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To

31st July, 2017

Sh. Sushil Chandra
Chairman
Central Board of Direct Taxes
Department of Revenue
Ministry of Finance
New Delhi

Re: Request to issue appropriate instructions w.r.t. extension of 'Due date for filing return of Income' in case of all the assesses whose last date of filing return of income is 31/07/2017

Your Honour,

Sir, we are hereby seeking your kind, earnest and visionary administrative decision on the subject captioned above on account of the following facts: -

1. That this year, the **Biggest Fiscal Reform by Name of Goods and Service Tax was introduced** by the Present Government wef 01.07.2017 and that prior to and since then, the business community has been gripped with understanding the nitty and gritty of this Legislation as well as in making compliance with its latest provisions which continues even till date. As a consequence of the same the Tax payer and Tax professionals both were equipped with GST.
2. The **last date for Filing of TDS returns u/s 200 and also for issuance of TDS certificate as required u/s 203 to the deductees in Form 16/16A has been extended by Fifteen Days (15)** in comparison with the provisions as they existed for AY 2016-17. A Comparative Table of the same alongwith the reference to the relevant / corresponding provisions is as under: -

Particulars	Relevant Provisions of the Act/ Rule	As Applicable to AY 2016-17	As Applicable to AY 2017-18
Time limit to file the TDS return for Last	Section 200(3) read with Rule 31A(2)	The same could have been furnished on or	The same could have been furnished on or

quarter of the relevant Financial Year		before 15/05/2016	before 31/05/2017
Time limit for issuance of TDS certificates in Form 16/16A	Section 203 read with Rule 31(3)	Form 16 – 31/05/16 Form 16A – 30/05/16	Form 16 – 15/06/17(*) Form 16A – 15/06/17 (* Extended vide CBDT notification dated June 2nd, 2017

3. **Changes have been made by insertion of section 139AA requiring mandatory linking of the Aadhaar Card/ ID no. with Permanent Account Number (PAN) wef 01.04.2017:**

– it is submitted that while the above *provisions of section 139AA were not present in the Finance Bill 2017, as was presented by the Hon’ble Finance Minister on 01.02.2017, the same were inserted in the Finance Bill while at the time of passage of the Finance Bill before the Parliament* and thus, there is a jeopardy amongst the common tax payer and also amongst the Tax professional at large.

The very situation went aggravated by the further fact that the *Constitutionality of the said provision has been under challenge and is presently pending before the Constitution Bench* of the Honb’le Apex Court.

In the interregnum, vide further *CBDT notification wef July 1, 2017 it has become mandatory to link PAN with Aadhaar and quote the Aadhaar number while filing ITR. It may be appreciated that there are instances where the where income tax e-filing website is not allowing the taxpayers to file ITR unless Aadhaar is linked with the PAN.* While in many cases the ITR was not being filed without the Aadhaar Card, on 28th and 29th July, certain ITR’s were being filed even without Aadhaar Card.

If this was not enough Sir, *it would be appreciated that there are situations wherein there are differences in the name or date of Birth qua the Aadhaar Card and in the PAN database.* These are not only creating operational difficulties for a Tax payer and complaint citizen but are also making him run to the authorities so as to map and synchronize the data.

However, as on date, no return is being uploaded without linking the Aadhar Card.

4. **The Website of the Income Tax Department is not functioning at all: -**

Sir, it is stated that the e-filing website of the department, being www.incometaxindiaefiling.gov.in is completely down and **no returns are being uploaded since today morning.** The website, it is submitted has failed to take on the pressure and is

suffering from technical snags and has completely snarled down today. The position is same since last Friday, ie 28th July, 2017. Sir, it may kindly be appreciated that majority of tax payers visits their counsels and consultants towards the fag end of the due date.

5. **That the prefilled XML file which used to be available till AY 2016-17 is not any more easily available for AY 2017-18:-** it may be noted that the e-filing utility which was being downloaded from the income tax website for AY 2016-17 would automatically pop us the Master details as well Form 26AS and the details of other prepaid taxes by a mere reference to the PAN no and login details while being in the utility itself.

Now wef AY 2017-18, the same feature is available only incase, an assessee logs in to the e-filing website, which as stated in para 4 supra is not working at all.

6. **That the incessant rains and flooding have caused general disruption to the life of one and all in the states of West Bengal, Odisha, Bihar, Rajasthan, Gujarat, Jammu and Kashmir, Assam and Arunachal Pradesh.** While hundreds of people have marooned, thousands have been evacuated. The general disruption to the lives due to flood has impacted the infrastructure and has caused power black outs due to which the internet connections, and other requisite infrastructure have also taken its toll.

Sir, while the professionals are keeping upto their fullest pace by not only toiling in the day time but also are working well past midnight and even on Saturday, Sundays and other holidays such that they continue to contribute in the nation building, in view of the above specific fact, bonafide and cogent reasons, it is prayed as under:-

“To exercise requisite power(s) as entrusted u/s 119 of the Act by extending the due date of filing of Income Tax Return incase of all assesseees who are required to furnish the same on or before 31.07.2017 by at least a months time”

We hope your goodself would kindly accede to our earnest request and would also permit a chance to clarify any of the above issues should your goodself so desires.

Yours Sincerely,

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