



Ref. No.- DTPA/Rep/20-21/16

Dated 23rd December, 2020

To

Mrs. Nirmala Sitharaman,  
Hon'ble Finance Minister,  
Ministry of Finance,  
Government of India,  
North Block, New Delhi 110 001

Respected Madam,

**Sub: Representation for extending the due dates of compliance under Income Tax Act, the Companies Act and CGST Act and widening the scope of benefit in case of cases where Assessee has been allowed relief by Hon'ble ITAT and due date of filing appeal by Department has expired**

Established in the year 1982 and with the present strength of over 1725 members comprising of Chartered Accountants, Advocates & Tax Practitioners, we "DIRECT TAXES PROFESSIONALS' ASSOCIATION" feel great pleasure in introducing ourselves as one of the premier professional Association in Kolkata. We have been organizing seminars and conferences on topics of professional interest and have also been sending representations to the Government on various economic and taxation issues from time to time.

First of all we wish to thank you for fully appreciating the problems faced by Trade, Commerce and Industry and allowing necessary extensions in all matters since the announcement of Lockdown 1.0

**Request for extension in due dates of compliances:**

Respected Madam, we wish to appraise your good self that in spite of best possible efforts on the part of Professionals and Business entities, with limited staff and resources as well as safe mobility, the work of GST Audits of 2018-19, Audit of Accounts for the year ended 31<sup>st</sup> March 2020, Tax Audits under section 44AB and filing of Income Tax Returns for A Y 2020-21 has not been completed.

**You will further appreciate that West Bengal, still continues to be third worst suffering state till date after Kerala and Maharashtra and therefore perfect normalcy in operations is yet to set in.**

In so far as Companies cases are concerned, their due date of holding AGM had been allowed 3 months extension by MCA and therefore almost all companies are likely to hold AGM by 31<sup>st</sup> December 2020, their Audits are not completed in many a cases and since a copy of the audited report is also attached with the Tax Audit Report, it is nearly impossible to complete the furnishing of Tax Audit Report. The Form 3CD for Tax Audit Report under sec. 44AB as well as Form 3CEB for Report in case of International and specified domestic transactions under sec. 92E have also been recently modified vide Notification No.82/2020 dated 1.10.2020.

**Respected Madam in view of the aforesaid situation, we humbly request to extend the due dates for all the following compliances be extended to at least 28<sup>th</sup> February 2021-**

1. Holding of Annual General Meeting for Companies- the extension of 3 months be further extended by two months
2. Tax Audit Report under section 44AB and Report under section 92E of the Income Tax Act 1961
3. Filing of Income Tax Returns by all assesses for A Y 2020-21 .
4. Vivad Se Vishwas declarations under the ongoing scheme

We further request that the date for GST Audit Report for 2018-19 & 2019-20 in GSTR 9, 9A and 9C be kindly extended to 31<sup>st</sup> March 2021.

Since the specified date and due date are approaching soon, we would appreciate if your good self would could make an early announcement in this matter so that the entrepreneurs and professionals do not unnecessarily expose themselves to too much stress and risk of Pandemic.

**Request for enabling assesses to opt for Vivad Se Vishwas Scheme for cases where they have been allowed relief by Hon'ble ITAT and due date filing appeal by Revenue has expired :**

In many cases where Assessee has been allowed relief in appeal before CIT (A) or before ITAT but the Assessee for peace of mind wants to file declaration under Vivad se Vishwas Scheme if department has preferred an appeal or may prefer an appeal. The Assessee in such cases does not know the appeal number because he is not aware as to whether any appeal has at all been filed and the time limit for filing appeal has already expired. In such cases by an answer to a similar question no 67 of CBDT circular no 21/2020 dated 4<sup>th</sup> December 2020 it was mentioned that –

*Whether in cases where the appellate authority has quashed the prosecution complaint or ruled in favour of taxpayer and no further appeal is filed by Department on or before filing of declaration are eligible?*

Yes, such cases are eligible if the time limit for filing appeal by the Department has expired and the Department has not filed appeal (with or without condonation of application)

However while filling up the declaration Form No. 1 is not being accepted in the system without appeal ref no .

We therefore request you to please modify the utility so that such declarations are accepted even without filling up such detail of appeal by the department whether filed or may be filed.

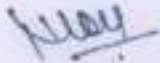
**Request for enabling extending CLSS Scheme of the MCA :**

Madam, the CLSS Scheme to submit forms without additional fees was allowed extension till 31<sup>st</sup> December but the entities and stakeholders have not been able to make proper intended use of the same as they could not prepare their pending papers and in many cases pending matters with NCLT are also being taken up very slow. Therefore, it is requested that the said scheme is also extended to 31<sup>st</sup> March 2021.

Thanking You and Assuring you of our full co-operation,

Yours faithfully,

**DIRECT TAXES PROFESSIONALS' ASSOCIATION**



**CA N.K. Goyal**  
**President**



**Adv Narayan Jain**  
**Chairman**  
**Representation Committee**

**CC To:**

- 1 Sri Anurag Singh Thakur**  
**The Hon'ble Minister of State For Finance**
- 2 Sri Ajay Bhushan Pandey**  
**Revenue Secretary, Ministry of Finance**
- 3 Shri P.C. Mody,**  
**Chairman,**  
**Central Board of Direct Taxes,**