

ALL ODISHA TAX ADVOCATES ASSOCIATION

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Date:-24/10/2020

To

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

Sub:- Request for extension of due date for filing TARs, Return for the AY-2020-2021, statement under Vivad Se Vishwas Act, Audit and Annual Return under the GST Act.

Ref:-Notification No. 35/2020/F. No. 370142/23/2020-TPL dated 24.06.2020, Notification No.88/2020-F.No.370142/35/2020-TPL dated-29/10/2020 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:-

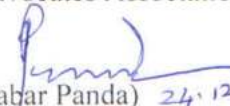
01. That the Ministry of Finance, Government of India, after considering the difficulties faced by the assesseees as well as Tax Professionals, was pleased to extend the due date for filing of Tax Audit Report (TAR) for the assessment year 2020-21 from 30/09/2020 to 31/10/2020 vide Notification No. 35/2020/F. No. 370142/23/2020-TPL dated 24.06.2020 and thereafter extended the due date till 31/12/2020 vide Notification No.88/2020-F.No. 370142/35/2020-TPL dated-29/10/2020
02. That the corona pandemic has greatly affected human being, vaccines are not yet available to the people of our State, 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, Auditors and accountants of the assesseees are also suffering from COVID-19 and staying in home 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 Consultants or Auditors.
08. That it is not out of place to mention here that the utilities and it's updation for the income tax returns were made available gradually up to 08/12/2020 instead of April'2020. Due to the pandemic, the release of the return forms also has been considerably delayed.



09. 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.
10. That so far as technical difficulties are concerned it is observed that (a) sometimes DSC is not working, (b) CAPTCHA error occurs at times, (c) Form No.26AS is not downloaded due to the error in the website of the Department.
11. That for the strike of kishans and the persons coming from England and some other foreign countries, the situation has become more complicated in India.
12. That the assesseees of Odisha are seriously affected due to high flood and continuous rain on account of low pressure this year. Moreover, interruption in power supply and internet facility has hampered the normal work and as such the delay in uploading the forms.
13. That all the points discussed above are making it practically impossible for most of our members to adhere to the revised date for filing TARs as per the Notification of the Ministry of Finance, Government of India dated-29/10/2020.
14. 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 December'2020 and file the return by 31st January' 2021.
15. That it is also not possible to file statements under Vivad Se Vishwas Act and Audit Report and Annual Return under the GST Act i.e. GSTR-9/9A/9C by 31st December,2020 since last date for filing all these forms have been fixed to 31st December,2020.
16. That 24th, 25th, 26th and 27th of December, 2020 are declared holidays by the State and Central Government on account of local festival and X-mas etc.
17. 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 the TARs for the AY:- 2020-2021 from 31st December' 2020 to 31st March' 2021 and Income Tax Return from 31st January,2021 to March,2021. Similarly, filing of statements under Vivad Se Vishwas Act from 31st December,2020 to 28th February,2021 and Annual Return and Audit Report under the GST Act i.e. Form GSTR-9/9A/9C for the FY-2018-19 till 28th February,2021 and for the FY-2019-2020 till June,2021.

With Kind regards,

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


(Natabar Panda) 24.12.2020
Working Secretary

C.C:-

- (1) The Chairman, CBDT, (2) The Chairman, CBIC, North Block, New Delhi-110001, (3) Pr. CCIT, Odisha Region and (4) Chief Commissioner, GST, CX and Customs, Odisha and (5) Commissioner, CT & GST, Odisha for information and necessary action.