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IN THE HIGH COURT OF DELHI AT NEW DELHI

Case Type

W.P.(C)

Number

OF

Year

2025

IN THE MATTER OF:-

NAME

All India Federation of Tax Practitioners

.....FIRST PLAINTIFF / PETITIONER

VS

NAME

Union of India and Anr.

....FIRST DEFENDANT / RESPONDENT

1 (a) Case Category

(b) Case Category

2 (a) Date of Decision of Court /
Authority of First Instance

(b) Case Particulars

Number

OF

(c) Authority passing the
above order

3(a) Date of Decision of Appellate /
Revisional Court / Authority

(b) Case Particulars

Number

OF

(c) Court / Authority passing
the above order

4(a) Similar Matter
Case Type

Number

OF

(b) Date of Decision

5 Statute Involved

Date of Impugned order

Final order

☐

Interlocutory order

☐

DATE

Lawyers Code

V.P. Gupta, Advocate
D/98/1991

**IN THE HIGH COURT OF DELHI AT NEW DELHI
EXTRAORDINARY CIVIL WRIT JURISDICTION**

Writ Petition (Civil) No. _____ OF 2025

IN THE MATTER OF:

All India Federation of Tax Practitioner

.... Petitioner

Versus

Union of India and Anr.

.... Respondents

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Note:

1. It is hereby certified that each of the page of accompanying writ petition are in OCR format.
2. A copy of present writ duly bookmarked has been served to the counsel of the revenue.

(V.P. GUPTA)
V.P. GUPTA & CO.
ADVOCATES
206 AND 305, STAR TOWER,
SECTOR 30, GURUGRAM-122001
MOB. 9810052890
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PLACE: NEW DELHI
DATE: 23.09.2025

IN THE HIGH COURT OF DELHI AT NEW DELHI
EXTRAORDINARY CIVIL WRIT JURISDICTION

Writ Petition (Civil) No. _____ OF 2025

IN THE MATTER OF:

All India Federation of Tax Practitioner

.... Petitioner

Versus

Union of India and Anr.

.... Respondents

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**IN THE HIGH COURT OF DELHI AT NEW DELHI
EXTRAORDINARY CIVIL WRIT JURISDICTION**

Writ Petition (Civil) No. _____ OF 2025

IN THE MATTER OF:

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Versus

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.... Respondents

NOTICE OF MOTION

To

The Standing counsel
Union of India,
High Court of Delhi.
New Delhi.

Sir / Madam,

The enclosed writ petition and application in the aforesaid matter is being filed on behalf of the petitioner and is likely to be listed on 24.09.2025 or any date thereafter. Please take notice accordingly.

**(V.P. GUPTA)
V.P. GUPTA & CO.
ADVOCATES**

**206 AND 305, STAR TOWER,
SECTOR 30, GURUGRAM-122001
MOB. 9810052890**

**PLACE: NEW DELHI
DATE: 23.09.2025**

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**IN THE HIGH COURT OF DELHI AT NEW DELHI
EXTRAORDINARY CIVIL WRIT JURISDICTION**

Writ Petition (Civil) No. _____ OF 2025

IN THE MATTER OF:

All India Federation of Tax Practitioner

.... Petitioner

Versus

Union of India and Anr.

.... Respondents

URGENT APPLICATION

**To
The Registrar
High Court of Delhi, New Delhi.**

Sir,

The petitioner is filing the present writ petition. Same may please be treated as urgent as per the High Court Rules and the ground of urgency is as under:

“The Petitioner is filing the present petition for seeking directions to Respondents to extend time limits for filing audit reports which are due for filing by 30.09.2025 and also returns of income which are to be filed by 31.10.2025 and accordingly, immediate directions are necessary in the matter.”

**(V.P. GUPTA)
V.P. GUPTA & CO.
ADVOCATES**

**206 AND 305, STAR TOWER,
SECTOR 30, GURUGRAM-122001
MOB. 9810052890**

**PLACE: NEW DELHI
DATE: 23.09.2025**

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**IN THE HIGH COURT OF DELHI AT NEW DELHI
EXTRAORDINARY CIVIL WRIT JURISDICTION**

Writ Petition (Civil) No. _____ OF 2025

IN THE MATTER OF:

All India Federation of Tax Practitioner

.... Petitioner

Versus

Union of India and Anr.

.... Respondents

MEMO OF PARTIES

IN THE MATTER OF:

**All India Federation of Tax Practitioners
(Through the Secretary General)
215, Rewa Chambers, 31 New Marine Lines,
Mumbai – 400020.**

... Petitioner

Vs.

- 1. Union of India
Through Secretary,
Ministry of Finance
North Block, New Delhi.**

**2. Central Board of Direct Taxes
Through Secretary,
North Block, New Delhi.**

..... Respondents

**PLACE: NEW DELHI
DATE: 23.09.2025**

**(V.P. GUPTA)
V.P. GUPTA & CO.
ADVOCATES
206 AND 305, STAR TOWER,
SECTOR 30, GURUGRAM-122001
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**IN THE HIGH COURT OF DELHI AT NEW DELHI
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Writ Petition (Civil) No. _____ OF 2025

IN THE MATTER OF:

**All India Federation of Tax Practitioner
Versus**

.... Petitioner

Union of India and Anr.

