THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA

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Ref. No.A/2025-26/1136 Date: 28th February, 2026

To,

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

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

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 refer to our earlier representation dated 05.02.2026 wherein we had brought to your kind notice the non-availability of the Form E-704 filing module on the MahaGST portal. This was also pointed out during the interactive meeting held on 20.02.2026 wherein we had requested suitable relief for taxpayers liable to file MVAT Audit Report E-704 for FY 2024-25.

5. At the outset, we sincerely appreciate the efforts of your good office, as promised in the meeting on 20.02.2026, in subsequently making the E-704 module available on the portal in the evening on Monday, 23 February 2026. However, we wish to submit that the due date for filing the said audit report continues to remain 28 February 2026, thereby leaving an effective window of only five days for compliance.

6. Considering the scale and complexity of MVAT audit reports across the State, this limited time is practically insufficient. Further, we continue to receive representations from members and taxpayers highlighting technical difficulties on the new MahaGST portal while uploading Form E-704, including validation issues, system errors and slow server response. These practical constraints are causing genuine hardship despite taxpayers and auditors being fully prepared to comply.

7. It is humbly submitted that the delayed availability of the module was beyond the control of taxpayers. In such circumstances, strict adherence to the original due date may result in unintended late fees, interest exposure, and penal consequences for otherwise compliant dealers.

8. In view of the above, we humbly request your good office to kindly consider granting a short extension of 15 days for filing of MVAT Audit report E-704, to ease compliance burden and provide relief to taxpayers.

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

Law and Representation Committee

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