GSTR-9 and GSTR-9C constitute comprehensive annual compliances requiring exhaustive reconciliation of outward and inward supplies across all GST registrations, alignment of GST returns with audited financial statements and accompanying notes, verification of Input Tax Credit (ITC) eligibility, reversals, amendments, and prior-period adjustments. These compliances demand significantly higher scrutiny than routine monthly or quarterly filings.

The Annual Return and Reconciliation Statement effectively function as the final compliance checkpoint for the entire financial year. Any discrepancy reported therein may trigger audit proceedings, notices, or penal consequences under Sections 73 or 74 of the CGST Act. Accuracy, completeness, and careful reconciliation are therefore of paramount importance.

Extension of Income Tax Deadlines

5. The existing due date of 31st December 2025 coincides with an exceptionally congested compliance calendar. During the year, the due date for completion of Income-tax Audit under Section 44AB of the Income-tax Act, 1961 was extended from 30th September 2025 to **10th November 2025,** followed by extension of the due date for filing Income-tax Returns for AY 2025-26 from 31st October 2025 to **10th December 2025**. This period was further affected by year-end business closures and festive-season operational constraints.

These extensions under the Income-tax law have materially compressed the effective working window available for preparation of GSTR-9 and GSTR-9C. Since these compliances are sequential and inter-dependent, and are largely handled by the same professional community as well as the same staff of the taxpayer, the time available is insufficient to conduct detailed reconciliations without compromising quality and accuracy. An additional 45 days would merely restore the minimum working time ordinarily required for careful and compliant completion.

Changes in Reporting Requirements in GSTR9/9C

6. Further, the CBIC vide Notification No. 13/2025 – Central Tax dated 17th September 2025 **introduced significant amendments to the formats of GSTR-9 and GSTR-9C applicable for FY 2024-25**. These changes have materially altered reporting and reconciliation requirements, particularly in relation to ITC disclosures. The revised forms, as notified, were made available on the GSTN portal only after 15th October 2025. Owing to the significant amendments introduced, FAQs on GSTR-9 and GSTR-9C for FY 2024-25 were issued by GSTN on 16 October 2025. Subsequently, considering the substantial changes in reporting and reconciliation requirements, **additional FAQs were issued on 4 December 2025** to further assist taxpayers in better understanding the various tables of GSTR-9 and GSTR-9C and their key aspects. These additional FAQs involve important clarifications and therefore require sufficient time to be provided to taxpayers to properly understand their implications and ensure accurate compliance.

The revised system logic for Tables 8A, 8B, and 8C of GSTR-9 mandates extensive vendor-wise reconciliation of ITC between books of accounts and auto-populated data in GSTR-2A and GSTR-2B. **Continuous updates in auto-populated ITC data up to 30th November 2025**, owing to delayed vendor reporting, coupled with ongoing monthly/quarterly GST compliances and year-end audit closures, have further constrained the effective preparation time.

Inadequate time under these circumstances may lead to unintentional errors, mismatches, and misreporting, resulting in avoidable interest, penalties, and litigation even for otherwise compliant taxpayers.

GST 2.0 Reforms

7. Additionally, from September 2025 onwards, multiple GST 2.0 reform measures and rate changes required substantial efforts toward ERP modifications, revision of tax codes and classification matrices, ITC apportionment and reversals, staff training, and transition to revised compliance frameworks. A significant portion of professional capacity has necessarily been devoted to ensuring smooth implementation of these reforms, further limiting the time available for annual return preparation.

   Similar circumstances were witnessed during the initial years of GST implementation, where increased compliance complexity and system changes warranted extensions of due dates for GSTR-9 and GSTR-9C. The present situation is comparable and merits similar relief.

   The Government has consistently adopted a taxpayer-friendly and facilitative approach, recognizing genuine hardships faced by trade, industry, and professionals, and promoting ease of doing business. The requested extension will not adversely impact revenue collection; rather, it will enhance the quality and accuracy of filings, reduce post-filing corrections, and significantly minimize future audits, rectifications, and litigation, thereby conserving administrative resources for both the Department and taxpayers.

8. In view of the above circumstances, we humbly request your kind consideration of the above proposal to extend the due date for filing Form GSTR-9 and Form GSTR-9C for FY 2024-25 by 45 days, i.e., up to 14th February 2026, in the interest of accurate compliance and ease of doing business.

9. 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/-	Sd/-
Adv. Parth Badheka	**CA Pranav Kapadia**	**CA Umang Talati**
President	**Chairman**	**Convenor**

Law and Representation Committee

CC :

The Hon'ble Chairman,
Central Board of Indirect Taxes and Customs (CBIC)
North Block, Ministry of Finance, Government of India
New Delhi – 110001

The GST Council Secretariat
5th Floor, Tower II,
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The Hon'ble Finance Minister of India
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