



President Hon. Jt. Secretaries
Vipul K. Choksi Ketan L. Vajani | Haresh P. Kenia

Vice President Treasurer Imm. Past President
Anish M. Thacker Parag S. Ved Hinesh R. Doshi

Date: 16th September, 2019

To,
Shri Pramod Chandra Mody
Chairman
Central Board of Direct Taxes
North Block,
Delhi 110001.

Respected Sir,

Sub: Request for extension of due date for filing income tax returns and tax audit reports for AY 2019-20 due on September 30, 2019

Dear Sir,

The Chamber of Tax Consultants (CTC), Mumbai was established in 1926. CTC is one of the oldest voluntary non-profit organisation in Mumbai, in its 93rd year, formed with the object of educating and updating its members on Tax and other laws. It has robust membership strength of about 4000 professionals, comprising Advocates, Chartered Accountants and Tax Practitioners. The Chamber also has created a niche with the Government & other regulatory authorities. It is one of the leading institutions for making effective representation with respect to Income Tax & Allied laws. It acts as a catalyst for bringing out necessary change both from the perspective of the Government as well as the Tax Payers.

The Chamber sincerely appreciates the efforts of the Government in making the procedures under the Income Tax assessee friendly. The progress can be seen in various arenas. The Government has been co-operative and responsive to in problem faced by the tax payers once brought to their attention. We also remarkably note that there has been no crashing of the income tax website due to heavy load even on the last day of income tax return filing due on August 31, 2019.

In the context of hardship being faced by the tax payers, Chartered Accountants (Auditors), and tax practitioners, we would like to state the following points which necessitate the extension of filing of income tax returns and tax audits which is due on September 30, 2019:



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Delay in making available the income tax return utilities:

ITR	Release Date of the Version of Utility
ITR 3	May 10, 2019
ITR 5	May 28, 2019
ITR 6	July 08, 2019
ITR 7	June 04, 2019

The utilities should have been made available by 01.04.2019. The above utilities were available much after 01.04.2019. In case of ITR 6 the delay in release of utility is by 98 days.

Inspite of condemnation by the Courts at various instances, The Department has time and again delayed in making available the income tax returns utilities. Such delays cause the tax payers to face a great deal of problems. The versions of the income tax return utilities have been frequently updated. Such updates have hampered the process of preparing / re preparing and filing the return of income by the tax payers.

The release date of the latest versions of utilities of the returns (as late as on September 12, 2019) applicable to the assesseees whose returns are due on September 30, 2019 is as follows:

ITR	Release Date of the Latest Version of Excel Utility	Release Date of the Latest Version of Java Utility
ITR 3	September 12, 2019	September 12, 2019
ITR 5	August 7, 2019	August 6, 2019
ITR 6	August 14, 2019	September 12, 2019
ITR 7	August 19, 2019	September 12, 2019

It can be clearly seen that most of the income tax return utilities applicable to the assesseees whose returns are due on September 30, 2019 have been updated on September 12, 2019 i. e. just before 18 days from the due date of filing.

Every updation leads to a further delay as the same has to be updated on software used by the stake holder.



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Extension of the due date of July 31, 2019 to August 31, 2019:

Due to such delays and updates, the extension was granted by a month for income tax returns due on July 31, 2019. The said extension also has caused a spill over of the return filing due on July 31, 2019 to the month of August 2019. This leaves only a month for carrying out Tax Audit and completing the filing of Audit report and Income Tax Return due on September 30, 2019, where in true essence the law provided for 2 months which is now curtailed. Due to the voluminous data required to be filed by assesses covered under tax audit as well as by companies, it is very difficult to complete the filings in half the time period against 2 months as prescribed by the law.

Additional detailed information required in ITRs:

Many new/additional details are required to be given in the ITRs of assessment year 2019-20. Particularly in ITR 6, many new details need to be gathered and complied which are not readily available with the assessee. We shall be making a separate representation for the details to be submitted in ITR 6.

GST reconciliation:

The finalisation of statutory and tax audit also includes compilation and reconciliation of GST data. Many errors had been made in FY 2017-18 by the dealers and the same were/are to be rectified in either FY 2017-18 or FY 2018-19 which is now under audit. Reconciliation of the turnover, GST paid, ITC availed/utilised etc. with GST returns is long and time-consuming process.

Natural calamity:

You are well aware that many parts of our country have faced very heavy rainfall leading to floods and damage of life and property. A large number of working man days have been lost due to the same. The heavy monsoons have delayed the completion of financial statements and audits of assessees substantially and hence the time available will indeed be very short.

While tax payers grapple with the immense increase in reporting requirements, due to the reasons cited above, there is immense pressure on compliance. If reporting is to be done as correctly as possible, reasonably more time will certainly be required. It is therefore an earnest request on behalf of both tax payers as well as professional



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who enable them to do due compliances, to kindly extend the due date appropriately for which all stake holders would be obliged. Also, an early announcement to that effect would be of immense help to all involved in this process.

In view of the above reasons, we would have requested your good office to provide an extension for a month, however, due to many important and widely celebrated festivals throughout the country, such as Navratri, Durga Pooja, Diwali etc., we request your good office to provide an extension upto **November 15, 2019** for filing of income tax returns and tax audit reports by the assesses for whom the due date otherwise is September 30, 2019.

Thanking you,
Sincerely,
For The Chamber of Tax Consultants

Sd/-

Vipul K. Choksi
President

Sd/-

Mahendra Sanghvi
Chairman
Law & Representation Committee

Sd/-

Apurva Shah
Co-Chairman

CC: Ms. Nirmala Sitharaman
Hon'ble Finance Minister
Ministry of Finance,
North Block, Parliament Street,
New Delhi -110 001