



The Chamber of Tax Consultants

Mumbai | Delhi

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To
Shri Sushil Chandra
The Chairman,
Central Board of Direct Taxes
North Block,
New Delhi 110001.

11th August, 2018

Respected Sir,

Re: Frequent changes in return filing Schema for AY 2018-19

The Chamber of Tax Consultants (CTC), Mumbai was established in 1926. CTC is one of the oldest (92 years) voluntary non-profit making organizations in Mumbai formed with the object of educating and updating its members on Tax and other Laws. It has a robust membership strength of about 4000 professionals, comprising Advocates, Chartered Accountants and Tax Practitioners across pan India.

This is with respect to **5th** revised schema introduced w.e.f. 9th August, 2018, which has sought additional information in ITR.

As in the past, this year also till now five times changes have been made in the income-tax return filing schema for A.Y.2018-19 post the 1st version which was made available in the month of April / May 2018. Summary of the all modifications made to each form has been specified in the **Annexure 'A'**. Such modifications could have been thought and carried out at one time, rather than making changes on regular basis.

You would appreciate that frequent changes in Schema of ITR in the midst of the filing period is not justified as it causes immense hardship to the assessee and to the Tax practitioners who assist them with filing returns and complying with the legislation. Assesseees who are filing the return of income using the utility provided by the Income Tax have to re-feed in the entire data in the new version of ITR and the assesses who prepare their return of income through software prepared by third party must wait till the changes are incorporated by the programmer/software. The software providers take time for the incorporation of changes depending upon nature of changes - can be upto 2 days at the minimal. Changes, whether minor

or major leads to hardship in compiling of the additional data and re-entering of additional/complete information, which can be avoided.

On one hand stringent penalties are now prescribed for returns filed after due date. The actual practical period available for filing the return of income is reduced. Further with every change in schema, more details are required to be submitted. Changes are being made in Schemas without making amendments in the ITRs prescribed by the Rules is causing great hardship to the tax payers and the tax practitioners.

We would like to bring your notice that two years back, in a writ petition filed by The Chamber of Tax Consultants before the Hon'ble Bombay High Court for extension of due date u/s 139(1), ***the Government had committed before the High Court that the forms and facility for filing Returns of Income will be made available before the start of relevant Assessment Year*** and observations of Hon. Delhi High Court in case of Avinash Gupta v. Union of India wherein it ***held that ITR form should be made available on or before 1st April of the assessment year.***

You may appreciate that majority of returns are required to be filed electronically and hence not only the tax return forms (ITRs) but also the schema for filing the returns electronically be made available on 1st April of the assessment year and no changes be made unless the same is inevitable. If the ITRs and the schema are made available after 1st April and any changes are made thereafter appropriate extension of due dates should be made for all the ITRs without waiting for any request to be made by a stakeholder.

We look forward to your kind and thoughtful intervention and taking up our request for kind consideration. **We request that no further changes be made in the Schema unless they are related to an extension in due date and the changes recently made may also kindly be reversed.**

Thanking you,

Sincerely,

For **The Chamber of Tax Consultants**

Sd/-

Hinesh R. Doshi

President

Sd/-

Mahendra Sanghvi

Chairman

Law & Representation Committee

Sd/-

Apurva R. Shah

Co-Chairman

Cc to : The Finance Secretary, Ministry of Finance, New Delhi