CHARTERED ACCOUNTANTS ASSOCIATION

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September 06, 20265

To
The Honorable Finance Minister
Government of India
North Block, New Delhi – 110001

Subject: Request for Extension of Due Date for Tax Audit Reports, Forms 10B/10BB and Income-tax Returns for AY 2026-27

Respected Madam,

The **Chartered Accountants Association, Jalandhar**, on behalf of taxpayers, respectfully submits this representation seeking your kind consideration for extension of the due date for furnishing **Tax Audit Reports (TAR), Forms 10B/10BB and other audit-related reports**, along with consequential relief in filing Income-tax Returns for AY 2026-27.

At the outset, we appreciate the taxpayer-friendly decision to introduce a separate due date of **31 August 2026 for business taxpayers not liable to audit**, instead of the earlier common due date of 31 July. However, this has resulted in considerable overlap of compliance work during August and September for taxpayers and professionals handling audit cases.

The present due dates are:

Particulars	AY 2026-27
Business – Non-Audit ITR	31 August 2026
Tax Audit Report	30 September 2026
Audit ITR – Other than TP	31 October 2026
ITR with TP Report	30 November 2026

Thus, the effective period between the Tax Audit Report and the corresponding audit-case ITR has been reduced to **one month**, while the audit and reporting workload has substantially increased.

Delayed availability of ITR Forms and Utilities

The first release of ITR forms during the current year was considerably delayed, particularly for audit cases:

- ITR-3 – 18 June 2026
- ITR-5 – 07 July 2026
- ITR-7 – 09 July 2026
- ITR-6 – 04 August 2026

The online utilities were made available subsequently, often after a further gap of 15–20 days. Consequently, the **effective period available to taxpayers for preparation and filing has been substantially reduced**.

Additional compliance burden on Non-Corporate Assesses

It is also pertinent to submit that **this year ICAI has implemented a mandatory lengthy financial-statement format, broadly similar to the format followed by corporate entities, for non-corporate assessees**.

This requires taxpayers to compile and provide substantially more detailed financial information and disclosures. The same also requires **verification and authentication by Chartered Accountants** as part of the audit/compliance process.

The preparation, compilation, reconciliation and professional verification of this additional information is **considerably time-consuming** and has added to the compliance burden of taxpayers during an already compressed audit season.

Our Request

In view of the above genuine difficulties, we respectfully request your good office to kindly:

1. Extend the due date for Tax Audit Reports from 30 September 2026 to 31 October 2026;

2. Extend correspondingly the due dates for Forms 10B, 10BB and other audit-related reports/forms; and

3. Alternatively, synchronize the due dates of the Tax Audit Report and audit-case Income-tax Returns at 31 October 2026.

The requested extension is not intended to defer tax payment or provide any undue benefit. It is sought only to enable taxpayers to complete their statutory compliances **accurately, completely and after proper audit, reconciliation and professional verification**.

Considering the delayed release of ITR forms/utilities and the additional compliance burden introduced during the current year, we earnestly request your good office to consider this representation sympathetically and provide the necessary extension at the earliest.

Thanking you

Yours faithfully,

(**CA. Ashwani Kumar Jindal**)
General Secretary
M – 9876063350

Copy to

1. The Honorable Prime Minster of India
2. The Honorable, MOS Finance
3. The Revenue Secretary
4. Chairman, CBDT
5. The Chief Commissioner of Income Tax, Amritsar
6. All the Principal Commissioners of Income Tax, Jalandhar
7. The Chief/Principal/Commissioner of Income Tax Exemptions
8. All Print Medias