



सा विद्या या विमुक्तये

ALL GUJARAT FEDERATION OF TAX CONSULTANTS

Room No.303/B-wing, Pratyaksha Kar Bhavan, Nr. Panjrapole, Ambawadi,
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Date: 10th December 2025

To,
Smt. Nirmala Sitharaman,
Hon'ble Finance Minister
Government of India
North Block,
New Delhi - 110001
E-mail: fmo@nic.in

Respected Madam,

Subject: Representation for Extension of Due Date for GSTR 9 & GSTR 9C for FY 2024-25

1. ABOUT THE FEDERATION:

The All Gujarat Federation of Tax Consultants (AGFTC), established in 1992, stands as the premier regional body representing Advocates, Chartered Accountants, and Tax Practitioners across the State of Gujarat. With a membership base exceeding 2,000 professionals, and with strong institutional affiliations throughout the state, AGFTC plays a vital role in strengthening the professional tax community of Gujarat.

AGFTC is committed not only to advancing the interests and professional development of their members but also to serving the public by fostering greater awareness of taxation laws and policies. Through regular organization of seminars in mofussil area, webinars, and knowledge-sharing programs, the federation acts as a bridge between citizens and government authorities, promoting legal literacy and constructive dialogue in the field of taxation.

2. REPRESENTATION:

This representation seeks extension of the due dates for filing GSTR-9 (Annual Return) and GSTR-9C (self-certified Reconciliation Statement) for FY 2024-25, in view of the significantly curtailed effective preparation time and multiple overlapping statutory compliances faced by taxpayers and professionals.



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Background and current timelines

1. For FY 2024-25, the statutory due date for filing GSTR-9 and GSTR-9C is 31st December 2025, being the 31st of December of the year following the relevant financial year, unless extended by notification.
2. The functionality for filing GSTR-9 and GSTR-9C for FY 2024-25 was enabled on the GST portal only around 12th October 2025, thereby practically leaving less than three months for compilation, reconciliation and filing of annual returns and reconciliation statements for all eligible registered persons.

Practical difficulties

1. The annual return and reconciliation exercise requires exhaustive matching of outward and inward supplies, tax payments, input tax credit, and adjustments made in GSTR-1 and GSTR-3B throughout the year, along with reconciliation with audited financial statements.
2. For taxpayers crossing the prescribed turnover threshold, GSTR-9C must be prepared and self-certified after completion of GST reconciliation and verification of financials, which is a time-consuming process and also consolidation of multiple GST registration numbers across the country.

Overlap with income-tax audit and return compliances

1. For FY 2024-25 (AY 2025-26), the due date for furnishing the tax audit report under the Income-tax Act, 1961 is 10th November 2025, which falls just prior to the period when GSTR-9/9C utilities became effectively available, causing bunching of heavy compliance work in a compressed window.
2. Looking at multiple requirements of GST Act and with the nature of reporting and reconciliation required, it is practically difficult to finalize both the income-tax audit and the GST annual return/reconciliation in quick succession without compromising quality and accuracy of reporting.



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Impact on taxpayers, professionals and revenue

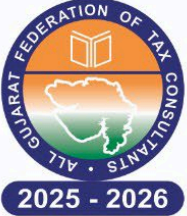
1. The shortened effective time for filing, together with portal-related issues typically experienced during peak periods, is likely to result in errors, omissions and rushed filings, which subsequently lead to notices, litigation and unnecessary use of departmental and professional resources.
2. Generally, GSTR-9 & GSTR-9C forms basis for issuance of scrutiny notice for the GST department. A well filed annual returns can reduce the burden of GST department in issuance of notices and adjudication causing wastage of manhours on both the sides – dealers and department, which will end in just clerical errors and omissions rather than violation of provisions of the Act and rules.
3. Many small and medium enterprises especially in Tier 2 & Tier 3 cities, towns and mofussil areas rely on external professionals for GST and income-tax compliance. Due to limitations of trained staff and professionals with knowledge of GST in such areas, it will disproportionately affect the same limited professional bandwidth, who must simultaneously handle audits, return filings, reconciliations along with monthly compliances related to Income Tax & GST, increasing the risk of non-compliance and penal consequences.
4. Annual returns are more of reconciliation, and it does not affect collection of revenue by the exchequer. A moderate extension in time limit will be mostly neutral to revenue.

3. PRAYER FOR EXTENSION:

In light of the above constraints and in the interest of ensuring accurate reporting, better reconciliation and voluntary compliance, it is respectfully requested that the due date for filing GSTR-9 and GSTR-9C (self-certified) for FY 2024-25, presently 31st December 2025, **may kindly be extended by at least one month, i.e. up to 31st January 2026.**

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Such an extension would align the compliance timeline with the practical realities of portal enablement dates and overlapping statutory obligations and will greatly assist taxpayers and professionals in discharging their duties diligently, thereby also safeguarding the quality and integrity of GST data available to the administration.



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We humbly request you to consider the representation made by the federation and we sincerely appreciate the government's ongoing efforts to address stakeholder concerns and build a robust Good and Simple GST ecosystem.

We sincerely hope that the Government, under the dynamic leadership of Hon'ble PM Shri Narendra Modi and Hon'ble FM Smt. Nirmala Sitharaman would provide the requisite relief to the stakeholders at the earliest.

Yours sincerely,

For and behalf of

ALL GUJARAT FEDERATION OF TAX CONSULTANTS

Adv. Ashutosh R. Thakkar
President

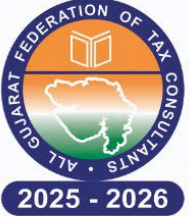
CA Parth Doshi
Hon. Secretary

Adv. Dhires T. Shah
Chairman:
Representation
Committee

Adv. Bharat Sheth
Chairman: Indirect
Tax Committee

CC to:

1. Shri Arvind Shrivastava
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