

Supreme Court stays extension of deadline for filing annual GST returns

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The Supreme Court has made it clear that the deadline for submitting GST annual return forms — GSTR 9 and GSTR 9C — will not be extended.

GSTR 9 is an annual return form for all assesses (except composition scheme assesses) while GSTR 9C is an audit report to be submitted by assesses with annual turnover of Rs. 2 crore or more. The due date for filing these returns for fiscal 2017-18 was extended in a staggered manner for various States until February 12.

The Government approached the apex court after the High Court of Judicature for Rajasthan, Jodhpur extended the deadline for submitting the GST returns GSTR 9/9C.

Partial stay

“We do not intend to interfere with the order passed by the High Court of Judicature for Rajasthan, Jodhpur. However, we only stay that part of the order which has extended the deadline for submitting the returns,” a division Bench of the apex court said.

This partial stay was granted on the basis of the argument given by Solicitor General Tushar Mehta who said that only Rs. 200 a day is being charged for the filing of late returns beyond February 12. He also assured the Bench that the authorities — both under the Central and State Acts — would not invoke any penal powers.

It may be noted that the Tax Bar Association and Others have filed a writ petition before the High Court of Judicature for Rajasthan at Jodhpur, inter alia claiming that many of its members could not access the portal and, if they managed to, they could not furnish the returns on time.

It is pertinent to point out that as Rajasthan was included in group 1, the cut off date for filing returns was February 5, 2020.

No late fee until Feb 12

In this regard, it was hoped that a writ or direction be issued to the government herein, directing them to extend the due date at least by 30 days and/or any such other days as deemed fit, for filing forms GSTR 9/GSTR9C.

The High Court, although, allowed the Centre to file its representation by February 12, but also directed that as an interim measure, no late fee would be charged till February 12, 2020, for uploading returns in Forms GSTR 9/9C, which in effect was an extension of the due date/cut off date for furnishing returns for FY2017-18.