.... Respondents

SYNOPSIS AND LIST OF DATES

SYNOPSIS

The present Petition is being filed by the Petitioner, which is an Apex body of tax professionals having more than 11,000 individual members and 146 Bar Associations as its affiliated members. The Petition is being filed in the interest of assesses under the Income Tax Act and the tax professionals who are required to file returns of income and audit reports in terms of provision of the Income Tax Act on behalf of their assessee clients. Time limits for filing returns and audit reports in case of different category of assesses have been provided under the Income Tax Act. Respondent No. 2 herein, the Central Board of Direct Taxes is empowered to extend time limits for filing returns and audit reports considering the difficulty of the assesses and has been extending the time limit in the past. In case of a category of assesses who were required to file returns of income by 31.07.2025 was also extended upto 15.09.2025 by Respondent No.2 vide its Circular dated 27.05.2025 in view of the fact that relevant return forms and utilities on the website of the department were not available and again same was extended by one day vide Circular dated

15.09.2025 in view of the fact that portal of the department was not working properly and assesses were not able to file their returns. In fact, the time limit for filing of above returns should have been extended till 30.09.2025 instead of extending by one day since portal of the department was not properly working. Further, in spite of the fact that utilities for filing other returns and audit report were also made available with substantial delays and till 15.09.2025 professionals who are providing services to assesses for filing returns and preparing audit reports were busy and many representations have been made to Respondents by various professional bodies, including the Petitioner Federation Respondents have not considered extending time limits for audit reports which are to be filed by 30.09.2025 and returns of income which are to be filed by 31.10.2025 and also extending due dates in the cases where transfer pricing report is to be submitted which are 31.10.2025 and 30.11.2025 respectively. Due date for filing applications for renewal of registration and approval in case of charitable trust also deserves to be extended beyond 30.09.2025. In this regard it has been duly submitted before Respondents that time schedule of professionals during the months of July to October remains very busy because of various compliances under company law and GST law apart from under the Income tax Act and there are several festivals in the months of September and October, including Navratri, Durga Puja, Dussehra, Diwali and other regional festivals and during this period because of holiday number of working days will reduce substantial and supporting staff of professionals will not be available to prepare and file returns of income and audit reports. Moreover, there have also been natural calamities in the recent past on account of floods, cloud burst, land

slide which have effected most of the parts of the country. Respondents have not considered difficulties and no circular has yet been issued extending due dates and therefore, the present petition is being filed praying this Hon'ble Court for issuing necessary directions to the Respondents. It may be added that this Hon'ble Court vide its order dated 21.09.2015 in W.P. (C) No.9032/2015 had been pleased to direct Respondents to ensure that forms etc. for Audit Report and filing the returns are made available as on 1st April of the assessment year and in case of delay they should also consider extension of due date and notify the same without waiting for any representation to be made. In view of aforesaid directions of this Hon'ble Court also time limits for filing audit reports and returns should be extended as there has been delays on the part of Respondents in providing relevant forms and utilities on their website.

LIST OF DATES

<u>DATE</u>	<u>EVENT</u>
01.04.2024 to 31.03.2025	Period relevant to Assessment Year 2025-26
27.05.2025	Respondent No.2 issued Circular No.6 extending time limit for filing return of income from 31.07.2025 to 15.09.2025 in case of assesses in whose cases audit is not required
30.05.2025	Utilities of ITR 1 and ITR 4 for A.Y.2025-26 were made available.
11.07.2025	Utilities of ITR 2 and ITR 3 for A.Y.2025-26 were made available.

17.07.2025	Forms for Tax Audit Reports were updated.
08.08.2025	Utility of ITR 5 for A.Y.2025-26 was made available.
14.08.2025	Utility of ITR 6 for A.Y.2025-26 was made available.
21.08.2025	Form 10BB for Audit Reports in case of charitable trust was updated.
18.09.2025	Utility of ITR 7 for A.Y.2025-27 was made available.
23.09.2025	Present Petition is being filed.

PLACE: NEW DELHI
DATE: 23.09.2025

(V.P. GUPTA)
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IN THE HIGH COURT OF DELHI AT NEW DELHI

EXTRAORDINARY CIVIL JURISDICTION

ORIGINAL SIDE

CIVIL WRIT PETITION NO.....OF 2025

IN THE MATTER OF:

All India Federation of Tax Practitioners

(Through the Secretary General)

215, Rewa Chambers, 31 New Marine Lines,

Mumbai – 400020.

... Petitioner

Vs.

**1. Union of India
Through Secretary,
Ministry of Finance
North Block, New Delhi.**

**2. Central Board of Direct Taxes
Through Secretary,
North Block, New Delhi.**

..... Respondents

To,

The Hon'ble Chief Justice and his Companion

Justices of the Hon'ble High Court.

**PETITION UNDER ARTICLES 226/227 OF THE
CONSTITUTION OF INDIA SEEKING A WRIT
OF MANDAMUS OR ANY OTHER WRIT/
ORDER OR DIRECTION TO RESPONDENTS
TO EXTEND TIME LIMITS FOR FILING
RETURNS OF INCOME, AUDIT REPORTS AND
ALSO APPLICATIONS FOR RENEWAL OF
REGISTRATION / APPROVAL IN CASE OF
CHARITABLE TRUSTS PROVIDED UNDER
THE PROVISIONS OF INCOME TAX ACT, 1961.**

The humble Petition of the Petitioner above named;

MOST RESPECTFULLY SHOWETH:

1. That the present Petition is being filed by the Petitioner in the interest of Public and the Petitioner has no personal interest in the litigation and is not guided by self gain or gain of any other person, institution or body, other than the interest of large number of assesses under the provisions of Income Tax Act, 1961, hereinafter refer to as 'the Act', and the professionals engaged in auditing accounts and preparation of various reports in terms of various sections of Income Tax Act and filing returns of income on behalf of assesses.
2. That the provisions of Income Tax Act require filing of Audit Reports in case of different categories of assesses and also filing of returns of income within the time limits provided under the Income Tax Act. Respondent No.2 herein is required to notify / prescribe the forms for filing reports and returns and has also to

provide required utility on its website to enable the assesses and the professionals to file the reports and returns. The Law makes available time period for making the compliance. In case, the forms and / or utility are not timely provided by Respondent No.2, the assesses and the professionals do not get sufficient time to undertake necessary compliance which creates hardship to them and there are also chances of committing mistakes which may lead to penal consequences. Issue under reference is relating to the Assessment Year 2025-26 relevant to Financial Year 2024-25. The assessment year had commenced on 01.04.2025. The forms / utilities have been made available with substantial delay and therefore, the assesses and the professionals are not having sufficient time to comply with the provisions. This Hon'ble Court vide its order dated 21.09.2015 in W.P. (C) No.9032/2015 had been pleased to direct Respondents to ensure that forms etc. for Audit Report and filing the returns are made available as on 1st April of the assessment year and in case of delay they should also consider extension of due date and notify the same without waiting for any representation to be made. Respondent No.2 had already extended time limit for filing returns of income in case of non-audit assesses from 31.07.2025 to 15.09.2025 which was further extended by one day to 16.09.2025. Due date for filing Audit Reports which is on 30.09.2025 and due date for filing returns of income in the cases where audit is required of 31.10.2025 have, however, not been extended in spite of various

