

Tax Bar Association

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By Speed Post / Email

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CA K. C. TATER

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To,

Hon'ble Smt Nirmala Sitharaman Ji

Union Minister of Finance,

Ministry of Finance,

Govt. of India,

North Block, NEW DELHI – 110001

Email : fmo@nic.in

23rd December, 2021

Secretary:

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To,

Shri Tarun Bajaj

Hon'ble Revenue Secretary,

Office of the Secretary (Revenue),

North Block, NEW DELHI – 110 001

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To,

Shri Jagannath Bidyadhar Mohapatra

Chairman, Central Board of Direct Taxes,

North Block, NEW DELHI – 110 001

Email : chairmancbdt@nic.in

Respected Madam / Sirs,

**Sub: REPRESENTATION IN RESPECT TO INCOMETAX
RETURNS AND AUDIT REPORT FOR A.Y. 2021-2022
(F.Y.2020-2021)**

Greetings from the Tax Bar Association-Bhilwara. !

Tax Bar Association (TBA) established in the year 1990 is the first & only Apex Regional Body of Advocates, Chartered Accountants, Company Secretaries, CMA & Tax Practitioners of Bhilwara District-



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Rajasthan, having membership strength of more than 200 professionals.

The prime objective of Association is not only to work for the cause of its professionals but also to educate the public at large and to act as a catalyst between Citizens & Government Authorities. TBA regularly organizes seminars, lectures on tax advocacy and legal awareness across Bhilwara District.

The Income Tax website also known as the Income tax portal is an important link between the Income Tax Department and the taxpayers of the country. It facilitates filing of tax returns, different forms under the Income Tax Act and also, performing other work pertaining to tax assessments such as providing responses to Notices, checking refund status queries, rectification, grievance redressal, filing of appeal before first appellate authority (i.e. CIT Appeal), representation through Video Conferencing, etc. The old income tax website was simple yet efficient in facilitating all the abovementioned tasks.

We take this liberty to representing various burring issues being faced by in respect to new web portal of Income Tax managed by Infosys. The Portal is not allowing any compliance to be done or any past record to be accessed. This is very serious, it is not functioning for the purpose it was designed. Apart from the pandemic, the glitches in the newly launched e-filing site are also giving additional pain to the taxpayers.

The newly launched tax filing portal of the tax department was marred with technical issues from day one of its launch. Many tax fillers were finding it difficult to file their returns using the portal. Various stakeholders complained of issues faced during different stages of the filing process.

The pandemic situation is still prevailing with new version of **OMICRON** in several parts of the country and many taxpayers are under distress and there are multiple lacunas, issues in the functions of



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the new portal, there are few issue which are yet to be operational and stakeholders are left with no choice but to wait.

We take this liberty to representing various burning issues being faced by stakeholders for compliance in respect to furnishing Income Tax Return due to following hardships:

(1) The Income Tax Department launched its new e-filing Portal on **June 7, 2021** with objectives of ease of tax compliance speedy, easier and more importantly hassles free. However in spite of several representations, meeting with the higher authorities of the web portal developer, it seems to have been no improvement in the e-filing portal. So Many Tax payers across the country and tax professionals have facing hardship since the launching of e-filing portal for various compliances.

(2) The utilities for ITR-1, ITR-2 and ITR-4 have been notified but have many problems and frequently changes in the schemas and utilities. Also, utilities ITR-5, ITR-6, and ITR-7 have been notified lately and not properly functional and tax payers' facing hardship for filing of such return due to new web portal. It is pertinent to note that ITR 5 was updated on 9th December, 2021 and ITR 6 on 3rd December, 2021. Even the Income Tax Audit Forms 3CA, 3CB and 3CD latest version was released on 9th December, 2021. The software companies also take time to update the same and hence the filling gets delayed.

(3) In case ITR-6 for Companies Return, the companies opted for **concessional Tax u/s 115BAA or 15BAB last year**, The Portal is not allowing the filing of ITR and is asking for filing of Form 10-IC again but not allowing its filing companies are facing problems in filing Form 10-IC if they have chosen to pay concessional tax at the rate of 22 per cent under section 115BAA of the Income Tax Act.

(4) The Portal is not allowing filing **Form 10-IE** in many cases and showing unknown reasons in case of ITR-3, (for the assesses declaring Income from Salary, Business, Capital gain and Other Sources) if the assesses opted for concessional tax under section 115BAC, the portal



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is not allowing the filling of ITR and is asking for filling of Form 10-IE again but not permitting to file the same.

(5) **Charitable Organization** is required to furnish Audit Report in prescribed Form 10B u/s.12A (b) of the Income Tax Act, 1961, the Charitable Organizations and Auditors are facing hardship in respect furnishing Audit Report in Form No. 10B. The web portal is not allowing and not accepting Audit Report in Form No. 10B in many cases which causes much hardship. Accordingly it will be very hardship for filing of Income Tax Return without furnishing **Form No. 10B** and consequently non furnishing of Income Tax Return before due date cause non availability of exemptions u/s 11 to 12 of the Income Tax Act, 1961. Under such circumstance, we propose to extend the time limit for the filing of Form No. 10B at least for 28th February, 2022.

