HARYANA STATE TAX BAR ASSOCIATION (REGD.)

(A Forum of Tax Advocates of Haryana)

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To,

Hon'ble Smt. Nirmala Sitharaman Ji
Hon'ble Union Finance Minister
Ministry of Finance, Government of India
New Delhi

And

Shri Ravi Agrawal Ji
Chairman, Central Board of Direct Taxes (CBDT)
Ministry of Finance, Government of India
New Delhi

And

Shri Sanjay Bahadur Ji
Member (Income Tax), CBDT
Ministry of Finance, Government of India
New Delhi

And

Smt. G. Aparna Rao Ji
Member (Taxpayers Services & Revenue), CBDT
Ministry of Finance, Government of India
New Delhi

HARYANA STATE TAX BAR ASSOCIATION (REGD.) HSTBA President *HARYANA*

Subject: Request for extension of the due date for furnishing Tax Audit Reports for AY 2026-27 beyond 30.09.2026.

Respected Madam/Sir,

We, on behalf of the **Haryana State Tax Bar Association and the Tax Bar Associations/Tax Bar representatives of various districts of Haryana**, respectfully submit this representation seeking a reasonable extension of the due date for furnishing Tax Audit Reports for **Assessment Year 2026-27**, presently falling on **30th September 2026**.

The Income Tax Department has prescribed **30.09.2026** as the due date for furnishing Tax Audit Reports for FY 2025-26 relevant to AY 2026-27.

While the tax professionals and taxpayers across Haryana are making every possible effort to complete the statutory compliances within time, the present year involves **substantial additional compliance and transition-related challenges**, which have materially increased the workload of Chartered Accountants, tax practitioners, businesses and taxpayers.

1. Transition to the new Income-tax Act

The current compliance period is particularly significant because the country is transitioning from the Income-tax Act, 1961 to the **Income-tax Act, 2025**.

Although the tax audit for FY 2025-26/AY 2026-27 continues to be governed by the Income-tax Act, 1961 and the existing Forms 3CA/3CB/3CD, the transition has resulted in considerable additional professional work in understanding the new statutory framework, transitional provisions and corresponding compliance requirements.

HARYANA STATE TAX BAR ASSOCIATION (REGD.) HARYANA
HSTBA
President

2. Heavy workload during the current compliance season

Tax professionals are presently required to simultaneously handle:

- Tax audit assignments;
- Preparation and verification of Form 3CA/3CB and Form 3CD;
- Reconciliation of books with GST returns and other statutory records;
- TDS/TCS reconciliation;
- AIS/TIS and Form 26AS reconciliation;
- Bank and financial statement reconciliation;
- Verification of various statutory disclosures;
- Compilation and verification of large volumes of supporting documents;
- Income-tax return preparation and other statutory compliances.

The additional workload is particularly significant for small and medium-sized businesses and professional firms having multiple audit assignments.

3. Need for adequate opportunity for accurate and quality compliance

Tax audit is not merely a procedural formality. The information reported in the Tax Audit Report has significant consequences for both taxpayers and the Income-tax Department.

Several clauses of Form 3CD require detailed verification, reconciliation and professional application of mind. Any undue pressure caused by an extremely compressed timeline may adversely affect the quality and accuracy of reporting.

A reasonable extension would therefore serve the interest of **both taxpayers and the Department**, by facilitating accurate, complete and error-free compliance.

HSTBA President

4. Portal-related and technical issues

The e-filing ecosystem is handling a large volume of statutory compliances simultaneously. Tax professionals frequently face technical difficulties relating to uploading, validation, reconciliation, generation of forms, digital signatures, data matching and other portal-related processes.

Even where such issues are temporary, they can result in considerable loss of productive time, particularly during the final days before the due date.

5. Representation from the professional fraternity across Haryana

The **Haryana State Tax Bar Association**, representing the interests of tax professionals across Haryana and working in coordination with District Tax Bar Associations, has received genuine concerns from professionals regarding the limited time available for completion of the present year's audit compliances.

The request is therefore not intended to avoid statutory compliance but rather to seek **a reasonable additional window so that the statutory requirements can be completed with due diligence and professional accuracy.**

Prayer

In view of the above circumstances, we most respectfully request your good offices to kindly:

1. Extend the due date for furnishing Tax Audit Reports for AY 2026-27, presently fixed as 30.09.2026, by an adequate and reasonable period;

2. Preferably extend the due date by at least 30 days, so that sufficient time is available to taxpayers and tax professionals for proper verification and filing;

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3. In the alternative, kindly grant such further extension as may be considered appropriate in the prevailing circumstances; and

4. Kindly issue the necessary notification/circular at the earliest, so that taxpayers, Chartered Accountants and tax professionals can plan their statutory compliances accordingly.

We sincerely believe that granting a reasonable extension will promote **voluntary compliance, accuracy, quality of tax reporting and ease of doing business**, while also reducing avoidable technical and procedural difficulties for both taxpayers and the Department.

We, therefore, earnestly request your kind and sympathetic consideration of this representation in the larger public and professional interest.

With highest regards,

Yours faithfully,

Naveen Gupta (Advocate)
President
Haryana State Tax Bar Association

HARYANA STATE TAX BAR ASSOCIATION (REGD.) HSTBA President HARYANA

Mohinder Singh (Advocate)
Secretary General
Haryana State Tax Bar Association

HARYANA STATE TAX BAR ASSOCIATION (REGD.) HSTBA President HARYANA

On behalf of:
Haryana State Tax Bar Association
and
District Tax Bar Associations / Tax Bar representatives across Haryana

Date: 16.09.2026
Place: Gurugram, Haryana