भारतीय वैश्य ग्लोबल फाउंडेशन
BHARTIYA VAISHYA GLOBAL FOUNDATION
Reg No. 4-805-2024
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BY EMAIL AND SPEED POST

To,
The Chairman, Central Board of Direct Taxes,
Department of Revenue, Ministry of Finance, North Block, New Delhi – 110001

Subject: Representation for extension of the specified date for furnishing Tax Audit Reports u/s 44AB and other audit reports for AY 2026-27 from 30 September 2026 to 31 October 2026, and of the return due date in audit cases from 31 October 2026 to 30 November 2026

Respected Sir/Madam,

Bhartiya Vaishya Global Foundation represents the Vaishya business community across India – traders, manufacturers, MSMEs, proprietary concerns, partnership firms, family-owned companies and the professionals who serve them. A large share of the assessees covered by tax audit u/s 44AB comes from this community. We endorse the representations already made by the CA Association, Jalandhar (6 Sep 2026), the Rajasthan Tax Consultants Association (8 Sep 2026), AIMTPA (16 Sep 2026) and others, and submit the following grounds in summary.

A. The legal timeline assumes conditions that have not been met this year

Section 44AB fixes the specified date one month before the return due date so that a careful audit precedes the return. That works only if (a) the accounts format is settled, (b) forms and utilities are available early and stay stable, and (c) the auditor has an uninterrupted working window. None of the three has been met for AY 2026-27. The Board has the power u/s 119 to extend the date, and did so last year (30 Sep 2025 to 31 Oct 2025) on grounds less serious than those below.

B. Grounds for extension

1. **New accounts format announced after the year-end.** ICAI's announcement of 31 March 2026 made its Guidance Note format for non-corporate entities (proprietorships, firms, HUFs, AOPs, trusts) mandatory from FY 2025-26 for turnover above ₹5 crore – on the last day of the year it applies to. Books kept all year in the old structure must now be regrouped into current/non-current classification, Owners' Funds and detailed Notes, and reconciled with Form 3CD and the ITR. Most MSME software is not yet updated; the work is manual and without a prior-year template.

2. **Late and repeatedly revised ITR schemas and utilities.** Only ITR-1 was available by mid-May. ITR-6 (companies) came on 4 August (schema/Excel) and 20 August (offline utility) – 41 days before the audit deadline. ITR-3 and ITR-5 utilities were revised again on 1 September, the day after the non-audit deadline; the AY 2024-25 ITR-6 schema was revised on 10 September. Every change forces software updates and revalidation, since audit figures must match ITR schedules field by field.

3. **Audit window compressed to one month.** The non-audit business return date moved from July to 31 August 2026. The same professionals and staff handle both, so tax audits could begin in earnest only on 1 September – one month instead of two.

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4. **MCA scheme ran till 15 September.** CCFS-2026 was extended to 15 September 2026 (General Circular 04/2026 of 31 August 2026, after the 5 June MCA data-centre fire). Pending MGT-7/7A, AOC-4, ADT-1 and other forms of many family-owned companies had to be prepared and certified by the same CAs in the first half of September.

5. **Jain festivals covering 18 of 30 days.** Shvetambar Paryushan (8–15 September, Samvatsari on 15th) and Digambar Das Lakshan Parva (16–25 September) fell in the middle of the only audit month. Proprietors, partners, accountants and staff observed fasts, prayers and restricted hours; many establishments closed; books, confirmations and representations could not be obtained. Taxpayers should not have to choose between religious observance and compliance.

6. **Heavy rain and flood-like conditions.** Continuous rainfall in August–September caused waterlogging, power and internet failures and restricted access to premises and records in Delhi-NCR, Uttar Pradesh, Rajasthan and other States. The Board accepted the same ground last year; consistency requires the same approach.

7. **Portal difficulties.** Login and OTP failures, DSC errors, Form 3CD validation errors, delays in AIS/TIS/26AS data and slow peak-hour response are being reported, and worsen as the deadline nears.

8. **Other September due dates.** The month carries the full monthly cycle in addition to tax audits, and is the first September running on two income-tax statutes at once (1961 Act for the audit; 2025 Act, with new Forms 127/132, for TDS and advance tax):

Date	Compliance
7 Sep	TDS/TCS deposit for August (Challan 281N); Form 127 declarations
10–13 Sep	GSTR-7/8 (10th); GSTR-1 monthly (11th); GSTR-1 IFF, GSTR-5, GSTR-6 (13th – a Sunday)
14 Sep	Form 132 TDS certificates (non-salary) for July
15 Sep	Advance tax 2nd instalment TY 2026-27 (45%); EPF/ESI for August; CCFS-2026 closing
20 Sep	GSTR-3B monthly with tax payment (a Sunday); GSTR-5A
25 Sep	PMT-06 for QRMP taxpayers
30 Sep	Tax Audit Reports (3CA/3CB–3CD); trust audit reports 10B/10BB and registrations 10A/10AB; Forms 29B/29C/10DA/3AC/3AE/10CCB etc.; last date for AGM (s.96, Companies Act) requiring company audits to be signed earlier; FLA return revision

Net effect: of 26 nominal working days in September, 13 overlapped with CCFS-2026 filings, 16 with the Jain festivals, 7 carried other statutory due dates, and rain and portal disruption were intermittent throughout. The specified date has ceased to serve its purpose; it now produces a rush to upload rather than a careful audit.

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C. No loss to revenue; real gain in quality

Tax is collected through advance tax and self-assessment tax, not through the audit report. If required, the Board may continue interest u/s 234A where self-assessment tax exceeds a threshold, as done earlier. A rushed audit, by contrast, produces revised reports, mismatch notices, scrutiny, appeals and Section 271B/273B litigation that burden the Department as much as the taxpayer. The number of reports already uploaded shows only that the portal accepts filings, not that auditors had time to report correctly. A smooth portal does not answer grounds 1–6 and 8. Time since April was not usable because the format, forms and utilities were not settled until August–September. We agree extensions must not become routine – hence prayers (e) and (f) below.

D. Prayer

(a) extend the specified date for Tax Audit Reports u/s 44AB for AY 2026-27 from 30 September 2026 to 31 October 2026;

(b) similarly extend other audit reports due on 30 September 2026, including Forms 10B and 10BB;

(c) extend the return due date in audit cases (including ITR-6) from 31 October 2026 to 30 November 2026, with consequential relief for Form 3CEB / transfer-pricing cases;

(d) announce the decision immediately by official order – a decision on 29 or 30 September gives no real relief;

(e) from next year, release and freeze all ITR forms, schemas, utilities and validation rules by 30 April; and

(f) permanently realign the calendar to 31 October for audit reports and 30 November for audit-case returns.

We are confident the Board will consider this representation favourably in the interest of lakhs of honest taxpayers, the business community, the profession and effective tax administration, and would be glad to meet the Board's officers if required.

Thanking you,

Yours faithfully,

For Bhartiya Vaishya Global Foundation

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