

TAX BAR ASSOCIATION JODHPUR (Rajasthan)

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Date: 10/10/2020

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

4) **Shri Gajendera Singh Shekhawat**

Hon'ble Cabinet Minister

Hon'ble Madam,

Greetings of the Day!

Sub.: Request for Extension of due date for filing of Tax Audit reports, Transfer Pricing Audits and Income-tax returns – AY 2020-21 till 31st March 2021.

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 direct 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 31st March 2021.

As you are aware that all assesseees who are liable to audit either under Income Tax Act, 1961 or under any other law for the time being in force are required to file their return of income and tax

audit report by 30th November of the Assessment year 2020-21.

The assesseees are also supposed to file tax audit report by 31st October, 2020.

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

The Covid-19 Pandemic

At the outset, we commend the Government for efficient tackling of the pandemic using lockdown and staggered unlock as a tool. We also appreciate that the government suo motu provided extension for tax audit and income tax return filing up to 31st October, 2020 and 30th November, 2020 respectively.

The country is being unlocked gradually and as your goodself may be aware that the spread and severity of the Corona virus has not yet started to decline and instead is rising each day. Amidst this, several restrictions are still in place in various States and movement is still restricted. Commuting via public buses and/or other public transport is restricted and not fully operational. Given the increasing numbers of reported cases of COVID-19 there is a fear among the people of getting infected due to which they prefer not travelling at all or restrict it to the vicinity of their homes for their necessity. Due to this, several industries and private offices have still not resumed functioning at all or fully. This also includes the offices of the Chartered Accountants and Tax Practitioners.

Due to this, the details required for carrying on tax audit and filing the return of income are not being received promptly and thus the audits cannot be efficiently performed. Also travelling to the place of audit is very difficult for the professionals and their staff.

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Several Chartered Accountants and Tax Practitioners themselves have also been infected and have not been able to work for minimum of 14 days. Also, visiting any audit place all them or exposes them to the virus making them prone infection. Further, the senior citizens including senior professionals and senior assesseees are advised to stay at home

These hindrances are making it very difficult for the assesseees, the Chartered Accountants and the Tax Practitioners to comply with even the extended due dates.

Extension of due date for assessment year 2019-20

Recently, on the 30th day of Septemeber , 2020 the CBDT has extended the date for filing belated and revised return of income for Assessment Year 2019-20 from 30th September, 2020 to 30th November, 2020, that too suo motu. We appreciate the step taken by CBDT in the interest of taxpayer community.

Extension of last date ofAGM

Ministry of Company Affairs has extended the last date of holding AGM for corporates to 31st December, 2020 only due to pandemic. Based on this, the statutory audit can be concluded even beyond 30th November, 2020.

Madam, you may please note that the tax audit can be conducted only post completion of statutory audit, post which only the income tax return can be filed by the Company. In a case where the Transfer Pricing audit is also applicable, the return shall be filed only after the filing of Transfer Pricing Report in Form No. 3CEB. Therefore, complying with the tax audit and Transfer Pricing Report due date of 31st October, 2020, and return filing due date of 30th November, 2020 seems

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very improbable.

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 are rather confident that the Government will suo moto extend the dates and that too well before last date.

We would be thankful if your goodself judiciously extend the date well in advance which will keep the professionals and the assesseees relieved from stress and movement in this current pandemic situation 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**

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