



## DIRECT TAXES PROFESSIONALS' ASSOCIATION

(Registered under Societies Registration Act, 1961. Registration No. S/60583 of 1988-89)

Ref. No. DTPA/Rep/20-21/2

Date: 22.10.2020

To,

**Smt. Nirmla Sitharaman**

**Hon'ble Union Finance Minister,**

Ministry of Finance, Govt. of India

North Block, New Delhi-110001

Email : [fmo@nic.in](mailto:fmo@nic.in)

Respected Madam,

**Ref: Request to consider extension in the dates of furnishing of Tax Audit Report under section 44AB and audit report under sec. 92E of the Income Tax Act and the due date of filing ITRs of A Y 2020-21**

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 great pleasure in introducing ourselves as one of the premier professional Association in Kolkata. We have been organizing seminars and conferences on topics of professional interest and have also been sending representations to the Government on various economic and taxation issues from time to time.

First of all we wish to thank you for fully appreciating the problems faced by Trade, Commerce and Industry and allowing necessary extensions in all matters since the announcement of Lockdown 1.0

Respected Madam, we further wish to appraise your goodself that in West Bengal, like most of the other States, normalcy in operations is yet to set in as most of the working force commutes by local train and the local train service has not yet resumed. Many of professionals as well as their staff have suffered



infection from Covid -19. Therefore in most of the offices working is almost paralysed and the Businessmen as well as Professionals are unable to function.

**Furnishing of Tax Audit etc. and submission of ITRs**

Respected Madam , As you are aware that the accountants are normally preparing all audit and tax returns data and Audit Assistants of Audit firms do check the same, the compliances related **Tax Audit Report under section 44AB as well as audit report under sec. 92E** of the Income Tax Act and ITR submission can not be completed in spite of best intentions of the owners to do so, as the staff of their offices and also the assistants in the offices of the Professionals are not being able to attend offices.

In so far as Companies cases are concerned, their due date of holding AGM has been allowed 3 months extension by MCA and therefore almost all companies are likely to hold AGM by 31<sup>st</sup> December 2020 and since a copy of the audited report is also attached with the Tax Audit Report, it is nearly impossible to complete the furnishing of Tax Audit Report. The Form 3CD for Tax Audit Report under sec. 44AB as well as Form 3CEB for Report in case of International and specified domestic transactions under sec. 92E have also been recently modified vide Notification No.82/2020 dated 1.10.2020.

**Respected Madam in view of the aforesaid situation, we humbly request to extend the due dates of furnishing Tax Audit Report in Form 3CD as well as Audit Report under sec. 92E to 28<sup>th</sup> February, 2021 and also pray for extension of date for furnishing the Income Tax returns to 31<sup>st</sup> March, 2021.**

Since the specified date and due date are approaching soon, we would appreciate if your good self would could 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.

Respected Madam , these are difficult times for the country and the country will certainly look upto your help for addressing these issues.

Thanking you,

**Yours faithfully,**



**CA N K Goyal**

**President**



**Adv Narayan Jain**

**Chairman- Representation Sub Committee**

**Direct Taxes Professionals' Association**

**CC To:**

- 1 Sri Anurag Singh Thakur  
The Hon'ble Minister of State For Finance
- 2 Sri Ajay Bhushan Pandey  
Revenue Secretary, Ministry of Finance
- 3 Shri P.C.Mody,  
Chairman,  
Central Board of Direct Taxes