The Tax Practitioners' Association

TPA Building, Plot No. 88, Opp. DIC Office, Railway Station Road, Chhatrapati Sambhajinagar (Aurangabad) - 431005 (M.S.)

President
Adv. Ashish K. Gangwal
Mob: 9890949187

Secretary
Adv. Abhijit M. Pathak
Mob: 9028074080

Treasurer
Shri. Kailas Landge
Mob: 9923793550

Vice President
CA. Santosh Garud
Mob: 9922900912

Joint Secretary
Mr. Sheetal Badjate
Mob: 9422202740

Past President
Mr. Shaikh Irfan Zahir
Mob: 9422711947

Members
Mr. Abhijeet Jain
Mob: 9422225563

Adv. Sayed Riyaz Gafoor
Mob: 8446606898

Mr. Bharat Sonawane
Mob: 8485848935

Mr. Sanjay Surte
Mob: 9850065738

Study Circle Chairman
CA. Gurdeep Singh Bagga
Mob: 9850633099

Ref.: TPA/REP/2026-27/01 **Date: 16 September 2026**

To,
The Hon'ble Union Minister of Finance
Smt. Nirmala Sitharaman - Madam
Room No. 15074- 15075, 5th Floor – B Wing- Kartavya Bhawan,
New Delhi. -110 001.

To,
Hon. Shri -Ravi Agrawal – Chairman – CBDT
Office of -The Chairman of the Central Board of Direct Taxes (CBDT)
Room No. 14026, Kartavya Bhawan - 1, New Delhi – 110001.

To,
Hon'ble Minister of State- Government of India,
Office of -The Minister of State for Finance in the Ministry of Finance - Room No. 16042- 6th Floor, A Wing,-Kartavya Bhawan-I, New Delhi—110001.

Subject: Request for Extension of Due Dates for Tax Audit Reports, Forms 10B/10BB and Corresponding Income-tax Returns for AY 2026-27 – Representation in View of Practical Difficulties and Ongoing Festival Season.

Respected Madam/Sir,

The Tax Practitioners' Association, Chhatrapati Sambhajinagar (Aurangabad) M.S., representing Tax Practitioners, Chartered Accountants, Tax Consultants, Accountants of the region, respectfully submits this further representation seeking a reasonable extension of the due dates for furnishing Tax Audit Reports, Forms 10B/10BB and other audit-related reports, together with a consequential extension of the due date for filing the corresponding Income-tax Returns for Assessment Year 2026-27.

At the outset, we sincerely appreciate the taxpayer-friendly measure of providing 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, in practical terms, the revised compliance calendar has resulted in a substantial concentration of audit-related work during the limited period of August to September, placing considerable pressure on Taxpayers, Auditors, Tax Professionals, Accountants and their supporting staff.

In this background, and particularly considering the ongoing festival season, we respectfully place the following difficulties for your kind consideration.

1. PRESENT STATUTORY DUE DATES

The principal due dates presently applicable for AY 2026-27 are as follows:

Particulars	Due Date – AY 2026-27
Business – Non-Audit ITR	31 August 2026
Tax Audit Report and other audit reports/forms	30 September 2026
Audit ITR – Other than TP	31 October 2026
ITR with TP	30 November 2026

The relatively narrow interval available for audit taxpayers after the completion of non-audit compliances has created substantial practical pressure, particularly where accounts, reconciliations and supporting records require extensive verification.

2. DELAYED RELEASE AND CONTINUING UPDATES OF ITR FORMS AND UTILITIES

A significant practical difficulty during the current compliance cycle has been the delayed availability and continuing revision of ITR forms, schemas and utilities, particularly for taxpayers falling within audit categories.

For example, the common offline utility for ITR-1 to ITR-4 was initially released on 20 May 2026 and subsequently updated to Version 1.2.4 on 2 September 2026. ITR-3, ITR-5 and ITR-7 Excel utilities were also released and subsequently updated during September 2026, while the ITR-6 Excel utility was released on 4 August 2026.

The Tax Audit Report and Income-tax Return are closely interconnected. Audit disclosures, financial particulars, tax computations and other reporting requirements need to be reconciled with the corresponding return forms, schemas, validations and utilities.

