



**ECONOMIC CELL
BHARTIYA JANATA PARTY
RAJASTHAN**



To
Smt Nirmala Sitharaman Ji,
Hon'ble Finance Minister
Government of India

Date 25.12.2020

Sub: - Request for timely extension of following Due Dates-

PARTICULARS	DUE DATES	SUGGESTED DUE DATES
ITR for person (Non-Audit) (FY 2019-20)	31.12.2020	31.03.2021
Tax Audit Reports (FY 2019-20)	31.12.2020	28.02.2021
ITR for other persons (FY 2019-20)	31.01.2020	31.03.2021
GST Annual Return GSTR9/9C/4 (FY 2018-19)	31.12.2020	31.01.2021
GST Annual Return GSTR9/9C/4 (FY 2019-20)	31.12.2020	31.03.2021
Vivad Se Vishwas Scheme, 2020	31.12.2020	31.03.2021
Companies Fresh Start Scheme, 2020	31.12.2020	31.03.2021
LLP Modified Settlement Scheme, 2020	31.12.2020	31.03.2021

Respected Madam,

The Economic Cell of BJP, Rajasthan is the coordinating cell between stakeholders and BJP in respect of economic matters, which is looking for the solution of various problems faced by stakeholders.

The Institute of Chartered Accountants of India and its members are partners in "Nation Building" and playing important role in growth of Indian Economy.

We appreciate the efforts of the Government for the manner in which this pandemic has been tackled and country is saved from community transmission phase of pandemic. We also appreciate the extension provided for **Audit Report furnishing & Income Tax Return filing of non audit cases upto 31st December, 2020** but due following reasons the due dates various filling should be extended-

1. COVID-19 PANDEMIC-

The whole world has witnessed and is currently witnessing nightmare of COVID-19 pandemic. Due to COVID-19 Pandemic, Govt. had imposed PAN India lockdown from 22nd March, 2020. Although country has been unlocked gradually but the **severity & fear of this Corona Virus is not yet reduced**. Presently country is passing through 6th phase of unlock but still there are many restrictions on free inter – state movement to a certain extent, **time to time night curfew imposed** in many states has hampered intra state movement also.

2. DELAY IN FORM UPDATION-

The ITR Forms and their utilities were released after 01.12.2020 which leaves only one month time filling the returns.

3. **STAFF AND TECHNICAL LIMITATIONS-**

Most of the offices of the professionals and stakeholders are forced to operate with reduced number of staff and to work from home due to corona related health issues. Access to client data is not available easily. The details required for completing audits and carrying on tax audit and filing the return of income are not being received promptly and thus completion of audit efficiently is taking more than twice the average time it usually takes for completion of any audit. Further, data verification, analysis, audits etc requires more time and efforts by the professionals.

4. **RISK EXPOSURE-**

To conduct the audit efficiently & effectively, Auditor needs to travel to the place of auditee which is very difficult in this pandemic time and exposes them to the risk of contracting this deadly covid virus. Further, the senior citizens including senior professionals and senior assessee are advised to stay at home only. Several Chartered Accountants, Tax Practitioners and their staff have been infected and have not been able to work for minimum of 14 days.

5. **VARIOUS COMPLIANCES-**

The following compliances fall on the same date which makes the situation very complex and difficult both for the stakeholders and the professional to comply.

PARTICULARS	DUE DATES
IIR for person Non-Audit (FY 2019-20)	31.12.2020
IIR and Tax Audit for others (FY 2019-20)	31.12.2020
GST Annual Return GSTR9/9C/4 (FY 2018-19)	31.12.2020
GST Annual Return GSTR9/9C/4 (FY 2019-20)	31.12.2020
Vivad Se Vishwas Scheme, 2020	31.12.2020
Companies Fresh Start Scheme, 2020	31.12.2020
LLP Modified Settlement Scheme, 2020	31.12.2020

In view of above genuine hardships & difficulties being faced by the Professionals, Trade and Industry as well as other stakeholders we are requesting you to extend the due dates as above. We will be highly obliged and appreciate if a timely and prompt decision (well before the present extended date) is taken in this matter.

Thanking you Madam in anticipation.
Yours faithfully

SD/-

SD/-

SD/-

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