



All India Federation of Tax Practitioners

(Direct Tax Representation Committee)
(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

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21.07.2021

Ref. No. **Hon'ble Smt. Nirmala Sitharaman**,
Union Finance Minister
Government of India, Ministry of Finance,
North Block,
New Delhi- 110001

Date.....

Respected Madam,

Sub: **Problems being faced on new portal "E-Filing 2.0" of the Income-tax Department in responding to the income tax assessments, income tax appeals and filing of important details**

As you are aware, the All India Federation of Tax Practitioners (the Federation, in short) is one of the largest professional bodies of tax practitioners, advocates and chartered accountants - both of direct and indirect taxes. It has been functioning for the last about 45 years and has a membership of over 9000 individuals and about 130 Tax Bar Associations located in 27 out of 29 States of our country.

- Last month, vide Federation's letter dated 18th June, 2021, difficulties being faced in the working of the new portal of the Income Tax Department were brought to your kind notice when Your Honour was to meet, on the 22nd June, 2021, the Chief and other technical officers of Infosys, who have developed the portal and are operating the system, to discuss the deficiencies in the working of the portal.
- We regret to say that even after the expiry of more than a month, the portal is still not functional and is suffering from several serious problems causing great and unavoidable hardships to the taxpayers and their representatives in uploading the documents and other information thereby also causing serious detriment to the interests of Revenue. In this regard, we may bring to your kind notice the following major issues, which are of serious concern to the taxpayers as well as to the Income-tax Department:-

ETHICS
EDUCATION
XCELLENCE

- (i) The portal is not user friendly. Some drop down menus do not get opened or are not supported by the server. Most of the tax returns, already furnished, are not processed and refunds of even small amounts are not issued. Bank validation issues and Aadhaar issues are persisting and the income tax refunds are not being issued promptly.
- (ii) The Income-tax professionals are not in a position to file appeals on the portal in Form No. 35 against the assessment orders. A large number of assessment orders were passed by the Assessing Officers during the months of April and May, 2021. When one starts working on the portal, it does not accept the Document Identification Number (DIN, in short) and therefore, one is not able to proceed further to file the appeal. This issue needs to be resolved immediately as filing of appeals is getting delayed and time limit for filing has already expired in a large number of cases. Due to non-filing of appeals, the assesseees are also not able to submit any reply to penalty notices and applications for the stay of demand as the proof of filing the appeal is required to be furnished with the same. In some of the cases, penalty notices have again been received for compliance and submitting proof of the filing of the appeals.
- (iii) The assesseees are not able to file their income tax returns in response to notices issued to them u/s 148 of the Income tax Act, 1961 (the Act, in short) as there are difficulties in uploading the same on the portal. These returns are required to be filed within 30 days and in a vast majority of the cases, this period is already over.
- (iv) There are difficulties in filing the tax returns for A.Y. 2021-22 also as the system is not able to take/verify data of the tax deducted at source as per Form 26AS pertaining to the taxpayer.

- (v) Every charitable trusts is required to file an application by Form No. 10A for fresh registration as per amended provision of section 12AB of the Act. Such trusts are not in a position to submit Form 10A on the portal.
- (vi) Form No. 15E, in which application is to be made in terms of section 195(2) of the Act for determination of the income and tax payable in case of remittances to non-residents, is not available on the system and therefore, the assessee cannot submit the said applications.
- (vii) Old data and documents of an assessee are not available on the portal and therefore, he/she is not able to view or download the same.
- (viii) Data filled in any of the forms in the system is not saved and if the assessee loses the link in between, he has to again fill up the data thereby causing great difficulty and consequent delays in processing the forms.
- (ix) Digital signatures have to be appended with each reply by the taxpayer and quite often, they are rejected by the portal even if there is a slight difference. When the signatures once accepted are in the system, subsequent digital signatures should not be required and the documents need to accept only with the name and address of the taxpayer, as was the case with the earlier portal.
- (x) The appeals where the assessee had opted for the Direct Tax Vivad Se Vishwas Scheme, 2020, he/she is not able to access the status of the application due to the non-availability of any reference to the Scheme on the portal. This is causing great hardship to the taxpayers who availed the said Scheme.
- (xi) The notices claimed to have been issued by the Income-tax Department which carry an intimation through mail and SMS on the registered Email ID and

phone number respectively, stating that the same may be checked on the portal, but there is no such notice appearing on the portal, as a result of which, the applicant is greatly handicapped to proceed any further.

- (xii) The acknowledgment of the documents recently filed before the Assessing Officer as also before the CIT(A) as well as for previously filed documents are not available on the portal. This is causing great hardship in showing to the higher authorities, including the CIT(A) that certain documents have already been filed and may kindly be referred to by them.
 - (xiii) The functioning of the portal is not only very slow but also very erratic. For example, if the link to download a document is clicked 15 times, the portal does not respond even to one click instantly and no action appears but subsequently, after 10 to 15 odd minutes, the document is downloaded for every earlier click; say 15 times. It is merely a waste of time and because of this issue, the portal also does not allow more users to avail of its services.
 - (xiv) There are many server issues also. For instance, the assessment orders that are passed in various cases, are not being downloaded due to server issues, which need immediate correction. The time limit to file the appeal also starts running from the date of the assessment order, but in reality, there is no actual receipt of same.
 - (xv) While the returns filed originally get downloaded, though with delay, the portal does not download the revised return which is a serious drawback and needs immediate attention.
4. Apart from the above operational issues, there are several other non-operational ones such as difficulties relating to the registration, as a legal heir of a deceased person, registration as the authorized person, e-verification of income-returns,

registration and updating of digital signatures, re-setting of forgotten password, facility of updating of the profile of an assessee, non-availability or mismatch in prefilled information for bank interest, dividend etc.

5. In view of the foregoing, it is most respectfully submitted that necessary directions may kindly be issued to the concerned offices/agencies immediately to address the above difficulties/ discrepancies at the earliest so as to make the system work smoothly in the interest of the assessees and also of the Department.
6. We shall be glad to meet the concerned officers at Delhi and to make further submissions as may be required to seek satisfactory solution to the various problems.
7. In the meantime a circular or instruction may also kindly be directed to be issued stating that till the time assessees are not able to comply with notices etc on account of the difficulties in the working of the portal, no adverse view should be taken and time limits provided in the compliances to the notices etc. should be deemed to be extended. The period of extension of time till 15th August, 2021 granted by the Ministry of Finance, Central Board of Direct Taxes, is too inadequate to make the new portal functional satisfactorily and may kindly be extended further.

Thanking you and with our most respectful regards,

Yours *Sincerely,*

SA _____

S.R. Wadhwa

CC: (i) Shri Tarun Bajaj, Revenue Secretary, rsecy@nic.in
(ii) Shri J.B. Mohapatra, Chairman, Central Board of Direct Taxes, New Delhi (chairmancbdt@nic.in)
(iii) Shri Anu J. Singh, Principal DGIT (Systems), Jhandewalan Extension, New Delhi (dgit.systems@incometax.gov.in)

for information and further immediate necessary action.


S.R. Wadhwa