representations made by assesses and professional bodies, including the Petitioner and therefore, it has become necessary to file the present writ petition before this Hon'ble Court to invoke extraordinary jurisdiction for directing the Respondents to do the needful. It is also pertinent to mention that in the recent past most of the parts of country have faced natural calamities on account of heavy rain, floods etc. impacting the work of professionals. Further, there have been and are still there technical glitches on the portal of the Respondent No.2 which have also seriously impacted the timely compliances.

3. That the Petitioner also stated that no similar petition has been filed earlier either before this Hon'ble Court or before any other court by the Petitioner.
4. That the Petitioner Federation is an apex body of tax practitioners, having more than 11,000 life members from 29 states and 4 union territories and 146 professional associations as affiliated members. It is managed through a Committee and members of the Committee are elected through the process of election. The names of present office bearers and the primary aims and objects of the Petitioner Federation are as follows:-

Mr. Samir S. Jani, Advocate,
Junagadh, Gujarat

National President

Mr. S. Venkataramani,
Chartered Accountant,
Bangaluru

Deputy President

Mr. Santosh J. Gupta, Advocate, Nagpur	Secretary General
Mr. Bhaskar B. Patel, Advocate, Vadodara	Treasurer
Mr. Vivek Agarwal, Kolkata	Vice President (EZ)
Mr. Vinayak Patkar, Advocate Mumbai	Vice President (WZ)
Mr. Sandeep Agarwal, Advocate, Jaipur	Vice President (CZ)
Mr. M. V. J. K. Kumar, Advocate, Hyderabad	Vice President (SZ)
Mr. O.P. Shukla, Advocate, Varanasi	Vice President (NZ)

PRIMARY AIMS AND OBJECTS

- A) Main Object :- To spread education in matters relating to tax laws and accountancy.
- B) Other Objects:
- (a) To provide an effective forum for the discussion of the matters pertaining to tax laws and other laws and accountancy and their administration, for the collection and dissemination of information relating thereto and for the development of better understanding and co-operation amongst the members, tax consultants, tax administration, tax payers and all other concerned.

(b) To render help and provide facilities to the members in discharge of their professional duties, including furnishing information and opinion about specific matters and queries raised by them on such terms as may be decided by the National Executive Committee.

(c) To render financial and other help to the needy members and their families in distress or adversity in such matter as may be decided by the National Executive Committee.

(d) To strive for affiliation or association with national and international organizations having similar objects.

(e) To participate, by sending representatives or delegates, in conferences and similar gatherings for the discussion of matters of interest of members and all others concerned or for the promotion or achievement of the objects of the Federation.

(f) To undertake critical studies of tax laws, other laws, accountancy and their administration.

(g) To strive and work for independence of Hon'ble Courts, quasi-Judicial Authorities, Appellate Authorities, the Settlement Commissions, Tribunals, Authority for Advance Ruling, or other similar Authorities.

- (h) To acquire, receive, hold manage and maintain or dispose of properties of any kind and accept donations for the furtherance of the objects of the Federation.
- (i) To constitute or cause to be constituted Regional Centers at convenient places in India in furtherance or promotion of the objects of the Federation.
- (j) To make representations, file petitions and appear before the Hon'ble Courts, quasi-Judicial authorities, Appellate Authorities, Settlement Commissions, Tribunals, Authority for Advance Ruling or other similar authorities in the matters of public interest and cases of importance to professionals and assesses in general.
- (k) To design and arrange activities to enhance the image of the professional in the society.
- (l) To carry out activities to develop and promote high ethical standards for the professionals.
- (m) To make donations or give financial or other assistance to individuals, institutions and for the welfare of the public.
- (n) To raise funds or receive donations, grants-in-aid or assistance to achieve the objects of the Federation.

- (o) To promote and encourage friendly feelings, fraternity, unity and co-operation amongst the members and to inculcate feelings of brotherhood in them.
- (p) to arrange for acquisition, construction, maintenance of guest house for the members.
- (q) To hold conventions, conferences or seminars or study tours or lectures on matters of interest to the members and all others concerned.
- (r) To publish public journals, bulletins, books, pamphlets, leaflets and magazines or any periodicals and / or disseminate the information through electronic media to achieve the objects.
- (s) To establish and maintain Library, Reading Room for the benefit of the members and all concerned.
- (t) To organize and participate in games and sports arranged by the Federation or other Association or the Taxation departments.
- (u) To assist the taxpayers against illegal imposition and to represent for their cause before the Courts, Government, Boards, Committees, Commissions, Officials etc.

- (v) To endeavor for upholding the privileges, honour, dignity, prestige, independence, unity and solidarity of the members.
 - (w) To set up a code of professional conduct, discipline and etiquette for the tax consultants.
 - (x) To take loans for achieving objects of the Federation.
 - (y) To do any or all things that may be necessary, incidental or conducive to the achievement or furtherance of the objects of the Federation.
5. That the present petition is being filed through Mr. Santosh J. Gupta, who is the Secretary General of the Petitioner Federation and is a citizen of India.
 6. That the Respondents are State within the meaning of Article 12 of the Constitution and are, having their offices in Delhi and therefore, amenable to the writ jurisdiction of this Hon'ble Court.
 7. That the facts leading to filing of this writ petition are stated hereinafter.
 8. That Section 139(1) of the Income Tax Act requires different category of assesses to file their returns of income within the due dates provided in aforesaid section which are as under:

Category	Due date for filing Return
Individuals and other assesses whose accounts are not required to be audited.	31 st July of the relevant assessment year.
Companies and other assesses whose accounts are required to be audited, including charitable trusts.	31 st October of relevant assessment year.
Assesses in whose case Transfer Pricing Audit is required.	30 th day of November of relevant assessment year.

