



To,

Smt. Nirmala Sitharaman

Hon'ble Union Minister of Finance,
Ministry of Finance,
Government of India,
North Block,
New Delhi — 110001

Respected Madam,

SUB: Request for Extension of the specified date of filing Tax Audit Report and other forms falling due on or before 15th January 2022

Chandigarh Chartered Accountants Association (CCATAX) is an association of Chartered Accountants, registered under the Indian Trust Act. CCATAX is primarily formed for the welfare of Chartered Accountants and represents before various regulatory authorities to resolve the professional problems faced by chartered accountants. CCATAX regularly conducts seminars, conferences, workshops, study circle meetings of professional interest for members and the public. The Association also conducts Endowment lectures.

Madam, at the outset, while having the fullest faith and confidence in the policies of the Union of India and also of the Govt. in force, we wish to highlight certain factual and ground realities relating to preparation as well as submission of Tax Audit and Other Reports required to be filed in case of a certain class of individuals, HUF's, Firm, Companies and other assesseees, which reports are required to be furnished electronically on or before 15/01/2022.

Form 3CA/ Form 3CB and Form 3CD were notified by the CBDT belatedly only on 10/09/2021 and since then these forms are being updated. The last such update is dated 06/01/2022 as a result of which there is no certainty.

Income Tax Portal is so slow that it takes eight hours to upload three/four returns in a day. Other technical difficulties faced by the Tax Professionals are as under:-

(a) Since the pages in the portal are designed with icons, not in lines, hence it takes more time in scrolling.

- (b) ITR-V is not verified even after getting the OTP.*
- (c) It is a persisting problem that OTP comes after 10 to 15 minutes.*
- (d) While clicking the OTP a question goes to the mobile of the assessee, which takes more time to verify.*
- (e) At the time of preparing return the site gets disappeared automatically asking to re-login with a note "unauthorized", which takes more time to complete the job.*
- (f) After preparing the return when the assessee goes to file the same clicking the 'proceed' button it takes time in scrolling.*
- (g) One-third of the space in the screen doesn't contain any data for which it takes more time in scrolling to view the data.*
- (h) At the same time in some of the screens, there are only one to two space icons to add the data.*
- (i) TDS figure is not fully self-populated for which the assessee has to pay more tax than what is due from him.*
- (j) Form No.26AS/AIS/TIS will require additional efforts and time for the assessees as well as the Tax Professionals for identifying and resolving the disputes reported.*

The regular working of businesses got severely impacted due to the COVID-19 pandemic. The tax fraternity is always standing with the government and also understand that government need revenue to carry out relief work for the poor and other responsibilities and taxpayer always contribute to the same.

That as a result of the recent exponential surge in COVID cases, many states in India have already placed in the moon, restrictions on the working hours, night curfews, the presence of staff in private offices, closure of many types of businesses etc. The cumulative effect of these actions has only resulted in the concentration of a large number of assessee's on the e-filing portal only during specified hours and due to which the e-filing website of the Income-tax department is slow. Further, the effective

Further, the effective number of working hours available with the professionals as a result of these fresh and latest restrictions have only decreased

The taxpayers and tax professionals would like to further request your honours to extend the time limit / due date of filing of Income Tax audit report i.e. 15th January 2022, which is fast approaching. Because of the Omicron / COVID situation, the time limit of filing of Income Tax audit report may kindly be further extended up to 15th February 2022, and filing of returns (audited cases) from 15th February 2022, to 15th March 2022. Again if the time limit and due date are extended, there is no loss of revenue to the government and taxpayers will make better and perfect compliances as far as their audit report and return is concerned.

Your immediate intervention in the matter is highly solicited. Extension of due dates of filing of Audit Report will give great relief to the taxpayers and tax professionals in this difficult period of Omicron / Corona Virus.

Thanking You,

We look forward to early consideration of the above said.

With humble regards,

For Chandigarh Chartered Accountants Taxation Association

Sd/-

CA Manoj Kohli.

Secretary

Dated-8/01/2022

Chandigarh.

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Copy to- Chairman, Central Board of Direct Taxes