



EMERGING BUSINESSES CHAMBER OF COMMERCE

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To,
Smt. Nirmala Sitharaman,
Hon'ble Finance Minister,
Ministry of Finance, North Block,
New Delhi 110001.

Date: 17.12.2020

Hon'ble Madam,

Sub: Request for Extension of Due Dates for filing Tax Audit, Audit Reports under income Tax Act and ITR for Assessment Year 2020-21.

The Emerging Businesses Chamber Of Commerce, is more than 5 years old non profit organization of tax practitioners of Delhi, having, Chartered Accountants, Company Secretaries and Tax Practitioners as its members. Many senior tax professionals who regularly appear before ITAT, High Courts and the Supreme Court. The Chamber has been making regular representations before various government agencies.

EBCC regularly takes up initiatives to act as a bridge between stakeholders and concerned regulatory bodies in order to convey and help in resolving genuine grievances or effectively implement the laws.

Today, we have come forward with a request of extending the due dates of Tax Audit, Transfer Pricing Audit, various other Audit Reports under Income Tax Act and Income Tax Return filing for AY 2020-21.

Apart from others, this request is based on following major reasons being:

1. The Covid-19 Pandemic, Night Curfew and its effect on professional work:

At the outset we are thankful for the previous extension provided for tax audit and income tax return filing up to December 31, 2020 because of proceeding with pandemic of Covid – 19. The spread and seriousness of the Corona infection has not been diminished and rather it is rising every day, Night curfew continue, Restriction on Keeping workplaces open and so on affecting conducting audit and preparing tax returns. Driving through open transports/trains as well as other public vehicle is confined and not completely operational.

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Due to this, few businesses and private workplaces have still not continued working by any stretch of the imagination. This likewise incorporates the workplaces of the Tax Advocates, CA's, Tax Practitioners and so forth resulting the details required for carrying on tax audit and filing the return of income are not being gotten speedily and accordingly the audits can't be proficiently performed. Further likewise making a trip to the place of audit is hard for the professionals and their staff especially where interstate travel is involved.

A few our members have been quarantined and have not had the option to work for 14 -21 days which reaches out to a month because of post Covid-19 wellbeing recuperation. Additionally, visiting any audit place opens them to the infection making them inclined contamination. Further, the senior aged professionals and senior aged assesseees are persuaded to remain at home. These preventions are making it hard for the assesseees, the Tax Advocates, CAs and other Tax Practitioners to comply with the presently extended due dates. We might want to like that for exactly the same reasons that we have referred to above, for example certifiable challenges being looked by the Tax payers because of flare-up of COVID-19 pandemic, Night Curfew the CBDT has prior extended the date for filing Tax audit and income tax return filing up to 31st December, 2020 and 31st Jan., 2021 respectively, but the underlying reason of COVID19 still continuing more vigorously.

2. Ongoing Farmers Protest in the country against newly enacted Farmers Acts resulting to closing of Borders.

Due to ongoing Farmers protests in the country since last few weeks, Professionals and other Tax practitioners are unable to mobilize their work in different cities as borders of different cities especially neighboring cities of Delhi are closed or having restricted movement since last few weeks. As a result visiting client's location has been a major challenge, which has further delayed the process of completing Tax Audit as well as Income tax filing within the extended period.

While the talks are going on amongst various stakeholders and the matter already being presented in Supreme Court through various petitions, it is quite possible that protest may continue in near future. Considering the security concern, it is quite difficult for professionals to travel and conclude Tax Audits within the extended period.

3. Delay in release of return filing software utilities:

The utilities for the income tax return were made available only June'20 onwards instead of April'20 and latest on updated during first week December, 2020. Usually, the income tax returns are notified in the month of April, but due to the pandemic, the release of the returns also have been delayed on an average by 4 to 5 months. We are submitting the summary return wise as under:

Serial No	Income Tax Return Form	Schema Release Date	Schema Updation date	Utility Updation Date
1	ITR 1	June 2, 2020	September 9, 2020	December 1, 2020
2	ITR 2	June 26, 2020	November 4, 2020	December 3, 2020
3	ITR 3	July 31, 2020	November 9, 2020	December 1, 2020
4	ITR 4	June 5, 2020	October 15, 2020	December 1, 2020
5	ITR 5	August 25, 2020	November 18, 2020	December 3, 2020
6	ITR 6	September 22, 2020	November 22, 2020	December 3, 2020
7	ITR 7	September 3, 2020	December 8, 2020	December 8, 2020
8	3C-3CD	-	November 4, 2020	-
9	3CEB	-	November 4, 2020	-

Although the utilities were released as on the abovementioned dates, the 700+ paged Instructions for filing the return of income were released only on October 23, 2020. These instructions were further revised on November 25, 2020 i.e. just a month before the due date of filing of income tax return, not giving the professionals and assesses enough time to even take a note of the most important points.

These are indeed unusual times and when the dates were last extended one had expected a reasonable resumption of activities — however the second predicted phase of COVID spread resulted in a slow unlock down compared to what was expected and hence the earlier date of December end which seemed reasonable at one time is now looking like an impossibility.

REQUEST: With due respect to the above difficulties faced by the assesseees and the professionals, we request your Honor to take them into consideration and extend the due dates for tax audit, transfer pricing audit and other returns under income tax act as under:

Return /Audit Reports	Present Due Dates	Requested Due Dates
Tax Audit/TP Audit	31 st Dec., 2020	28th Feb, 2021
Income Tax Return (Audit Case)	31 st Jan, 2021	31st March, 2021
Income Tax Return (Non Audit)	31 st Dec., 2020	28th Feb, 2021

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The whole fraternity of Taxpayer and Professionals will exceptionally acknowledge if this is done soon enough to permit them to get a clarity and focus to complete the Tax Audit in Professional Manner as conducted in usual circumstances. We look forward for your kind consideration to the genuine request.

Yours sincerely



CA. Nitish Kumar Chugh
Chairman – Delhi Chapter
EMERGING BUSINESSES CHAMBER OF COMMERCE

CC to :

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