

ADVOCATES' TAX BAR ASSOCIATION

(REGISTERED UNDER SOCIETIES ACT, 1860 HAVING MEMBERS ALL OVER INDIA)
GH-5 & 7, FLAT NO. 520, PASCHIM VIHAR, NEW DELHI-110087

Deepak K. Bapat
National President

Om Kumar
National General Secretary



National Executives

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- Umesh Chandra Shukla, U.P., 9415020926
- Jairem Srivastava, U.P., 9415023440
- Janki Sharan Pandey, U.P., 9415002970

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National Deputy President

- Govind Narayan Sharma, Rajasthan, 9828199133

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- Mahesh Kumar Kaushik, Odisha, 9437148826
- Mallikarjun Dev Cherla, Telangana, 9866463394
- Mandeep Singh, Punjab, 8872122281
- Rakesh Kumar Bansal, Delhi, 9250696505

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- Om Kumar, U.P., 9336518041
- B.S.K. Rao, Karnataka, 9035089036

National Joint Secretary

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- Rajesh Shantilal Thakker, Gujarat, 9426512282
- Mangalampalli Somnath, Telangana, 9849247688
- Alok Sisodia, U.P., 9610109618
- Sandeep Kumar Singh, U.P., 9935076266

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- Ashwani Kumar Agarwal, U.P., 9451505605

National Executive Member

- Badam Ananth Reddy, Telangana, 9849543005
- Pradeep Sharma, Rajasthan, 9414078598
- A. Kotrabasava Rajendra, Karnataka, 9845938268

Ref.: ATBA/Rep./2025-26/24

Date 07.09.2025

To,

Smt. Nirmala Sitharaman Ji

Hon'ble Union Finance Minister

Government of India

North Block, New Delhi

Subject: Urgent Representation for Extension of Due Dates – AY 2025–26.

Hon'ble Madam,

We, the Advocates' Tax Bar Association, representing tax advocates across India, place before you this earnest representation regarding the extension of due dates for filing Income Tax Returns (ITRs), Tax Audit Reports (TAR), Transfer Pricing Reports and related statutory forms for AY 2025–26.

1. Present Situation

- The utilities for ITR and TAR were released with delay, leaving insufficient working time.
- The Income Tax e-filing portal continues to face glitches, including slow uploads, errors in validation, and repeated logouts.
- **Compliance Overlap:** GST annual filings, MCA deadlines, statutory audits, and company law filings fall in the same period, overburdening professionals and taxpayers. Reduced Effective Days: The coming festive season (Ganesh Chaturthi, Navratri, Diwali, Chhath Puja, Christmas, etc.) will substantially cut down working days.
- **Additional Reporting Burden:** This year's ITRs and TAR forms seek enhanced disclosures, requiring greater preparation, reconciliation, and verification.

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2. Practical Hardship

Madam, despite best efforts, taxpayers and professionals are facing genuine difficulty in meeting the current deadlines without compromising on accuracy. Rushed filings increase the risk of errors, defective returns, notices, and prolonged litigation—which defeats the very objective of transparent compliance.

3. Judicial & Administrative Precedents

The Hon'ble Supreme Court in Collector, Land Acquisition v. Mst. Katiji (167 ITR 471) and CIT v. Kulu Valley Transport Co. (77 ITR 518) has laid down that procedural timelines are meant to advance justice, not to penalize genuine hardship. The CBDT itself has, in the past, acknowledged practical difficulties by extending deadlines (e.g., AY 2021-22, AY 2022-23).

4. Our Humble Request

In light of the above, and in line with the recent representations made by various professional bodies, we respectfully submit that the following due date extensions be granted:

- Non-Audit ITRs (Individuals & Others) → 15th October 2025
- Tax Audit Report (TAR) & Other Audit Reports → 30th November 2025
- ITR Filing in Audit Cases → 31st December 2025
- Transfer Pricing (Form 3CEB) → 31st January 2026
- Renewal of 12A/80G Registrations → 31st December 2025

5. Larger Public Interest

This extension will:

- Allow accurate reporting & compliance, reducing future litigation.
- Provide relief to small businesses, MSMEs, professionals, and NGOs already under financial strain.
- Enhance the credibility of the compliance process by balancing administrative needs with practical realities.

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6. Appeal

Madam, as you have always stood for ease of doing business and taxpayer-friendly governance, we urge you to consider this relief measure in the spirit of fairness and justice.

We remain hopeful that our humble request will receive your kind consideration.

With highest regards,

Yours faithfully,

(For Advocates' Tax Bar Association)

[Om Kumar]

National General Secretary

Advocates' Tax Bar Association