

**URGENT**

**Ref. No. DTPA/Rep/20-21/18**

**Dated: 8<sup>th</sup> January 2021**

**Smt. Nirmala Sitharaman**  
**Hon'ble Minister of Finance and Corporate Affairs**  
**Government of India**  
**Department of Revenue**  
**North Block**  
**New Delhi - 110001**  
[fmo@nic.in](mailto:fmo@nic.in)

**Respected Madam,**

**Re: Representation for further extension of various due dates under Income-tax Act, 1961 especially Income Tax Return Forms for AY 2020- 21, Tax Audit Reports and other related Returns for AY 2020- 21**

**At the outset we convey our Good Wishes for New Year. We would like to make the following submission:**

1. We refer to our earlier representation submitted to your honour detailing therein problems being faced by taxpayers/professionals due to ongoing COVID19 pandemic and the resultant need to further extend the due dates of filing ITR Forms and Tax Audit report and other related returns/reports for AY 2020-21. Considering the problems being faced by the taxpayers, the Government was kind enough to provide further time to the taxpayers for furnishing of Income Tax Returns, tax audit reports etc. vide **Notification No. 93/2020 dated 31.12.2020**. We duly appreciate the same. However, we wish to inform that the said extended time of 10 days for furnishing of ITR Form for AY 2020-21 for general taxpayers and 15 days for furnishing of tax audit reports and related returns is not at all sufficient. Despite best efforts by the professionals/taxpayers, all the IT Returns could not be furnished. If the ITRs are not filed in time it may entail Late Fee of Rs.5,000 or Rs.10,000 as the case may be, which is a big burden.
2. This year is an exceptional year due to Covid-19 pandemic and the inconvenience caused to the taxpayers and tax professionals is immeasurable. Further, despite recent approval by concerned regulatory authorities of vaccines for emergency use to cure this dreaded disease, it is still not good enough and risk in general is not yet over. United Kingdom has just imposed a 6-week lockdown as a mutated and already several positive cases have been found in case of people in India of the said UK Covid Virus.
3. Your honour will appreciate that several hardships and difficulties, both operational and financial, are still being faced making it difficult for both taxpayers and professionals to meet the extended deadline of furnishing of ITR Forms within the deadline and TAR for AY 2020-21 within a week or so from

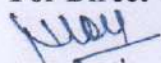


now. The extension of 10-15 days does not appear to be a really very supportive stance to deal with such a large-scale pandemic situation.

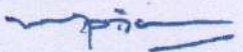
4. Your honour will kindly appreciate that the **Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020** had extended the due dates for delivering Statements of TDS and TCS of 1st and 2nd quarters of FY 2020-21 to 31.03.2021, however, the due date for 3rd quarter of FY 2020-21 remains 15.01.2021 for TCS and 31.01.2021 for TDS, which has not been extended. These dates also need to be extended to 31.03.2021 for harmonious compliances in this regard.
5. **Humble Suggestions: In the interest of the Nation as a whole, we humbly request that the dates may kindly be further extended as under:**
  - a) Due dates for furnishing return of income in non-company/ non audit cases u/s 139(1) of the Income-tax Act, 1961 may please be extended to 31<sup>st</sup> March, 2021;
  - b) Specified date u/s 44AB of the Act for furnishing tax audit report and Report u/s 92E in case of specified Domestic Transactions/ International Transactions 1961 may be extended to 28<sup>th</sup> February, 2021. The date for furnishing Income Tax returns in case of company/ audit cases/ Charitable Societies or Institutions for AY 2020-21 may please be extended to 31<sup>st</sup> March, 2021.
  - c) Further, all the other due dates of compliances under Income-tax Act, 1961 (TDS/TCS/Section 11(1A)/54/54F etc.) be also suitably extended to say 31<sup>st</sup> March, 2021 to enable assesseees to meet such deadlines without incurring any other extra cost or Late Fee.
6. We hope that our suggestions would be favourably considered by your honour.

**With Warm Regards,**

**Yours faithfully,  
For Direct Taxes Professionals' Association**



**CA N K Goyal  
President**



**Adv Narayan Jain  
Chairman- Representation Committee**

CC for necessary consideration to :

**Shri Anurag Singh Thakur,  
Hon'ble Minister of State for Finance and Corporate Affairs  
Government of India, Department of Revenue, North Block,  
New Delhi - 110001**

**Chairman, Central Board of Direct Taxes, Ministry of Finance,  
Government of India, North Block,  
New Delhi-110 001.**