



TAX PRACTITIONERS' ASSOCIATION, INDORE

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To,
Smt. Nirmala Sitharaman,
Ministry of Finance,
North Block, New Delhi 110 001.

12th Dec., 2020

Hon'ble Madam,

Sub: Request for Extension of Due Dates for filing Tax Audit, Audit Reports under Income Tax Act and ITR for Assessment Year 2020-21.

Tax Practitioners Association (TPA), Indore having Advocates, CAs, CS and Tax Practitioners as its members with over 550 members. The TPA regularly takes up initiatives to act as a bridge between stakeholders and concerned regulatory bodies in order to convey and help in resolving genuine grievances or effectively implement the laws.

Today, we have come forward with a request of extending the due dates of Tax Audit, Transfer Pricing Audit, various other Audit Reports under Income Tax Act and Income Tax Return filing for AY 2020-21.

Apart from others, this request is based on following major reasons being:

The Covid-19 Pandemic, Night Curfew and its effect on professional work:

1. At the outset, we appreciate the earlier extension provided for tax audit and income tax return filing up to December 31, 2020 due to continuing pandemic of Covid -19. The spread and severity of the Corona virus has not been reduced and instead it is rising each day, Night curfew continue, Restriction on Keeping offices open etc. impacting adversely in conducting audit and preparing tax returns. Commuting via public buses/trains and/or other public transport is restricted and not fully operational.

Due to this, several industries and private offices have still not resumed functioning at all. This also includes the offices of the Tax Advocates, CA's , Tax Practitioners etc. resulting the details required for carrying on tax audit and filing the return of income are not being received promptly and thus the audits cannot be efficiently performed. Further also travelling to the place of audit is very difficult for the professionals and their staff.

Several our members have also been infected and have not been able to work for minimum of 14 days which extends to a month due to post Covid-19 health recovery. Also, visiting any audit place exposes them to the virus making them prone infection. Further, the senior citizens including senior aged professionals and senior aged assessee are advised to stay at home. These hindrances are making it very difficult for the assessee, the Tax Advocates, CAs and the Tax



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Practitioners to comply with the presently extended due dates. We would like to appreciate that for the very same reasons that we have cited above, i.e. genuine difficulties being faced by the taxpayers due to outbreak of COVID-19 pandemic, Night Curfew the CBDT has earlier extended the date for filing Tax audit and income tax return filing up to 31st December, 2020 and 31st Jan., 2021 respectively, but the underlying reason of COVID19 still continuing more vigorously.

2. **Delay in release of return filing software utilities:** The utilities for the income tax return were made available only June'20 onwards instead of April'20 and latest on updated during first week Dec., 2020. Usually, the income tax returns are notified in the month of April, but due to the pandemic, the release of the returns also have been delayed on an average by 4 to 5 months. We are submitting the summery return wise as under:

Sl.No.	Income Tax Return form	Schema Release Date	Schema Updation Date	Utility Updation date
1	ITR 1	June 2, 2020	September 9, 2020	December 1, 2020
2	ITR 2	June 26, 2020	November 4, 2020	December 3, 2020
3	ITR 3	July 31, 2020	November 9, 2020	December 1, 2020
4	ITR 4	June 5, 2020	October 15, 2020	December 1, 2020
5	ITR 5	August 25, 2020	November 18, 2020	December 3, 2020
6	ITR 6	September 22, 2020	November 22, 2020	December 3, 2020
7	ITR 7	September 3, 2020	December 8, 2020	December 8, 2020
8	3CA-3CD	-	November 4, 2020	-
9	3CEB	-	November 4, 2020	-

Although the utilities were released as on the abovementioned dates, the 700+ paged Instructions for filing the return of income were released only on October 23, 2020.

These instructions were further revised on November 25, 2020 i.e. just a month before the due date of filing of income tax return, not giving the professionals and assesses enough time to even take a note of the most important points.

These are indeed unusual times and when the dates were last extended one had expected a reasonable resumption of activities – however the second predicted phase of COVID spread resulted in a slow unlock down compared to what was expected and hence the earlier date of December end which seemed reasonable at one time is now looking like an impossibility.

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