

DIRECT TAXES PROFESSIONALS' ASSOCIATION

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

MOST URGENT

Ref. No. – DTPA/Rep/21-22/29

Date: 23.06.2021

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

Respected Madam,

Sub: Representation in respect of 1) completion of orders and fixing of hearings in June 2021 without following Instruction issued by appropriate authorities for NOT fixing hearing and NOT passing of Faceless assessment orders, penalty orders and faceless appeal Orders under Income tax act during non-operation or improper operation of ITD Portal 2) for extension of time line for compliances in such cases

1. We would like to apprise your honour that due date for disposal of assessment orders and penalty orders under various sections of Income Tax Act, 1961, is 30th June 2021. The e- assessment units have issued notices fixing the hearing of cases for assessment and show cause notices for penalties despite **Instruction No. DGIT(S)/ 486/ 2020-21 issued on 19th May, 2021 by Pr. DGIT (Systems) for NOT fixing any hearing between 1st June to 10th June, 2021.** Even after 10th June, 2021 the ITD portal is not properly functioning and it is not possible to upload reply in the portal as **e proceedings tab** is still not functional. Further, the faceless assessment units have not kept quiet after fixing hearing but it has started passing exparte orders raising huge demands on the assesseees who could not upload reply due to non-functioning / improper function of new portal of I.T. department. These facts are known to all of you and us. However to our surprise some units have issued notices and adjournments were also not allowed.

2. We would appreciate if your goodself kindly consider and issue instructions-

a) Your officers for Stopping issue of any such notice fixing cases for E assessment and show cause for E penalty and passing such orders till 15 days after the ITD portal starts smooth functioning.

b) In some cases assessment / penalty orders are being passed exparte and it is causing undue harassment though there is no fault of taxpayer as the E proceeding tab in IT Portal is not functioning. Such actions will frustrate the object of Hon'ble PM in promoting faceless assessments and appeals. People will lose faith.

Therefore please instruct all officers to Stop this immediately. Please also declare the Orders, as withdrawn or declaring the same as non est/ invalid under sec. 119, which have been passed from 1st June till proper functioning of E Proceedings facility in the Portal.

c) Please issue appropriate Instructions to treat as withdrawn all Show cause notices issued in violation of even clear instruction dated 19.05.2021 given by Pr. DGIT (System) CBDT to fix hearing only after 10.06.2021.

d) Where the assessment unit has passed such assessment or penalty orders, please take appropriate prompt steps for withdrawal of such order and/ or to provide remedy to taxpayers so that such orders become nullity.

3.Extension of Dates for compliances: We humbly request that the date may be extended by at least 2 months in view of Corona Pandemic and problems in IT Portal, in respect of filing application for fresh registration of Trust / Societies u/s 12AB and exemption u/s 80G; furnishing of statement of TDS/ TCS; Linking of PAN with Aadhaar, Payment of amount under Vivad Se Vishwas, date for passing penalty Order and all other timelines stipulated to be complied with by 30th June, 2021.

Sir, in West Bengal and many other States partial lock down is still continuing and will continue till 30th June 2021. The offices are mostly closed. No public transport is allowed to ply. Under these circumstances, it is almost impossible for most of the assesseees to make compliance within 30th June, 2021. Sir, your immediate Instructions are desirable.

4. Facility for furnishing ITR in response to Notice under sec. 148: Please also provide facility on new Income Tax Portal for furnishing ITR in response to Notice under sec. 148 for assessment year 2020-21 and earlier assessment years as per amended provisions regarding reopening of assessments with effect from 1st April, 2021.

5. With due respect we would humbly state that your officials have issued notices, passed assessment orders, penalty orders in violation of Instructions of Pr. DGIT (Systems) and in flagrant violation of principles of natural justice, spirit of Citizen's Charter announced by Hon'ble Prime Minister thus eroding the confidence of taxpayers. Therefore urgent remedy is humbly urged.

We request your honour to be kind enough to consider above representation favorably and we shall be highly obliged for such kind consideration.

Thanking you,

For Direct Taxes Professionals' Association



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