A.P TAX PRACTITIONERS AND CONSULTANTS ASSOCIATION

APTPCA

Regd No. 121/2016

B. SRINIVASA RAO, President, 94401 49652
K.V.KOTESWARA RAO, Vice President, 99494 84364
T. SREENIVASULU REDDY, Vice President, 98491 74109
V.V.SUBRAHMANYAM, Secretary, 9348891131
B.S.SEETHAPATHI RAO, Honorary President, Legal Advisor, 9848099490

ZINKA THIRUPAL, General Secretary, 99854 14855
A.ADINARAYANA REDDY, General Secretary, 98851 87695
V.NARESH, Joint Secretary, 99486 78702
NARRAVULA RAMUDU, Joint Secretary, 99087 87374
JONNALAGADDA S.S.V.PRASAD (Siva), Treasurer, 93915 23768

Guntur,
Dat: 16.9.26.

To
The Honourable Finance Minister of India,
Ministry of Finance,
Room Nos. 15074–15075,
Kartavya Bhavan–1,
New Delhi.

Respected Madam,

Sub: Representation seeking rationalisation and permanent extension of the due dates for furnishing Tax Audit Reports under Section 44AB of the Income-tax Act and filing the corresponding Income-tax Returns – Assessment Year 2026–27 and subsequent Assessment Years – Reg.

We, the Andhra Pradesh Tax Practitioners and Consultants Association (APTPCA), having its head office at Guntur, Andhra Pradesh, respectfully submit this representation seeking your kind and urgent intervention in the matter of rationalising the statutory due dates for Tax Audit Reports and the corresponding Income-tax Returns.

Our Association was established in the year 2016 with the objective of promoting the professional interests of tax practitioners and consultants, creating awareness regarding the laws, rules, notifications and Government Orders issued from time to time, and facilitating better coordination between taxpayers, tax professionals and the Government.

We have always endeavoured to encourage voluntary tax compliance, ensure timely and accurate filing of returns, improve tax administration and bring genuine difficulties faced by taxpayers and tax practitioners to the notice of the concerned authorities. Our Association has consistently represented various issues relating to direct and indirect taxation before the competent authorities, including the CBDT and CBIC, and has actively participated in efforts to resolve practical difficulties faced by taxpayers and professionals.

1. Practical difficulties in the existing compliance schedule

The present compliance calendar places considerable pressure on small accountants, tax practitioners and statutory auditors. After completing the filing of business-related Income-tax Returns by the prescribed due date of August 31, tax professionals are immediately required to undertake the extensive work involved in finalising Tax Audit Reports under Section 44AB and filing the corresponding Income-tax Returns within a very short period.

D.No. 6-15-38, Sai Nadh Complex, 15/1 Arundelpet, Guntur - 522 007

aptpcaonline@gmail.com

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T.V. Syama Sundar
A.Bhanoji Rao
T. Srinivas Rao
I. Srikanth
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M. Krishna Kishore
P. Srikanth
S. Murali Babu
M V S Rajendra Kumar
A. Ramanaiah
E. Jaya Gopal
S. Raghavendra Swamy
Ch. Ramanjaneyulu
S. Harikrishna
P. Subbarayudu
A. Rama Krishna
T. Shakthivelu

Tax audit work is not merely a mechanical exercise. It involves, among other things:

* Collection and verification of books of account and supporting documents.
* Reconciliation of sales, purchases, bank transactions, GST records and other financial information.
* Verification of financial statements and accounting records.
* Examination of tax deductions, disallowances, statutory compliances and other audit particulars.
* Coordination with taxpayers, accountants and statutory auditors.
* Preparation, review and finalisation of audit reports and related Income-tax Returns.

Chartered Accountants and statutory auditors depend substantially on the books of account, reconciliations and financial information prepared and furnished by accountants and tax practitioners. The collection, verification and finalisation of this extensive information requires adequate time to ensure accuracy and compliance.

The existing schedule leaves very little practical time between the completion of the earlier return-filing obligations and the finalisation of tax audit assignments. This results in an extraordinary workload, particularly for small practitioners and accountants serving a large number of taxpayers in rural and semi-urban areas.

2. Severe stress on grassroots tax practitioners

The pressure of completing numerous tax audit assignments within a limited period has resulted in prolonged working hours, sleepless nights, physical exhaustion and considerable mental stress among tax professionals and their supporting staff.

Many small practitioners are required to balance their professional responsibilities with family commitments, financial obligations, children's education and the sustenance of their offices. Although they are committed to fulfilling their statutory duties, the existing compliance schedule places an excessive burden on their physical and mental well-being.

We respectfully submit that a tax-compliance framework should not only promote timely revenue collection but should also provide a practical and sustainable environment in which taxpayers, accountants, tax practitioners and auditors can discharge their responsibilities accurately and responsibly.

3. Need for a permanent and rationalised due date

Madam, the difficulties arising from the existing compliance calendar are recurring in nature and are not confined to one particular Assessment Year. Granting an extension only after the compliance deadline approaches does not provide a permanent or predict-

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Treasurer
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Accordingly, we humbly request that the Government may kindly consider introducing a permanent and uniform statutory due date for furnishing Tax Audit Reports under Section 44AB and filing the corresponding Income-tax Returns.

We propose that the due date for furnishing Tax Audit Reports and the corresponding Income-tax Returns be permanently fixed as October 31 of the relevant Assessment Year, or such other suitably rationalised date as may be considered appropriate by the Government after taking into account the practical requirements of taxpayers, accountants, tax practitioners and statutory auditors.

A permanent and predictable due date would:

1. Enable taxpayers and professionals to plan their compliance activities well in advance.
2. Provide sufficient time for the preparation, verification and finalisation of accounts and audit reports.
3. Reduce excessive workload and avoid last-minute filing pressures.
4. Improve the accuracy and quality of Tax Audit Reports and Income-tax Returns.
5. Reduce the need for repeated representations seeking extensions every year.
6. Promote sustainable, orderly and efficient tax administration.

We respectfully submit that providing adequate time for compliance would ultimately serve the interests of the Revenue by improving the quality and accuracy of tax filings and reducing avoidable errors, revisions and disputes.

4. Immediate relief for Assessment Year 2026–27

Pending consideration and implementation of a permanent rationalisation of the due dates, we earnestly request your good self to kindly consider announcing, at the earliest, an extension of the due date for furnishing Tax Audit Reports under Section 44AB and filing the corresponding Income-tax Returns for Assessment Year 2026–27 up to October 31, 2026, or such other reasonable date as the Government may deem appropriate.

We further request that this immediate relief may kindly be treated as an interim measure, without prejudice to our principal request for a permanent and uniform statutory due date for all future Assessment Years.

5. Our humble appeal

Madam, our Association remains fully committed to statutory compliance, voluntary tax collection and extending complete cooperation to the Income-tax Department and the Government.

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We therefore humbly appeal to your good self to consider the genuine and recurring difficulties faced by small accountants, tax practitioners and auditors across the country and to take appropriate steps towards establishing a permanent, practical and rationalised compliance calendar.

Your timely and compassionate intervention in this matter would provide immense relief to thousands of tax professionals and taxpayers and would contribute significantly to improving the quality of tax compliance and administration.

We shall remain highly obliged for your kind consideration and favourable action.

Thanking you, Madam,

Yours sincerely,

Sri Budumuru Srinivasa Rao
President
Andhra Pradesh Tax Practitioners and Consultants Association (APTPCA)
Andhra Pradesh

Copy to the Chairman, CBDT

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