



Rohit Ruwatia
State Convener

Priavrat Sharma
State Co-Convener

Atul Bansali
State Co-Convener

Harsha Ramnani
State Co-Convener

Shri J.B. Mohapatra,
Chairman - Central Board of Direct Taxes,
Ministry of Finance,
Government of India,
North Block , New Delhi – 110001

Date:- 08.01.2022

Dear Sir,

Re: Request to consider extension of due date of furnishing of Report of Audit under provision of the Income-tax Act, 1961 for the A. Y. 2021-22.

The Economic Cell of BJP Rajasthan has been playing an important role in promoting and expanding the vision of BJP leaders for making India a world leader through economic excellence.

Through this letter, we wish to bring to your kind attention, issues and concerns faced by the esteemed members of Economic Cell comprising of various Chartered Accountants, other finance & tax professionals and traders, manufacturer's and service provider's due to constraints of statutory timeline of 15.01.2022 for furnishing Report of Audit under provision of the Income-tax Act, 1961 (Act) for the Assessment Year (A.Y.) 2021-2022 due to various reasons in these COVID situation.

Introduction/Background

1. It is noticed that the CBDT did suo-moto extend the various due dates under the Income-tax law vide Press Release dated 09.09.2021. It was, inter alia, specified that the due date of furnishing of Report of Audit under any provision of the Act for the A.Y. 2021-2022 would be 15.01.2022. Due dates for furnishing non-audit ITRs was also extended from July 31th, 2021 to December 31th, 2021.
2. As on the even date, certain forms like Form No. 3CEB are not available on the IT Portal. In filling up the other forms, difficulties are encountered. As regards, certain other forms like 10C, 10B, difficulties are still continuing.
3. Further, considering the current situation of lockdowns and extremely fast spread COVID19 and consistent issues being faced in the operation of the new portal, compliance is meeting with hindrances.
4. In the matter of audits including tax audits, the ICAI members have onerous responsibility to maintain and enhance quality of reports. The prime objective of tax audit is to assist the assessing officer to determine income from business or profession. It is also necessary to emphasize for your kind appreciation that in the context of audit requirements, the Chartered Accountants are also the stakeholders.
5. Clustering of due dates have also added to the problems already faced.

सी-51, सरदार पटेल रोड, सी - स्कीम जयपुर-302001
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Issues and concerns

1. COVID spread causing lockdowns and hampering normal working. In many cities and states, the COVID cases are drastically increasing and various restrictions are imposed like week end curfew, working with 50% capacity in offices. There has been spread of virus with an exponential speed and we are officially suffering from the third wave of this pandemic.
2. Tax Audit also involves discussion & consultation between the clients & staff on one hand & CA & its team on the other hand. This process has been restricted from past several months due to restrictions following pandemic.
3. There are numerous errors reported even after uploading of tax audit reports in various forms like form 3CB-3CD, 3CA,3CD which will give rise to avoidable litigations which can be avoided by making the portal error free and proper working is ensured.
4. Forms such as 29B are not made available by the Income Tax Department.
5. Withdrawal of AIS has been done just a few days back.
6. There has been change in schema of audit reports on 06.01.2021 which is causing undue difficulties to the members as the already prepared audit reports are to be revised again for proper uploading. The changed schema has not been incorporated by the various software providers till now. Change in schema is unjustifiable at these times when last date is approaching.

Suggestion

In view of the above, it is humbly requested that last date for filing of tax audit report should be extended to 31-03-2022 along with waiver of the penalty and other consequences for filing tax audit reports and other reports/certificates for AY 2021-22 till 31st March, 2022.

It is also requested that Interest u/s 234F should also be suspended till 31-03-2022.

We hope that our suggestions would be favorably considered. We would be happy to deliberate on the matter albeit virtually, if considered necessary by your good office.

Thanking you,

With Warm Regards

ROHIT RUWATIA
STATE-CONVENER
RAJASTHAN BJP ECONOMIC CELL