9. That apart from filing of income tax returns audit reports are also required to be filed by certain assesses under provisions of the Act within the time limit stated hereunder: -

Category of Assessee	Time Limit for filing Audit Report	Due date for filing Audit Report.
Assesses who have to obtain Tax Audit Report in terms of section 44AB of the Act.	One month prior to the due date of filing return of income.	30 th September of the relevant assessment year.
Audit Report in case of charitable trusts to be filed in	One month prior to the due date of filing return of	30 th September of the relevant assessment year.

terms of section 12A(b) of the Act	income.	
Assesses who have to obtain transfer pricing report in terms of section 92E of the Act	One month prior to the due date of filing return of income.	31 st October of the relevant assessment year.

10. That in view of above provisions of the Act large numbers of assesses in whose cases audit was not required were required to file their returns of income for Assessment Year 2025-26 relevant to financial year ended 31.03.2025 by 31.07.2025. In all other cases, except the cases where transfer pricing report is required to be filed, audit reports are due for filing by 30.09.2025 and returns of income in all such cases are required to be filed by 31.10.2025. In the cases where transfer pricing report is required, such report is to be filed by 31.10.2025 and returns of income are to be filed by 30.11.2025.
11. That in case of most of the charitable trusts apart from filing audit reports and returns of income, applications have also to be filed in terms of section 12A(ac) for renewal of registration under section 12AB and also for renewal of approval u/s 80G of the Act by 30.09.2025 since approval earlier granted pursuant to amendment in provisions of Income Tax Act w.e.f. 01.04.2021 are expiring on 31.03.2026 and relevant provisions require them

to file applications at least 6 month prior to expiry of earlier approvals.

12. That the Respondent No.2 herein has to notify return forms and relevant forms for filing audit reports with amendments / changes as may be necessary in the light of amended provisions and / or requiring further information which may be considered desirable by the government for monitoring compliances under the provisions of the Act and for any other purpose. All the returns of income and audit reports are required to be filed online in the prescribed format on the website of department, Respondent No.2 herein. In order to enable filing of returns and audit reports necessary amendments are made on the website and utilities for filing returns and audit reports are made available to the assesses by Respondent No.2 and in the absence thereof it is not possible for the assesses or professionals to file returns or audit reports.
13. That since the assessment year commence on 1st April every year it is desirable and necessary that Respondent No.2 should make available required utilities after due amendments in the relevant forms and also on the website before the aforesaid date so that assesses can do the needful within the time provided under law. Respondent No.2, however, has not been taking timely action in this regard and therefore, assesses or professionals are not getting sufficient time for complying

within due dates. This issue had come up for consideration before this Hon'ble Court in a writ petition, titled as Avinash Gupta v. UOI and Ors., W.P.(C) No. 9032/2015 and this Hon'ble Court had been pleased to direct as under to Respondent No.2 vide its judgment dated 21.09.2015: -

“22. Notwithstanding having held so, I am of the view that there is however some merit, if not legal then otherwise, in the grievance of the petitioner. The counsel for the respondents appearing on advance notice is unable to give the reasons for the forms etc. being not available at the beginning of the assessment year on 1st April of every year and the same thereby causing inconvenience to the practitioners of the subject. There is sufficient time available to the Government, after the Finance Act of the financial year, to finalise the forms and if no change is intended therein, to notify of the same immediately. There appears to be no justification for delay beyond the assessment year in prescribing the said forms. Accordingly, though not granting any relief to the petitioner for the current assessment year, the respondents are directed to, with effect from the next assessment year, at least ensure that the forms etc. which are to be prescribed for the Audit Report and for filing the ITR are available as on 1st April of the assessment year unless there is a valid reason therefor and which should be recorded in writing by the respondents themselves, without waiting for any representations to be made. The respondents, while doing so, to also take a decision whether owing thereto any extension of the due date is required to be prescribed and accordingly notify the public.”

14. That the Petitioner humbly submits that in spite of above directions of this Hon'ble Court Respondent No.2 has not been



providing amended forms and necessary utilities on the website as on 1st April of the assessment year and assesses and the professionals are continuously facing difficulties year after year and on making representations due dates have also been extended almost every year by Respondent No.2. In respect of assessment year 2025-26 relevant to financial year ended on 31.03.2025 Respondent No. 2 has not made available amended forms and utilities available as on 01.04.2025 and same have been made available as late as on 18.09.2025 as mentioned hereinbelow in the case of different forms of income tax returns and audit reports:-

SNo.	Income Tax Return	ITR Form / Utility release date	Latest update date
1	ITR 1	30.05.2025	30.07.2025
2	ITR 2	11.07.2025	30.07.2025
3	ITR 3	11.07.2025	30.07.2025
4	ITR 4	30.05.2025	26.08.2025
5	ITR 5	08.08.2025	16.09.2025
6	ITR 6	14.08.2025	14.08.2025
7	ITR 7	18.09.2025	18.09.2025
8	Form 3CA-3CD and 3CB-3CD	17.07.2025	14.08.2025
10	Form 10BB	21.08.2025	21.08.2025

15. That the Petitioner submits that there has been substantial delays on the part of Respondent No.2 in releasing the relevant forms and utilities and still thereafter utilities have been modified / amended on the portal subsequently. In view of delay in release of utilities Respondent No.2 on its own had extended due date for filing returns of income in case of non-audit assesses from

31.07.2025 to 15.09.2025 vide Circular No. 6/2025 dated 27.05.2025 and it was further extended by 1 day to 16.09.2025 vide Circular No.12/2025 dated 15.09.2025. A copy each of above referred Circulars are being submitted herewith and marked as **Annexures P-1 and P-2**.

