



All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

Regd. Office : 215, Rewa Chambers, 31, New Marine Lines, Mumbai 400 020.

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	<p>Chairman ADV. ARVIND SHUKLA, Varanasi M. 9415201059 ✉ ashukla_advocate@rediffmail.com</p>	<p>Co-Chairman ADV. VIPUL B. JOSHI, Mumbai M 9820045569 ✉ vipulbjoshi@gmail.com</p>	<p>Co-Chairman ADV. V. P. GUPTA, New Delhi M: 9810052890 ✉ vpgco@vpgco.com</p>	<p>Convener CA. RAJESH MEHTA, Indore M. 9827038956 ✉ rajeshmehta_indore@yahoo.com</p>

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CA. SUDHENDRA JAIN, Kanpur

ADV. VIPIN GARG, Ghazalabad

Ref. No.

Date: September 19, 2022

To,

1. Smt. Nirmala Sitharaman Ji,
The Honorable Union Finance Minister,
Ministry of Finance, Govt of India,
North Block, New Delhi - 110001.
2. Shri Tarun Bajaj Ji,
The Honorable Revenue Secretary,
Ministry of Finance, Govt. of India,
North Block, New Delhi - 110001.
3. Shri Nitin Gupta Ji,
The Honorable Chairman,
Central Board of Direct Taxes,
Ministry of Finance, Govt. of India,
North Block, New Delhi - 110001.

Subject: Representation to extend the due date of filing of Audit reports under Income Tax Act, 1961, from 30th Sept., 2022 to 31st Oct., 2022.

Honorable Ma'am and Sir's,

Our Organization, All India Federation of Tax Practitioners ('AIFTP'), is one of the largest professional bodies of tax practitioners comprising of Tax Professionals, Advocates & Chartered Accountants.

As your honour is aware now this is the fag end of the due date being 30th Sept., 2022 for filing of audit reports by audit taxpayers.

Owing to various reasons, we request your honours that the due date for furnishing of the audit reports under various provisions of the Income Tax



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Ref. No. Date..... 2022..... 31st Oct.,
Act ("the Act") may kindly be extended from 30th Sept., 2022 to 31st Oct., 2022.

Some of the reasons, owing to which, we request that the due date may kindly be extended are as under:

This year clause 30(c) and clause 44 of tax audit report in form 3CD has been made compulsory which is consuming lot of time in preparation of 3CD audit reports :-

Clause 44 of the 3CD audit report contains 7 columns to be filled up regarding expenditure towards goods and services from registered and unregistered entities. Column 5 of the said clause requires to furnish, "total payment to registered entities". There is need to issue clarification by CBDT that whether "payment" under this column means to include payable also or only the actual payment during the year, further it also needs to be clarified by CBDT that the Payment under this column refers to include payment relating to purchases or expenditure incurred during the current year or any earlier year also or any advance payment for goods or services also. Further column 2 of clause 44 needs to mention total amount of expenditure incurred during the year, whether this includes Non-GST supplies also e.g. Salaries are also to be included here or not, as this needs to be clarified by CBDT. The compilation of these information's for clause 44 may be for the purpose which shall not be served if desired information which is nowadays already available with the GST department on its portal and if it is



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Ref. No.synchronized with income tax portal by way of 26Q through Date.....26Q.....

206C(1H) and 194Q etc may fulfill the purpose But compilation of information for clause 44 is not correctly possible whereas the tax auditor has to report correctness of data and information provided in 3CD as well as in clause 44 of 3CD. it seems that not even a single 3CD in India can provide correct data being furnished in clause 44 not because of ignorance or so but because of non-clarity of information required under these clause in absence of any proper guideline issued by CBDT .

2. Other clauses of 3CD:- information required to be furnished in clause 16(d) is also not clear in absence of proper guideline because during the AY 2021-22 many of the taxpayers had furnished information in clause 16(d) which resulted in double tax demand on them and still they are facing problems and even having to go to file appeals against these.

3. Clause 12 of 3CD also needs clarity :- because the said clause requires to furnish information relating to profit and gains relating to business covered U/s 44AD and 44AF and furthermore the 3CD utility provided on income tax portal also has mentioned section 44ADA which is not there in the notified 3CD tax audit format. CBDT is requested to clarify that here in clause 12 reference of Section 44AD and 44ADA and 44AF has become redundant/not required, because 44AF has become obsolete since long and 44AD as was desired has become redundant since long, because nowadays if any person is subjected to tax audit then he cannot





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Ref. No. Date

- opt for 44AD or 44ADA along with tax audit therefore this will result in incorrect reporting in absence of proper guideline.
- Clause 27a of 3CD requires information relating to CENVAT whereas utility provided by income tax portal has suo-moto asked for details of ITC (Input Tax Credit) even if not corresponding amendment in notified form 3CD. therefore taxpayers are in dilemma whether to replace CENVAT with ITC or to ignore this clause in absence of suitable modification in notified 3CD.
 - This year there are so many changes in the provisions relating to charitable and religious trusts and institutions etc. which also requires a lot of man hours to compile and present the information in audited financial statements of such entities and their audit reports.
 - Further the audit needs attest function by Chartered Accountants and much time has elapsed in waiting for clarity from CBDT in various such clauses of 3CD etc. now very less time has left only 10 days are left so this will be very less and so it is requested that the due date for audit reports may kindly be extended by one month.

Thus, in the said circumstances, it is most humbly Prayed, that the due date of furnishing audit reports may kindly be extended from 30th Sept.. 2022 to 31st Oct., 2022 to avoid any genuine hardship to the taxpayers.

Furthermore, we as tax professionals, ensure that taxpayers and their auditors correctly file their income tax returns and duly discharge their liability.





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Date.....

Thus, in view of the above, we request your honor to kindly extend the due date of filing of audit reports from 30th Sept., 2022 to 31st Oct., 2022.

We trust your honors will accede to our above request.

Thanking you,

Yours faithfully,

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