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Ref: CAAS/Representations/2021-22/01

Date: 01/04/2021

To,
The Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
Government of India,
New Delhi

Sub: Timely release of Utilities and Stopping of Panic Messaging

Respected Sir,

Your goodself may be already aware of Chartered Accountants Association, Surat (CAAS), which works for ensuring best practices in tax compliances vis-à-vis providing a better working condition for our members, Chartered Accountants, their staff members and the industry (“the Stakeholders”).

As a part of our endeavor to provide better working condition for the Stakeholders, we hereby represent the following:

1. Timely release of Utilities:

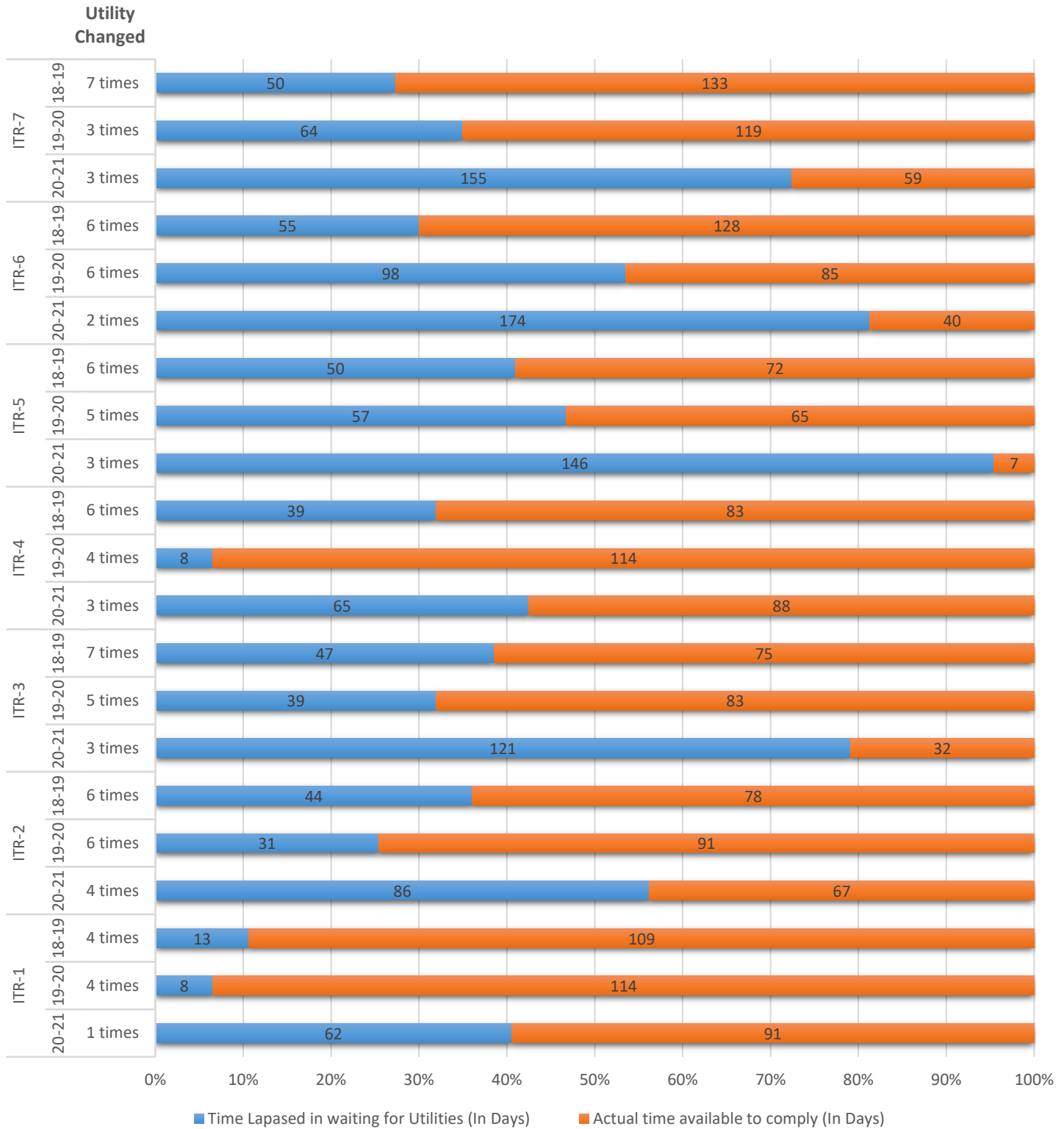
It is known fact that the stakeholders intending to file Income Tax Return on punctual basis are prevented from discharging their onerous duty due to delayed availability of the Utility Software provided by Income Tax Department either in the form of Excel, Java or Web based facilities. Empirical data shows that the Utility Softwares are released much late after keeping the stakeholders on a wait. Even after releasing it late these Utility Softwares are modified multiple times rendering the work done by the stakeholders useless.