16. That in view of extension of due date for filing returns in case of non-audit cases to 15.09.2025 professionals who are providing services to assesses in connection with preparation and filing of returns were engaged till 15.09.2025 in preparing and filing the returns. During the periods of last few days returns of such assesses also could not be filed on the website of the department on account of technical glitches. Further, there have been natural calamities by way of floods, cloud burst, land slides in larger parts of the country and therefore, assesses as well as professionals could not do the needful in connection with preparation and filing of returns within the aforesaid deadline. Therefore, many representations were made to Respondent No.2 to further extend the due date for filing such returns in view of technical glitches and natural calamities. Respondent No.2, however, did not correctly appreciated the difficulties of the assesses and the professionals and illogically extended the due date only by one day i.e. by 16.09.2025. Returns of many assesses could not be filed even on 16.09.2025 for the reason that functioning of the website of the department was not proper even on above date. Hence, in spite of the fact that returns of

many assesses were ready for filing same could not be filed because of default on the part of the department of not providing effective utility for filing returns on the portal. Many assesses could not prepare and finalize the returns within the aforesaid due date on account of their suffering because of natural calamities. Delay in filing the returns entails late fee in terms of section 234F of the Act. Further, the losses of the year also cannot be carry forward. Accordingly, assesses who could not file their returns by 16.09.2025 apart from being liable for payment of interest and late fee in terms of aforesaid section they even cannot carry forward the losses of the year.

17. That as stated hereinabove tax audit reports in terms of section 44AB of the Act and audit reports in case of charitable trusts in terms of section 12A(b) of the Act are also required to be filed by 30.09.2025. Since the professionals have been busy till 15.09.2025 in preparation and filing of returns of income of non-audit assesses they could not devote time in preparing audit reports in case of such assesses and therefore, it is very difficult for them to submit above referred audit reports also by 30.09.2025. Many representations have been made by individuals and professional bodies including the Petitioner herein to Respondents for extension of due date for filing audit reports till 31.10.2025 and consequentially also extend due dates for filing returns of income in such cases till 30.11.2025. In the representation dated 08.09.2025 the Petitioner had duly

explained the facts and circumstances under which extension is being sought. A copy of aforesaid representation is being submitted herewith and marked as **Annexure P-3**.

18. That the Respondents, however, have not appreciated and considered the difficulties of the assesses and the professionals in spite of many representations made by various professional bodies and no notification / circular has been issued by Respondent No.2 in this regard so far extending due dates for filing Audit Reports and Returns.
19. That the Petitioner further states that, as stated hereinabove, most of the charitable trusts are required to file applications for renewal of their registration u/s 12AB of the Act and approval u/s 80G of the Act by 30.09.2025 and in view of difficulties stated hereinabove it is quite difficult for them to submit these applications by the aforesaid date apart from submitting their audit reports also for year ended 31.03.2025 by the aforesaid date.
20. That Petitioner also states that the Respondent No.2 is duly empowered to extend due dates in terms of section 119 of the Act and has been exercising such powers in the past and has also exercised the power in this year by extending due date from 31.07.2025 to 15.09.2025 and again to 16.09.2025.

21. That the Petitioner also submits that professionals remains very busy during the months of July to October because of various other compliances under Company Law relating to statutory audit of financial accounts and filing of annual reports and financial statements with the Registrar of Companies and also filing of monthly / quarterly returns under GST Law.
22. That the Petitioner also submits that in view of facts and circumstances stated hereinabove assesses and / or professionals have got insufficient time to prepare and file audit reports by 30.09.2025 and thereafter submit return of income by 31.10.2025. Similar difficulties are there in the cases where transfer pricing reports are to be obtained and filed by 31.10.2025 and returns are to be filed by 30.11.2025.
23. That Petitioner also submits that audit report forms are quite comprehensive and preparation and finalization thereof require to examine numerous and voluminous details of the assesses engaged in the business and therefore, preparation and finalization thereof require lot of time. It may also be stated that any mistake therein leads to serious consequences for the assesses and same also has adverse reflection on the efficiency of the professionals. Delay in filing audit reports also attract penalty u/s 271B of the Act and in case of charitable trust even exemption to their income may be denied in terms of section 12A(1)(b) of the Act.



24. That Petitioner also submits that months of September and October have several festivals including Navratri, Durga Puja, Dussehra, Diwali and other regional festivals. Because of festivals there are number of holidays and supporting staff of professionals will not be available for carrying out the audit work and filing of reports and returns of the assesses. Because of natural calamities also various part of the country are still disturbed and internet service, transportation and other services have not been properly restored. Therefore, it is quite difficult for the assesses and the professionals to comply with the requirement of filing of audit reports and returns of income within the due dates provided under the law.
25. That since Respondents have not considered the difficulties of the assesses and the professionals and due dates have not been extended in spite of representations made to them the petitioner is invoking extra ordinary writ jurisdiction of this Hon'ble Court inter-alia on following grounds: -

GROUND

- a. That Respondents have failed to consider and appreciate difficulties faced by assesses and the professionals in preparation and filing of audit reports and returns within the time limit provided under law;

- b. That the Respondents have failed to full fill their responsibilities and obligation of providing relevant forms and utilities on the web site well in time;
- c. That the Respondents have failed to appreciate that because of delay on their part in release of relevant forms and utilities they had to extend due date for filing returns of income in case of non-audit assesses form 31.07.2025 to 15.09.2025 and again to 16.09.2025 and therefore, consequentially due dates for filing of audit reports by 30.09.2025 and of filing returns by 31.10.2025 are also required to be extended;
- d. That the Respondents have failed to appreciate that in case of assesses whose returns were required to be filed by 15.09.2025 could not file the same due to technical glitches on the website of the department and therefore, due date for filing such returns was to be further extended since no fault of assesses returns could not be filed;
- e. That respondents failed to appreciate that there should have been proper and sufficient extension of time for filing returns of non-audit assesses beyond 15.09.2025 whereas Respondent No.2 extended the time only by one single day on which day also website of the department was not functioning properly and in spite of devoting substantial time and efforts returns could not be submitted even on 16.09.2025 in case of many assesses.
- f. That the respondents failed to appreciate that failure to submit returns by 16.09.2025 in such cases would make

them disentitled for carry over of losses to subsequent years without any default on their part.

