THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA

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Ref. No. 25-26/1072

Date: 05 February 2026

05/02/2026

कर ... / ... निरीक्षक
... आयुक्त,
... कर विभाग,
महाराष्ट्र राज्य, मुंबई.
यांचे कार्यालय.

To,

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

Sub: URGENT Representation – Request for Extension of Due Date for MVAT Audit E-704 Tax Filing due to Website Functionality Issues

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. We sincerely acknowledge and appreciate the continued efforts of your good office in facilitating smooth compliance for taxpayers. Except a few cases now the filing of MVAT returns and Professional Tax (PT) returns on the MahaGST portal is presently functioning satisfactorily.

   However, we wish to bring to your kind attention a critical issue being faced by taxpayers and professionals across the State with respect to filing of MVAT Audit Report in Form E-704. It is observed that the module for filing Form E-704 on the MahaGST portal is presently non-functional / not enabled, thereby making it impossible for dealers liable for audit to upload and submit their audit reports electronically.

5. The due date for filing of MVAT Audit Report (Form E-704) for the FY 2024-25 is **28 February 2026**. Despite taxpayers and auditors being fully prepared to complete the compliance well within the prescribed time, the non-availability of the E-704 filing module on the MahaGST website has resulted in genuine hardship. Screens on the portal indicate that the relevant functionality is still under development / not accessible/ not clickable, which effectively prevents compliance through no fault of the taxpayers.

6. It is pertinent to note that non-filing of Form E-704 within the due date attracts severe consequences, including levy of late fees, interest, and initiation of penal proceedings, causing avoidable financial and procedural burden on otherwise compliant taxpayers. Some of our members would have also sent emails to the concerned authorities highlighting the said technical difficulty.

7. In light of the above facts and the continuing technical constraints, we humbly request your good office to kindly take cognizance of the issue and grant an appropriate extension for filing of MVAT Audit Report in Form E-704. We respectfully suggest that the due date may be extended by at least 10 days from the date on which the E-704 filing module on the MahaGST portal becomes fully functional, so as to ensure fair opportunity and smooth compliance for all affected taxpayers. Alternatively, the taxpayers may be allowed to file the Form E-704 Manually.

8. We trust that your good office will appreciate the genuine hardship faced by the trade and profession and will take a considerate view in the matter. We shall be grateful for

a timely and favourable response. 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/-	Sd/-
Parth Badheka, Adv	Vinod Mhaske, Adv	CA Pranav Kapadia	CA Umang Talati
President	Vice- President	Chairman	Convenor