

DIRECT TAXES PROFESSIONALS' ASSOCIATION

Income Tax Building, 3, Govt. Place West, Ground Floor, Kolkata 700001 Ph 033-22420638

Ref. No. – DTPA/Rep/21-22/25

Date: 20.05.2021

To,
Mrs. Nirmala Sitharaman,
Hon'ble Finance Minister,
Government of India,
North Block, New Delhi 110 001

Respected Madam,

Subject- Representation for extending various due dates of compliance under the Income Tax Act, 1961

Established in the year 1982 and with the present strength of over 1725 members comprising of Chartered Accountants, Advocates & Tax Practitioners, we “DIRECT TAXES PROFESSIONALS' ASSOCIATION” feel pleasure in introducing ourselves as one of the premier professional Association in Kolkata.

Respected Madam, we wish to appraise your good self that in spite of the best possible efforts with limited staff and resources as well as restrictions in mobility and lockdown in West Bengal as well as various other States, the Business entities and Professionals are unable to comply with the huge workload piled up and pending since last two months within the prescribed due dates under the Income Tax Act, which are scheduled between 1st April to 30th June 2021.

Your goodself will further appreciate that our State, West Bengal has been hit severely during last elections and is under lockdown till 31st May 2021 (likely to be extended further due to considerable number of covid cases).

We therefore, request your good self to kindly consider and extend all Due Dates falling within 30th June, 2021 in respect of the following compliances, under the Income Tax Act to 31st August, 2021 –

1. Compliance requirement under the Income Tax act, 1961

<i>Sl.</i>	<i>Compliance Particulars</i>	<i>Due Dates</i>
1	Deposits of TDS /TCS for the month of April, 2021	07-05-2021
2	Equalisation levy payment due date for the month of April 21 in respect of equalisation levy on “specified services”.	07-05-2021
3	TDS Certificate issue due date for tax deducted under section 194-IA in the month of March 2021.	15-05-2021
4	TDS Certificate issue due date for tax deducted under section 194-IB in the month of March 2021.	15-05-2021
5	TDS Certificate issue due date for tax deducted under section 194-IM in the month of March 2021.	15-05-2021
6	TCS Quarterly Statement for the quarter ended on 31 March 2021	15-05-2021
7	Form No. 3BB by a Stock Exchange for month of April 2021. The said Form is to be furnished by Stock Exchange in respect of transactions in which client codes have been modified after registering in the system.	15-05-2021
8	Due Date by Government’s office for furnishing of Form 24G . (TDS for the month of April 21 without challan production)	15-05-2021
9	Submission of statement in Form No. 49C by non-resident having a liaison office in India for the Financial year 2020-21.	30-05-2021
10	Due date for furnishing of Challan cum Statement in respect of tax deducted under section 194-IA in the month of April 2021.	30-05-2021
11	Due date for furnishing of Challan cum Statement in respect of tax deducted under section 194-IB in the month of April 2021.	30-05-2021
12	Due date for furnishing of Challan cum Statement in respect of tax deducted under section 194-IM in the month of April 2021.	30-05-2021
13	Issue of TCS Certificates for the quarter ended on 31 March 2021 (Last Qtr of Financial year 2020-21)	30-05-2021
14	Quarterly TDS Statement for the quarter ended on 31 March 2021 (Last Qtr of Financial year 2020-21)	31-05-2021
15	Return of Tax Deduction from contributions paid by the Trustees of a Superannuation Fund.	31-05-2021
16	Statement of financial transactions (SFT) in Form 61A under section 285BA(1) of F.Y. 2020-21.	31-05-2021

17	Due date for e-filing of Annual Statement of Reportable Accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2020 by reporting Financial Institutions.	31-05-2021
18	Application for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2020-21 and hasn't been allotted any PAN.	31-05-2021
19	Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't been allotted any PAN.	31-05-2021
20	Filing Belated Return of Income u/s 139(4) for F.Y. 2019-20 (which was originally 31st March 2021 but was extended to 31st May 2021)	31-05-2021
21	Filing Revised Return of Income tax u/s 139(5) for F.Y. 2019-20 (which was originally 31st March 2021 but was extended to 31st May 2021)	31-05-2021
22	Return filled in response to section 148 of Income tax Act – where income tax return had to be filed on or after 1st April 2021 – was permitted to be filed upto 31st May 2021	31-05-2021
23	Relaxation of Filing Appeal dates for Appeals to CIT (Appeals), where last date was 1st April, 2021 or thereafter; was extended to 31st May, 2021	31-05-2021
24	Payments of TDS deducted u/s 194IA, 194IB and 194M and filing of Challan-cum-Statement in respect of the same was permitted to be furnished on or before 31st May, 2021 (earlier date 30th April, 2021)	31-05-2021
25	Equalisation Levy payment due date for the month of April 21 in respect of Equalisation Levy on “specified services”.	31-05-2021
26	Issue of TDS Certificates, for tax deducted under section 194-IA in the month of March 2021.	31-05-2021
27	Issue of TDS Certificate for tax deducted under section 194-IB in the month of March 2021.	31-05-2021
28	Issue of TDS Certificate for tax deducted under section 194-IM in the month of March 2021.	31-05-2021

Since the specified date and due date are approaching soon, we would appreciate if your goodself would kindly consider realistic extension and make an early announcement in this matter so that the entrepreneurs and professionals do not unnecessarily expose themselves to too much stress and risk of Pandemic.

We request your honour to kindly consider the above representation favorably and we shall be obliged for such consideration.

Thanking you,
Yours faithfully,



**CA Narendra Goyal,
President, DTPA**



**Advocate Narayan Jain,
Chairman, DTPA Representation Committee**

CC To:

- 1. Sri Anurag Singh Thakur
Hon'ble Minister of State for Finance,
North Block, New Delhi 110 001**
- 2. Sri Ajay Bhushan Pandey
Revenue Secretary, Ministry of Finance,
North Block, New Delhi 110 001**
- 3. Shri P.C. Mody,
Chairman,
Central Board of Direct Taxes,
North Block, New Delhi 110 001**