**कर सल्लागार असोसिएशन रत्नागिरी जिल्हा**

**(TAX PRACTITIONER’S ASSOCIATION OF RATNAGIRI DISTRICT)**

**Soc. Reg. No : Maharashtra/5799/Ratnagiri dt 5-1-2017**

**BPT Regn No : F/5761/Ratnagiri dt 11-4-2017**

**Office Add : B-5, Surabhi Aptt., S V Road, Marutimandir, Ratnagiri 415612.**

Date :- 14th February 2020

To,

Smt. Anuradha Bhatiya, IRS

Hon'ble CCIT, Pune

Subject :- **Representation on various issues under Income Tax Act.**

Respected Madam,

Welcome to lush green Konkan region. We are really proud that we professionals are doing our best to collect taxes for government. Our members deal with the entire spectrum of trade from small traders, SMEs, and corporate, we therefore humbly submit that we have enough insight into the actual issues which are being faced on the ground. It for this very reason that we are submitting some difficulties / issues which need urgent consideration by the legislature and executive. These issues are summarised as follows:-

*CPC PROCESSING ISSUES :-*

1. There is an issue in the effect given by the CPC for the co-operative societies. The CPC is disallowing the deduction under chapter VI-A (Section 80 P) even though return is filed on or before due date. The rectifications are also rejected. The grievance is also not resolved in favour of the assessee by CPC. Every time we get typical answer from CPC that what we have processed is correct.

2. In Tax Audit cases, even if amount is disallowable u/s 36 in respect of contribution of PF from employees as reported in clause 20(b) of 3CD is added back in computation of income, but CPC add back the same amount through variance report in intimation U/S 143(1) (a) that means CPC add back disallowed amount twicely.

3. If original return is filed under section 139(1) within due date and if ITR V is received after due date it is treated as invalid. After approval of condonation request it will be processed. But before that, if we file revised return u/s 139(5) it will be treated as original return by system. They are rejecting condonation request once revised return is filed and revised return is treated as original and according late fee u/s 234F levied.

4. Original return is filed u/s 139(1) , return is processed by CPC and intimation received. Thereafter revised return has been filed, in this case CPC is levying Late fee u/s 234F. Some times the CPC send the intimations without considering TDS/TCS/ADVANCE TAX/SELF ASST. TAX which are appearing in form 26AS and claimed in the return.

5. In case of trust 12A status is not considered and demands are raised on gross receipts.

*RECTIFICATION ISSUES:-*

1. Kindly provide separate window on portal for rectification request u/s 154 against any order passed U/S 143(3)/147.

2. Rectification U/S 154 is made by the departments to raise additional demand, without giving opportunity to hear. But order U/S 154 is not exist on the portal when request is made for the order.

3. Manual rectification applications U/S 154 are pending with department for long time.

Sometimes CPC doesn't accept our say in rectification application in that case we request to allow us to file rectification U/S 154 manually to jurisdictional officer.

*REFUND ISSUES:-*

1. Refund rights transferred to ITO but when we contact to designated officer, they says that rights are not transferred by CPC yet. So there is delay in issuing refunds.

2. The returns are processed before six months by CPC but still refunds are pending.

*OTHER ISSUES:-*

1. Some returns are still not processed although they are e-verified in time.

2. If the appeal is decided and there is reduction in demand, the appeal effects were not given properly or in time by concern designated officer, due to this e-portal showing unnecessary demands.

3. Accounting for GST and accounting for Income Tax is a big challenge. Both laws regarding accounting method should be same.

4. Department uploads notices in e-filing portal. It is not possible for CA's and Tax Consultants as well as assessee to login every day to check any notices. It is requested to send such notices or communications to registered email id as well as alternate email id or email id given in latest return filed. In addition to this we request to send SMS on registered mobile for intimation of notices issued.

5. Govt Departments viz PWD, ZP etc send documents attached with registration proposal of contractor for verification to Income Tax Office. It is requested to send verified copies to concern department within reasonable time. Also cases which are under jurisdiction of Circle Office, Kolhapur, verification of documents of such cases should be made from Income Tax Office, Ratnagiri itself.

6. While migrating demand register from manual to computerized system, demands were uploaded wrongly by staff i.e. Tax payable amount shown in return is shown as demand in computerized demand register. It is requested to cross verify manual demand register with computerized demand register and update the same at earliest as CPC is recovering these dues from current refunds unnecessary burden goes on assessee.

We hope that the issues will be taken up at the appropriate forums and resolved at the earliest.

Thanks

For Tax Practitioners Association of Ratnagiri District

Adv Abhijit Berde

President