Where utilities and validations continue to be updated, taxpayers and professionals are required to revisit work already undertaken. This reduces the effective time available for proper finalization, review and error-free filing.

3. TECHNICAL AND PORTAL-RELATED DIFFICULTIES

Taxpayers and professionals are also experiencing practical difficulties in accessing, downloading and reconciling information available through Annual Information Statement (AIS), Taxpayer Information Summary (TIS) and Form 26AS, besides issues relating to login, data retrieval, validation, digital signatures and uploading of various forms and reports.

In audit cases, such issues have a cascading effect because information obtained from various sources must be reconciled with books of account, financial statements, GST records, TDS/TCS records and other supporting documents before the statutory audit disclosures can be finalized.

4. OVERLAPPING STATUTORY COMPLIANCES

The period from August to October is already one of the busiest compliance periods for the professional fraternity and business community.

During this period, professionals are required to simultaneously attend to several statutory and regulatory compliances, including:

- GST returns and reconciliations;
- TDS/TCS compliances;
- statutory and internal audits;
- finalization of books of account;
- MCA and other corporate compliances;
- preparation and review of financial statements;
- tax audit reports and related disclosures; and
- preparation and filing of Income-tax Returns.

The simultaneous nature of these compliances substantially reduces the availability of uninterrupted professional time required for detailed tax-audit work.

5. REVISED FINANCIAL REPORTING REQUIREMENTS FOR NON-CORPORATE ENTITIES

The implementation of the ICAI Guidance Note on Financial Statements of Non-Corporate Entities, in a phased manner, has also resulted in additional requirements relating to the preparation, presentation and disclosure of financial statements.

The revised reporting formats and disclosures require adequate time for preparation, discussion with clients, review and finalization. Since the tax audit process is dependent upon substantially finalized financial statements and accounting records, any additional time required at this stage directly affects the subsequent tax-audit process.

6. ONGOING FESTIVAL SEASON – A SIGNIFICANT PRACTICAL CONSTRAINT

We particularly invite your kind attention to the fact that the present compliance period coincides with the major festival season i.e. the Ganesh festival and the Mahalaxmi/Gauri festival period.

These festivals are deeply observed throughout India and involve religious observances, family commitments, community activities, travel and participation in local festivities.

As a result, during this period:

- business owners and taxpayers may have limited availability;
- accountants and office staff may be unavailable for several days;
- supporting personnel and authorized signatories may not be continuously available;
- clients may be travelling or engaged in religious and family obligations;
- obtaining books, invoices, confirmations and supporting documents may take additional time; and
- Meetings, reconciliations and review processes may necessarily be deferred.

This is not merely a matter of convenience. Tax audit requires active participation and timely cooperation from the taxpayer and the accounting team. The auditor cannot responsibly finalise the report merely on the basis of incomplete or unreconciled information.

7. TAX AUDIT REQUIRES SUBSTANTIVE VERIFICATION, NOT MERELY MECHANICAL FILING

The Tax Audit Report is a substantive statutory compliance and cannot appropriately be treated as a mere uploading or filing exercise.

Before furnishing the report, the auditor and professional team are required to examine and reconcile various records, including:

Books of Account → Financial Statements → GST Data → TDS/TCS Records → AIS/TIS → Form 26AS → Bank/Other Records → Tax Computation → Tax Audit Disclosures → Income-tax Return

Any mismatch or unresolved difference may require obtaining explanations, additional documents, confirmations or revised reconciliations from the taxpayer.

Accordingly, adequate uninterrupted time is essential for ensuring that the information reported is complete, accurate and duly verified.

8. PRACTICAL EFFECT OF THE PRESENT TIMELINE

The combined effect of the above circumstances is that the nominal statutory period does not represent the actual effective working period available to taxpayers and professionals.

The effective working window is further reduced by:

1. delayed availability and continuing updates of utilities;
2. portal and technical difficulties;
3. overlapping GST, TDS/TCS, MCA and other statutory compliances;
4. revised financial reporting requirements;
5. dependence upon multiple records and third-party information;
6. availability of taxpayers, accountants and supporting staff; and
7. the ongoing festival season.

In these circumstances, an extension would provide the necessary uninterrupted period for completing the audit process with the degree of care, verification and professional diligence expected under law.

