

**President**

**CA.Vishnu PrakashDaga**

102, Manji ka Hatha, Paota,  
Opp. BSNL Office  
Jodhpur-342001  
Tel. (O) 2546240  
M: 93147-46240  
E-mail: [vishnudaga@yahoo.com](mailto:vishnudaga@yahoo.com)

**Secretary**

**CA.Raj Bothra**

155, Patrakar Colony,  
New power House Road,  
Jodhpur-342003  
Tel. (O) 2623707  
Mobile: 93147-10770  
E-mail: [carajbothra@yahoo.com](mailto:carajbothra@yahoo.com)

**Vice President**

**CA.RakeshBhandari**

R. Bhandari & Co.  
Near Shanti Tower, Jalori Gate Bari  
Jodhpur-342001  
Mobile : 98290-26549  
Email: [rbhandarico@gmail.com](mailto:rbhandarico@gmail.com)

**Joint Secretary**

**CA.Manoj Gupta**

16, ImertiyaBera  
Paota C Road,  
Jodhpur-342001  
Mobile : 98285-10543  
E-mail: [gm21104@gmail.com](mailto:gm21104@gmail.com)

**Treasurer**

**CA. Praveen Rathi**

"SHRUTIK", Opp. Footbal House,  
First Lane Shakti Nagar, Poata C Road  
Jodhpur-342006  
Mobile : 98290-24488  
E-mail: [prathi4085@yahoo.co.in](mailto:prathi4085@yahoo.co.in)

**Executive Members**

1. Adv. BhagwanlalKhatri, 94143-84100
2. CA.MahaveerBohra98290-23868
3. Adv. Ram Vilas Soni 93147-11731
4. Adv. JagdishRathi, 94141-28450
5. CA.Surendra Chopra, 98290-24848
6. CA. Raj kumar Jain 94133-62461
7. CA. Anil Maheshwari 98290-25014
8. CA.BalveerGehlot 94141-31095
9. T.P.Lavjeet Parihar91665-09877
10. CA.KapilArora 96028-40004
11. CA. KishoriLalSoni, 98290-28260
12. Adv. VinayMertia, 94141-96150
13. Ashok Baheti, 98290-23597

**Date: 16/09/2019**

To,

1) **Smt. Nirmala Sitharaman**  
**Hon'ble Union Minister of Finance & Corporate Affairs**  
Government of India, North Block,  
New Delhi-110001

2) **The Chairman**  
**The Central Board of Direct Taxes**

3) **Prime Minister Office**  
**New Delhi**

**Hon'ble Madam,**

Greetings of the Day!

**Sub.: Request for Extension of due date for filing of Tax Audit reports and Income-tax returns from 30<sup>th</sup> September 2019 to 30 November 2019.**

Tax Bar Association, Jodhpur hereby takes the privilege to address the concern of the members, being Chartered Accountants, Advocates and Tax Practitioners, practicing in the area of indirect taxation which are of utmost importance and need to be addressed by your good office on utmost priority.

**There is sufficient cause and need for extension of last date of filing Income tax Returns for a reasonable period not less than 30<sup>th</sup> November 2019.**

Due to the following reasons a case is made out for extension of above date.

1. Return forms (in pdf form) for assessment year 2019-20 were released in first week of April, 2019 but return preparation

software (RPU) were made available for different forms on different dates upto June, 2019. Following table clears the picture as to when utilities were released

ITR	Date of Release of RPU
ITR 3	May 10, 2019
ITR 5	May 28, 2019
ITR 6	July 08, 2019
ITR 7	June 04, 2019

Ideally speaking, the utilities should have been made available by 01.04.2019. But as you can see from above table, the above utilities were available much after 01.04.2019. In case of ITR 6 the delay in release of utility was as long as 98 days.

2. Similarly, instructions for filling up ITR forms were released in a staggered manner on different dates. Without following instructions a return cannot be filed correctly.

3. Further, Return Filing Utility provided on e filing site is continuously being updated. Utility for filing ITR-3 , ITR-3 and ITR-7 just changed on 12.09.2019. [ Screenshot attached]

From table below your goodself can have snapshot of different release dates of relevant utility for filing of return by 30.09.2019

ITR	Release Date of the Latest Version of Excel Utility	Release Date of the Latest of Java Utility
ITR 3	September 12, 2019	September 12, 2019
ITR 5	August 7, 2019	August 6, 2019
ITR 6	August 14, 2019	September 12, 2019
ITR 7	August 19, 2019	September 12, 2019

It can be thus be seen that most of the RPU's applicable to the assessee's whose returns are due on September 30, 2019 have been updated on September 12, 2019 i. e. just before 18 days from the due date of filing.

Every updation leads to a further delay as the same has to be updated on software used by the stake holder.

4. On demand from various stakeholders, including this association, around the country, your goodself has extended due date for filing income tax returns in non-audit cases from 31.07.2019 to 31.08.2019. We thank you for that. But after that extension time left for preparing and filing of returns and tax audit reports have left of one month only, which as per law itself shall be of clear two months. Due to the voluminous data required to be compiled by assesses covered under tax audit as well as by companies, it is very difficult to complete the filings of both the tax audit report and income tax return in half the time period against 2 months as mandated by the law.

5. As per law facility for filing ITR be ready on First day of April of the assessment year so that assessee's get sufficient time to collect information desired in IT forms and file it properly.

**Since this year there is enormous delay on part of department to provide IT forms preparation software, Dynamic amendment of Return Preparation Utility, TDS details and instructions for filing ITRs a case is made out for extension of due date.**

**Therefore, we request an extension of at least two months of due date for filing ITR and tax Audit report to 30.11.2019.**

Kindly look into above at the earliest and announce the extension immediately and relieve the professional fraternity like ours from unwarranted stress.

**Continuing Suggestion:**

- 1) Time and again, citizens and various forums of the country have been requesting that all relevant compliances and the procedures including the forms

shall be made available to the concerned class well before start of the financial year so that necessary data can be built in the desired format and purpose. Its time and again that Government bodies overlook this aspect and the 'Ease of Doing Business' objective propagated by the Government becomes a hypocrite punch line. Each day a new amendment / updation not only in Income tax law but various other commercial laws makes the life tough and the small businesses are into more of Government business of compliances rather than their actual business. Even various High Courts have advised the Government in this regard while extending last dates through writs in the matters of Income tax audits, etc.

**Tax Bar Association is of the belief that in a democratic country, the People of the country are the supreme authority and it is confident that the Government will not suppress the concerns of its People. We understand that the Govt. is well aware of the above facts and will definitely consider the above representation of date extension.**

We would be thankful if your goodself judiciously extend the date well in advance which will keep the members relieved from last minute unwanted stress and would be effective and meaningful.

**Yours Faithfully,  
A Definite Partner in Nation Building  
Tax Bar Association, Jodhpur**

Sd/-  
**CA. Vishnu Prakash Daga**  
President

Sd/-  
**CA. Manoj Gupta**  
Joint Secretary & Co-ordinator

Sd/-  
**CA. Raj Bothra**  
Secretary