

From
All Professionals, Tax Payers and Stakeholders

Dated : 22st December, 2020

To

Smt. Nirmla Sithraman Ji,
Hon'ble Union Minister of Finance,
Ministry of Finance,
Government of India,
North Block,
New Delhi-110001
{fmo@nic.in}

Sub : A very humble prayer for further relaxation of provisions of section 139(1) and section 44AB of the Income Tax Act, 1961 by granting extension of due date and specified date respectively etc. from 31st December, 2020 and 31st January, 2021 to 31st March, 2021 for the assessment year 2020-21 and under GST compliances also from 31st December, 2020 to 31st March, 2021 and 30th June, 2021 respectively etc.

Respected Madam,

1. The entire human race around the globe is facing the aftermath of spread of pandemic Covid-19. It has thrown open challenge before the humanity to save human lives and to combat it. Besides world over, the Government of India has taken very drastic steps in this direction. In view of the unprecedented situation, the Government has tried to strike balance between saving of human lives and carrying on economic activities. In this direction the Government has provided appropriate reliefs in relation to actions of *completions* and *compliances* under various tax laws, so that the economic activities are carried out in accordance with law without loss of any life. In order to motivate people the Government has raised certain *slogans* from time to time, some of which are as follows:

Lockdown has ended, coronavirus is still there

Jaan hai to Jahaan hai

Jaan bhi aur Jahaan bhi

Bina mask pehene ghar se na niklen

Do gaz ki doore hai bahut zaroori

Pure desh main unlock ki prekriya shuru ho gai hai, aise main bahut zaroori ho to hi apne gharon se bahar niklain

Jab tak dawai nahin tab tak koi dhilai nahin

21. The above slogans are not only the advisories from the Government but to some extent law of the land also. Breach of some the advisories are treated criminal offence and are liable for prosecution and fine etc.

3. Unlocking of economic and other activities with social distancing is based on the slogan ***“Do gaz ki doore hai bahut zaroori”***.

4. Similarly, unlocking of economic and other activities with mask is based on the slogan ***“Bina mask pehene ghar se na niklen”***.

5. But the most important is ***“Jab tak dawai nahin tab tak koi dhilai nahin”***.

6. All assesses, all tax professionals, all accounting professional, all audit professional, all tax payers, all other stockholders, all their staff and all family members of these persons; are the fellow countrymen, who has voted the Government for making policies and taking decisions for their wellbeing, because India is a Welfare State and not a Police State. Besides above, the Government is still saying that –

- (i) coronavirus is a deadly virus;
- (ii) it causes deadly decease;
- (iii) it endangers the life of the infected person;
- (iv) it endangers the life of any other person who comes in contact of an infected person;
- (v) to save from it, we have to maintain social distance;
- (vi) to save from it, wearing of face mask is must;
- (vii) to save from it, no one is allowed to remove the face mask while moving in public, for which such person can be fined and even jailed;

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- (viii) it has not yet been eradicated;
- (ix) it is still in the community;
- (x) there is no medicine, as such, for its sure and complete cure;
- (xi) one should not go outside the home unless it is very necessary;
- (xii) senior citizens above the age of 65 year should be protected.

7. We all know that there has been a great effort on all fronts to bring out the effective medicine / vaccine which may prevent a person from the virus and cure a person from the infection.

8. However, at present there is no conclusive result on this front. Therefore, we need to follow the slogan. **“Jab tak dawai nahin tab tak koi dhilai nahin”**. It applies to all without any discrimination on account of gender, rich or poor, caste, creed, colour or religion, government or non-government.

