

MOST RESPECTFULLY SHEWETH:-

- 1.** That the petitioner-All Odisha Tax Advocates Association, espousing the cause of advocates practicing in the State of Odisha more particularly in the field of taxation, moves this Hon'ble Court for issue of writ of *mandamus* to the opposite parties to consider that the delay or non-filing of returns for the Assessment Year 2021-22 within the extended period, *i.e.*, on or before 31.12.2021 under the Income-tax Act, 1961 was on account of circumstances beyond the control of citizens-taxpayers and professionals, who facilitated in filing returns and further beseeches indulgence of this Hon'ble Court to exercise power under Article 226/227 of the Constitution of India by issue of writ of prohibition to the opposite parties to charge late fee and impose penalty.
- 2.** That, the grounds, submissions and averments made by the petitioner in the writ application may kindly be treated as a part of this interlocutory application.
- 3.** That the prima facie case and balance of convenience are in favour of the petitioner.
- 4.** That, in view of compelling circumstances arising out of change of software to access portal and for surge in COVID 19 across the State, there has arisen incalculable difficulties in making necessary compliances for submission of Tax Audit Report and to file return within the stipulated time *i.e.* 15.01.2022.

- 5.** That, it has become imperative in the end of justice to further extend the date for aforesaid compliance for submission of Tax Audit Report as well as filing of return by granting at least two months further time to the assesseees so as to enable to comply the statutory requirement of Law and to do away with penal consequences in the ends of justice.
- 6.** That, the petitioner will suffer from irreparable loss and prejudiced unless this Hon'ble Court by an appropriate direction may be pleased to direct the Opp. Parties to extend the due date of extension of Audit Report and filing of return of Income in the ends of justice.

P R A Y E R

Under the aforesaid circumstances, it is therefore prayed that this Hon'ble Court may be graciously pleased to direct the Opp. Parties to extend the due date of filing of Tax Audit Report and filing of returns by granting a time of two months in the end of justice;

And for this act of kindness the petitioner shall as in duty bound ever pray.

Cuttack

By the petitioner through

Date:-11.01.2022

Advocate

A F F I D A V I T

I, Sri Natabar Panda, aged about 63 years, son of Late Giridhari Panda resident of Sriram Nagar, P.O-Arunoday Market, P.S-Badambadi, Cuttack-753012, do hereby solemnly affirm and state as follows:

1. That I am the Working Secretary of All Odisha Tax Advocates Association having its Regd. Office: At CTBA Centre, Plot No. 6/44, Sector-2, CDA, Markat Nagar, Cuttack-753014, e-mail: secretary@odishataxadvocates.in, as such I am competent to swear this affidavit.

2. That the facts stated in the petition are true to the best of my knowledge and belief and are by way of submissions to this Hon'ble Court.

CUTTACK Identified by

11.01.2022 Advocate

Deponent

C E R T I F I C A T E

Certified that due to non-availability of cartridge papers the contents of this application has been typed on thick papers.

CUTTACK
11.01.2022

(KAJAL SAHOO)
Advocate
OSBC Enrolment No.O-439/2017
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