**कर सल्लागार असोसिएशन रत्नागिरी जिल्हा**

**(TAX PRACTITIONER’S ASSOCIATION OF RATNAGIRI DISTRICT)**

**Soc. Reg. No : Maharashtra/5799/Ratnagiri dt 5-1-2017**

**BPT Regn No : F/5761/Ratnagiri dt 11-4-2017**

**Office Add : B-5, Surabhi Aptt., S V Road, Marutimandir, Ratnagiri 415612.**

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10th January 2018

To,

**The Deputy Commissioner of Sales Tax**,

Goods And Service Tax Department

Of Maharashtra State

Ratnagiri.

Sub : **Request to extend due date for filling VAT Audit Report for the F.Y. 2016-17.**

Respected Sir,

This is with regard to genuine difficulties being faced by dealers and practitioners in complying with VAT Audit by due date of **15th January 2018.**

Sir, we all are busy in GST compliances from the date of implementation of GST. Due to heavy compliance under GST, The Central Government has extent the due date for filing of Income Tax Audit Report U/s 44 AB from 31st October 2017 to 30th November 2017.

Sir, recently we are doing following works under GST which you may kindly be noted in this regard –

* We filed GST Tran-1 forms of our dealers till 27th December 2017. This was the huge compliance which took substantial time. Also in December we filed GSTR-4 for first quarter, GSTR-3B for November 2017.
* As far as return in form GSTR 3B are concern, the due date is 20th January 2018.
* GSTR-1 (Monthly and Quarterly) for the periods from July 2017 to October 2017 was required to be filed on or before 31st December 2017. But since the system was not supporting, the GSTN has extended the return filling date for July 2017 to November 2017 up to 10th January 2018.
* In most of the cases issue relating to registration, migration, composition and returns, are still pending due to which lots of time of dealers, practitioners and their staff has been consume in complying with the evolving GST Law.
* New Form 704 Audit Template for the year 2016-17 was announced only in month of September 2017 and the dealers / practitioners were not able to file audit report in older version because the system was not accepting the same.
* Revised return which is to be filed after VAT Audit u/s 20(4) (b) of the MVAT Act is the Annual Revised Return. However, Utility of filing Annual Revised Return has still not been activated on the web-site. The option given on the web-site is to file periodicity-wise revised returns, which is contrary to the provision of law. Therefore, there is confusion amongst the dealers and practitioners as to whether to revise returns before VAT Audit or after VAT Audit. Because of this most of the dealers / practitioners preferring to revise returns before VAT Audit and this has increased compliance for filing of Returns under VAT.
* Web-site of the Sales Tax Department has recently changed on 26th December 2017 as stated in Trade Circular 55 T of 2017 dated 29th December 2017. All the revised returns for period 2016-17 are to be filed on the new web-site. In the new web-site almost every dealer will have to create his new profile by providing email address and mobile number. This process, if he wants to file revised returns before filing VAT Audit Report. And as usual OTP, Links etc for validating profile on new portal are receiving after 4-5 hours, in some cases it takes one day also.
* The Sales Tax Department is rigorously pursuing to complete VAT Assessments for Year 2013-14, 2014-15 and 2015-16. Also notices for ex-parte assessments are being issued, if the dealer / practitioners are not able to attend the proceedings due to multiple compliances under various laws. Hence, dealers and practitioners also have to attend assessments on priority basis to avoid ex-parte orders.
* *VAT Audit is a huge compliance, since it involves various reporting annexure such as party wise sales purchase, pending declarations vis a vis received declarations list etc. Considering the various compliances and reasons as mentioned above and voluminous data to be provided in VAT Audit Report, the due date for filing VAT Audit Report for Year 2016-17 should be extended till* ***31st March, 2018****. If the due date is extended, it does not involve any revenue loss. On the contrary the VAT Auditor will have more time to conduct thorough audit which may probably add to the revenue.*

Sir, it is our experience that, whenever we have approached you, it's our privilege that you have given patient hearing and positive decision in the larger interest. We are sure that you will take the appropriate decision in the larger interest this time too.

Sir, we specifically request you to announce the extension of due date for filing VAT Audit well in advance to avoid the panic situation amongst the Trade and practitioners fraternity.

Much appreciated ahead of time.

For,

**Tax Practitioners Association of Ratnagiri District,**

Adv Abhijit Berde CA Mandar Gadgil

**Representation Committee Head President**