

CHARTERED ACCOUNTANTS ASSOCIATION

(C R Building, Model Town Road, Jalandhar)

For correspondence care:- CA. Ashwani Jindal, General Secretary,
498-LA, Model Town, Near Geeta Mandir, Jalandhar

Email: casassociation.jal@gmail.com, Mobile 9876063350

CA. C K Koul Chairman	CA. Rajesh Anand Convener	CA. Ashwani Jindal General Secretary	CA. Varinder Singh Treasurer
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Office Bearers Seminar CA. Neeraj Khanna Vice Chairman CA. Salil Gupta Secretary CA. Anand Chopra Coordinator Taxation Forum CA. Deepak Bajaj Vice Chairman CA. Surbhi Mittal Secretary CA. Gaurav Aggarwal Coordinator Students Activities CA. Sunil Dutt Vice Chairman CA. Sahil Rastogi Secretary CA. Rishab Aggarwal Coordinator Sports & Cultural Activities CA. Rohit Aggarwal Vice Chairman CA. H S Makkar Secretary CA. Gurleen Singh Sahni Coordinator Committees Representation & Advisory CA. Ashwani Gupta (Green Park) CA. Jagdish Gupta CA. Nirmal Mahajan CA. Tarsem Aggarwal CA. R P Gupta CA. J P Bhatia CA. Rajinder Chopra CA. Sudhir Malhotra CA. M K Jain CA. Rajesh Gupta CA. Ashwani Randeve CA. Krishan Sareen CA. Jagdish Arora CA. R S Kalra CA. Inderjit Abhilashi Registration & Screening CA. Sanjeev Kapoor CA. Ravinder Mahajan CA. Vikram Arora CA. Kunal Kapoor CA. Gaurav Mahajan CA. Manish Dua CA. Anshul Jain CA. Inderjit Singh
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December 15, 2020

To,
Honorable Minister for Finance
Govt. of India
New Delhi.

Respected Madam,

Sub: Request for extension of Due Dates for Tax Audit and Income Tax Return Filing for the Assessment Year 2020-21

We would like to bring to your kind notice that Chartered Accountants Association is representing Chartered Accountants is a constituent body under the societies act. The functions of the Association include holding of talks, workshops, seminars and conferences on topics of professional interest with a view to help the members keep themselves abreast of the developments in the fast changing scenario, to represent members before various authorities etc.

I. The Covid-19 Pandemic

At the outset, we would like to dedicate our sincere gratitude to the Corona warriors who have been taking this disease head on. In spite of the whole hearted efforts of all stakeholders, the sudden steep spike in COVID situation is being witnessed in the country after unlocking the Economy. Even after many phases of unlocking, many States have been forced to have restrictions & lockdown/curfew in a selected manner. All efforts to fully role the economy have not been successful and smooth working at all levels including the offices of the professionals is still a coveted dream.

We congratulate the Government efforts that the COVID-19 cases in the country have dropped from a level of about 1 Lakh cases per day to about 29000 cases per day now. We should also understand that during lockdown and Unlock down Phases the cases were coming countrywide from few States especially from Maharashtra/Delhi/Karnataka etc. But in the second phase of COVID-19 although the country wide number has dropped to about 29000 cases per day, the cases are wide spread and Punjab happens to be a State with highest mortality rate. This time COVID-19 is more damaging even after recovery from it as the affected person in many cases has to go on Oxygen Support for months.

