



BOMBAY  
CHARTERED  
ACCOUNTANTS'  
SOCIETY

Date: 8<sup>th</sup> October 2025

To,

Smt. Nirmala Sitharaman,  
Hon'ble Finance Minister,  
Government of India, New Delhi  
Email: fmo@nic.in

Shri Ajit Pawar,  
Dy. Chief Minister & Minister of Finance & Planning Commission,  
Government of Maharashtra,  
Mumbai, Maharashtra  
Email: dycm@maharashtra.gov.in

Shri Sanjay Kumar Agarwal,  
Chairman, Central Board of Indirect Taxes & Customs, New Delhi  
Email: chmn-cbic@gov.in

Shri Ashish Sharma,  
Commissioner of State Tax,  
Mumbai, Maharashtra  
Email: cst@mahagst.gov.in

Shri K R Uday Bhasker,  
Principal Chief Commissioner,  
CGST & Central Excise – Mumbai Zone,  
GST Bhavan, 115,  
Maharishi Karve Marg, Churchgate, Mumbai-400020  
Email: ccu-cexmum1@nic.in

**Sub: Representation seeking extension of statutory due date for furnishing the return in Form GSTR-3B and discharge of tax liability for month / quarter ending September 2025, pursuant to logistical impediments caused by weekend and major festival days.**

**RESPECTED SIR/MADAM,**

This representation is submitted for your esteemed consideration regarding the necessity to extend the due date for the filing of the monthly return in FORM GSTR-3B and the consequential payment of Goods and Services Tax (GST) liability for the tax period of September 2025.



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The standard statutory due date for furnishing the return is 20th October 2025. The same falls immediately after Sunday, 19th October 2025. Furthermore, the period encompassing 20th October 2025 to 23rd October 2025 coincides directly with the primary days of the Diwali festival, which is observed as a significant public holiday cluster across the country

The preparation and finalization of FORM GSTR-3B necessarily involves substantial preparatory work, including reconciliation, data entry, review of Input Tax Credit (ITC) eligibility (often dependent on GSTR-2B generation after the 14th of the month), and fund arrangement for tax payment. Given that the entire period from October 19, 2025, onwards is dedicated to Diwali, professionals, accountants, and company personnel are severely impacted, making the effective compliance window extremely restrictive, if not practically non-existent.

**Therefore, as a significant step towards ease of doing business, it is earnestly requested that the due date for filing GSTR-3B of September 2025 be extended. Granting this essential administrative relief will enable registered persons and tax practitioners to complete the necessary compliance procedures following the conclusion of the festival period, ensuring accurate and complete return filing and promoting adherence to the provisions of the CGST Act without penalizing taxpayers for unavoidable circumstances.**

### About BCAS

BCAS is a voluntary organization established on 6th July 1949. BCAS presently has more than 9,000 members from all over the country. BCAS is a principle-centered and learning-oriented organization promoting quality service and excellence in the profession of Chartered Accountancy.

The organization serves as a catalyst to develop better and more effective Government policies & laws, aiming to achieve a clean & efficient administration and governance. BCAS makes representations to various authorities on different laws as well as on procedural issues, with a view to making them just and friendly to the general public. The representations include pre- and post-budget memoranda to the Ministry of Finance, the Central Board of Direct Taxes, the Central Board of Indirect Taxes, and the Ministry of Company Affairs, amongst others.



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BCAS conducts various educational activities such as seminars, workshops, residential refresher courses, study circles, lecture meetings, and distant learning programs on Direct & Indirect taxes, and corporate & allied laws. BCAS also conducts free clinics, such as Accounts & Audit Clinic, Charitable Trust Clinic, and RTI Clinic to help the members & nonmembers in respective areas. Eminent experts provide free advice at these clinics on pre-fixed days. The website of BCAS viz. [www.bcasonline.org](http://www.bcasonline.org), apart from giving the latest news, circulars and notifications relevant for professionals, also serves as a "Knowledge Portal", and is an excellent source of information.

We trust that this representation will be accorded favorable consideration.

Thanking you,

**For Bombay Chartered Accountants Society**

**CA. Zubin F. Billimoria**  
President

**CA. Govind Goyal**  
Chairman – Indirect Tax Committee