9. Therefore, there is **status quo** so far as the situation on account of Covid-19 is concerned.

Representations

10. The Direct Tax Committee of the Institute of Chartered Accountants of India and the following professional and trade bodies have already represented to the Government for extensions of various dates of compliances under Income Tax Act, 1961, Vivad se Vishwas Act, 2020, Companies Act, 2013, Goods and Services Act, 2017 etc.:

- (1) Direct Tax Committee of the Institute of Chartered Accountants of India – dated 13.12.2020.
- (2) CA Social Affiliation (CASA), Delhi - dated 15.12.2020.
- (3) CAAS - dated 15.12.2020 representing :
 - (i) Bombay Chartered Accountants’ Society,
 - (ii) Chartered Accountants Association, Ahmedabad,
 - (iii) Chartered Accountants Association, Surat,
 - (iv) Karnataka State Chartered Accountants Association.
- (4) Tax Practitioners’ Association, Indore - dated 12.12.2020.
- (5) Udaipur Tax Bar Association, Udaipur - dated 10.10.2020.
- (6) All Gujrat Federation of Tax Consultants, Ahmedabad - dated 14.12.2020.
- (7) The Gujrat Sales Tax Bar Association, Ahmedabad - dated 11.12.2020.
- (8) The Western Maharashtra Tax Practitioners’ Association - dated 9.12.2020.
- (9) The Chamber of Tax Consultants - dated 11.12.2020.
- (10) Tax Bar Association, Bhilwara - dated 15.12.2020.

- (11) Direct Tax Professional Association – dated 15.12.2020 (on Income Tax)
- (12) Direct Tax Professional Association – dated 15.12.2020 (on VsVA)
- (13) Direct Tax Professional Association – dated 15.12.2020 (on AGM of MCA)
- (14) Jamshedpur Chartered Accountants Society, Jamshedpur – dated 16.12.2020.
- (15) Jamshedpur Chartered Accountants Society, Jamshedpur – dated 16.12.2020.
- (16) All India Federation of Tax Practitioners, Mumbai - 19.12.2020.
- (17) Lucknow Tax Practitioners Association, Lucknow – dated 16.12.2020.
- (18) Chartered Accountants Association, Jalandhar – dated 15.12.2020 and 21.12.2020.
- (19) All India MSME and Tax Practitioners Association (AIMTPA), Barmer – dated 19.12.2020.
- (20) Vayapar Mandal Association, Naagore – dated 19.12.2020.
- (21) Emerging Business Chamber of Commerce, Delhi – dated 17.12.2020.
- (22) Sales Tax Bar Association (Regd.), Delhi – dated 21.12.2020 (on Income)
- (23) Sales Tax Bar Association (Regd.), Delhi – dated 21.12.2020 (on GST)
- (24) Tax Bar Association, Guwahati – dated 19.12.2020

The Parliament

11. The government on Tuesday, 14th of December, 2020 announced that the ***Winter Session of Parliament has been called off in view of the ongoing coronavirus pandemic***. In this regards Union Parliamentary Affairs Minister Shri Pralhad Joshi said Parliament will next meet in January for the Budget Session. It is reported that various political party leaders expressed their concerns about the pandemic and opined of doing away with the Winter Session.

12. Union Parliamentary Affairs Minister Shri Pralhad Joshi has reportedly said that the Government is willing to have the next session of Parliament at the earliest; it would be appropriate to have the Budget Session, 2021 in January 2021 keeping in mind the ***unprecedented circumstances created by Covid-19 pandemic***.

13. Reportedly, despite taking elaborate safety measures, several MPs and Parliament officials tested positive during the Monsoon Session held from September 14 to September 23). Three Members of Parliament — Shri. Anil Gasti, Shri Balli Durga Prasad Rao and Shri H Vasanthakumar — and Union minister of state for railways Shri Suresh Angadi died after being infected by the virus.

14. Accordingly, it is reported that floor leaders of various political parties have expressed their concerns about the ongoing pandemic and opined of doing away with the Winter Session.

15. Hence, the *Winter Session of Parliament has been called off in view of the ongoing coronavirus pandemic.*

16. The Government has itself admitted that the present situation created by Covid-19 pandemic is unprecedented. It has endangered the health and lives of *Parliamentarians* of the Country. Therefore, in order to save the *Parliamentarians* of the Country from Covid-19, the Government has in its wisdom called off the Winter Session of the Parliament.