COVID-19 has affected the working in following ways

- Assesses/Tax Payers are Directly affected
- Family Members of Assesses/Tax Payers are affected
- Accountant or Accounts Department Staff of Assesses/Tax Payers are Directly affected
- Families of Accountant or Accounts Department Staff of Assesses/Tax Payers are affected
- Chartered Accountants/Other professionals are Directly affected
- Families of Chartered Accountants/Other professionals are affected
- Audit/Office Staff of Chartered Accountants/Other professionals are Directly affected

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- Families of Audit/Office Staff of Chartered Accountants/Other professionals are affected

On the basis of various representations, It is respectfully submitted that last date to file Tax Audit Report u/s 44AB and respective Income Tax Returns of the Income Tax Act 1961 be extended on following grounds:-

1. Delay in release of return filing software utilities:-

As you may be kindly aware that ITR forms for AY 2020-21 were notified without providing the return filing utilities and schema. Further, till date, only following ITR utilities for various ITR Form have been released by the department on following dates:-

ITR-1	05.06.2020
ITR-4	05.06.2020
ITR-2	26.06.2020
ITR-3	31.07.2020
ITR-5	25.08.2020
ITR-7	03.09.2020
ITR-6	23.09.2020
TAR Form 3CD	changed 01.10.2020
TAR Utility	22.10.2020

Recent CBDT Notification dated 1.10.2020 making amendments in Tax Audit Report/Forms

The above amendment in Form No. 3CD/ITR forms are required to be explained to the tax payers to facilitate the compilation of required data & complete reporting. Tax auditor is also tasked to furnish the opinion on certain interpretational issues involving detailed verification, compilation of voluminous data & in particular, relating to reporting in adjustment of WDV of assets & carry forward of losses chart. The Institute of Chartered Accountants of India, apex body of Chartered Accountants is required to upgrade the guidance note on revised form no. 3CD in order to ensure uniformity in reporting.

2. Technical Problems

The above stated cause has been further aggravated due to following frequent technical problems:-

- Sometimes DSC is not working due to parent key error at Income Tax Web
- Problem in downloading 26AS many times
- CAPTCHA error at Income tax Website on 11th/13th December witnessed

3. Recent Amendment in income Tax Rules & forms:-

Meanwhile income Tax Rules and Forms vide income-tax (22nd Amendment) Rules, 2020 Dt. 1st Oct, 2020, has been amended. All reports (including reports ready for signature) after 1st Oct, 2020 needs to be accordingly updated in new form. These amendments of new forms will further require time for the assessee end professionals

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to carry out the changes for the proper compliance. *Further utility for changed forms has not been released and activated till date*

4. Other Deadlines by 31.12.2020 under different Acts:-

- GST 9/9C for the year ended 31.03.2019
- Unwarranted Service Tax Notices for the FY 2014-15 deadlines
- Companies Audit last dates to conduct audit and hold AGM
- Non Audit ITRs of more than 6 Crore Assesses.

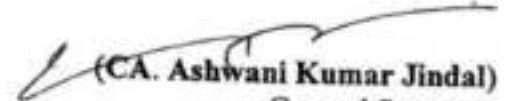
Therefore due to reasons mentioned herein above your good self is requested to extend date of filing of Income Tax Returns & TAR in Audit Cases and Corporate Assesses in the following staggered manners so that the compliance can be done as due to COVID-19 Assesses especially Non Audit Tax payers are not in a position to pay Rs. 1000/Rs. 10000 as late fee w/s 234F:-

Compliance	Extension of Due Date Required
TAR	28 th February 2020
ITRs for Audit Cases/Corporate/TP	31 st March 2020
Non Audit ITRs	31 st January 2020

Therefore due to reasons mentioned herein above your good self is requested to extend date of filing of Income Tax Returns & TAR in Audit Cases and Corporate Assesses till March 31, 2021 in staggered manners as requested above in the larger interest of justice & Public at large.

Thanking you

Yours faithfully,


(CA. Ashwani Kumar Jindal)
General Secretary
M – 9876063350

Copy to

- 1 The Honorable Prime Minister of India\
- 2 The Honorable, MOS Finance
- 3 The Revenue Secretary
- 4 Chairman, CBDT
- 5 The Chief Commissioner of Income Tax, Amritsar
- 6 All the Principal Commissioners of Income Tax, Jalandhar
- 7 All Print Medias