

ALL ODISHA TAX ADVOCATES ASSOCIATION

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Date:-22/10/2020

To

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

Sub:- Request or extension of due date for filing Tax Audit Report and Return for the AY-2020-2021.

Ref:-Notification No. 35/2020//F. No. 370142/23/2020-TPL dated 24.06.2020 and our earlier representation dated:-07/09/2020.

Respected Madam,

In inviting a reference to the subject cited above we, the members of All Odisha Tax Advocates Association, draw your kind attention to the following points for your kind consideration and sympathetic orders:-


01. That the Ministry of Finance, Government of India ,after considering the difficulties faced by the assesseees as well as Tax Professionals, was pleased to extend the due date for filing of Tax Audit Report (TAR) for the assessment year 2020-21 from 30/09/2020 to 31/10/2020 vide Notification No. 35/2020//F. No. 370142/23/2020-TPL dated 24.06.2020.
02. That the corona pandemic has greatly affected human being, vaccines are not yet available, the Government is giving emphasis on taking extensive precautions such as 'stay home, stay safe', use mask, maintain social distancing, don't go outside if it is not so important and so on.
03. That there is restriction in travelling from one place to another during this period. Moreover, public transport facilities are also not frequently available for the commuters.
04. That the traders, industries, banks, office of the assesseees, Tax Professionals and Auditors are running with limited staff.
05. That the Bank Statements are not made available to the assesseees to cross verify the entries with the books of accounts.
06. That some of the staff of the Tax professionals and Auditors are also suffering from COVID-19 and staying in home quarantine and hence the audit of accounts could not be done efficiently so far. There are many instances where some of the staff of the Tax Professionals even practitioners has lost their lives due to the pandemic.
07. That assesseees who are senior citizens cannot dare to move outside to contact their Consultant or Auditors.
08. That it is not out of place to mention here that the utilities for the income tax returns were made available only from June'2020 onwards instead of April'2020 and the ITR-6 on 3rd September, 2020. As per direction of the Court the income tax return forms should be notified in the month of April, but due to the pandemic, the release of the return forms also have been delayed on an average by 4 to 5 months.

09. That as per Income-Tax (22nd Amendment) Rules, 2020 dated- 01/10/2020 all the reports prepared before 01/10/2020 needs to be accordingly updated in new form. These amendments of new forms will further require time for the assesseees and professionals to carry out the changes for proper compliance. Actually the filling of returns started after the updated forms were available.
10. That under the GST law, any unclaimed and eligible ITC for the Financial Year:- 2019-20 has to be claimed in the GST return for any month but not later than the return of September' 2020. The due date of filing GSTR-3B for the month of September'2020 is 20th October, 2020, after which, the unclaimed ITC shall lapse, which would be a permanent loss to the assessee. Many assesseees might not have claimed eligible ITC properly. Tax Professionals and Consultants have to devote more time to ascertain and cross verify such lapses and suggest corrective actions.
11. That it is very much essential to carefully consider Form No.26AS and reconcile the information required to be submitted in the income tax return with that of Form No.26AS. This will require additional efforts and time for the assesseees as well as Tax Professionals for identifying and resolving the disputes reported.
12. That the due date of filing of TDS returns for the 2nd quarter of Financial Year:- 2020-2021 is 31st October' 2020. Further TCS provisions under section 206C (1H) are made effective from 1st of October' 2020, which has increased the compliance burden of the assesseees.
13. That the assesseees of Odisha are seriously affected due to high flood and continuous rain on account of low pressure. Moreover, interruption in power supply and internet facility has hampered the normal work and as such the delay in uploading the forms.
14. That all the points discussed above are making it practically impossible for most of our members to adhere to the revised dates as per the Notification of the Ministry of Finance, Government of India dated-24/06/2020.
15. That although the CBDT has extended the due dates for filing of the IT Returns, but considering the nation wide situation, it is not at all possible for the assesseees to get the accounts audited by 31st October'2020 and file the return by 30th November' 2020.
16. That we therefore most earnestly request your Honour to consider the genuine difficulties of the Tax Payers and Tax Professionals and be generous to pass an order to extend the due date of filing of the TARs for the A.Y.:- 2020-2021 from 31st October' 2020 to 31st March' 2021 and for filing the income tax returns from 30th November' 2020 to 31st March' 2021.

An early action on this aspect will be highly appreciated.

With kind regards,

Yours sincerely,
For & on behalf of
All Odisha Tax Advocates Association


(Natabar Panda)
Working Secretary 22/10/2020

C.C:-

- (1) The Chairman, CBDT, North Block, New Delhi-110001,
- (2) The Principal Chief Commissioner of Income Tax, Odisha Region, Bhubaneswar-751007 for information and necessary action.