



TAX PRACTITIONERS' ASSOCIATION, INDORE

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To,
Smt. Nirmala Sitharaman,
Ministry of Finance,
North Block, New Delhi 110 001.

13th Oct., 2020

Hon'ble Madam,

Sub: Request for Extension of Due Dates for filing Tax Audit, Audit Reports under Income Tax Act and ITR for Assessment Year 2020-21.

Tax Practitioners Association (TPA), Indore having Advocates, CAs, CS and Tax Practitioners as its members with over 550 members. The TPA regularly takes up initiatives to act as a bridge between stakeholders and concerned regulatory bodies in order to convey and help in resolving genuine grievances or effectively implement the laws.

Today, we have come forward with a request of extending the due dates of Tax Audit, Transfer Pricing Audit, various other Audit Reports under Income Tax Act and Income Tax Return filing for AY 2020-21.

Apart from others, this request is based on following major reasons being:

1. **The Covid-19 Pandemic and its effect on professional work:** At the outset, we using the various phases of lockdown and unlock. As the spread and severity of the Corona virus has not been reduced and instead is rising each day. Amidst this, several restrictions are still in place in various States and movement is still restricted. Commuting via public buses and/or other public transport is restricted and not fully operational.

Due to this, several industries and private offices have still not resumed functioning at all or fully. This also includes the offices of the Tax Advocates, CA's, Tax Practitioners etc. resulting the details required for carrying on tax audit and filing the return of income are not being received promptly and thus the audits cannot be efficiently performed. Further also travelling to the place of audit is very difficult for the professionals and their staff.

Several our members have also been infected and have not been able to work for minimum of 14 days which extends to a month due to post Covid-19 health recovery. Also, visiting any audit place all the more exposes them to the virus making them prone infection. Further, the senior citizens including senior aged professionals and senior aged assessee are advised to stay at home. These hindrances are making it very difficult for the assessee, the Tax Advocates, CAs and the Tax Practitioners to comply with even the presently extended due dates. We would like to appreciate that for the very same reasons that we have cited above, i.e. genuine difficulties being faced by the taxpayers due to outbreak of COVID-19 pandemic, the CBDT has further extended the date for filing belated and revised return of income for Assessment Year 2019-20 from 30th September, 2020 to 30th November, 2020 in addition to Tax audit and income tax return filing up to 31st October, 2020 and 30th November, 2020 respectively, initially.

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2. **Extension of last date of AGM due to the current pandemic situation:** the last date of holding AGM for corporates has been extended to 31st December, 2020 by MCA resulting, the statutory audit can be concluded even beyond 30th November, 2020. The tax audit can be conducted only post completion of statutory audit, post which only the income tax return can be filed by the Company. In a case where the Transfer Pricing audit is also applicable, the return shall be filed only after th

3. e filing of Transfer Pricing Report in Form No. 3CEB. One may note that since the date of AGM is extended, Annual Returns by the companies will be filed only subsequently. This will delay in getting database for the purpose of comparable for the Transfer Pricing audits.

Therefore, complying with the tax audit and Transfer Pricing Report due date of 31st October, 2020, and return filing due date of 30th November, 2020 seems very improbable.

4. **Delay in release of return filing software utilities:** The utilities for the income tax return were made available only June'20 onwards instead of April'20 and latest on 3rd Sept,2020 for ITR 6. Usually, the income tax returns are notified in the month of April, but due to the pandemic, the release of the returns also have been delayed on an average by 4 to 5 months.

5. **Recent Amendment in Income Tax Rules & forms:** Meanwhile Income Tax Rules and Forms vide Income-tax (22nd Amendment) Rules, 2020 Dt.1st Oct, 2020, has been amended. All reports (including reports ready for signature) after 1st Oct, 2020 needs to be accordingly updated in new form. These amendments of new forms will further require time for the assessee and professionals to carry out the changes for the proper compliance.

REQUEST: With due respect to the above difficulties faced by the assessee and the professionals, we request your Honour to take them into consideration and extend the due dates for tax audit, transfer pricing audit and other audit reports under income tax act as under:

Returns /Audit Reports	Present Due Dates	Requested Due Dates
Tax Audit	31 st Oct.,2020	31 st Jan,2021
Income Tax Return	30 th Nov.,2020	28 th Feb,2021

The entire fraternity of taxpayer and professionals will highly appreciate if this is done soon enough (i.e. well in advance) to allow them to get a clarity to. We look forward for your kind consideration to the genuine request.

Yours Sincerely,

For Tax Practitioner's Association, Indore

Sd/- Sd/-
(CA Manoj Gupta) (CA J P Saraf)
President Hon. Secretary

CC: Chairman CBDT, New Delhi.