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Vice President
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Hinesh R. Doshi

18th May, 2020

To,
Shri Pramod Chandra Mody,
The Chairman
The Central Board of Direct Taxes ('CBDT')
Government of India
North Block,
New Delhi 110 001

Hon'ble Sir,

Sub: Redressal needed for compliance procedures under the Income Tax Act 1961.

The Chamber of Tax Consultants, established in 1926, is one of the oldest non-profit organizations of tax practitioners of Mumbai, having Advocates, Chartered Accountants and Tax Practitioners as its members. Many senior tax professionals who regularly appear before ITAT, high courts and the Supreme Court are its Past Presidents. One of the Chamber's object is to act as a bridge between stakeholders/assesseees and concerned regulatory bodies in order to convey, and help in resolving genuine grievances or hardship. Today, the Chamber enjoys considerable goodwill and respect not only among Tax Practitioners, Advocates, Solicitors and Chartered Accountants but also among leading Corporate- who also are members of the Chamber. The Chamber also has created a niche with the government and other regulatory agencies, by making effective representations keeping in mind the interest of all stake holders including Govt authorities. The Chamber has always been instrumental in spreading education and in enlightening the citizens of the country in various matters concerning tax laws. The Chamber takes pride to be of help to the government in the nation building process.

We would like to inform you that many assesseees are facing practical difficulties during the Lockdown whilst trying to ensure compliance with procedures under the Income Tax Act 1961. We request for redressal of the following issues:

1. Allowing Filing of quarterly statements of TDS and Return of Income without Digital Signature Certificate (DSC)

Presently TDS quarterly Statements (“Returns”) for the quarter ended 31st March, 2020 are required to be filed by uploading Returns on Income Tax website and such Returns are required to be signed digitally by using DSC. It has been brought to our notice that many assessee’s and consultants who are Working From Home (WFM) due to Covid 19 lock down and they do not have DSC as it is lying in the office, hence they are unable to file Returns. Hence we represent before your good self that the requirement of filing Returns by mandatorily using the DSC should be done away with temporarily till such lock down continues and assesseees be permitted to use the other verification options available – such as Aadhar No. or OTP etc for filing TDS Returns .. We also understand that similar relaxation has been provided under GST and other allied laws.

Similar Options also be made available for filing income Tax Returns (ITR) or Revised Returns or belated returns where the date of filing such returns has been extended till 30th June 2020

This will help in easing the procedural requirement and thereby enabling assesseees to comply with mandatory requirements during this lock down situation.

2. Issue of Form 16/16A without Signature

Once the TDS returns are uploaded and accepted by the system, the assessee is required to issue TDS certificate in Form 16/Form 16A. These certificates are required to be downloaded from the Income Tax portal and provided to the deductee, failing which there are penal provisions in place. In current times, it may not be possible for deductors to provide these certificates either due to non-availability of DSC as stated above, so as to sign voluminous TDS certificates or to physically deliver such voluminous certificates to the deductees. Hence we suggest that such requirements should be done away with as such TDS certificates can always be downloaded by deductee from the Income Tax website itself which will also enable them to check the transactions. In practical situation everyone is referring to TDS certificates generated from Income Tax Website/Portal and it is well accepted as the system of issuing of TDS certificates or generating form 26AS from the Income Tax Portal is robust in nature. Hence such requirements should be done away with. If the suggestion cannot be accepted for any reason then the relaxation be granted at least during lock down situation.

Further employees have been demanding issue of Form 16 Part B- Salary TDS certificate from employers. As these are generated online – and should be allowed to be issued without digital signature or manual signature, when it is sent by mail to the respective employee under the official email id registered with the Income Tax Department and to be treated as valid compliance till lockdown continues.

3. Acceptance of TDS Returns through e-mail by TIN-Fc

The option of acceptance of Returns generated from RPU of the NSDL should be **entrusted for uploading** by TIN-Fc, if the same is sent through registered e-mail



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Mumbai | Delhi

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id on the Web portal of the TDS-CPC. The necessary fees for uploading can be paid online by the assessee in the designated bank account. This may kindly be the protocol suggested during lockdown to ensure that representative do not need to visits NSDL centres and to ensure social distancing and working from home.

Also requested to release the names, addresses and e-mail id of the designated TIN-Fc's on the Web-portal who are ready to provide such facilities without physically visiting their offices

Thank You,

Yours faithfully,

For the Chamber of Tax Consultants

Sd/-

Sd/-

Sd/-

Vipul K. Choksi

President

Mahendra Sanghvi

Chairman

Apurva Shah

Co-Chairman

Law & Representation Committee

CC to:

Smt. Nirmala Sitharaman,

Hon'ble Finance Minister,

Ministry of Finance, North Block,

New Delhi – 110 001