



CHANDIGARH CHARTERED ACCOUNTANTS TAXATION ASSOCIATION

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Ref No: **CCATA/2025/ITR-EXT/001**

Date: **August 21, 2025**

To:
The Hon'ble Chairman,
Central Board of Direct Taxes (CBDT)
North Block,
New Delhi - 110001

Subject: Humble Request for Extension of Income Tax Return Filing and Tax Audit Due Dates for Assessment Year 2025–26

Respected Sir/Madam,

1. Introduction

The Chandigarh Chartered Accountants Taxation Association (CCATAX), representing a wide body of practicing Chartered Accountants, tax professionals, and stakeholders from Chandigarh and adjoining regions of Punjab, Haryana, Himachal Pradesh, and beyond, respectfully submits this representation for your kind consideration.

Our members work closely with taxpayers and businesses to ensure timely and accurate compliance under the Income Tax Act. In this spirit, we wish to highlight the genuine practical difficulties being faced during the current filing season. While we deeply appreciate the Income Tax Department's efforts to strengthen digital infrastructure and simplify procedures, the exceptional challenges prevailing in Assessment Year 2025-26 have made it extremely difficult to adhere to statutory timelines.



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2. Present Compliance Environment

The current filing season has been adversely affected by delayed release of return utilities, unresolved portal glitches, widespread monsoon disruptions, and reduced working days due to festivals. These constraints have placed taxpayers and professionals under immense pressure and risk of non-compliance.

3. Status of Return Filing

As per publicly available data, only **3.35 crore returns** have been filed as of August 20, 2025, compared to **7.41 crore returns** filed by July 31, 2024 in the previous year. This reflects a **shortfall of 4.06 crore returns (nearly 55%)**, with just **25 days** remaining until the current deadline of September 15, 2025.

The required daily filing rate now exceeds **15 lakh returns**, which is operationally unfeasible.

4. Delayed Utilities

For FY 2024-25, the release of Income Tax Return (ITR) and Tax Audit utilities has been delayed by around **three months**, with rollout beginning only in July 2025. These delays, coupled with frequent changes in schema and formats, have significantly disrupted the compliance process.

- Software vendors require adequate time to update their systems.
- Professionals need time to interpret and implement these changes.
- Taxpayers and practitioners are left with an extremely compressed window to complete filings.

Technically, a **45-day compliance period** is insufficient to ensure accurate, reconciled, and error-free submissions—especially when compounded by portal issues, format changes, and natural disruptions.



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5. Technical Issues on Portal

Despite ongoing improvements, the income tax portal continues to face:

- Server crashes
- Session timeouts
- Upload failures
- Data mismatches in AIS and Form 26AS

These problems hinder reconciliation and compromise filing accuracy.

6. Natural Calamities

Heavy rains and flooding have severely impacted Punjab, Haryana, Himachal Pradesh, Chandigarh, Bihar, Assam, Gujarat, Uttar Pradesh, Rajasthan, and Maharashtra.

In these regions, taxpayers and professionals have faced power outages, internet disruptions, and office inaccessibility, making compliance nearly impossible.

7. Recent Format Changes by ICAI

The ICAI has introduced a new format for financial statements for non-corporate entities, effective FY 2024-25. Key changes include:

- A standardized vertical format for Balance Sheet and Profit & Loss Account
- Mandatory comparative figures from the previous year

These changes require adaptation, training, and software updates, thereby slowing compliance.



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8. Hardship to Taxpayers and Professionals

The combined impact of the above factors has made timely filing extremely difficult. In flood-affected areas, taxpayers cannot access professional services, while elsewhere professionals are struggling to reconcile and file returns.

The compressed timeline risks rushed submissions, inaccurate reporting, and inadvertent errors—none of which serve the interests of taxpayers or the Department.

9. Requested Extensions

In view of genuine hardships, we respectfully request the following extensions:

Category	Current Due Date	Requested Extension
Non-Audit Cases	September 15, 2025	October 31, 2025
Audit Cases	October 31, 2025	December 31, 2025
Tax Audit Reports	September 30, 2025	November 30, 2025
Revised & Belated Returns	December 31, 2025	March 31, 2026

10. Benefits of Granting Extensions

- Ensures accurate and complete compliance
- Allows time for reconciliation with AIS and Form 26AS
- Facilitates smooth transition to revised formats
- Provides relief to flood-affected regions
- Improves quality and reliability of reported data
- Strengthens overall tax administration and revenue collection



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11. Concluding Appeal

In light of the exceptional circumstances outlined above, we humbly appeal to the CBDT to kindly grant the requested extensions.

A timely notification will ease the burden on taxpayers and professionals and help preserve the integrity of the compliance process for Assessment Year 2025-26.

With highest regards,

Yours faithfully,

For Chandigarh Chartered Accountants Taxation Association (CCATAX)

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