

**DIRECT TAXES PROFESSIONALS' ASSOCIATION**

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**URGENT**

**Ref. No. DTPA/Rep/21-22/006**

**5<sup>th</sup> January 2022**

**To,  
Hon'ble Smt. Nirmala Sitharaman Ji,  
Union Minister of Finance,  
Ministry of Finance,  
Govt. of India,  
North Block,  
NEW DELHI – 110001**

**Respected Madam,**

**Subject: Memorandum for Extension of Due Date for filing of Income  
Tax Audit Report under Income Tax Act**

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Continuous rise in Omicron / COVID cases pushed India further towards more curbs to contain the Virus. Due to a spike in new cases of Omicron / COVID, the Central Government and various State Governments have announced guidelines and restrictions to contain the Virus. The number of Omicron / COVID cases increased in the mid of December-2021 and is continuously rising and marching towards the third COVID wave. The report and the study projects and forecasts that the cases of COVID will peak in January and February, 2022. The Prime Minister has also raised concern and reviewed the COVID situation on a daily basis. The Central Government also urged State Governments not to take the situation lightly and also directed them to take further steps to contain the spread of the Omicron variant of CoronaVirus.

We would like to further request your honours to extend the time limit / due date of filing of Income Tax audit report i.e. 15th January 2022, which is fast approaching. In view of the Omicron situation, time limit of filing of Income Tax audit report may be further extended up to 15th March 2022, and filing of returns (audited cases) from 15th February 2022, to 31st March 2022. Again if the time limit and due date is extended, there is no loss of revenue to the government and taxpayer will make better and perfect compliances as far as their audit report and return is concerned.

The time limit to file Income Tax return in case of the assessee whose books of account are not required to be audited has expired very recently i.e. 31st December 2021. The taxpayers were expecting the extension of the due date

on account of various reasons. But unfortunately the due date was not extended. The taxpayer and tax professionals have also worked hard for timely compliance of filing of Income Tax returns. Figures of filing of returns also shows discipline compliance on the part of taxpayers and tax professionals.

Your immediate intervention in the matter is highly solicited. Your prompt announcement of extension of due dates of filing of Audit Report and Income Tax returns as well, will give great relief to the taxpayers and tax professionals in this difficult period of Omicron / Corona Virus.

We look forward to an early consideration of our above prayers.

With humble regards,



**Adv Kamal Kumar Jain**  
**President, DTPA**  
**Email : kamalkrjain@yahoo.com**



**Narayan Jain**  
**Chairman, Representation Committee**  
**Email : npjainadv@gmail.com**

**CC to :**  
**Chairman,**  
**Central Board of Direct Taxes, North Block, New Delhi-110001**