17. Parliament normally holds three sessions in a calendar year – Budget session (end of January to early April), Monsoon session (July to August) and Winter session (November to December). This year, the Budget Session was cut short by eight days, and an already shortened Monsoon Session was also reduced by the same duration due to the pandemic. These are very important tasks at the end of the Government and an obligation of the Government in the democratic set up of the Country. However, keeping in view the present situation created by Pandemic Covid-19 the Winter Session has been called off.

18. If Winter session of the Parliament can be called off to save the Parliamentarians, what about the people of the Country to whom they represent in the Parliament.

19. Therefore, the Government must pay heed to the aforementioned petitions and allow extensions for all actions of compliances falling during the period from 15.3.2020 to 29.3.2021 to 31.3.2021 relating to –

- (i) furnishing of return of income for the financial year 2018-19 relevant for assessment year 2019-20.***
- (ii) furnishing of all return of income for the financial year 2019-20 relevant for assessment year 2020-21.***
- (iii) Furnishing of Tax Audit Reports furnishing of return of income for the financial year 2018-19 relevant for assessment year 2019-20.***
- (iv) Filing of all other returns, other audit reports, any other reports, statements, appeals, objections, applications, replies, submissions and any other document.***

- (v) ***Holding of AGM for the financial year ended on 31.3.2020.***
- (vi) ***Furnishing of Annual Return and GST Audit Reports for the financial year 2018-19 and 2019-20.***
- (vii) ***Any other as may be deemed fit.***

Extensions for completions

20. Actions of completions are the obligations of the Government and its officials which are required to be completed by the Government under the law within the prescribed limitations. Keeping in view the unprecedented situation created by the pandemic Covid-19, the Government has already extended such limitation falling the period during 20.3.2020 to 30.3.2021 to 31.3.2021, ***some of which are being illustrated hereunder:***

(1) Issue of notice u/s 148(1) of the Income Tax Act, 1961 for the assessment / re-assessment u/s 147 of the Act for the assessment year 2013-14 has been extended up to 31.3.2021.

(2) Issue of notice u/s 143(2) of the Income Tax Act, 1961 for the assessment year 2019-20 has been extended up to 31.3.2021.

(3) Completion of assessment u/s 143(3) of the Income Tax Act, 1961 for the assessment year 2018-19 has been extended up to 31.3.2021.

{It was due to be completed on or before 31.12.2020 as per 1st proviso to section 153(1) of the Income Tax Act, 1961}

(4) Completion of assessment u/s 143(3) of the Income Tax Act, 1961 for the assessment year 2018-19 has been extended up to 31.3.2021.

{It was due to be completed on or before 31.12.2020 as per 1st proviso to section 153(1) of the Income Tax Act, 1961}

(5) Completion of assessment u/s 143(3) of the Income Tax Act, 1961 for the assessment year 2019-20 has been extended up to 31.3.2021.

{It was due to be completed on or before 30.9.2020 as per 2nd proviso to section 153(1) of the Income Tax Act, 1961}

(6) Completion of assessment / re-assessment u/s 147 of the Income Tax Act, 1961 for the assessment year 2013-14, for which notices u/s 148(1) were issued on or before 31.3.2020, has been extended up to 31.3.2021.

{It was due to be completed on or before 31.12.2020 as per section 153(2) of the Income Tax Act, 1961}

- (7) Completion of action under section 171 of the Central Goods and Services Tax Act, 2017 has been extended up to 31.3.2021.

21. All this has been done for smooth functioning and completions of Government action as required under different laws.

22. However, the Government offices across the country are not functioning with their full capacities. It has been decided for maintaining social distancing. By this move the spread of Covid-19 has been contained in Government Offices but could not be avoided. It is not eradicated completely.

