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President Sr. Vice President Vice President Imm. Past President Hon. Secretary Hon. Secretary (R) Hon. Treasurer

Date: 11.08.2025 /34815

To

Hon'ble Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
Government of India,
North Block,
New Delhi – 110001

Sub: Request for Extension of Due Dates for Filing of Income Tax Returns and Tax Audit Reports for the Financial Year 2024–25

Respected Sir,

We express our sincere appreciation to your esteemed office and the Government for the commendable development and upkeep of the updated Income Tax portal. This portal has significantly streamlined the process of filing Income Tax Returns (ITRs) and has contributed to greater efficiency in tax administration. Its user-friendly design is a testament to the government's commitment to fostering good governance and promoting digital transformation within the tax system. The portal's seamless functionality and accessibility have notably eased the burden on taxpayers, empowering them to fulfill their obligations conveniently and securely, while fostering a culture of transparency and accountability. This initiative reflects the government's steadfast dedication to modernizing public administration and strengthening the trust between citizens and the administration.

We are writing this letter to bring to your attention several practical difficulties being faced by taxpayers, Chartered Accountants and other stakeholders in timely filing of the Income Tax Returns and Tax Audit Reports for the FY 2024–25 (AY 2025-26). We humbly request your good self to consider the genuine challenges and grant appropriate extension of the due dates for filing of ITR and Tax Audit Report.

Reasons for seeking extension:

1. Delay in Release of ITR Utilities and Other Forms

Usually, the income tax utilities are made available in the month of April every year, however, for the FY 2024-25, the release of the utilities have been delayed on an average by three months. The release of utilities began only in July 2025, with several forms still pending as of first week of August, 2025.

The timely filing of returns largely depends on the availability of functional and final versions of utilities for ITRs and Tax Audit Forms. However, there has been a delay in the release of ITR utilities on the Income Tax portal, causing an inevitable delay in commencing the compliance process. Delay in issuing the return filing utilities and frequent changes

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thereon hampers the return filing process since the software vendors also take time to incorporate the changes leaving very less time for taxpayers and professionals to file the returns. In a country like ours where there are internet connectivity issues in remote areas and even in large cities, late release of utility leaves very less time to the tax payers and their consultants to prepare and file accurate income tax returns.

A summary of the dates on which these utilities were made available is as follows:

Sr. No.	Income Tax Return/Form	Date of release of Latest Utility
1.	ITR-1	30-Jul-2025
2.	ITR-2	30-Jul-2025
3.	ITR-3	30-Jul-2025
4.	ITR-4	30-Jul-2025
5.	ITR-5	08-Aug-2025
6.	ITR-6	yet to be released
7.	ITR-7	yet to be released
8.	Form 3CA-3CD	29-Jul-2025
9.	Form 3CB-3CD	29-Jul-2025

ITR 5 utility applicable to a broad category of assessees including firms, LLPs, AOPs, BOIs, estates, trusts, and artificial juridical persons, has been released only on 8th August 2025. Given that the due date for filing ITRs for non-audit cases stands at 15th September, 2025, the effective window available for preparation and filing is significantly curtailed. This compressed timeline imposes considerable constraints on tax professionals and return preparers, who are required to compile financial data, ensure accuracy of computations, and file returns within a limited period.

2. Technical Issues on the Income Tax Portal

The taxpayers and professionals are encountering intermittent technical issues on the Income Tax e-filing portal that are significantly impacting compliance timelines and efficiency.

Some of the recurring and prominent issues include:

- System Errors while uploading ITRs and Audit Reports:** Users are encountering system errors or failures while uploading Income Tax Returns (ITRs), Form 3CD (Tax Audit Reports) and other statutory forms. These issues often arise without any clear indication of the root cause, leading to repeated attempts to complete the submission process.
- Discrepancies in Form 26AS, AIS, and TIS:** There continue to be discrepancies and delayed updates in Form 26AS, Annual Information Statement (AIS), and Taxpayer Information Summary (TIS), which are crucial for accurate return filing. The reconciliation between these forms and books of accounts is proving to be extremely

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time-consuming. Instances have been observed where the AIS and TIS data for the same PAN differ when downloaded at the same time. Multiple cases have been reported where AIS and TIS data have been unavailable for download despite repeated attempts.

