



Pay Taxes • Not Less • Not More

THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION

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SS / WMPA / IT representation / 2019-20 / 1

16th September 2019

To,
Smt. Nirmala Sitaraman,
Union Minister of Finance, Government of India,
North Block, New Delhi – 11 0 001

Sub: Extension of due date for filling tax audit reports & related Income tax returns for A.Y. 2019 – 20

Dear Madam,

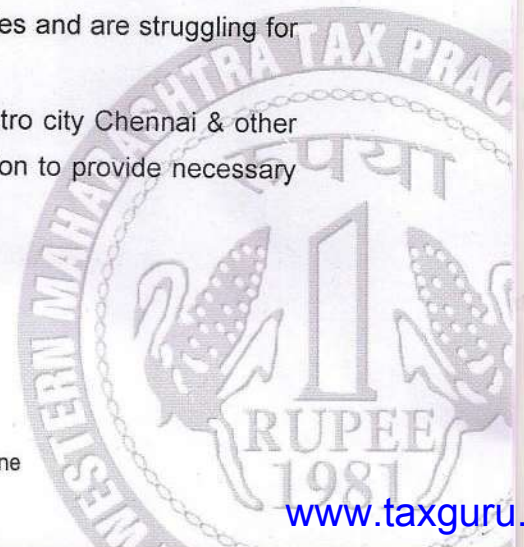
Our Association represents Tax Consultants, Advocates, Chartered Accountants, Company Secretaries & Cost Accountants practicing in direct & indirect taxes from Western Maharashtra. Presently, we have around 1500 plus active members. Our Association always represents the concerns and problems faced by these members before the respective tax authorities. This initiative of our Association has proved beneficial for the tax administering authorities, our members and ultimately the tax payers at large. This representation contains the issue in respect of extension of due date for filing of Tax Audit reports & related Income – tax returns due for filing on 30th September 2019 by audit assessee. This submission has following references:

- i) Representation of our Association in respect of extension of due date for assessee not falling under compulsory audit,
- ii) Order u/s 119 dated 23.07.2019 issued by CBDT extending due date of filing income tax return for non audit assessee from 31st July 2019 to 31st August 2019.
- iii) You are also aware that due to heavy rains all over the country especially in major parts of Maharashtra, Gujrath, Karnataka etc. & _____ in Prabhani, Osmanabad (i. e. Marathwada region of Maharashtra state).
- iv) You are also aware that due to heavy rains and floods all over the country all the people including businessman, merchants have lost their properties and are struggling for their survival with the help of Govt. Aid, social workers.
- v) Due to floods there is no availability of drinking water in metro city Chennai & other cities people are in a miserable situation, they are not in a situation to provide necessary documents, which are required for filling the returns

[Handwritten Signature]

REGISTERED

- UNDER BOMBAY PUBLIC TRUST ACT Regi. No. F-1861 ■ PAN : AAATT1337P
- 80-G Certi. No. PN/CIT-IV/TECH/80G-89/2007-08/2054 dt.2-11-2007 w.e.f.1-4-2007 to 31-3-2010, CIT-IV Pune
- UNDER SOCIETIES ACT Regi. NO./MAH/642/POONA 81
- UNDER SECTION 12A OF THE I.T.ACT Regi. No. CH/PN/3292/80-81 - 1-



vi) You are also aware that the CBDT has delayed in providing e – filing platform & made frequent changes in schema & return preparation utilities for filing income – tax returns. Under this situation, it is very hard to file income tax returns and tax audit reports

Almost every assessee is required to file his income return by e – filing mode. We appreciate the speedy processing of such e – filed returns by CPC, Bangalore. However, as per the Income – Tax Act, 1961 due date for filing income tax returns for:

Non audit assessee	31 st July
Compulsory audit & assessee falling under audit under other Acts	30 th September

This means that the law itself has provided a gap of 2 months in filing returns for non - audit assessee & others. Although, there was a gap of 3 months before A. Y. 2008 - 09 in the due dates of above 2 categories of assessee. This has been advanced to 2 months from A. Y. 2008 - 09 & onwards.

Although, as the CBDT has frequently changed its e - filing schema in the current year latest on 12th September 2019. The details of forms & its original release date & last updating dates are as follows:

ITR	Released on	Last updated on
I T R – 1	09.04.2019	26.06.2019
I T R – 2	02.05.2019	12.09.2019
I T R – 3	10.05.2019	12.09.2019
I T R – 4	09.04.2019	26.06.2019
I T R – 5	28.05.2019	12.09.2016
I T R – 6	08.07.2019	-----
I T R – 7	04.06.2019	12.09.2019

In the case of All Gujrath federation of Tax Consultants vs. C B D T [SCA No. 12656 of 2014] order dated 22nd September 2014 Honorable Gujrath High Court has categorically observed that ***“any introduction of new utility / software with additional requirement in the middle of the year ordinarily is not desirable. Any change unless inevitable can be planned well in advance. Keeping in focus such comprehensive process re – engineering may not result in undue hardship to the stake holders.”***

In the case of All Gujrath federation of Tax Consultants V. C B D T [SPL No 15075 of 2015] Gujrath High Court has categorically directed to **extend due date for e–filing of**

S. S. Ramanna

income – tax returns for A Y 2015-16 due to delay in releasing e-filing utility, that hence forth, CBDT shall endeavor to ensure that the forms & utilities are ordinarily made available on 1st day of April of the assessment year.

The responsible C B D T officials have conveniently forgotten to pay heed to the direction of the Courts from time to time.

Also, in respect of non - audit assessee the C B D T has extended due date for filing Income – tax returns by 1 month from 31st July to 31st August. Non extending of due date to those assessee whose tax audit reports & I T R's are due on 30th September 2019 would be unjustified on those citizens & will cause unnecessary hardships to them & also to the tax professionals. Further, the extension will not serve the purpose if extended by a month as Diwali festival falls in the period 25th October to 29th October. It is therefore requested that the due date for filling of Tax audit reports & Income tax returns falling due on 30th September be extended to 15th November 2019.

Waiting for the earliest action in the matter.

Thanking you,
Yours faithfully,

For The Western Maharashtra tax Practitioners' Association



(Santosh S Sharma)
Chairman - Income tax representation
Committee & Past President



(Sharad Suryawanshi)
President

CC to:

1. **Shri. Pramod Chandra Mody,**
Chairman, Central Board of Direct Taxes,
North Block Secretariat,
New Delhi – 110 001

2. **The Revenue Secretary,**
Ministry of Finance,
128 – A North Block Secretariat,
New Delhi – 110 001

3. **The Joint Secretary,**
TPL – 3, C B D T [TPL Division],
North Block Secretariat,
New Delhi – 110 001

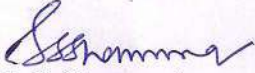
4. **The Principal Chief Commissioner of Income Tax – I,**
Sadhu Vaswani Square,
PUNE – 411 001

Dear Sir / Madam,

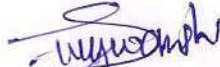
You are requested to consider the above submission & pass the appropriate order in the interest of the tax payers in the light of the above submission.

Thanking you,
Yours faithfully,

For The Western Maharashtra tax Practitioners' Association



(Santosh S Sharma)
Chairman - Income tax representation
Committee & Past President



(Sharad Suryawanshi)
President