

# भारतीय जनता पार्टी - मुंबई

## प्रोफेशनल सेल

### अध्यक्ष : CA शैलेश रा. घेडीया



**Date: - 21.12.2021**

To,

**Smt. Nirmala Sitharaman Madam**

Hon'ble Finance Minister  
New Delhi

**Dr. Shri. Bhagwatrao Kisanrao Karad ji**

Hon. Union Minister of State for Finance,  
New Delhi

Respected Madam/Sir,

**Sub: Problem of short time provided in e-proceedings under Income Tax Act, 1961**

You may be pleased to note that the introduction of e-proceedings, e-assessments and faceless assessments procedure under the Income Tax Act, 1961 is a remarkable decision of our visionary Prime Minister Shri Narendra Modi Ji. These online processes were introduced for the larger benefit of the tax payers more particularly the small and medium businesses (MSMEs).

I would like to draw your kind attention that in many of the cases of e-proceeding whether it is u/s. 143(2) or 148 or any other section, generally the income tax officers takes months to read/verify the submissions made by assesses and subsequently the income tax department requires the assesses to furnish various details within 02-03 days. In some of the cases, it has been noted that the income tax department was provided the various details by the assesses on the initiation of the e-proceeding, but thereafter department did not reacted for months but suddenly, when the last date of completion of assessment touches, the department started asking voluminous details& data by giving time of two to three days in online mode. You may be surprised to note that in one of the matter, the income tax officer sent a notice on Saturday evening to provide details by very next day i.e. Sunday evening and subsequently made the order of assessment on the basis of the notice sent on Saturday.

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You would appreciate that due to size of the operations, the MSMEs can employ limited staff for the various compliances under various laws in India including GST, Income Tax, Profession Tax, Factory Act, etc and these limited employees are occupied with the regular work in the offices. The sudden requirements of the income tax officers not only create panic in the office of the assesses but also lead to various hardships including wrong additions in e-assessment proceedings, which further lead to appeal and litigations causing another financial loss to assesses and creating additional work load in the courts and tribunals.

You would appreciate that the purpose of the e-assessment was to create an ease of doing business and to eliminate the corrupt practices from the system. Therefore, in order to protect this spirit of our government, it is humbly requested to make e-assessments and e-proceedings more user friendly by allowing at least ten to fifteen Days' time for reply of a notice in e-proceedings. Further, the income tax officers to be instructed that once they initiate the e-proceedings, they should not wait till the last date of completion of e-proceedings but conclude such proceedings well before the time.

I am sure that your goodness will take all such steps which are necessary to overcome the aforesaid issues brought to your notices including setting up a monetary system in place so that the assesses in e-proceedings gets a reasonable time and its right of natural justice to be provided at the very first stage itself.

I am sure that timely action from your end in the aforesaid matter will not only be a furtherance of ease of doing business in India but will also uplift the faith of the citizens in the government & its organizations.

Thank You,

Yours Sincerely,

CA Shailesh R Ghedia  
President: Mumbai BJP Professional Cell  
Mobile: 9869437888

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Cc to: Shri Devendra Fadnavis ji  
Leader of Opposition,  
Maha Legislative Assembly.

Shri Arunsingh ji  
National Gen Secretary, BJP, New Delhi

Shri MangalPrabhat Lodhaji, MLA  
President:Mumbai BJP.

Shri Gopal Shetty ji,  
Member of Parliament

Shri Manoj Kotakji,  
Member of Parliament

Smt. Poonam Mahajan ji,  
Member of Parliament

Shri Atul Bhatkhalkar ji,

MLA Mumbai BJP Prabhari