- g. That Respondents failed to appreciate that till 15.09.2025 the professionals were busy in preparing and filing returns of non-audit assesses whose date was extended by Respondent No.2 from 31.07.2025 to 15.09.2025 because of delay on their part in releasing the relevant forms and utilities and accordingly, professionals have no time available with them for preparing and filing audit reports by 30.09.2025.
- h. That Respondents have failed to appreciate that there have been natural calamities and most of the part of the country are suffering therefrom and therefore, they could not prepare and file audit reports which are required to be filed by 30.09.2025;
- i. That due date for filing transfer pricing report by 31.10.2025 and also filing of returns in such cases by 30.11.2025 also deserves to be extended considering facts and circumstances stated hereinabove;
- j. That Respondents have failed to appreciate that there are several festivals in the months of September and October because of which staff in the offices of the professionals will not be available to attend to the work of preparation and finalization of audit reports and returns;
- k. That Respondents have failed to appreciate that voluminous details / data are required to be examined and to be reported

in audit reports and therefore, preparation and filing thereof require lot of time and attention;

- l. That Respondents have failed to appreciate that assesses and professionals had planned their timeline according to the time available in the normal course as per provisions of the Act for filing returns and audit reports in case of different categories of assesses which stood disturb because of failure on the part of the Respondent No. 2 in providing relevant forms and utility in time and extending the time limit for filing returns in case of certain assesses from 31.07.2025 to 15.09.2025;
- m. That not providing proper time to the assesses and the professionals for preparation and filing of audit reports and returns will lead to mistakes therein;
- n. That not filing of audit reports within the prescribed time limit will attract penalty u/s 271B of the Act.
- o. That not filing of audit reports within the prescribed time limit in case of charitable trust will make them disentitled for exemption of their income in terms of section 12A(1)(b) of the Act.
- p. That failure to file returns of income within the prescribed time limit will also disentitle for carry over of losses.
- q. That not extending due dates for filing audit reports and returns will violate Article 14 of the Constitution of India since some of the assesses may be able to file while others may not be able to file for no default of them;

- r. That extending due date for filing returns in the cases of non-audit cases by Respondent No.2 itself and not extending time limit for filing returns in case of other assesses is unjustified, unreasonable and violative of Article 14 of the Constitution;
 - s. That not extending due dates for filing audit reports and returns also violate Article 21 as fair opportunity is being denied to the assesses and the professionals to comply with the legal provisions;
 - t. That not providing proper time to the professionals for filing audit reports and returns on behalf of their client assesses violates Article 19(1)(g) as it will effect their right to carry on the profession effectively and to the satisfaction of their clients.
 - u. That delay in filing audit reports and the returns will attract late fee and penalty.
26. That the Petitioner crave leave to vary, alter, amend or add to the aforesaid or other grounds in support of its case before or at the time of hearing of this Petition.
27. That the Petitioner submits that no other remedy is available to seek the relief and / or direction to Respondents to extend time limits for filing returns and audit reports and therefore, the Petitioner is invoking the extraordinary writ jurisdiction of this Hon'ble Court.

28. That the Petitioner submits that it has not moved any other similar petition either in the Hon'ble Supreme Court and in this Hon'ble Court or in any other Hon'ble Court in India in connection with the matter referred to hereinabove.
29. That the Petitioner submits that since it is an apex body of members located throughout the India and large number of members are also residing and practicing within the jurisdiction of this Hon'ble Court and offices of Respondents are also situated within the jurisdiction of this Hon'ble Court, this Hon'ble Court has the jurisdiction to entertain the present petition.
30. This petition is made bonafide and in the interest of justice.

PRAYER

31. In the facts and circumstances of the case set out herein the Petitioner most humbly prays that this Hon'ble Court may be pleased to:-
 - a) issue writ of mandamus or any other writ/ order or direction to respondents to extend time limits for filing returns of income, audit reports and also applications for renewal of registration / approval in case of charitable

trusts provided under the provisions of Income Tax Act, 1961;

- b) direct that due date for filing returns of income in case of non-audit cases which has already expired on 16.09.2025 should be extended by 30.09.2025 so that no late fee is payable and in case of other audit reports and returns yet to be filed respective due dates may be extended by at least two months;
- c) issue such further order or direction as may be deemed fit so as to afford complete relief to the Petitioner.

PETITIONER

THROUGH

**(V.P. GUPTA)
V.P. GUPTA & CO.
ADVOCATES
206 AND 305, STAR TOWER,
SECTOR 30, GURUGRAM-122001
MOB. 9810052890
EMAIL ID-
VPGCO@VPGCO.COM**

**PLACE: NEW DELHI
DATE: 23.09.2025**

IN THE HIGH COURT OF DELHI AT NEW DELHI
EXTRAORDINARY CIVIL WRIT JURISDICTION

Writ Petition (Civil) No. _____ OF 2025

IN THE MATTER OF:

All India Federation of Tax Practitioner Petitioner

Versus

Union of India and Anr. Respondents

AFFIDAVIT

I, Santosh J. Gupta S/o Shri Jaiprakash Gupta aged about 59 years, an Advocate by profession resident of 40, Bajiprabhu Nagar, Nagpur do hereby solemnly affirm and state as under:

1. That I am the Secretary General of All India Federation of Tax Practitioner, having its registered office at 215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400020 and is authorized to file the accompanying petition on behalf of the Federation and as such fully conversant with the facts of the case.



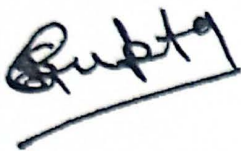
2. That I am fully conversant with the facts and circumstances of the case and as such competent to swear this affidavit.
3. That the contents of the List of Dates are drafted by my counsel which are true to the best of my knowledge derived from the records maintained by me.
4. That the contents of Para 1 to 31 of the writ petition are drafted by my counsel and based on legal advice received from the counsel of the petitioner which the petitioner believes to be true.
5. I say that the Annexures to the writ petition are true copies of their respective originals.
6. The petitioner has not preferred any similar of other petition in the abovenamed matter.



