

DIRECT TAXES PROFESSIONALS' ASSOCIATION

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

Ref. No. – DTPA/Rep/21-22/31

Date:26.06.2021

To,
Shri J.B. Mohapatra,
Chairman,
Central Board of Direct Taxes,
North Block, New Delhi 110 001

Respected Sir,

Subject- Representation for extending dates for furnishing belated/ Revised Returns for AY 2020-21

Kindly refer to the conversation the undersigned Narayan Jain had with your honour on Saturday. We humbly convey our thanks and gratitude for extending various due dates of compliances under the Income Tax Act, 1961, Payment under Vivad Se Vishwas Scheme and also exempting receipts in the hands of Covid Patients etc on 25th June 2021.

1. Respected Sir, we humbly make a revenue friendly as well as taxpayers friendly suggestion **for extending dates for furnishing belated/ Revised Returns for AY 2020-21.**
 - a) **For Filing Belated Return of Income tax u/s 139(4) for F.Y. 2019-20 (which was originally 31st March 2021 but was extended to 31st May 2021)**
 - b) **For 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)**
2. **We appreciate the efforts of the Government in cutting the time schedules for furnishing ITRs as done in the Finance Act, 2021 so that assessments are finalised sooner. However despite best efforts due to Corona**

pandemic many taxpayers could not furnish their ITR for FY 2019-20 (Asst Year 2020-21) within 31st May, 2021. Furnishing of such ITRs will be helping in more revenue collection and the taxpayers will be able to regularise by ensuring continuity of filing their Returns.

- 3. The CBDT has allowed the benefit of exemption of amount received by Corona patients w.e.f. FY 2019-20 on 25th June, 2021 but the date for filing ITR/ Revised ITR has already passed and therefore it is necessary to allow them to file their Return/ revised ITR for AY 2020-21 so that they can avail the benefit of exemption.**
- 4. Facility for furnishing ITR in response to Notice under sec. 148:** Please also provide facility on new Income Tax Portal for furnishing Belated/ Revised ITRs as well as ITR in response to Notice under sec. 148 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.

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**