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As can be seen from the above infographic, very less time is made available to the stakeholders to comply. Even within the limited time, the schema of the utility softwares are modified multiple times.

While providing of Utility software is also a key responsibility of the department, a look at the following data is highly advisable:

Month	% returns filed using Utility provided by Department	Month	% returns filed using Utility provided by Department
Apr-19	44.12	Apr-20	58.60
May-19	47.44	May-20	49.41
Jun-19	44.78	Jun-20	59.25
Jul-19	45.85	Jul-20	51.91
Aug-19	50.11	Aug-20	55.76
Sep-19	48.87	Sep-20	53.78
Oct-19	46.02	Oct-20	45.61
Nov-19	45.92	Nov-20	44.43
Dec-19	45.73	Dec-20	41.11
Jan-20	45.78	Jan-21	37.89
Feb-20	45.69	Feb-21	36.90
Mar-20	45.63	Average	47.42

As per above data on an average 47.42% returns are filed using Utility Software provided by the department, which implies that 52.58% returns are filed using third party softwares, based on schemas released by the department. Both, set of return filing highly rely on the timely release of schemas.

However, it is pertinent to note that Schema is a mere skeleton of the database storing the IT Return's data. Providing of Schema does not liberate the

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Government of its onerous duty to provide humanly fillable forms (either Physical or digitally).

The above data should also be an eye-opener, indicating whether the Government is focusing more on Schema, instead of user friendly Utility Softwares. Is it for the appeasement of the Software Companies.?

Demand:

It is not that the stakeholders are lethargic or rushing for last minute filing. It is not a fad amongst the stakeholders to ask for extension of due dates every time, but it is due to the shorter compliance period available to their hands. Thus, a planned release of utility softwares is imperative for timely compliance of tax laws. The Statutory Forms should be notified in the previous year itself, which would enable releasing the Utility Softwares on or before 1st day or at the most 1st week of the Assessment Year.

2. Stopping of Panic Messaging:

Vide our letter dt.26/01/2021, we had demanded to Stop Bombarding of unidentifiable emails & SMS after office hours. Similar requests were also made by 270 Trade, Industries and Professional Associations in their agitation dt.29/01/2021. However, still numerous unidentifiable emails and SMS with masked PAN are bombarded by the department by the CPC in the evening after office hours, at night, midnight, in the early morning and even on public holidays, on the registered email and phone numbers. This time pertaining to Sensitive / High Value Transaction. We would like to draw the attention of the Ministry with regards to the E-mail /messages received from the income tax department with regards to information titled as **“High Value Transaction”** reflected in compliance portal with a decisive remark that the assessee have

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Some High Value transactions which does not appear to be in line with the income tax Return filed for FY 2019-20. Please revise ITR/Submit online response on compliance portal.

Such decisive remarks are creating panic amongst taxpayers and most of tax professionals are getting endless enquires from assesseees on vacation days like Sunday and Holi festivals which is observed all over India. We, appreciate the efforts of the department to bring revolutionary technological advancement and use of artificial intelligence in the processing of the information but bombarding of such types of email and SMS are creating havoc amongst the assesseees especially at the fag end of the year. Such notices continue to be delivered even after the end of the assessment year, when it is not even possible to revise the return and regularize the inconsistency, if any.

It is also observed that most of such notices are either related to sale of properties or interest income. There may be hundreds of reasons for variation in the returned income and information in both the income heads but language of the notice is suggesting that something grave mistake or serious lapses has been found by the department and spoiling the cordial relationship of tax professionals and assessee. Irony of the matter is further aggravated by the fact that compliance portal is not working on the very first working day after two days holiday. Issuance and timing of such notices itself is a matter of great discussion in light of the fact that department have powers to issue notices u/s 143(1) and 139(9).

Demand

Emails requiring the assessee to take any action or responding on to the portal should be made only during working hours and at no other time. It is also a

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matter requiring a viability/success study that how such mega e-campaigns can become successful compared to the loss of man hours and agony of assessee and tax professionals.

3. Time Compensation:

It was observed that during the last days at the end of the financial year, the Income Tax Portal, uptime whereof is the responsibility of the Government, was infact down. Various ready to upload income tax returns and forms having deadlines falling on or before 31st March 2021 could not be uploaded due to the stakeholder's inability to upload on a down server. These situations are always beyond the control of the stakeholders.

Demand:

A suitable and adequate time compensation be provided for the amount of stakeholder's time lost due to infrastructure failure, so that the ready to upload returns could be filed.

We hope the above recommendation, suggestion and criticism would be helpful to your good self. Do take positive actions on our demand.

Thanks & Regards,

For Chartered Accountants Association, Surat.

Rasesh Shah *Hardik Kakadiya*

President | Secretary

Copy to: -

(1) **Finance Minister,**
134, North Block, New Delhi - 110011

- for suitable action