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Anish Thacker

14th February, 2022

To,  
Smt. Nirmala Sitharaman,  
Honourable Finance Minister  
Government of India

**Sub: Request to kindly extend the time limit to file Form 3CEB for AY 2021-22**

Respected Madam,

The Chamber of Tax Consultants (CTC), Mumbai, was established in 1926. CTC is one of the oldest (94 years old) voluntary non-profit making organizations in Mumbai 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 of Advocates, Chartered Accountants and Tax Practitioners. It has from time to time made various representations to different Government Authorities drawing their attention to pressing issues.

We thank you for taking proactive steps and continuing to ease the taxpayers in this pandemic situation. We write this letter to place our humble suggestions/recommendations that may be considered by your Honour for removal of certain difficulties faced by the taxpayers. We would be glad to extend our help and support whenever required.

We would like to bring to your attention that taxpayers and tax professionals are earnestly trying to upload Form 3CEB for AY 2021-22 on the income-tax portal, the due date for which is 15 February 2022. However, in spite of earnest efforts, it is taking significant time to accept/upload these forms on the portal.

**Technical Glitches preventing the uploading of forms**

We would also like to bring to your attention that there has been constant deliberation with the Learned Member (Legislation & Systems), Central Board of Direct Taxes and the Infosys team to resolve the system glitches and enable filing of Form 3CEB. These

efforts helped in resolving a vast of amount glitches that were identified. However, even as of 9 February 2022<sup>1</sup> some glitches, identified so far, are yet to be resolved, failing which taxpayers are not able to upload the Form 3CEB on the portal.

### **Cumbersome manual process of uploading**

Currently, one can upload the forms by manually typing out every entry on the portal. However, given the bulk of data that needs to be entered into the system, it takes a very long time for completion. Also, we have noticed that the forms are not uploaded on the first attempt on account of system errors. The description of errors is not highlighted/explained thus requiring a trial and error method, which only multiplies the time requirement. There is an extreme paucity of time, as the system has started to function, with minimal errors, only after 9 February 2022. Thus, effectively allowing only a window of six days for uploading forms of all taxpayers. The anxiety of not being able to complete the compliances on time is also affecting the efficiency of the staff of taxpayers and tax professionals. There is a great amount of hardship to taxpayers and tax professionals, which requires urgent redressal.

### **Offline utility not provided**

We would also like to bring to your attention that even as on date an offline utility has not been provided. This is very critical for ensuring an efficient uploading process. The income-tax department has always provided an offline utility in relation to all online compliances. Even for filing Form 3CEB, the taxpayers and tax professional were eagerly waiting for publication of the offline utility. However, even to date the same has not been provided. As described above, the manual process is extremely labour intensive, is causing great hardship and more likely than not will cause a lot of taxpayers to miss the statutory deadline.

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<sup>1</sup> Summary of technical glitches identified till date and pending as on date annexed

**Urgent need to address our grievances of portal and further extend timelines for filing Form 3CEB**

In view of the above, it is most respectfully submitted that the glitches on the portal are immediately solved and the timelines for on-line filing of Form 3CEB to be further extended to 15/03/2022.

We humbly pray to your Honour's to kindly consider the afore-mentioned suggestions.

Yours Sincerely,

For THE CHAMBER OF TAX CONSULTANTS

Sd/-

Ketan Vajani  
President

Sd/-

Mahendra Sanghvi  
Chairman  
Law & Representation Committee

Sd/-

Apurva Shah  
Co-Chairman

CC:

- 1) Mr. Tarun Bajaj  
Revenue Secretary  
Finance Ministry  
Government of India
- 2) Mr. J. B. Mohapatra  
Honourable Chairman  
Central Board of Direct Taxes  
New Delhi

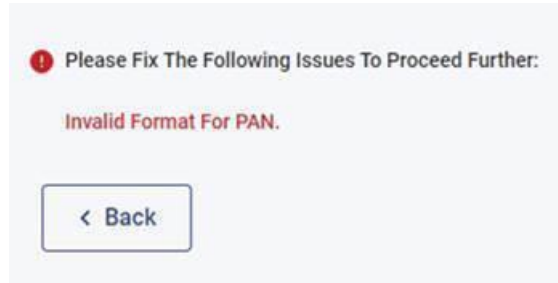
## Issues/ errors in filing Form 3CEB online

### Summary of issues

Sr No	Issues	Remarks by Infosys team
1	Error in saving CSV file on portal after uploading	Solved
2	Clause 19 of Form 3CEB is not accepting CSV file and the pop-up error mentions that "as per the books of account is required"	Solved
3	Data captured through CSV file is not visible in preview mode	Functionality is such that csv file name will be visible, not the data
4	Clause 21 – Drop down options not available while manually entering data	Solved
5	Data not getting captured through CSV file in Clause 22A and 22B	Solved
6	Option to 'save' and 'proceed to verification' is there even when mandatory all fields are not filled-up, but ultimately error pops up saying 'following issues' wherein there is no listing of issues	It was due to session timer, now resolved
7	On clicking Preview button, session logged me out automatically.	
8	Error in AE relationship while uploading CSV file - "Name, nature of AE relationship and brief description of business is required"	Resolved
9	Form 3CEB acknowledgement shows verified by Signing CA instead of authorized signatory of assessee	Not an error, the same is intentional data capture by IT portal
10	<b>PAN errors such as "Invalid format of PAN", "Please select a valid option", "the PAN field can't be edited", etc.</b>	<b>Still being fixed</b>
11	Repetition of AE information at every line item and each of the clauses is very time consuming	Suggestion taken but no change expected in this season
12	Download option not available for approved Form No. 3CEB in CA portal	To raise grievance along with PAN of assessees
13	Form Filed by CA but not available for approval for the client	
14	Wrong assessment year reflected after filing Form 3CEB – AY 2020-21 reflected instead of AY 2021-22.	
15	Data related challenges <ul style="list-style-type: none"> <li>• On uploading of CSV, the data upload is not visible</li> <li>• Non-acceptance of CSV files for Clause 19 onwards.</li> <li>• Error in populating data in Clause 19: An error message "Please fix the following" pops up without any listing of the error.</li> </ul>	Solved
16	Error in previewing: the error message "unauthorized" is displayed at the time of validating the data and the system auto logs off the user. Data does not get saved	It was due to session timer, now resolved
17	Limited time for filling the data – 15 mins. Multiple logins not possible	
18	Issues faced by client <ul style="list-style-type: none"> <li>• In certain instances, on adding the CA, the client's name is not reflecting in the CA login.</li> <li>• Form Filed by CA but does not reflect in the worklist tab of the Client and hence client is unable to approve.</li> </ul>	To raise grievance along with PAN of assessees
19	<b>After uploading and accepting Form 3CEB, entire Form with details of transactions is not available</b>	
20	<b>CSV format is not accepting "0" value transaction</b>	

### **Screenshot for Issue No. 10**

Please note that while filling out one of the foreign entity's Form 3CEBs manually with only a single transaction, the form after filling and saving Part-A basic information directly shoots an error "**Invalid Format for PAN**" (refer below screenshot).



Further, we still tried to fill the entire form & proceed multiple times but while the data shows properly in PREVIEW mode, the same gets wiped out completely when returning the dashboard. Also, this form does not show up in Draft Forms section so as to allow deletion to re-fill the entire form. Upon trying to upload the said form in the first attempt, while it allowed us to proceed until attaching the DSC of Signing CA, the portal did not allow to upload the form showing below error:

