



KARNATAKA STATE CHARTERED ACCOUNTANTS ASSOCIATION (R)



CA. Raghavendra T.N.
President

CA. Chandrashekara Shetty
Secretary

Date: 20th December 2017

To,

The Commissioner of Commercial Taxes
Vanijya Therige Karyalaya-1
1st Floor, Gandhinagar
Bengaluru - 560 009

Hon'ble Sir,

**Re: MEMORANDUM SEEKING EXTENSION OF DUE DATE FOR FILING VAT AUDIT REPORT IN FORM
VAT 240**

The Karnataka State Chartered Accountants Association (R) (in short 'KSCAA') is an association of Chartered Accountants, registered under the Karnataka Societies Registration Act, in the year 1957. KSCAA is primarily formed for the welfare of Chartered Accountants and represents before various regulatory authorities to resolve the problems / hardships faced by chartered accountants and business community.

With this backdrop, we have written to your good selves many a times populating various issues and possible solutions in GST. As you are already aware about the GST issues being faced by the trade and professional community in terms of teething issues in filing returns on the back of inadequate GSTN IT infrastructure. The below mentioned clauses are causing great difficulty and hardship in complying with the KVAT Audit deadline of 31st December 2017 for furnishing audit report for the tax periods 2016-17.

- The past six months have been a miserable life for the business and consultants on account of GST filings backed by lack of clarity and inadequate software support.
- There has been continuous change of law and notifications coming to ease the problems. However, this has not come in a time bound manner. Always clarification had come in at the nth hour of the deadline. Therefore, there was a considerable loss of time and effort.
- Though the trade and consultants were willing to file, the load was not acceptable by the GSTN infrastructure and therefore, trade faced lot of attention and effort on GST filings itself. And further, was unable to provide the requisite data for VAT audit to the practitioners.
- The deadline of filing monthly GSTR-3B is falling due on 20th December 2017.
- GSTR-4 for composition dealers in respect of the July to September quarter is also falling due on 24th December 2017.

#7/8, 2nd Floor, Shoukath Building, S.J.P Road, Bengaluru - 560 002. Karnataka, India.

Phone : +91 80 2222 2155, Telefax : +91 80 2227 4679

Email : info@kscaa.com/kscaabl@gmail.com, Website : www.kscaa.com



KARNATAKA STATE CHARTERED ACCOUNTANTS ASSOCIATION (R)



CA. Raghavendra T.N.
President

CA. Chandrashekara Shetty
Secretary

- The deadline for filing of GST TRAN-1 to avail the benefit of transitional input tax credit is falling due on 27th December 2017.
- Further, the GSTR-1 (Quarterly / Monthly) which was hitherto not filed due to GSTN infrastructure related issues, the deadline of filing for July 2017 to Sept 2017 / Oct 2017 has been extended to 31st December 2017.
- On top of these deadlines, professionals are under constant pressure with respect to:
 - a) Data collation and making written submissions to Assessing Authorities for concluding time barring assessment cases under Income Tax and VAT Acts.
 - b) Making data submissions to GST Authorities for verification of transitional Input tax credits.
 - c) Filling up various questionnaires issued by the jurisdictional GST Authorities to meet their peer requirements.
 - d) Comply with deadlines under other laws.

In view of these practical difficulties, proper justice is not able to be made to the KVAT Audit compliance and hence this request for extension by presenting before your goodselves the difficulties.

Hope to make a meaningful contribution considering the plight of trade and consultants towards compliance of KVAT Audit, seeking support by way of granting an extension of one month from your goodselves in compliance!!

For **Karnataka State Chartered Accountants Association ®**

CA. Raghavendra T.N.
President

CA. Chandrashekara Shetty
Secretary

CA. Vijay Sagar Shenoy
Chairman
Representation Committee

#7/8, 2nd Floor, Shoukath Building, S.J.P Road, Bengaluru - 560 002. Karnataka, India.

Phone : +91 80 2222 2155, Telefax : +91 80 2227 4679

Email : info@kscaa.com/kscaabl@gmail.com, Website : www.kscaa.com