

CA. Shivaprakash Viraktamath
President

CA. Siddartha S Javali
Secretary

To,
Shri Ravi Agarwal,
The Chairman,
Central Board of Direct Taxes (CBDT),
New Delhi.

Date: 11 May 2026

Ref No: 011/2025-26

Respected Sir,

Subject: Representation regarding timely release of e-filing utilities for Income-tax Returns for AY 2026–27

The Karnataka State Chartered Accountants Association (R) (in short 'KSCAA'), established in 1957 and registered under the Karnataka Societies Registration Act, represents a wide body of Chartered Accountants across the country. The Association has been consistently engaging with the tax administration to facilitate ease of compliance and to represent practical concerns faced by taxpayers and professionals. Over the years, the Association has been consistently engaging with the tax administration and various regulatory authorities with the objective of facilitating ease of compliance, promoting effective implementation of tax laws, and representing practical and procedural concerns faced by taxpayers and professionals. The Association has, over the years, actively assisted the administration by conveying practical issues faced on the ground and by proposing constructive recommendations to ensure smoother implementation of compliance requirements and greater administrative efficiency.

1. At the outset, we sincerely appreciate the efforts of the Central Board of Direct Taxes (CBDT) in ensuring the timely release of the Income-tax Return (ITR) forms for Assessment Year 2026–27. The availability of forms at an early stage provides clarity on reporting requirements and enables stakeholders to prepare for compliance in a structured manner. However, we wish to draw your kind attention to the fact that the corresponding e-filing utilities for these forms are yet to be made available. While the notification of forms is a significant step forward, the absence of the utilities effectively delays the commencement of the actual return filing process.



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2. Further, it is pertinent to highlight that several statutory forms and reports are required to be filed prior to or along with the filing of Income-tax Returns. These include, inter alia:
 - i. Audit reports such as Forms 3CA/3CB and 3CD
 - ii. Audit reports for trusts and institutions such as Form 10B/10BB;
 - iii. Declarations and reports linked to deductions and exemptions, such as Forms 10-IE/10-IEA;
 - iv. Forms linked to specific deductions/sections such as sections 80-IA, 80-IC, 80-ID, 80JJAA, etc.; and
 - v. Other ancillary forms and certifications forming an integral part of return filing.

In the absence of the relevant schemas, utilities, and enabling functionalities for the above forms, taxpayers and professionals are unable to initiate or complete these prerequisite compliances in a timely manner. We therefore request that the schemas, utilities, and enabling functionalities for all such forms be made available at the earliest.

3. Given the statutory nature of the compliance, the complete reliance on the electronic filing system, and the stringent consequences attached to delays, any deferment in release of such utilities significantly compresses the effective compliance window. It may be noted that even a single day's delay in certain filings can trigger levy of substantial penalties and other adverse consequences. The exposure is expected to become more significant with evolving compliance frameworks and enhanced penalty provisions. In the event of continued delay in the release of utilities and schemas, the following practical challenges may arise:
 - i. Inability to complete prerequisite filings (such as audit reports and declarations), thereby directly impacting the timely filing of Income-tax Returns
 - ii. Severe compression of timelines, leading to disproportionate workload concentration near due dates
 - iii. Increased risk of errors and omissions due to limited time available for review, reconciliation, and validation
 - iv. System congestion and potential technical disruptions owing to bulk filings within a restricted time window; and
 - v. Unintended exposure of taxpayers to interest, penalties, and other consequences despite bona fide efforts.

4. In this regard, we respectfully submit the following for your kind consideration:
- i. Timely release of the e-filing utilities, schemas and functionalities corresponding to the notified ITR forms and other forms at the without delay
 - ii. Immediate release of schemas and utilities for all statutory forms and reports required to be filed prior to or along with the Income-tax Returns
 - iii. Ensuring stability and readiness of the e-filing system upon release to facilitate a smooth filing experience
 - iv. Avoidance of frequent post-release revisions, with emphasis to minimize multiple versions of utilities/forms after release.

In view of the above, we once again place on record our appreciation for the timely release of the Income-tax Return forms and respectfully urge that the corresponding e-filing utilities and related schemas be made available without further delay. A coordinated and timely rollout, along with the above facilitative measures, will significantly ease the compliance process and mitigate avoidable hardship for taxpayers and professionals. We trust that the above concerns will receive your kind consideration and necessary action.

Yours sincerely,

For Karnataka State Chartered Accountants Association ®



CA Shivaprakash Viraktamath
President



CA Siddhartha S Javali
Secretary



CA Babitha G
Chairperson,
Representation Committee

CC:

1. Smt. Nirmala Sitharaman, Hon. Union Minister of Finance and Corporate Affairs, Government of India
2. Shri Pankaj Chaudhary, Union Minister of State, Finance
3. Shri Arvind Shrivastava, Hon'ble Revenue Secretary
4. Smt Preeti Garg, PCCIT, Karnataka and Goa