DEPONENT

VERIFICATION

Verified on this 23rd day of September, 2025 at Nagpur that the contents of the above affidavit are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.



DEPONENT


NOTARIAL REG.

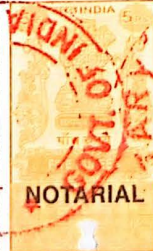
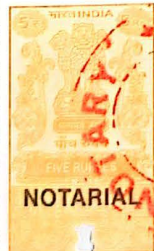
ENTRY NO. 27183

DATE 23/09/2025



Sworn before me on this 23th day of sept 20 25 at Nagpur by Shri/Smt./Ku. santosh J. Gupta who has been identified by Shri/Smt. Advocate Nagpur


23.9.2025
Suresh S. Meshram
NOTARY
GOVT. OF INDIA
Nagpur (M.S.) INDIA



Circular No. 06/2025

F. No. 225/205/2024/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated 27th May, 2025

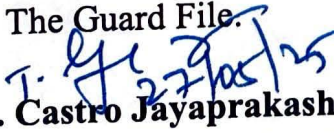
Subject: - Extension of due date for furnishing return of income for the Assessment Year 2025-26– reg.

The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (*'the Act'*), extends the due date of furnishing of Return of Income under sub-section (1) of section 139 of the Act for the Assessment Year 2025-26 in the case of assessee referred in clause (c) of Explanation 2 to sub-section (1) of section 139 of the Act, which is 31st July, 2025 to **15th September, 2025**.


(Dr. Castro Jayaprakash.T)
Under Secretary to the Government of India

Copy to:

1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.


(Dr. Castro Jayaprakash.T)
Under Secretary to the Government of India

F. No. 225/131/2025/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated 15th September, 2025

Subject: - Extension of due date for filing of ITRs for the Assessment Year 2025-26– reg.

The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the due date for furnishing the Income Tax Return (ITR) for Assessment Year (AY) 2025-26 in the case of non-auditable assessee referred in clause (c) of Explanation 2 to sub-section (1) of section 139 of the Act from 15th September, 2025 (as per circular No.06/2025 dated 27.05.2025 vide F.No.225/205/2024-ITA-II) to **16th September, 2025**.

cd-
(Dr. Castro Jayaprakash.T)
Under Secretary to the Government of India

Copy to:

1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
- ✓ 6. Web Manager, with a request to place the order on official Income-tax website.
7. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
8. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in.
9. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
10. The Guard File.

T. g e 15/09/25
(Dr. Castro Jayaprakash.T)
Under Secretary to the Government of India



All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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Vivek Agarwal, Kolkata

SECRETARY

GENERAL
Santosh Gupta
Nagpur

TREASURER

Bhaskar B. Patel
Vadodara

September 8, 2025

To,
Smt. Nirmala Sitharaman
Hon'ble Finance Minister of India,
Ministry of Finance,
Government of India,
North Block,
NEW DELHI.

Respected Madam,

Sub: **Representation for Extension of Date for filing ITRs and Tax Audit Reports for AY 2025-26**

1. A number of States of our country are facing trouble due to floods and landslides. Madam, the dates for filing ITRS in case of non-audit cases as well as other cases is approaching, therefore, we would like to make this Representation for your kind consideration for Extension of Date for filing various ITRs and Tax Audit Reports for AY 2025-26.

2. Brief reasons for seeking extension: Briefly the reasons are as given below:

a) Delay in release of ITR Forms and utilities: Dates on which utilities were made available are as under-

ITR-1 30th July, 2025

ITR-2 30th July, 2025

ITR-3 30th July, 2025

ITR-4 30th July, 2025

ITR-5 8th August, 2025

ITR-6 XL Utility have been uploaded but offline and Java utility are awaited.

ITR-7 XL Utility have been uploaded but offline and Java utility are awaited.

Form 3CA, 3CB & 3CD 29th July, 2025

- b) **Technical issues in respect of Income Tax Portal:** This includes System errors while uploading ITRs, Discrepancies and mismatch in Form 26AS, AIS and TIS, Frequent timeouts, and utility compatibility issues.
- c) **Revised format of financial statement for non-corporate entities prescribed by ICAI:** The Institute of Chartered Accountant of India (ICAI) has introduced a revised and standardized format for preparation of Financial Statement for Non-Corporate entities applicable for financial year 2024-25 and onwards. The new format provides a vertical layout for Balance Sheet as well as Profit and Loss account replacing the horizontal/ T Form presentation. It also mandates the presentation of comparative figures for all items and comprehensive disclosure of significant accounting policies relating to contingent liabilities, party transactions and other information. The changes naturally require extra time for preparation, review and reconciliation to adapt to new structure and to ensure proper classification of items and to provide detailed disclosures.
- d) **Festive Seasons:** The compliance period for filing ITRs and Tax Audit Reports etc. coincides with several Festivals including Navratri, Durga Puja, Dussehra, and Deepawali, X-Mas, New Year and other regional festivals requiring frequent travel affecting the tax payers, professionals, accountants as well as support staff.
- e) **Flood and Land slides in Various Parts of the Country:** As your honour are aware that the flood and Land slides has created immense problems in various parts of the country totally disrupting the activities of business people as well as professionals and public at large. As a result, internet services, transportation as well as power supply has been immensely disrupted. IN such a situation filing of ITRs and Audit Reports become almost impossible.

3. We are making the request for extension of dates as under:

SI.	Particulars	Present Due Date / Revised Due Date	Suggested Due Dates
a)	Income Tax Returns (Non-audit cases)	15th September, 2025	15th October, 2025
b)	Tax Audit Report	30th September, 2025	31st October, 2025
c)	Income Tax Returns (Audit cases)	31st October, 2025	30th November, 2025
d)	Belated Income Tax Return	31st December, 2025	28th February, 2026



4. Kindly consider our above representation and allow suitable extension of dates for filing ITRs as well as Tax Audit Reports.

