



Pay Taxes ● Not Less ● Not More

THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION

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SS / WMPA / IT Representation / 1220

9th December 2020

To,
Smt. Nirmala Sitaraman,
Union Minister of Finance, Government of India,
North Block, New Delhi – 110 001

Sub: Extension of due dates for filing Tax Audit reports & Income Tax returns for A Y 2020 – 21 regarding.....


Dear Madam,

Our Association represents Tax Consultants, Advocates, Chartered Accountants, Company Secretaries & Cost Accountants practicing in direct & indirect taxes from whole Maharashtra state. Presently, we have around 1500 plus active members from the state. Our Association always represents the concerns and problems faced by these members before the respective tax authorities. This initiative of our Association has proved beneficial for the tax administering authorities, our members and ultimately the tax payers at large.

Due to situation of COVID-19 & subsequent lockdown the situation in the country has been totally disturbed. Life of the countrymen has been totally changed & it could not come to normalcy due to various situations existing all over the country.

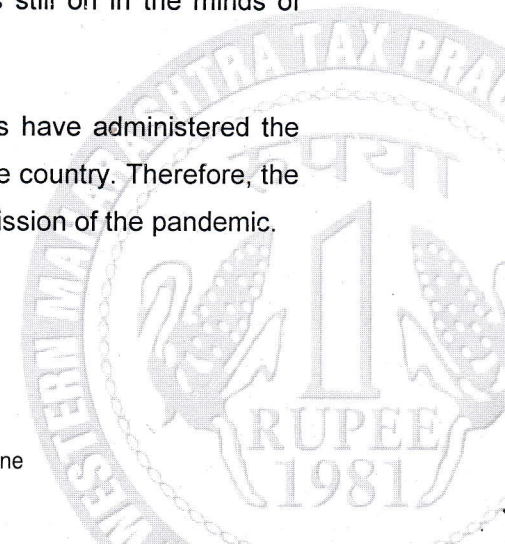
The no of COVID positive patients in Maharashtra have now started reducing. Though, at every level the efforts to fight out with the pandemic are on. It is also the fact that offices of all tax professionals could start after Unlock-2 phase after 1st July 2020. Though, it is so these offices still could not resume to its full speed as number staff of tax professionals not residing near the place of work but other places have not came back & have not resumed their duties in the offices of tax professionals due to non – availability of mess, hostels at their work places & the most important is fear of the pandemic is still on in the minds of people.

The Central government, all State governments & the local bodies have administered the outbreak of COVID-19 pandemic in an excellent manner all over the country. Therefore, the whole country has been saved from the phase of community transmission of the pandemic.


REGISTERED

- UNDER BOMBAY PUBLIC TRUST ACT Regi. No. F-1861 ■ PAN : AAATT1337P
- 80-G Certi. No. PN/CIT-IV/TECH/80G-89/2007-08/2054 dt.2-11-2007 w.e.f.1-4-2007 to 31-3-2010, CIT-IV Pune
- UNDER SOCIETIES ACT Regi. NO./MAH/642/POONA 81
- UNDER SECTION 12A OF THE I.T.ACT Regi. No. CH/PN/3292/80-81



We have faced 2 ½ months of total lockdown in the whole country. The government has started unlock phases from 1st June 2020. Presently, the country is passing through the 6th phase of unlock after the pandemic. The spread & severity of the Corona Virus has not been reduced. Due to this several restrictions are still continuing in all parts of the country, movement of life is still restricted. Everyone is hopeful that the situation could only normalize after the discovery of vaccine to the virus which is expected soon.

It is also admitted fact that many tax professionals, accountants of various organizations, businessmen, person responsible of financial affairs in various organisation have been reported COVID-19 positive & hence their work has been hampered. Fear among all class of people of getting infected by the virus results in non-travelling, reduction in effective work time. All these facts results in not functioning / partly functioning of several industrial undertakings, private offices, business units working partly / working from home or not at all working. This includes the offices of Chartered Accountants & Tax Practitioners also.

