



DISTRICT TAXATION BAR ASSOCIATION (REGD.)

(DIRECT TAXES)

Aayakar Bhawan, Rishi Nagar, Ludhiana - 141 001.

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September 17, 2019

To,

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

Subject: Representation regarding Extension of last date of filing of Income Tax Returns in Audit cases & Tax Audit Reports from 30.09.2019 to 15.11.2019.

Respected Madam,

1. District Taxation Bar Association (Direct Taxes), Ludhiana, established in 1978, is one of the oldest voluntarily non-profit making organization and professional body formed with the object of educating & updating its members on Direct Tax Laws. It has robust membership strength of about 800 professionals comprising Chartered Accountants, Advocates & Tax Practitioners. The prime objective of the association is not only to work for the cause of the professionals but also educate the public at large and, to act as a bridge between citizens & government authorities by providing suggestions & inputs relating to administration of Income Tax Law. DTBA regularly organizes seminars, lectures on tax advocacy and legal awareness in and around Ludhiana. It also publishes monthly newsletter for the benefit of all concerned.
2. At outset we appreciate government's efforts to make tax administration completely transparent and electronically operated. However frequent changes in return forms and substantial delays in notifying the same followed by repeated changes in schema and validation utility has created chaos and delay in filing of returns. Our members are facing difficulty in finalization of returns due to numerous changes introduced in return of income. Further reconciliation of returns and books of accounts with GST



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returns is taking its toll. It would not be out of place to mention here that reconciliation is easier said than done.

3. During this year, due to several changes in income tax law, many amendments have been introduced to the income tax return forms. Besides, the software required for preparing the return forms have also undergone several changes. Details required in the return forms are very extensive and requires thorough checking and compilation before filing of return. Since heavy penalties have been introduced for smallest of mistakes, it is important that data is compiled and checked number of times before statement of accounts are finalized as any error may lead to penalty not only under Income Tax Act but also under GST and Company Law Act.
4. ITR forms for AY 2019-20 were notified in the first week of April 2019 without providing the return filing utilities and schema. Further the ITR utilities for various ITR Forms were made available practically in July 2019 which necessitated the extension of due date of filling of non audit income tax return from 31st July 2019 to 31st August 2019. 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.
5. Due date for filing Annual returns under GST also clashed with due date of filing return of income under Income Tax Act. GST Annual returns had to be complied for the first time. Ample time of assessee, its accountants and professionals has been consumed in complying with the provisions of GST. Then non-audit returns had to be filed by 31st August otherwise huge penalty was staring at the face of the assessee. Practically, only one month has been left with all concerned for compiling statement of accounts for audit purposes and filing of returns.
6. Various compliances have to be made this year under company law also. This includes the updating of Directors KYC for all the directors of all companies, filing of various BEN Forms, INC-22 & MSME Forms. This





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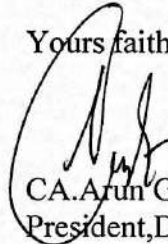
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exercise is also a very time consuming , demanding huge penalties in case of delay in compliance. It is also eating out the time available with various professionals.

7. Then there have been floods in various states this year which has led to disruption of work and business as nothing is more important than saving of lives.
8. Hence it is requested that due date of filing of Income Tax returns in audit cases, Tax Audit Report and Corporate assessee returns may please be extended to 15th November 2019 and oblige.
9. We assure the government fullest cooperation , as always, in successful implementation of various policies aiming at bringing long wanted reforms for the growth and development of the country.

Thanking you

Yours faithfully,


CA. Arun Gupta
President, DTBA

