



MEMORANDUM-AO...



ALL ODISHA TAX ADVOCATES ASSOCIATION (AOTAA)

Regd. No.270/7202000078 of 2020-21

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Dated, the 10th day of September, 2025

To:

**Smt. Nirmala Sitharaman,
Hon'ble Finance Minister of India,
North Block, New Delhi-110001**

(Through Hon'ble Shri Bhartruhari Mahatab, MP, Cuttack (Odisha),
Chairperson, Finance Committee of Parliament).

Sub:- Memorandum of behalf of AOTAA for extension of due date for filing of
TAR for the AY-2025-26.

Respected Madam,

We the members of All Odisha Tax Advocates Association want to draw your
kind attention to the grievances of the stake holders of the Income Tax
Department as under:-

01. DUE DATE FOR FILING THE ITR FOR NON-AUDITED BUSINESS ASSESSEES ENDS ON 15/09/2025.

It is needless to draw your kind attention that vide CBDT Circular No.06 of
2025 dated-27/05/2025 the due date for filing of ITR for salaried assessee as
well as non-audited business assessee was extended keeping in view the
enactment of new Income Tax Act, 2025 and change in the schema of ITR
forms. It is to remind you that many of High Courts in past have passed orders
directing the CBDT to ensure release of ITR forms at the beginning of the year,
but this year CBDT miserably failed to follow the same. For example ITR-5 of
line schema was released on 8th of August, 2025. Similarly, Form No.3CA, 3CB
and 3CD were released 29th of July, 2025.

02. TECHNICAL GLITCHES IN THE PORTAL OF INCOME TAX DEPARTMENT.

It is not out of place to mention here that stake holders are facing several
glitches in the portal viz:-system error, frequently time out and mismatch
between Form No.26-AS, AIS and TIS and utility compatibility issues. The Tax
Professionals are facing frequent schema updates, validation errors, and portal
downtime. Each schema update requires taxpayers to revalidate and
sometimes re-enter the information, causing duplication of effort and wastage
of valuable time. Moreover, users have frequently encountered slow portal
responses, error messages while uploading returns and occasional rejections
without adequate diagnostic information. These issues not only disrupt
workflow but also cause anxiety among the taxpayers who fear penal
consequences for delayed compliance.

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03. NATURAL CALAMITIES HAVE DISRUPTED THE FLOW OF WORK:-

It is worthwhile to present before your Honour that this year the people of Odisha have faced flood and rain due to low pressure, which has created a great loss for many, who have not only lost their property but also lives of the relatives. Due to disruption of electricity supply, internet connection, transportation facility the Tax Professionals are unable to file the ITR and TAR of their assesseees within the time allowed under the statute.

04. LOCAL FESTIVALS ALSO HAMPERS THE FILING OF ITR & TAR-

It is also very pertinent to note here that all the festivals will be celebrated by the stake holders during these days viz:- Ganesh Puja, Mahalaya, Durga Puja, Laxmi Puja, Kali Puja, Dussehra, Navaratri etc, which will restrict the availability of support staff in the office of the Tax Professionals to file the TAR within the time limit.

05. ICAI HAS PRESCRIBED REVISED FORMAT OF FINANCIAL STATEMENTS FROM THIS YEAR-

From this year i.e. AY-2025-26 the ICAI has revised the format of Financial Statements for non-corporate assesseees, which will take more time for the Auditors to prepare the Balance Sheet, Trading, Profit & Loss Account etc. as per the said format.

06. FILING OF RETURNS UNDER THE GST & OTHER LAWS ALSO MANDATORY AS THAT OF ITR & TAR:-

It is not out of place to mention here that the Tax Professionals are obliged to file the returns of their clients under the GST Law as well as other laws during the month of September, 2025.

In the above circumstances we the members of AOTAA earnestly request that the due date for filing of various Forms as well as ITR may please be suitably ~~be~~ extended to a suitable date as mentioned below for the benefit of stake holders at large and assesseees of Odisha in particular.

Sl. No.	ITR & TAR Details	Due date of filing	Suggested for extension of the due date
01.	ITR (For non-audited assesseees)	15/09/2025	30/09/2025
02.	Tax Audit Report	30/09/2025	31/10/2025
03.	Return with TAR	31/10/2025	30/11/2025
04.	ITR after the due date	31/12/2025	28/02/2026

With our kind regards,

Yours sincerely,
For & on behalf of

All Odisha Tax Advocates Association

(Natabar Panda)
CHAIRMAN

Direct Tax Committee

