



Ref.No.DTPA/Rep/20-21/13

Date:15th December 2020

To,

Smt. Nirmala Sitharaman
Hon'ble Union Finance Minister,
Ministry of Finance, Govt. of India
North Block, New Delhi-110001
Email : fmo@nic.in

Respected Madam,

Ref: Request to consider extension in the dates of furnishing of Tax Audit Report under section 44AB and the due date of filing ITRs of A Y 2020-21

Respected Madam, we wish to appraise your good self that in West Bengal as also many other States, due to Corona Pandemic normalcy in operations is yet to set in as most of the working force commutes by local train and the local train service has resumed with only partial operations from 11th November, 2020, which makes difficult for work force to reach their office. Many professionals as well as their key staff have suffered infection from Covid -19. Therefore, in most of the offices the Businessmen as well as Professionals are unable to complete their incomplete work and prepare the financial statements for the year ended 31st March 2020.

Furnishing of Tax Audit etc. and submission of ITRs

Respected Madam, as you are aware that the accountants are normally preparing all audit and tax returns data and Audit Assistants of Audit firms do check the same, the compliances related **Tax Audit Report under section 44AB** of the Income Tax Act and ITR submission cannot be completed in spite of best intentions of the owners to do so, as the staff of their offices and also the assistants in the offices of the Professionals are not being able to attend offices.

In so far as Companies cases are concerned, their due date of holding AGM has been allowed extension by MCA and therefore almost all companies are likely to hold AGM by 31st December 2020 and since a copy of the audited report is also attached with the Tax Audit Report, it is nearly impossible to complete the

furnishing of Tax Audit Report. The Form 3CD for Tax Audit Report under sec. 44AB as well as Form 3CEB for Report in case of International and specified domestic transactions under sec. 92E have also been recently modified vide Notification No. 82/2020 dated 1.10.2020.

Madam, you will further appreciate that there was a delay in launching the schema of the Tax Audit Report and there have been changes at least three times since it was first launched.

All these problems combined together, it is very sad affairs and people are still not ready with their Accounts, Audit and ITR.

Madam, in view of the aforesaid situation, we humbly request to extend the due dates of furnishing Tax Audit Report in Form 3CD and also pray for extension of date for furnishing the Income Tax returns to 31st March, 2021.

Since the specified date and due date are approaching soon, we would appreciate it if your good self would make an early announcement in this matter so that the entrepreneurs and professionals do not unnecessarily expose themselves to too much stress and risk of Pandemic.

Respected Madam, these are difficult times for the country and the country will certainly look upto your help for addressing these issues.

Thanking you,
Yours faithfully,


CA N K Goyal
President


Adv Narayan Jain
Chairman- Representation Committee

CC To:

- 1 Sri Anurag Singh Thakur
The Hon'ble Minister of State for Finance
- 2 Sri Ajay Bhushan Pandey
Revenue Secretary, Ministry of Finance
- 3 Shri P.C. Mody,
Chairman,
Central Board of Direct Taxes,