

All India Federation of Tax Practitioners (CZ)



(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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To
Shri Pramod Chandra Mody
Central Board of Direct Taxation
Income Tax Department,
New Delhi

19.12.2020

Respected Sir,

Subject: Request for extension of due dates of Tax Audit Reports/ITR for A.Y. 2020-21 under Income-tax Act, 1961

- Tax Audit Reports and related returns
- Income Tax Return Forms for AY 2020-21
- Vivad se Vishwas Scheme

AIFTP on behalf of stakeholders wish to bring to your kind notice the issues/concerns being faced by taxpayers/members due to ongoing COVID-19 pandemic and the resultant need to further extend the due date of filing ITR Forms and Tax Audit report and other related returns/reports for AY 2020-21.

We request to suitably extend all the due dates of various compliances under Income-tax Act, 1961 for the current financial year and specifically the due date of filing return of income u/s 139(1) of the Income-tax Act, 1961 and the 'specified date' for filing tax audit reports for AY 2020-21.

The said representation referred to the prevailing COVID situation in various States and continuing & frequent lockdowns due to increasing corona cases in various cities making the tasks of filing returns etc. and availing services of professionals practically impossible. There is a genuine case for extension of due dates of ITR and Tax Audit Report in the whole of India. During the month of December, there are many other compliances to be made like payment of Advance tax, Vivad se Vishwas(VSV), filing of relevant GST returns, GST Annual Returns.. over & above the Tax audit & Income tax returns.

CBDT has also made changes in Form No. 3CD recently vide Notification No. 82/2020 dated 01.10.2020, which is time consuming & requires certification thereby increasing the compliance burden of the assesses concerned. The online java utility for the same is updated in November, 2020 only. Apart from the major issues arising due to COVID19 pandemic hampering compliances regarding filing of ITR forms and Tax audit reports, certain concerns like delay in release of online e-filing utilities & continuous and regular updation in the Schemas of the ITR/TAR Form filing utility and detailed information to be provided in notified ITR forms requires time, needs to be kept in mind for considering the due dates extension.

Suggestion(s):

In view of the above and in the interest of the all stakeholders, it is once again humbly requested that the due date of filing return of income u/s 139(1) for all the assesses be suitably extended, to **28.02.2021**, from the current extended due date of 31.12.2020 for AY 2020-21.

Simultaneously, the 'specified date' for filing tax audit reports be extended from 31.12.2020 to **28.02.2021** as well for AY 2020-21. & Tax audit Income tax return filing date be extended to **31.3.2021**.

Extension of due date of VIVAD SE VISHWAS (VSV) to **31.01.2021** from existing date 31.12.2020

As statutorily, it may not be possible to have same due dates to file ITR and TAR, then suitable amendment may be made in section 139 for the same.

Further, all the other due dates of compliances under Income-tax Act, 1961 (TDS/TCS/Section 11(1A)/54/54F/Advance tax payments etc.) be suitably extended to enable assesses to meet such deadlines.

We hope that our suggestions would be favorably considered.

With Warm Regards

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