9. OUR HUMBLE REQUEST

In view of the genuine and practical difficulties explained above, the Tax Practitioners' Association respectfully requests your good office to kindly consider the following relief:

1. Extension of Tax Audit Report Due Date

The due date for furnishing Tax Audit Reports in Forms 3CA/3CB along with Form 3CD, presently falling on 30 September 2026, may kindly be extended to 31 October 2026.

2. Extension of Forms 10B/10BB and Other Audit-Related Reports

The due dates for Forms 10B, 10BB and other audit reports/statements linked to the specified compliance date may correspondingly be extended to 31 October 2026.

3. Consequential Extension of Audit-Case Income-tax Returns

A consequential and adequate extension may kindly be granted for filing the corresponding Income-tax Returns of audit cases, maintaining a reasonable working interval after furnishing the Tax Audit Report.

10. EXTENSION WOULD SUPPORT QUALITY AND ACCURACY OF COMPLIANCE

We respectfully submit that the requested extension would not constitute any waiver of statutory obligations or deferment of tax liability.

The request is solely intended to provide a reasonable and practical working window for:

- completion of audits;
- reconciliation of financial and tax records;
- verification of AIS/TIS and Form 26AS data;
- reconciliation of GST and TDS/TCS information;
- obtaining necessary explanations and supporting documents;
- proper review of tax-audit disclosures; and
- accurate and error-free filing of Income-tax Returns.

A reasonable extension would therefore facilitate better quality compliance and more reliable information reaching the Revenue authorities, while reducing the possibility of inadvertent errors arising solely from excessive time pressure.

11. INTEREST OF REVENUE AND TAXPAYER COMMUNITY

Tax audit serves an important statutory purpose by ensuring systematic examination and reporting of financial and tax-related information.

The auditor is required to make numerous factual and statutory disclosures, many of which have significant implications for both the taxpayer and the Revenue.

The present request therefore seeks no reduction in compliance requirements and no concession in tax liability. It seeks only reasonable additional time to discharge the existing statutory obligations properly.

An extension would enable the professional fraternity to complete the audit and reporting process with appropriate care and diligence, thereby supporting the broader objective of accurate, transparent and high-quality tax compliance.

12. OUR REQUEST CONCLUSION

In view of the genuine difficulties set out above, including the ongoing festival season , we earnestly request your good office to kindly:

1. Extend the due date for furnishing the Tax Audit Report (Forms 3CA/3CB along with Form 3CD) from 30 September 2026 to 31 October 2026;

2. Correspondingly extend Forms 10B, 10BB and other audit reports/statements linked to the specified date to 31 October 2026; and

3. Grant a consequential extension of the due date for filing the corresponding audit-case Income-tax Returns, so that a reasonable working interval remains available after furnishing the Tax Audit Report.

We respectfully submit that the requested extension would not amount to any waiver of statutory obligations or deferment of tax liability. Rather, it would provide a practical and reasonable working window enabling taxpayers and professionals to complete audit, reconciliation, and verification and filing accurately and responsibly, particularly during the present festival season.

Considering the cumulative circumstances—particularly the delayed release and continuing updates of ITR forms and utilities, technical difficulties on the e-filing portal, overlapping statutory compliances, revised financial reporting requirements and, importantly, the ongoing festival season hence we respectfully request that the matter may kindly be considered sympathetically and the requested extension may be granted at the earliest.

We firmly believe that providing reasonable additional time will enable taxpayers, auditors, tax professionals and their supporting teams to complete the statutory compliance process in a more accurate, orderly and responsible manner.

We therefore earnestly request your good office to kindly consider the above representation and extend the relevant due dates as requested in the larger interest of quality compliance, administrative convenience and the Revenue.

We shall remain grateful for your kind and favorable consideration.

Thanking you,

Yours faithfully,

For The Tax Practitioners' Association,
Chhatrapati Sambhajinagar (Aurangabad)

The Tax Practitioners Association * Aurangabad *

Adv. Ashish K. Gangwal
President

Adv. Abhijit M. Pathak
Secretary

COPY TO:

1. The Chairman, Central Board of Direct Taxes (CBDT), New Delhi.
2. The Hon'ble Minister of State for Finance, Ministry of Finance, Government of India, New Delhi.