|| JAI HIND ||

All India MSME and Tax Professionals Association

AIMTPA

Ref:- AIMTPA/001/26-27 Date:- 16-Sep-2026

To,
Hon' Chairman,
Union Finance Minister,
Government of INDIA,
New Delhi-110001

Subject: Request to rationalise Tax Audit due date to 31st October 2026 and Audit ITR due date to 30th November 2026

Respected Madam,

The **All India MSME Tax Professionals Association (AIMTPA)** sincerely appreciates the Government's decision to rationalise the Income-tax Return filing calendar by extending the due date for **non-audit business and professional returns from 31st July to 31st August**.

This is a welcome and practical reform.

However, the **Tax Audit due date continues to remain 30th September**, resulting in only **one month's effective gap** between completion of non-audit business return filing and Tax Audit compliance.

This has created considerable practical difficulty because, in most MSME and professional practices, **the same Chartered Accountants, Tax Practitioners, Accountants and staff members are responsible for filing both non-audit business returns as well as completing Tax Audits.**

A Tax Audit is not merely a filing exercise. It requires detailed verification and reconciliation of books of account, GST data, TDS records, AIS/TIS, debtors, creditors, stock, statutory payments, loans, fixed assets, depreciation and several other particulars required under the Tax Audit Report.

When the **non-audit filing season continues up to 31st August**, completing the entire audit exercise **by 30th September** significantly **compresses the available working period** and places avoidable pressure upon both taxpayers and professionals.

A reasonable time gap is essential to ensure **quality, accuracy and proper verification in audit reporting**, rather than merely achieving filing within a compressed deadline.

AIMTPA therefore respectfully requests the Government to adopt the following rationalised compliance calendar:

Compliance	Present Due Date	Requested Due Date
Non-audit Business/Professional ITR	31st August 2026	31st August 2026
Tax Audit Report	30th September 2026	31st October 2026
ITR in Audit Cases	31st October 2026	30th November 2026

Why this rationalisation is necessary

- The same professionals handle both non-audit and audit cases.
- Tax Audit requires substantial verification and reconciliation work.
- MSMEs often depend upon external professionals for finalisation of accounts.
- A compressed deadline can adversely affect audit quality.
- Better reconciliation reduces incorrect reporting, revised returns, notices and litigation.
- Small and medium professional firms face the greatest workload pressure.
- A permanent rationalised calendar will avoid repeated extension requests every year.

AIMTPA therefore requests that the above due dates may kindly be **rationalised for Assessment Year 2026-27 and continued in subsequent years as a permanent and predictable compliance framework.**

This would further strengthen the Government's objective of improving **Ease of Compliance, Ease of Doing Business and quality of tax administration.**

We hope the matter will receive favourable consideration.

Thanking you,
JAI HIND

Team **AIMTPA**

President

@aimtpa
Address:- Chohttan Road, Barmer (Rajasthan)
Email - aimtpa.org@gmail.com