23. It means that the Government was aware that the Government officials must be saved from Covid-19.

24. What about the professionals and the common man?

25. The professionals and their clients can be saved from Covid-19 by allowing them further time to complete their part of actions of completions. In this regards please consider the following facts and practical difficulties:

- (1) The professionals are also forced to work from home for several reasons. Many of the professionals are of above the age of 65 years, who have been advised to not to go outside their homes. Therefore, they are working from home.**
- (2) Staff of professionals are not reporting for work due to Covid-19 fear and restrictions.**
- (3) Article staff of professionals are not reporting for work after November examination of ICAI due to Covid-19 fear and restrictions.**
- (4) Even staff of clients are not reporting for work due to Covid-19 fear and restrictions.**
- (5) In and around NCR of Delhi staff of the professionals as well as clients are not reporting for work due to Kissan Andolan since 1.12.2020.**

Judicial functions

26. All courts across the Country, including Supreme Court and High Courts and various Tribunals have been functioning by holding virtual Courts and taking up virtual proceedings. For this special rules have been made. This has been done to contain the spread of Covid-19 in judicial sector of the society and to save the judiciary from Covid-19. By this move the spread of Covid-19 has been contained in Government Offices but could not be avoided. It is not eradicated completely.

27. It means that the Government was aware that the all Judges, Members of Tribunals and all staff working in judicial complexes must be saved from Covid-19, so that judicial functional my not hamper across the country

28. What about the professionals and the common man?

29. The professionals and the common man similarly deserved to be protected from Covid-19. The professionals across the Country are a very big man power, much more than the Judges and judicial staff. They are equally necessary and important for judicial activities in the country. Therefore, they also deserve to be protected similarly.

How the professionals and common man can be protected?

30. The professionals and the common man can be protected from Covid-19 –

- (1) by maintain social distancing at their end;
- (2) by using mask while out of home;
- (3) by sanitizing their work places;

31. It is not possible to maintain social distancing if the professionals choose to work from office. It can be effectively possible if they work from home.

32. It is not possible to wear mask when you work. But being out of home wearing of mask is mandatory as well as necessary. It can be effectively possible if they work from home.

33. If the professionals are choosing to work from home, they cannot allow their staff and articles to come to their house in order to maintain social distancing. Therefore, they are somehow managing to use the services of from their home. But this not possible for every professionals and every staff member because of none availability of computer / internet services at the end of all, more special in small places and remote areas. Same thing also applies to the clients and their staff.

34. In view of above, professionals and common man can be protected by allowing them ease of working. They should be allowed to carry on their work by take due care of social distancing and mask wearing. If these are followed religiously, then the completion of wok is taking time. ***The due works cannot be completed even up to the extended due dates.***

35. It is not that the professionals are doing their work or the clients are not getting their work done. But the moot question and need of the hour is that the work must go without jeopardizing health of anyone. No one is infected from Covid-19. No family member of any professional or his / her staff is infected from Covid-19. No person be forced to be hospitalized, as the same is not affordable by common man. No one dies just to complete his work. This is a temporary phase, till appropriate medicine / vaccine come out. Till then, the Government must consider the present situation very sympathetically and humanitarially. If for completing a compliance if any professional lays his life or any of his staff lays his life or any client or his life lays his life, what will be the use of such compliance. ***Human life is not for compliances, though compliances are necessary for economic activities, but not at the risk of life.***

Kissan Andolan has aggravated the adverse situation

36. Last but not the least, the on going Kissan Andolan in the NCR of Delhi are also aggravated the adversesituation. All boarder of Delhi touching Haryana on the side of Faridabad, Gurgaon, Bahadurgarh and Sonapat are sealed. All boards of Delhi touching U.P. on the side of Noida, Ghaziabad, Mohan Nagar, Loni are also sealed.

37. Because of this the professional used to travel interstate and their staff commuting to or from the boards are sitting at their homes without any work. So, practically for last 22 days their work is suffering with no compliance and hence the delay.