1. It must be accepted that due to fear of COVID – 19 & also due to actual suffering with the decease many accountants, businessmen & Tax professionals could not pay full attention to the requirement for getting the accounts completed & get them audited. In some cases part records were submitted to the tax auditors but allied information is pending due to various reasons.
2. Due to this the details required for finalising the accounts, filling the tax audit report, payment of balance tax liability could not be completed intime. Travelling to the place of audit of the concerned assessee has also become difficult for the tax professionals & their staff.
3. These hindrances are making it difficult for the Assessee, Chartered Accountants & Tax Professionals to comply with the extended due dates.
4. Your authority was very kind to condiser the fact & extend the due dates as follows:

Particulars	Original due date	Extended due date
For Non audit assessee	31 st July	31 st December
For filing tax audit report	30 th September	31 st December
For Compulsory audit under other Acts, Tax audit cases & partners of audit firm assessee	31 st October	31 st January

5. Due dates for other compliances are overlapping:

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[Signature]

1. You will appreciate that extended due date for filing Income tax returns & revised returns for A.Y. 2019–20 was 30th September 2020, which was further extended to 30th November 2020 by your Honour for the above reasons only.
2. The due date for filing of GST Annual return Form 9 for f. y. 2018–19 is extended to 31st December 2020 from 31st October 2020.
3. The due date for filing of GST Audit in from 9-C for f. y. 2018–19 is extended to 31st December 2020 from 31st October 2020.
4. The due date of holding AGM for corporates has been extended to 31st December 2020 by the Ministry of Corporate Affairs. Therefore, the statutory audit for Companies could also be completed after 30th November 2020.
5. The due date for Income – Tax scrutiny assessments for A.Y. 2018 -19 ending on 31st December 2020 has been extended to 31st March 2021.
6. The due date for Vivad se Vishwas Scheme has been extended to 31st December 2020.

All these dates are overlapping each other & compliances thereof by the tax professionals have been very difficult as the priority of each other overlaps. It is therefore requested that the due date for tax audit be extended to 28th February 2021 & the due date for filing Income – tax return to 31st March 2021 at the earliest. This is necessary as presently fraternity of Tax professionals & business entities are under terrible pressure of getting the above compliances done. If this is done immediately the tax professional fraternity & the business class will have clarity of due dates so that they could work more efficiently & could be able to give quality compliances sought by law.

6 Delay in release of return filing utilities:

The utilities for filing income – tax returns were not available on the government sites. Consequently the software thereof also could not be released. Following is the chart showing release dates & latest updates of the respective Income–Tax returns filing utilities:

Sr. No.	ITR Form No.	Scheme Release Date	Scheme Updating Date	Utility Updating Date
1.	ITR 1	June 2, 2020	June 15, 2020	July 8, 2020

(Signature)

(Signature)

(Signature)

3	ITR 3	July 31, 2020	August 29, 2020	September 4, 2020
4	ITR 4	June 5, 2020	July 8, 2020	August 12, 2020
5	ITR 5	August 25, 2020		August 25, 2020
6	ITR 6	September 22, 2020		October 1, 2020 (Excel) Java utility not released
7	ITR 7	September 3, 2020		September 3, 2020

The utilities for the Income-tax returns are required to be released on 1st April every year. This is the consistent non-compliance on the part of CBDT officials & the finance department that these utilities are not released on the required date in spite of the various directions from various High Courts from time to time. This year the pandemic has worsened the situation of releasing these utilities.

- 7 There is additional requirement of filling certain information which was not required in earlier forms.
1. Details of cash portion in Gross receipts,
 2. Details of cash portion in Gross payments both as required u/s 44 AB (a),
 3. Tax paid u/s 92 CE,
- 8 **Change in forms of Tax audit reports:** Vide Notification No. GSR 610 (E) dated 1st October 2020 there are certain changes in tax audit forms applicable from 1st October 2020. This further requires time to comply with the legal requirements by the tax professionals for proper compliance.

It is therefore urged that the due date for filing tax audit report be extended to 28th February 2021 & for filing Income tax return be extended to 31st March 2021. The notification to this effect may be drawn at the earliest in order to comply with the legal requirements by the professionals & the business fraternity in a qualitative way without pressure.


We are eagerly waiting for your favourable consideration of the matter at an early moment.

Thanking you,
Yours faithfully,

THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION


VILAS AHERKAR
PRESIDENT
9422034396


SANTOSH SHARMA
Chairman- Income tax
L & R Committee
9850053341


NARENDRA SONAWANE
Convener- Income tax
L & R Committee
9822601617

CC to:

1. Shri. Anurag Singh Thakur,
The Deputy Finance Minister,
Union of India, NORTH BLOCK, NEW DELHI – 110001
2. The Finance Secretary,
Union of India, NORTH BLOCK, NEW DELHI – 110001
3. Shri. Pramod Chandra Modi,
Chairman, C B D T,
Union of India, NORTH BLOCK, NEW DELHI – 110 001
4. The Principal Chief Commissioner of Income Tax,
Pune Region, Pune – 411 001


Dear Sir / Madam,


You are requested to do the needful in the matter after verifying the facts brought to your notice as above.

Thanking you,
Yours faithfully,

THE WESTERN MAHARASHTRA TAX PRACTITIONERS' ASSOCIATION


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