- **Performance Issues and Frequent Timeouts:** During peak filing periods, especially closer to due dates, the portal experiences high traffic, leading to slow page loading, session timeouts and log-in failures. These performance issues hinder timely submission, despite completion of the preparatory work.
- **Utility Compatibility Issues:** At times, the filing utilities released are not compatible with updated system environments and therefore users face technical glitches or errors when trying to access the utilities. As a result, multiple fixes or updated versions of the utility are released after the initial launch. This delays the beginning of the filing process, as entities must wait until a stable and fully functional version is available.

These technical glitches affect the overall quality and accuracy of filings. It is also making it extremely difficult for tax practitioners to manage multiple clients' compliance requirements within the existing timelines.

3. Revised Format of Financial Statements for Non-Corporate Entities

The Institute of Chartered Accountants of India (ICAI) has introduced a revised and standardized format for the preparation and presentation of financial statements by non-corporate entities, applicable from the financial year 2024-2025 onwards. This move aims to enhance the transparency, comparability, and reliability of financial reporting across a diverse range of entities, including sole proprietorships, partnerships, trusts, societies, and Hindu Undivided Families (HUFs).

The new format provides a standardized vertical layout for the Balance Sheet and Profit and Loss Account, replacing the horizontal ("T-form") presentation. It mandates the presentation of comparative figures for all line items, including those in the notes, except for the first-year financial statements. It also requires comprehensive disclosures of significant accounting policies, related party transactions, contingent liabilities, and other relevant information.

These changes require additional time for preparation, review, and reconciliation, as entities need to adapt to the new structure, ensure proper classification of items and provide detailed disclosures. As a result, the overall timeline for the finalization and filing of financial statements may be extended, requiring entities to plan and execute their financial reporting processes more efficiently.

4. Festive Season

The compliance period from August to November, 2025 coincides with several major Indian festivals celebrated across different states. This includes Raksha Bandhan, Janmashtami, Ganesh Chaturthi, Onam, Eid-e-Milad, Navratri, Durga Puja, Dussehra, and Diwali, among others. These cultural and religious events involve extended leaves, regional holidays, and widespread travel, significantly affecting the availability of key personnel such as accountants, auditors, tax consultants and support staff.

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Moreover, due to the decentralized and region-specific nature of many of these festivals, different parts of the country experience work disruptions at different times, further reducing the number of uniform working days across firms and departments. Offices often operate with minimal staff, and client coordination becomes challenging due to absence or unavailability on both sides.

Additionally, festive season workloads increase in businesses, especially in retail, manufacturing, logistics, and e-commerce sectors, where focus shifts to sales and operations. With increased business activity and staff shortages, statutory compliance and audit procedures tend to get delayed. In many instances, even when offices remain officially open, reduced staffing levels and cultural obligations during the festive season lead to delays in the review, approval, and finalization of financial documents. These disruptions result in a reduced effective working calendar, making it difficult to complete the timely preparation, review, and filing of Income Tax Returns and Audit Reports.

Our Prayer

Considering the genuine hardships and technical constraints faced by taxpayers and professionals, we humbly request your good self to extend the due dates for ITR filing and Tax Audit Report submissions. Such an extension will ensure proper compliance, accuracy in reporting, and relief from the ongoing difficulties.

Below is a summary of the current and proposed due dates:

Particulars	Due Date / Revised Due Date	Proposed Due Date
Income Tax Return (Non-Audit Cases)	15 th September, 2025	30 th October, 2025
Tax Audit Report	30 th September, 2025	30 th November, 2025
Income Tax Return (Audit Cases)	31 st October, 2025	31 st December, 2025
Belated Income Tax Return	31 st December, 2025	31 st March, 2026

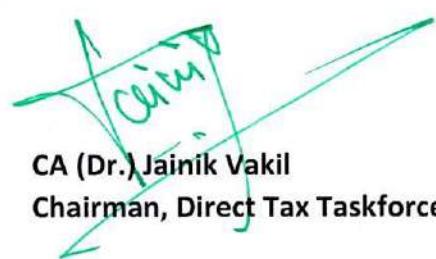
We would be sincerely grateful if your good self would take an early action in this regard and have a positive consideration of our requests, which will significantly benefit the taxation fraternity as well as the broader trade and industry.

With warm regards,

For Gujarat Chamber of Commerce and Industry



Rajesh Gandhi
Sr. Vice President



CA (Dr.) Jainik Vakil
Chairman, Direct Tax Taskforce