TAX BAR ASSOCIATION

(Registered under the Societies Registration Act, 1860)

Sreeram Market, 2nd Floor, Chatribari, Guwahati – 781001 (Assam)

Mobile : 98643 22559 | E-mail : taxbarghy1977@gmail.com

Date: 21 September 2026

To

The Chairperson
Central Board of Direct Taxes (CBDT)
Department of Revenue, Ministry of Finance
Government of India, New Delhi – 110001

Subject: Representation seeking extension of the due date for furnishing Tax Audit Reports (TAR) under Section 44AB of the Income-tax Act, 1961, for Assessment Year 2026-27.

Respected Sir/Madam,

The Tax Bar Association, Guwahati, established in 1977, is one of the premier and oldest professional bodies of its kind, with more than 450 members comprising Chartered Accountants, Cost Accountants, Company Secretaries, Advocates and other tax practitioners spread across North East India. The Association is dedicated to facilitating smooth direct and indirect tax administration, fostering professional development and bridging the gap between taxpayers and regulatory authorities. In doing so, it plays a pivotal role in promoting financial compliance and tax literacy throughout the region.

We write to bring to your kind attention the severe practical difficulties, systemic constraints and intense compliance pressures currently faced by taxpayers, Chartered Accountants and tax practitioners across the country in meeting the impending deadline of **30 September 2026** for furnishing the Tax Audit Report (TAR).

While the professional community sincerely appreciates the Government's continuing efforts to streamline direct tax administration, the compliance calendar for the current Assessment Year has considerably curtailed the time available for preparing quality, accurate audit reports. We therefore respectfully request your intervention to extend the due date to **31 October 2026**, for the following reasons:

1. Compressed Operational Timeline

Following the structural changes in the compliance calendar, the due date for non-audit business cases was 31 August. As the same pool of practitioners handles both non-audit returns and comprehensive statutory tax audits, meaningful work on tax audits could begin only after 1 September. This leaves professionals barely 30 days to complete, cross-verify and upload complex audit reports.

2. Staggered Release of ITR Utilities and Forms

The statutory online filing utilities and forms were made available on the e-filing portal only after significant layout changes and material delays: ITR-3 was released on 18 June, ITR-5 on 7 July and

Mobile : 98643 22559 | E-mail : taxbarghy1977@gmail.com

ITR-6 as late as 4 August. The further delay in the release of stable schemas shortened the time actually available for technical preparation.

3. **Heightened Reporting and Reconciliation Requirements**

The updated reporting formats implemented by ICAI for non-corporate taxpayers call for data disclosures almost identical to those in corporate formats. Auditors are required to carry out a multi-tier reconciliation of the books of account with GST data, the Annual Information Statement (AIS), the Taxpayer Information Summary (TIS) and Form 26AS. Completing these detailed reconciliations within 30 days places an extraordinary strain on practitioners.

4. **Recurring Portal Difficulties**

Tax professionals continue to face operational problems on the e-filing portal, including frequent login errors, delays of several hours in the generation of OTPs, and difficulties in matching external validation data. These issues compound the existing delay in compliance.

5. **Floods and Infrastructure Disruption in Assam and the North East**

In addition to these systemic delays, the severe flood situation across Assam and several other states of the North Eastern Region has made timely compliance extremely difficult for local taxpayers. Widespread power outages, failures of communication networks and the submergence of commercial centres have cut practitioners off from their offices and client records. For small businesses in these areas, recovery from physical damage understandably takes precedence over accounting compliance, which makes a uniform extension a matter of necessity.

6. **Disproportionate Impact on Small Firms in the North Eastern Region**

Owing to its geographical location, the North Eastern Region is economically less developed and is characterised predominantly by small audit firms and sole practitioners working with lean teams and limited digital resources. Given the region's geography and developing infrastructure, stringent and non-negotiable compliance deadlines, together with heavy reporting requirements, impose an overwhelming operational burden on these practices as compared with larger multi-partner firms.

Relief Sought

In view of the above, we respectfully pray that:

(i) The due date for furnishing the **Tax Audit Report (TAR)** under Section 44AB be extended from 30 September 2026 to **31 October 2026**;

(ii) The due date for filing the corresponding **Income-tax Returns (ITR)** for audit-liable assessees be extended to **30 November 2026**, so as to preserve the necessary one-month gap between the audit report and the return; and

(iii) Corresponding extensions be granted for **Forms 10B and 10BB** and other related audit documentation.

TAX BAR ASSOCIATION
(Registered under the Societies Registration Act, 1860)
Sreeram Market, 2nd Floor, Chatribari, Guwahati – 781001 (Assam)
Mobile : 98643 22559 | E-mail : taxbarghy1977@gmail.com

We trust that this representation will receive favourable consideration, so that taxpayers are spared unwarranted penal consequences while the high standard of reporting expected by the Department is maintained.

Thanking you,

Yours faithfully,
For Tax Bar Association, Guwahati

CA K P Sarda	**CA Akash Jain**	**CA Somesh Bose**
President	Secretary	Chairman, Direct Tax Committee

Copy to:

1. The Principal Chief Commissioner of Income Tax (NER), Aayakar Bhawan, G.S. Road, Guwahati – 781005, for kind information and favourable recommendation to the Board.
2. The Union Finance Minister, Ministry of Finance, Government of India, North Block, New Delhi – 110001.