JAIPUR CHARTERED SPORTS CLUB

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Ref. No.: JCSC/2026-27/008
Date: 23rd September 2026

To,
The Chairman,
Central Board of Direct Taxes,
Department of Revenue, Ministry of Finance,
Government of India, Kartavya Bhawan-1, New Delhi - 110001.

Subject: Representation for extension of the "specified date" for furnishing reports of audit under section 44AB (Forms 3CA/3CB and 3CD) and other audit reports for Previous Year 2025-26 (Assessment Year 2026-27) from 30 September 2026 to 31 October 2026, with consequential extension of the due date for filing return of income in audit cases from 31 October 2026 to 30 November 2026.

Respected Sir,

Jaipur Chartered Sports Club (JCSC) is an Association of Persons incorporated at Jaipur on 6 May 2026, whose members include practicing Chartered Accountants. We most respectfully submit this representation, in the larger interest of taxpayers and the profession, and seek the kind and favourable consideration of the Board.

1. For Previous Year 2025-26 (Assessment Year 2026-27), which continues under the Income-tax Act, 1961, the specified date for furnishing the report of audit in the case of assessees referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 is 30 September 2026, and the due date for filing the return of income in such cases is 31 October 2026. To the best of our knowledge, no order or circular extending the specified date has been issued as on the date of this letter.

2. We humbly draw the Board's attention to the following practical difficulties, several of which have also been placed before the Board by other professional bodies:
   - (a) Tax audit is a substantive exercise. It requires reconciliation of books with GST returns, TDS/TCS statements, AIS/TIS and Form 26AS, and verification of the clause-wise particulars of Form 3CD. The working window before 30 September is compressed.
   - (b) The availability of revised return forms and utilities has, as reported in representations of other bodies, been delayed and updated in stages, leaving limited time for stable, end-to-end compliance.
   - (c) Audit work overlaps with other statutory compliances (GST, TDS/TCS, MCA filings) and with revised financial reporting requirements for non-corporate entities.
   - (d) A strike by bank employees has been proposed for 28, 29 and 30 September 2026, following the fourth Saturday and Sunday (26 and 27

September). If it proceeds, banking-dependent verification and confirmations may be affected in the last days before the deadline.

3. The Board has, in earlier years, been pleased to extend the specified date on similar representations: for AY 2024-25 from 30 September to 7 October 2024 (Circular No. 10/2024), and for AY 2025-26 from 30 September to 31 October 2025 and thereafter to 10 November 2025 (Circular No. 15/2025).

4. In view of the above, we most humbly request the Board, in exercise of its powers under section 119 of the Act, to kindly:
   (a) extend the specified date for furnishing the report of audit (Forms 3CA/3CB with Form 3CD, and other audit reports linked to the same date, including Forms 10B and 10BB) for AY 2026-27 from 30 September 2026 to 31 October 2026;
   (b) correspondingly extend the due date for filing the return of income for such assessees from 31 October 2026 to 30 November 2026, so that the one-month interval between the audit report and the return is preserved;
   (c) grant consequential relief under sections 234A and 271B for the period covered by the extension; and
   (d) announce the decision well before 30 September 2026, so that taxpayers and professionals may plan their work with certainty.

5. For the longer term, we respectfully suggest, for the Board's consideration, that return forms and utilities be finalised and released early in the financial year, and that the audit-report and audit-case return dates be aligned in the regular calendar so that extensions become exceptional.

We are confident that the Board will appreciate the genuine difficulties of the profession and extend the relief sought. We shall remain grateful for its kind consideration.

Thanking you,

Yours faithfully,
For JAIPUR CHARTERED SPORTS CLUB

-Sd-
Secretary, JCSC

-Sd-
President, JCSC

Copy to: 1. Hon'ble Union Minister of Finance, Government of India, New Delhi.
2. The Revenue Secretary, Ministry of Finance, New Delhi.