

The Malad Chamber of Tax Consultants

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Date: 16 October 2025

To,

The Hon'ble Finance Secretary
Ministry of Finance
Department of Revenue
Government of India
North Block, New Delhi – 110 001

Sub: Representation for Extension of Due Date for Filing of GSTR-3B for the Month/Quarter ending September 2025

Respected Sir,

The Malad Chamber of Tax Consultants (MCTC), a non-profit professional body established in 1978, represents over 1,350 members comprising Chartered Accountants, Advocates, Company Secretaries, Cost Accountants, and Tax Practitioners. Registered under the Societies Registration Act, 1860, and the Bombay Public Trusts Act, 1950, the Chamber has consistently worked towards disseminating knowledge and creating awareness among professionals, taxpayers, and the public through study circles, seminars, workshops, refresher courses, and public meetings. We also provide practical training to students and make effective representations before government authorities on taxation and allied matters.

At the outset, we express our appreciation for the Government's recent **GST 2.0 reforms** effective **22 September 2025**, which have brought much-needed simplification, rate rationalisation, and technological advancement in return filing. These changes have been widely welcomed by trade and professionals.

1. Statutory Context and Practical Difficulties

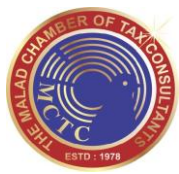
Under **Section 39** of the Central Goods and Services Tax Act, 2017, every registered person is required to furnish a true and correct summary return in Form GSTR-3B. The introduction of **GST 2.0** midway through September has, however, required

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extensive realignment of billing software, accounting systems, and reconciliation procedures.

Taxpayers are currently adapting to:

- The **new Invoice Management System (IMS)** and validation processes,
- Revised **rate notifications and HSN structures**, and
- Transitional reconciliations to ensure accuracy between books and returns.

Given these structural changes during an active compliance cycle, additional time is genuinely required to ensure accurate, error-free reporting.

2. Diwali Festivities – A Nationwide Constraint

It is pertinent to note that **19 October 2025 (Sunday)** marks the beginning of the **Diwali festival**, with celebrations continuing till **23 October 2025** across India. Diwali is not only a religious festival but also a **period of nationwide closure**—markets, factories, and offices remain shut, and staff members traditionally avail leave to participate in family and community festivities.

This period coincides directly with the existing **GSTR-3B due dates** (20 October for monthly and 22 October for quarterly filers). In such circumstances, it becomes impractical for taxpayers to complete reconciliations and filings.

A short extension beyond the festive week will help ensure compliance without errors or haste, reflecting a balanced and considerate approach by the administration.

3. Weather-Related Disruptions

Several states have also experienced **heavy rainfall and flooding** during late September and early October, leading to temporary closure of offices and limited access to accounting infrastructure, particularly for MSMEs and small businesses.

4. Submission and Prayer

In view of the above circumstances, it is **respectfully submitted** that the Ministry may kindly consider granting a short, one-time relaxation as a facilitative measure, by way of—



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1. **Extension of the due date for filing Form GSTR-3B** for the month and quarter ending **September 2025** to **30 October 2025**; and
2. **No change in due date for GSTR-1**, to preserve timely Input Tax Credit flow to recipients.

This limited extension, sought under administrative powers for removing difficulties, would:

- Enable taxpayers to align with the new GST 2.0 framework,
- Prevent inadvertent errors and resultant notices, and
- Uphold the principles of natural justice and voluntary compliance envisaged under the Act.

The Chamber sincerely believes that such a pragmatic extension will not impact revenue collection but will substantially ease the compliance burden during a national festive period.

5. Annexure – Summary of Request

Form Type	Filing Frequency	Period	Statutory Due Date	Proposed Extended Date	Reason for Request
GSTR-1	Monthly / Quarterly	September 2025	11 October 2025	<i>No Change Proposed</i>	Maintain ITC flow continuity
GSTR-3B	Monthly	September 2025	20 October 2025	30 October 2025	GST 2.0 transition, IMS integration, Diwali (19–23 Oct), 19 Oct Sunday, weather disruptions
GSTR-3B	Quarterly	July–September 2025	22 October 2025	30 October 2025	Same grounds – festive closures & system transition



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6. Conclusion

It is **prayed** that the Hon'ble Ministry and the Central Board of Indirect Taxes & Customs (CBIC) may be pleased to grant the above extension in the interest of trade, industry, and professional compliance.

Such a measure will reinforce the cooperative spirit between the administration and the taxpayer community and will be viewed as a positive gesture of support during the festive season.

Thanking You,

Thanking you,

For The Malad Chamber of Tax Consultants (MCTC)

sd/-

sd/-

Adv. Rinav Khakhar
President

Shri Ashwin Tanna
Chairman

Shri Bhavin Mehta
Convenor

L&R Committee (Indirect Taxes)

CC:

- 1. Smt. Nirmala Sitharaman**
Hon'ble Finance Minister,
Government of India
- 2. Shri Pankaj Chaudhary**
Hon'ble Minister of State,
Ministry of Finance
- 3. Shri Sanjay Kumar Agarwal**
Chairman,
Central Board of Indirect Taxes & Customs
- 4. Shri. Devendra Fadanvis**
Hon'ble Chief Minister
State of Maharashtra
Mantralaya, Mumbai 400 032
- 5. The Hon'ble Commissioner of State Tax**
GST Bhavan, Mazgaon



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6. Shri. Ajit Aashatai Anantrao Pawar

Deputy Chief Minister (Finance)
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7. Adv. Ashish Jaiswal

Hon'ble Minister of State, Finance
State of Maharashtra
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8. Shri. Piyush Goyal

Hon'ble Commerce and Industry Minister of India
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