19th December, 2020

To,

**Smt. Nirmala Sitharaman**

Hon’ble Finance Minister,

Ministry of Finance, North Block,

New Delhi 110 001.

**Hon’ble Madam,**

**Sub: Request for extension of Due Dates for Tax Audit, Income Tax Returns for the Assessment Year 2020-21 & GSTR 9 & 9C for the financial year 2018/19.**

Tax Practitioner's Association of Ratnagiri District, established in 2017, having Advocates, Chartered Accountants and Tax Practitioners as its members.

We have been making regular representations before various government agencies. Association 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 come forth with a request of extending the due dates of Tax Audit for assessment year 2020/21 and GST Audit for the year 2018/19 to March 31,2021. The reason for request for extension:

1. **The Covid-19 Pandemic**

We commend the Government for the way the pandemic has been efficiently tackled during the various phases of lockdown and unlock. We also appreciate the extension provided for tax audit and income tax return filing up to December 31, 2020.But, while the country has been unlocked as a whole, several state governments have individually imposed various restrictions based on the spread and severity of the Corona virus in the state. Inter-state movement is restricted to an extent in certain states. The intra-state movement is also restricted. States like Gujarat, Rajasthan, Punjab, Himachal Pradesh, Madhya Pradesh have imposed night curfew. In a city like Mumbai, whose lifeline is its local trains, the metros and local trains are not running till date. The transport via public buses is not easily accessible. Nation-wide, there is still a huge fear of getting infected among the people due to which they prefer not travelling at all or restrict it to the vicinity of their homes. Due to this restriction of movement, several industries and private offices have still not started fully functioning and are still struggling to function at a certain level of normalcy. This also includes the offices of the Chartered Accountants and Tax Practitioners. Due to this, the details required for completing audits and carrying on tax audit and filing the return of income are not being received promptly and thus the audits cannot

be efficiently performed. Also travelling to the place of audit without availability of buses or passenger vehicle is very difficult for the professionals and their staff.

Several Chartered Accountants, Tax Practitioners and their staff have been infected and have not been able to work for minimum of 14 days. Also visiting any audit place all the more exposes them to the virus making them prone to get infected.

In addition to this, the senior citizens are advised to stay at home. This includes senior professionals and senior assesses who following this advice will not be able to comply with the existing due dates.

These hindrances are making it very difficult for the assesses, the Tax Practitioners, Chartered Accountants to comply with even the extended due dates. Due to cyclone "Nisarga" have made tremendous loss of business entrepreneur. Near about one and half month the business activity remains close due to cyclone.

**2. Delay in release of utilities and instructions**

 **It is submitted that in past**, **due to delay on the part of CBDT in notifying forms/release of utilities/subsequent amendments in rules and consequential delay in providing E-filing platforms, effective the time limit prescribed/provided by substantive law to tax payer, has been curtailed by the executive. Again for A.Y. 2020-21, due to pandemic effect there has been**

**delay of about 4 months on average in release of ITR Forms/Schema/validation rules and relevant utilities, followed by subsequent updations. Last updation was made on 8.12.2020.**

Usually, the income tax returns must be released in the month of April but due to the pandemic, the release of the returns have been delayed on an average by 4 months.

Additionally, even after release, they have been constantly updated.

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.

**With due respect to the above difficulties faced by the assesses and the**

**professionals, we request your Honour to take them into consideration and extend the due dates for Tax Audit, Income Tax returns and GSTR 9 & 9C to** March 31, 2021. The entire fraternity of taxpayer and professionals will highly appreciate if this is done soon enough (i.e. well in advance) to allow them to get a clarity.

Sincerely,

For TAX PRACTITIONER'S ASSOCIATION OF RATNAGIRI DISTRICT

**Adv. Abhijit A. Berde**

**President**