



S.R. Wadhwa,
MA. LLM, Advocate
Chairman – Direct Taxes Representation Committee
Former Chairman – Income-tax Settlement Commission

W-107, Ground Floor,
Greater Kailash-I,
New Delhi – 110 048
Ph. Nos. (011) 41554440
(M) 9810414433
E-mail: wadhwasr@hotmail.com

Co-Chairman

N.P. Jain
Kolkata
npjain@vsnl.com

MEMBERS

V.P. Gupta
Delhi
vpqco@vpqco.com

Ashwin C. Shah
Ahmedabad
cmshah@cmshah.com

H.N. Motiwalla
Mumbai
hnmotiwalla.ca@gmail.com

Padamchand Khincha
Bangalore
padamkhincha@gmail.com

K.L. Goyal
Chandigarh
klg@sgalaw.in

R.D. Kakra
Kolkata
rdkakra@gmail.com

Rajesh Joshi
Indore
advocaterjoshi@gmail.com

Mahendra Gargieya
Jaipur
gargieyas@gmail.com

Vipul B. Joshi,
Mumbai
vipulbjoshi@gmail.com

Dated: 13.09.2019

Hon'ble Smt. Nirmala Sitharaman
Union Finance Minister
Government of India
Ministry of Finance,
North Block, **New Delhi- 110001**

Respected Madam,

Sub: **Request for extending the due date for submitting tax returns and tax audit reports by one month i.e. from 30.09.2019 to 31.10.2019 for A.Y. 2019-20**

As you may be aware, the All India Federation of Tax Practitioners (the Federation in short) is one of the largest professional bodies of tax practitioners, advocates and chartered accountants - both of direct and indirect taxes. It was set up 43 years ago in 1976 and has a membership of over 7500 individuals and about 150 Tax Bar Associations in 27 States of India. Among other activities, it holds National Tax Conferences at different places in the country every 2-3 months and also publishes monthly newsletters and two monthly Journals on direct taxes and GST.

2. We profusely thank you for making far reaching changes in income tax law and procedure not only to strengthen the enforcement but also to avoid unnecessary harassment to the taxpayers by introducing faceless scrutiny assessment.
3. Our members are facing great difficulties this year in filing the tax returns and audit reports within the prescribed time because of several changes introduced to give effect to the new vision of the Government for effective enforcement of the Income-tax Act. The income tax returns of all taxpayers, being companies and persons (other than companies), whose accounts are required to be audited, are required to file their income tax returns by 30th September, 2019.

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ALL INDIA FEDERATION OF TAX PRACTITIONERS

HO: 215, Rewa Chambers,, 31, New Marine Lines, Mumbai-400020

Tel: 22006342 Email: aiftp@vsnl.com Website: www.aiftponline.org



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4. During this year, due to several changes in income tax law requiring many amendments to the income tax return forms. Besides, the software required for preparing the return forms have also undergone several changes.
5. The e-assessment scheme has been notified only on 12th September, 2019 vide Notification No. 3264(E). The Central Board of Direct Taxes (CBDT) had to change the income tax return form for A.Y. 2019-20 again necessitating changes in software utilities for online filing of tax returns. Moreover, the details required to be furnished in the income tax return forms are very much extensive and highly complicated.
6. In the case of salaried taxpayers and business taxpayers not requiring to furnish the tax audit reports, the CBDT had to extend the due date for filing of the return from 31.07.2019 to 31.08.2019 vide order F. No. 225/157/2019/ITA.II. The time gap of two months provided in the law between both the due dates i.e. 31st July and 30th September, now stands compressed to only 30 days i.e. from 1st September to 30th September, 2019 due to extension of due date of 31st July, 2019 by one month.
7. Besides, this year, heavy rains have been continuing in many States, resulting into flood situations in various parts of the country and the disruption of normal life and business activities making it very difficult for the movement of persons with the books of account and supporting records from one place to other for the purpose of audit and compilation of other documents to facilitate the preparation of returns of income in time.
8. Since heavy penalties have been introduced in the law, it is essential that the necessary data for the computation of income is compiled with much greater care and thoroughly audited before the returns of income are uploaded. The late release of required utilities is also creating serious problems of uploading the tax returns.
9. Considering the above hardships being faced by millions of taxpayers, we most respectfully urge to Your Honour to extend the due date for filing the income tax returns by one month, i.e. from 30.09.2019 to 31.10.2019.



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10. We shall be most grateful to Your Honour for agreeing to our request and issuing necessary notification extending the time to file returns and tax audit reports by one month.
11. We wish to re-assure Your Honour of the Federation's full co-operation in the Government's efforts of promoting compliance with our country's tax laws.

Thanking you,

Yours faithfully,

S.R. Wadhwa
Chairman

Narayan Jain
Co-Chairman

Direct Taxes Representation Committee of All India Federation of Tax Practitioners