Supreme Court in SMW© NO. 3 of 2020 titled “In Re : Cognizance for Extension of Limitation” dated 23.3.2020

The Supreme Court Judgment in the above case is also very relevant for quote. It needs to be considered. It cannot be ignored. *It has extended all limitations under all laws.*

IT has been followed by Hon’ble Supreme Court in Civil Appeal No. 485 of 2020 in the case titled “M/s. SS Group Pvt. Ltd. vs. Aaditya J Garg & Anr. *dated 17.12.2020*, wherein the Supreme Court has observed as follows:

“The above order is still operative and by subsequent orders, the scope has been enlarged so that the said order applies in other proceedings also.”

Therefore, the request

38. No doubt economic activities are necessary. For that, no doubt, all sectors of the economy should participate in the economic activities. For that, no doubt, all persons involved in any capacity in such economic activities should work and contribute their might for the movement of the wheel of the economy. But, all this is required to be done by taking all precautions and following all advisories against coronavirus. We cannot afford to lose “*Jaan*” for “*Jahaan*”, knowing the fact that “*Jahaan*” is equally important. For this we have to strike a balance, so that economic activities could be pursued by containing the spread of coronavirus till the arrival of medicine.

39. Therefore, for just certain statutory compliances, lives of so many people cannot be put to danger, more so when these compliances can be made on some future date, as the other compliances are allowed to be made.

40. In view of above it is submitted that the due dates of compliances of actions under the Income Tax Laws and GST Laws extended to –

- (i) 31st December, 2020; and
- (ii) 31st January, 2021;

needs to be further extended.

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When due the due dates of **delivering the quarterly statements of TDS and TCS** under the provisions of Income Tax Act, 1961 could be extended –

- (i) from 31st July, 2020 to 31st March, 2021; and
- (ii) from 31st October, 2020 to 31st March, 2021

then, why cannot the due dates for assessment year 2019-20 for –

- (i) furnishing the returns of income u/s 139(4); and
- (ii) furnishing the returns of income u/s 139(c);

be further extended from 30th November, 2020 to 31st March, 2021.

and why cannot the due dates for assessment year 2020-21 for –

- (i) getting the accounts audited under various provisions of these laws;
- (ii) obtaining the report of such audits;
- (iii) furnishing the reports of such audit; and
- (iv) furnishing the returns of income

be further extended from 31st December, 2020 and 31st January, 2021 to 31st March, 2021.

41. In view of all above it is ***very respectfully and humbly requested*** that the due dates mentioned in column No. 3 may kindly be extended as mentioned in column No. 4

SN	Compliance	Presently Extended date	Further extension as being requested
1	<i>specified date</i> for getting the accounts audited under section 44AB of the Income Tax Act, 1961	31 st December, 2020	31 st March, 2021
2	<i>due date</i> for getting the accounts audited and obtaining the report of such audit under other provisions of the Income Tax Act, 1961	31 st December, 2020	31 st March, 2021
3	<i>due date</i> for furnishing returns of income by all assesses under the provisions of the Income Tax Act, 1961	31 st December, 2020	31 st March, 2021

4	furnishing of declaration under <i>Vivad se Vishwas</i> Act, 2020	31 st December, 2020	31 st March, 2021
5	furnishing of GST Annual return and Audit report in FORM 9, 9A and 9C for the financial year 2018-19	31 st December, 2020	31 st March, 2021
6	furnishing of GST Annual return and Audit report in FORM 9, 9A and 9C for the financial year 2019-20	31 st December, 2020	30 th June, 2021
7	holding of AGM by Companies for the financial year 2019-20 ended on 31.3.2020	31 st December, 2020	31 st March, 2021

Thanking you.

Yours faithfully
From all professionals and stakeholders

Copy to :

- (i) Hon'ble Shri Ajay Bhushan Panday Ji, Revenue Secretary, Ministry of Finance.
{e'mail : rsecy@nic.in}
- (ii) Hon'ble Shri Pramod Chandra Mody Ji, Chairman, Central Board of Direct Taxes.
{e'mail : chairmancbdt@nic.in}

Yours faithfully
From all professionals and stakeholders

Encl: Copies of representations discussed in this representation.