



Sales Tax Bar Association (Regd.)

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December 21, 2020

To
Smt. Nirmala Sitharaman,
Hon'ble Finance Minister,
Ministry of Finance,
North Block,
New Delhi – 110 001.

Subject: Request for extension of due dates for Tax Audit, Transfer Pricing Audit, Statutory Audit and Income Tax Returns Filing for the Assessment Year 2020-21

Hon'ble Madam,

The Sales Tax Bar Association (Regd.), having been established on 30th March, 1957, is one of the oldest and the largest Association of Tax Professionals in the country. The present strength of our Bar is over 1700 actively practicing Members comprising of Advocates, Chartered Accountants and Tax Professionals. The Sales Tax Bar Association is the only Bar Association in the country which—

- i) regularly holds Study Circle Meetings every month in which eminent speakers deliver lectures;
- ii) holds Group Discussions every month in which queries of the members, particularly the younger members, are answered on the spot;
- iii) is regularly encouraging the younger members to speak by way of a programme called "Grooming the Young".
- iv) is regularly publishing its own law Journal – Delhi Sales Tax Cases for the last 62 years;
- v) is successfully running a Benevolent Fund Scheme since 1975 under which financial assistance is provided to the family of a deceased member;
- vi) is committed to and also rendering Social Service.

2. THAT we respectfully submit a request in this pandemic era for extending the due dates of Tax Audit, Transfer Pricing Audit, Statutory Audits and Income Tax Returns filing for the year ending 31.03.2020 to March 31, 2021.
3. THAT at the cost of repetition, we state and submit that the country is passing through a pandemic which is still to be controlled. No doubt, Government has done a lot to alleviate the sufferings of the citizens, still the nightmare is not over. Though various announcements about unlocking the lockdowns, night curfew, weekly offs, have been announced, yet, we find several State Governments have imposed various restrictions based on spread and severity of the COVID-19. In many States, inter-State movement is restricted. In addition to this, public in general and senior citizens, in particular, are scared to move out due to fear of catching infections. The difficulty is compounded by the fact that Staff refuses to devote full time and in many cases, near and dear ones of the assesseees or of the staff is infected and even cases of post cure, the normal life cannot be led. In several cases, the departmental functionaries are not able to attend to their duties as was in normal times.
4. THAT at the same time, Chartered Accountants, Tax Consultants and Tax Practitioners are also scared to attend to the assesseees due to fear of COVID-19. The details required for completing audits and filing returns are not being received promptly which delays the process of audit and preparation of returns. Travelling to places for audit is another nightmare. Almost all the stakeholders have seen infections in their families, clients, near and dear ones. On the top of it, the senior citizens are mandatorily advised to stay at home. All this hampers the reconciliation of various transactions of one assessee with the other and the assesseees are not in a position to finalise audits and preparation of returns in the absence of such reconciliations.
5. THAT Your Honour would appreciate that there has been considerable delays in release of utilities and instructions which may also be

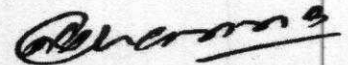
attributed to the COVID-19 and not in respect to the government machinery.

In view of the above difficulties being faced by all the stake holders, we humbly request Your Honour to take into consideration the prevailing difficulties sympathetically and extend the due date for various audits and income tax returns filing for the year ending 31.03.2020 to March 31, 2021.

Hope to receive your magnanimous consideration!

Thanking you,

Yours sincerely,



[Neetika Khanna, Advocate]
Secretary
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