Thanking you,

Yours faithfully,

For All India Federation of Tax Practitioners

(Samir S. Jani)
National President

(Narayan P. Jain)
Imm. Past National President

CC.: The Hon. Revenue Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi

The Hon. Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
North Block, New Delhi

Hon. Member (Legislation & Systems)
Central Board of Direct Taxes,
Ministry of Finance,
North Block, New Delhi



IN THE HIGH COURT OF DELHI AT NEW DELHI
W.P.(C) No. _____/2025

IN THE MATTER OF:

All India Federation of Tax Practitioners

...Petitioner

VERSUS

Union of India and Anr.

...Respondents

KNOW ALL to whom these presents shall come that I/We All India Federation of Tax Practitioners, the Petitioner do hereby appoint Shri: -

V.P. GUPTA AND ANUNAV KUMAR, ADVOCATES
206 AND 305, DLF STAR TOWER, SECTOR-30,
GURUGRAM-122001, HARYANA
Ph- 0124-4069181, Mob: 9810052890
Email- vpgco@vpgco.com

hereinafter called the advocate (s) to be my / our advocate (s) in the above noted case and authorised him / them:-

To act, appear and plead in the above-noted case in this Court or in any other Court in which the same may be tried or heard and also in the appellate courts including High Court.

To sign, file, verify and present pleadings, applications, appeals, cross-objection or petitions for execution, revision, restoration, withdrawal, compromise or other petitions, replies, objections or affidavits or other documents as may be deemed necessary or proper for the prosecution of the said case in all its stages.

To file and take back documents.

To withdraw or compromise the said case or submit to arbitration and differences or disputes that may arise touching or in any manner relating to the said case.

To take out execution proceedings.

To deposit, draw and receive moneys / cheques and issue receipts thereof and do all other acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said case.

To appoint and instruct any other Legal Practitioner authorising him to exercise the power and authority hereby conferred upon the advocate(s). Whenever he may think fit to do and sign the power of attorney on my / our behalf.

And I/ We the undersigned do hereby agree to ratify and confirm acts, done by the Advocate(s) or his substitute in the manner as my/our own acts, as if done by me/us to all intents and purposes.

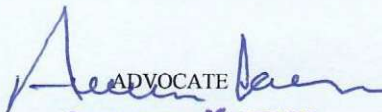
And I/We the undersigned do hereby undertake that I/We or my/our duly authorised agent, would appear in court on all hearings and will inform the advocate(s) for appearance, when the case is called.

And I/We the undersigned do hereby agree not to hold the Advocate(s) or his/their substitute responsible for the result of the said case in consequence of the absence from the court when the said is called up for hearing or for any negligence of the said Advocate(s) or his / their substitute.

And I/We the undersigned do hereby agree that in the event of the whole or any part of the fees agreed by me/us to be paid to the Advocate(s) remaining unpaid he / they shall be entitled to withdraw from the prosecution of the said case until the same are paid up. If any costs are allowed for an adjournment, the advocate would be entitled to the same.

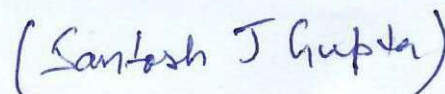
IN WITNESS WHEREOF I/WE do hereunto set my/our hand/s these present the contents of which have been understood by me /us on this 23rd day of September, 2025.

Accepted subject to the terms of fees.


ADVOCATE
Anunav Kumar
Advocate
Bar. No. D/1386/2011

V.P. GUPTA
Advocate
Enroll. No. D/98/1991

CLIENT





46

Regd. Office :

215, Rewa Chambers,
31, New Marine Lines,
Mumbai 400 020.

Tel.: 2200 6342 / 43 / 4970 6343

E-mail: aiftpho@gmail.com

Website: www.aiftponline.org

All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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Vivek Agarwal, Kolkata

SECRETARY

GENERAL
Santosh Gupta
Nagpur

TREASURER

Bhaskar B. Patel
Vadodara

September 22, 2025

COPY OF RESOLUTION PASSED BY CIRCULATION

ON 19TH SEPTEMBER, 2025 BY NEC OF AIFTP

RESOLVED THAT Adv. Santosh Gupta, Secretary General of the Federation, is hereby authorised to take necessary action for filing a writ petition on behalf of AIFTP in the Hon'ble High Court of Delhi for extension of due dates for filing the Audit Report, Income tax Returns as per Income tax Act 1961, giving reference therein regarding the representation dated 08-09-22025 made to Hon'ble Finance Minister of India and C.B.D.T. Chairman, on which no action has been taken so far, accordingly, The Hon'ble Delhi High court is Requested to issue necessary directions to them, further **RESOLVED THAT** Adv, Santosh J. Gupta, Secretary General of the Federation is duly authorise to do all necessary act in this regard including signing of Writ Petition and appointing Advocate(s) and to represent before the Hon'ble Delhi High Court in the matter of the writ petition to be filed.

For All India Federation of Tax Practitioners

(Samir S. Jani)


National President

Notice of Motion - All India Federation of Tax Practitioners v. UOI and Anr.

From Anunav Kumar <anunavkumar@vpgco.com>

Date Tue 2025-09-23 11:04

To uoidhc@gmail.com <uoidhc@gmail.com>; delhi.dcit.judicial.hc@incometax.gov.in
<delhi.dcit.judicial.hc@incometax.gov.in>

 1 attachment (2 MB)

Writ Petition - AIFTP v. UOI and Anr..pdf;

Sir / Madam,

The enclosed Writ Petition is being filed on behalf of the Petitioner Federation for extension of time limits u/s 139 of the Income Tax Act and is likely to be listed on 24.09.2025 or any date thereafter. Please take notice accordingly.

Regards,

Anunav Kumar

V.P. Gupta & Co.
Advocates & Solicitors
206 and 305, DLF Star Tower,
Sector-30, Gurugram - 122001
Haryana.
Ph- 0124-4069181
Mob. - 8826524673

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