

GIB/ASM/TAX BAR /04-02-2020/HC-46

High Court Category : ANNUAL RETURN

State : Assam

Order No.: GIB/ASM/TAX BAR /04-02-2020/HC-46

Name of Entry :
TAX BAR ASSOCIATION (GUWAHATI)

Date : 04-02-2020

Breif Issue :

Issues Involved:

Extension of date for filing of 9 and 9C due to technical glitch.

Facts of the case:

Traders are unable to file GSTR 9 and 9C return on time because of non-functioning of GST portal. They have all intention of filing returns and paying taxes, however they are unable to pay taxes on time due to such technical issues. The taxpayers who access the system are informed by the portal that a number of other persons are in the process and therefore, the tax payers are required to wait.

Decision of Advance Ruling Authority :

Decision:

The court has contention of immense revenue loss to the state, accordingly the date for filing of return has been extended till 07.02.2020 provided for the state of Assam, Nagaland, Mizoram and Arunachal Pradesh the date may be extend for 30 days more if the same issue mentioned above is prevalent.