(6) The extended date for filing of returns for individual taxpayers not covered under tax audit is 31st December 2021. Several challenges still remain in the **new JSON utility** which poses a challenge for individuals to file the tax return within this due date. For instance, there needs to be a quick resolution on errors in the utility related to computation of eligible donation, loss on house property under the simplified tax regime.

(7) There are operational challenges as well, For instances, the e-filing portal is too slow, filing of **Form 67** as required for claim of foreign tax credit and resetting the password is still not possible in the absence of an Indian mobile number or net banking. As taxpayers are encouraged to review the information in these forms before filing the returns, an extension of the due date is appreciated on the valid hardships of the Stakeholders.

(8) At present, around 60% people have been able to file their tax returns compared to last year. Hence, more than **3.5 crore tax returns** are yet to be filed in the next 7 days, which is a very huge number. Further, the income tax website is also altogether new this year with



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new things like pre-fill data, Annual Information Statement (AIS), Taxpayer Information Summary (TIS) etc. are introduced for the first time.

(9) **Introduction of AIS / TIS** : In case of individual & HUF assessee Annual Information Statement (AIS), Tax Information Statement (TIS) have been introduced in **Oct /Nov 2021** Coordinating with the data on these statements is almost an impossible task as the statement have been introduced after many assesses have finalised their accounts. These statements are faulty in it, as it contains half the information. In many cases the banks have not supplied the full / part of the information. If there are bulk transactions of shares or other transaction then it does not get downloaded or takes too much time to get downloaded. In case of discrepancies in data available it becomes difficult to how to correlate the data with actual figures. It will lead to issues in scrutiny assessments in future. Therefore, it is urged that the basis of AIS, TIS data be started from next assessment year. Those who have already filed ITR before the introduction of A.I.S. are now advised to file a revised return. If CBDT has introduced A.I.S. late on the portal why assessee should file a revised ITR?

(10) That due date of other statutory compliances under the Direct Taxes and Indirect Taxes clashes on the scheduled due date on 31st December, 2021. **Due to that the Tax Professional also facing hardship on ground of conflicting with the due date.** Further, **Due date for filing revised returns is 31st December** for all assessee. However, due to the reasons of new website the due date of filing original returns has been extended. Therefore, the due date for filing revised returns be extended at 3 months from filing the extended due date of filing the original return.

(11) It has been also observed that certain changes in figure in Section 43B column while uploading Tax Audit Reports and loss has not been considered while uploading Income Tax Return while filing u/s. 44AD.



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(12)**Due date of Scrutiny Assessment:** The due date of scrutiny assessments for A Y 2018-19 & other scrutiny assessments under other sections is 31st December 2021. Tax professionals find it almost impossible whether to file ITR's, Tax audit reports, GSTR-9, GSTR-9C audit or to comply with the scrutiny assessments in the given time.

(13)New ITD Portal is still not fully functional at its 100% level as it is not a glitch free portal where still many issues are encountered by many people filing multiple ITRs u/s 139(1) for the same PAN, Incorrect upload of JSON files of one PAN in some other PANs, unable to download Income Tax acknowledgements and/or ITR forms after filing, validations of ITR Forms, Frequent changes in ITD utilities, Login Issues, time consumed in processing and generating, even after processing of ITR on real time basis, Income Tax Refund payable is shown as awaited, Mismatch in PAN Data when there is no mismatch, PAN Account locking even when PAN Number is active, Filing of Refund Reissue Requests, DSC validation issues, Bank account validation issues, New PAN registrations issues, New Registration of trust and societies, Data saving issues on ITD Portal etc.

(14)Some issues still persist from the day one like smooth functioning of **Rectification applications**, filing of ITR perusal to Notice u/s 139(9), incorrect processing of intimations u/s 143(1), updating of UDIN to map with documents filed on ITD website and so on;

(15)Issues in Appointment of auditors, Rejection of incorrect audit reports uploaded, reappointment of auditors for filing of original audit reports or revised audit reports and so on;

(16)Issues in filing of ITR Returns as **Representative Assesses as Legal Heirs, mentally incapacitated person** or person of unsound mind and Official Liquidators, etc.



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These hindrances are making it very difficult for the Assesses, the Chartered Accountants and the Tax Practitioners to comply with even the extended due dates. It is therefore urged that extension for filing of various returns & compliances for AY 2021-22 be granted as follows:

Sr. No	Particulars	Revised Date
(i)	ITR filing for non audit assessee	28th February 2022
(ii)	Filing of tax audit reports	15th March 2022
(iii)	Filing of ITR for audit cases & working partners of compulsory audit assessee	31st March 2022
(iv)	Completion of scrutiny assessments	31st March 2022

We assure you our best possible co-operation in re-building our most beloved motherland.

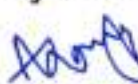
Thanking you and obliged.

Yours truly

For and on Behalf of

Tax Bar Association, Bhilwara (Rajasthan)


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CC :

To,

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2. All Print Media