CHARTERED ACCOUNTANTS ASSOCIATION

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For correspondence care:- CA. Ashwani Jindal, General Secretary,
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CA. C K Koul Chairman		CA. Ashwani Jindal General Secretary

September 17, 2026

To
The Hon'ble Finance Minister
Government of India
North Block, New Delhi – 110001

Subject: Gentle Reminder – Request for Extension of Due Date for Tax Audit Reports, Forms 10B/10BB and Income-tax Returns for AY 2026-27 and Alignment of Statutory Due Dates for Future Years

Respected Madam,

The **Chartered Accountants Association, Jalandhar**, on behalf of taxpayers and the professional fraternity, 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 sincerely 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, the **re-alignment of the statutory due dates has resulted in a substantial compression and overlap of compliance work during August and September**, particularly for taxpayers and Chartered Accountants handling audit cases.

Present Due Dates for AY 2026-27

Particulars	Due Date
Business – Non-Audit ITR	**31 August 2026**
Tax Audit Report	**30 September 2026**
Audit ITR – Other than TP Cases	**31 October 2026**
ITR with TP Report	**30 November 2026**

Consequently, the effective period available between furnishing the **Tax Audit Report and the corresponding Income-tax Return in audit cases is only one month**. This has created considerable pressure on taxpayers and professionals, particularly when viewed alongside the increased scope of audit, reconciliation and reporting requirements.

It is respectfully submitted that **the present demand for extension has primarily arisen due to the re-alignment of the statutory due dates itself**. While the separate due date of 31 August for non-audit cases is appreciated, the consequential reduction in the time available for completing audit-related compliances has resulted in a significant concentration of work within a short period.

Delayed Availability of ITR Forms and Utilities

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

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

The corresponding online utilities were made available subsequently, often after a further gap of approximately **15–20 days**.

Thus, although the statutory due dates remain unchanged, the **effective time actually available to taxpayers and professionals for preparation, reconciliation, audit and filing has been substantially reduced**.

Additional Compliance Burden on Non-Corporate Assessees

It is also pertinent to submit that, during the current year, **ICAI has implemented a mandatory and substantially more detailed financial-statement format for non-corporate assessees, broadly aligned with the format followed by corporate entities**.

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

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

Our Request

In view of the genuine and practical difficulties explained above, we most respectfully request your good office to kindly consider the following:

1. Extension of the due date for furnishing Tax Audit Reports for AY 2026-27 from 30 September 2026 to 31 October 2026.

2. Corresponding extension of the due dates for Forms 10B, 10BB and other audit-related reports/forms wherever applicable.

3. Consequentially, necessary relief may also kindly be provided wherever the extended date of the audit report has a bearing on the filing of the corresponding Income-tax Return.

Permanent Alignment of Due Dates from Future Years

We further respectfully submit that the present difficulty has arisen substantially because of the **re-alignment of the due dates between non-audit and audit cases**.

Therefore, in addition to the immediate relief for AY 2026-27, we humbly request that, in the forthcoming **Union Budget to be presented on 01 February 2027**, the Government may kindly consider **appropriately amending the Income-tax Act to prescribe 31 October as the statutory due date for both the Tax Audit Report and the Income-tax**

Return in audit cases, subject to the existing provisions relating to transfer-pricing cases and other special categories.

Such a permanent statutory alignment would:

- provide adequate and predictable time for completion of tax audits;
- avoid unnecessary year-to-year requests for extensions;
- reduce overlapping compliance deadlines;
- facilitate proper reconciliation and verification of financial and tax information;
- improve the quality and accuracy of tax filings; and
- provide greater certainty to both taxpayers and the professional fraternity.

The requested extension for the current year is **not intended to defer payment of taxes or provide any undue benefit to taxpayers**. It is sought only to enable taxpayers and professionals to complete statutory compliances **accurately, comprehensively and after proper audit, reconciliation and professional verification**.

Considering the **re-alignment of statutory due dates, delayed availability of ITR forms and utilities, substantially increased reporting requirements and the compressed period available for audit compliances**, we earnestly request your good office to consider this representation sympathetically and kindly grant the extension of the due date for AY 2026-27 **up to 31 October 2026**.

We further request that the issue of **permanently prescribing 31 October as the due date for TAR and audit-case ITRs** may kindly be considered in the **Union Budget 2027** so that a stable and practical compliance framework may be established for future years.

We shall be grateful for your kind consideration and necessary action in the matter.

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