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To
Mrs. Nirmala Sitharaman,
Hon'ble Union Finance Minister,
North Block, Government of India,
New Delhi-110001

15th September, 2026

Subject: Prayer for one month Extension of due date for uploading Tax Audit Reports-TAR (including in Form 10B/10BB/3CA/3CB) as prescribed under the Income Tax Act, 1961 and Rules made thereunder.

Hon'ble Madam,

We respectfully submit as under:

APPRECIATION FOR FULFILMENT OF LONG STANDING DEMAND:

1. We appreciate for fulfilling the long standing suggestion by introducing separate due date (from 31st July) for tax payers having business income but not liable to Tax Audit as 31st August.

PRESENT REQUIREMENT OF FURNISHING TAR:

2. The last date for furnishing Tax Audit Reports for Financial year 2025-26 relevant to Assessment Year 2026-27 is 30th September, 2026 as per the existing provisions of the Income Tax Act, 1961.

CONSEQUENCE OF SHIFTING OF LAST DATE:

3. The amendment of shifting of last date to 31st August has resulted in lesser time to conduct Tax Audits, effectively only one month, since Tax Audit Reports needs to be uploaded by 30th September. Thereafter, the ITR needs to be uploaded by 31st October. Needless to mention that gradually audit work and reporting requirements have substantially increased.

DELAYED AVAILABILITY OF ITR FORMS AND UTILITY:

4.1. Respectfully we wish to place on record availability of ITR Forms and Utilities this year as under:

- ITR-3 - 18th June, 2026
- ITR-5 - 07th July, 2026
- ITR-7 - 07th July, 2026
- ITR-6 - 04th August, 2026

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4.2. Thus, the first release of ITR forms during the current year was again considerably delayed, particularly for audit case as is evident from the details.

4.3. Online utilities were made available subsequently, often after a further gap of 15-20 days. Consequently, the effective period available for preparation and filing has been substantially reduced. This is causing considerable practical difficulty to assessee as well as professionals.

INCREASED SCOPE AND COMPLEXITY:

5. There is substantial increase in the scope and complexity of tax-audit reporting in Form No.10B and 3CD. It involve extensive verification and reconciliation of financial and tax information. In addition, the auditor has to reconcile and examine information from multiple sources, including:
   - Books of account and financial statements;
   - GST returns, e-invoices and e-way bills;
   - AIS and Form 26AS;
   - TDS/TCS records;
   - Bank and other financial information;
   - Section 43B/statutory liabilities;
   - MSME-related information;
   - Related-party and specified transactions; and
   - Cash receipts/payments and other statutory disclosures.

ICAI PRESCRIBES FORMAT FOR NON-CORPORATE ENTITIES:

6. It is also pertinent to submit that this year ICAI has implemented a mandatory lengthy financial-statement format for non-corporate assesses. This requires taxpayers to complete and provide substantially more detailed financial statement incorporating information and disclosures. The preparation, compilation, reconciliation and verification of such additional information is considerably time-consuming and has added to the compliance and verification burden on taxpayers and Chartered Accountants respectively.

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EXPECTATION OF STAKE HOLDERS:

7. The expectation of all stake holder for Quality of Audit is very high. In this regard, we submit that Tax audit is a professional certification and not merely an electronic filing exercise. Adequate time is essential for proper discharge of responsibility. Excessive compression of the available period result in inadvertent errors and inadequate scrutiny. The situation is further aggravated by electronic filing/portal dependency, validation issues.

PERMANENT SOLUTION:

8. In totality, minimum two-month time is fairly required. Therefore, we respectfully submit that a minimum two-months interval between the last date of non-audit ITR and uploading of Tax Audit Reports should be provided which is practical and reasonable for compliance. We respectfully submit that law should be amended suitably once for all by providing last date to upload Audit Report along with ITR on 31st October only.

PRESENT SOLUTION:

9. The desired two-month interval can appropriately be achieved by extending the Tax Audit Reports due date from 30th September, 2026 to 31st October, 2026.

PRAYER:

We respectfully submit that the proposed extension would ultimately serve the interest of all stakeholders, namely, exchequer, taxpayers and the tax-audit professionals.

In view of the above narration, we respectfully pray your honour to kindly direct for extension of due date for furnishing Tax Audit Reports from 30th September, 2026 to 31st October, 2026.

We shall be grateful for such act of kindness for all the taxpayers and professionals.

Yours faithfully,
For Maharshi Bharadwaj Chartered Accountants Association, Prayagraj

[CA. S. B. Pathak]
Secretary

[CA. (Dr.) Navin C. Agrawal]
President