

GST: CBIC extends GSTR-9 and GSTR-9C filing dates to February 5 and 7

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The due dates for GSTR9 and 9C has been extended further in a staggered format. In a tweet CBIC says, the due dates for GSTR-9 and GSTR-9C for FY 2017-18 are being extended in a staggered manner for different groups of States to 5th and 7th February 2020.

The new due dates for Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, and Uttarakhand is now February 5, 2020.

The states of Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, West Bengal, Other Territory will have to now file by February 7, 2020.

Similarly, the states of Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh and Maharashtra will also file by February 7, 2020.

This is the second extension in due dates since January 31, 2020 when the GSTN portal had crashed. The extension in due dates were then was staggered to 3rd, 5th and 7th February. Accordingly, the earlier deadline for the taxpayers in the states of Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Puducherry, Telangana, Andhra Pradesh and other territories would have ended today.

What is interesting is that the state of UP, which earlier had a due date of February 7, is now on the February 5 deadline.

It became very difficult for taxpayers to comply with the February 3 due date as the GSTN portal was not working for most of February 1, with the site showing it was under schedule maintenance. Taxpayers were hopeful that a further extension of the deadline would be announced.

Under GST, annual return is to be furnished in GSTR-9. In addition, as per Section 35 of CGST Act, 2017, every tax payer whose turnover exceeds Rs 2 crore during a financial year, is required to submit audited annual accounts and a reconciliation statement in GSTR-9C. The late fee for not filing the GSTR 9 within the due date is Rs 200 per day.