



All India Federation of Tax Practitioners

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

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23rd July, 2022

Ref. No.

Date.....

To,

1. **Smt. Nirmala Sitharaman Ji,**
The Honorable Union Finance Minister,
Ministry of Finance, Govt of India,
North Block, New Delhi - 110001.

2. **Shri Tarun Bajaj Ji,**
The Honorable Revenue Secretary,
Ministry of Finance, Govt. of India,
North Block, New Delhi - 110001.

3. **Shri Nitin Gupta Ji,**
The Honorable Chairman,
Central Board of Direct Taxes,
Ministry of Finance, Govt. of India,
North Block, New Delhi - 110001.

**Subject: Representation to extend the due date of filing
Income Tax Returns u/s 139(1) of the Income
Tax Act, 1961 in non-audit cases from 31st
July, 2022 to 31st August, 2022.**

Honorable Ma'am and Sir's,

Our Organization, **All India Federation of Tax Practitioners ('AIFTP')**, is one of the largest professional bodies of tax practitioners comprising of Tax Professionals, Advocates & Chartered Accountants. AIFTP was established 45 years ago in the year 1976 in the presence of **Former Chief Justice of India, Hon'ble Justice J.C. Shah** and distinguished **Jurist Shri. Nani Palkhivala**. Having its Headquarter at Mumbai, the main object of the Federation is to spread education in matters relating to tax laws, other laws and accountancy.

As your honour is aware now this is the fag end of the due date being 31st July, 2022 of filing the income tax returns by non-audit taxpayers. All the taxpayers and Tax Consultants, Chartered Accountants and all tax professionals are working in full swing to file ITRs.

However, till date (i.e., upto 23.07.2022), only about 1.99 Crores Income tax returns have been filed on the Income tax portal for the AY 2022-23 as compared to total number of income tax returns filed for the AY 2021-22, which was 6.63 Crores ITR's (including approximately 29 Lakh tax audit cases).

Thus, for the AY 2022-23, about 4.5 Crores ITR's (Non audit cases) are yet to be filed.

Alternatively, it can be said that **about 4.5 Crores ITR's have to be filed within next 8 days upto 31st July, 2022**, which we understand will be very difficult for the taxpayers as well as the tax professionals both.

Owing to various reasons, including the technical glitches of the income tax portal, we request your honours that the due date for filing income tax return u/s. 139(1) of the Act ('the Act') may kindly be extended from 31st July, 2022 to 31st August, 2022.

Some of the reasons, owing to which, we request that the due date may kindly be extended are as under:

1. Due date of filing TDS/TCS Statements is 31st May, 2022 for salary and non-salary TDS, the taxpayers and tax professionals get only about 45 days to file ITR:

The persons deducting tax at source ('TDS') or those whose collect tax at source ('TCS') are allowed time upto 31st May, 2022 to file TDS/TCS Statement for the fourth quarter. After filing of TDS/TCS Statements, it takes about 3 to 4 days for processing of TDS/TCS Statements and thereafter the persons deducting tax issues TDS/TCS Certificate upto 15th June, 2022.

The taxpayers are not able to file income tax returns until and unless TDS Credit is being reflected in Form No. 26AS or unless the employer issues Form No. 16 to the employees.

In earlier years, not many persons were covered under the ambit of TDS/TCS provisions. However, with the introduction of new sections such as 194Q, 194-O, 194N, 194M, 206C(1H), 206C(1G), etc., there is huge increase in number of persons who are covered under the provisions of TDS and have to wait for their TDS Credit to get reflected in Form No. 26AS.

2. Mismatch in information being reflected in Annual Information Statement (AIS):

The CBDT had rolled out the facility of Annual Information Statement ('AIS') on 1st November, 2021. The AIS contains details about TDS/TCS, sale or purchase of mutual funds / equity shares, whether they are short term or long term, information about dividend, GST purchases, interest income, sale or purchase of immovable property, etc. Further, the taxpayers used to

file ITR's earlier on the basis of information available with them.

In the preceding year 2021, many of the income tax returns were filed prior to the date of roll out of AIS/TIS functionality.

Now, to ensure accuracy and to correctly file the income tax returns, the tax professionals have to check AIS of their clients and compare the same with the information provided by the client. Thus, additional efforts are required on the part of tax professionals, which even we, the tax professionals insist upon, to ensure the correct filing of ITR and to avoid any intimation u/s. 143(1) of the Act or scrutiny assessments and further to ensure that the taxpayers duly discharge the correct amount of tax liability and no information should be inadvertently missed.

3. Incorrect information appearing in Form 26AS / AIS pertaining to GST Turnover:

Form No. 26AS is not reflecting properly the turnover of taxpayers. The turnover of March-2022, is not getting reflected in 26AS causing mismatch of available information.

Further, in case of composition dealers registered under GST, no information of turnover is appearing in Form No. 26AS

4. Majority of the taxpayers have still not approached their tax consultants / tax professionals for ITR filing:

The extended due date for filing ITR in non-audit cases for the AY 2020-21 was 10.01.2021 (10th January, 2021) and the extended due date for filing ITR in non-audit cases for the AY 2021-22 was 31.12.2021 (31st December, 2021).

For the past 2 years, the taxpayers have filed their ITR's in the month of

December or January.

Thus, many small individual taxpayers are not aware that due date to file ITR for the AY 2022-23 is 31st July, 2022 and have still not approached their tax consultants / tax professionals. The same is evident from the ITR filing statistics available on the Income tax portal, as per which, only 1.99 Crore ITR's have been filed till date (i.e. till 23rd July, 2022) and about more than 4.5 Crore ITR's are yet to be filed.

It is practically not feasible that 4.5 Crore ITR's will be filed in just 8 days.

Even if so many tax returns are filed in a hurried manner, it will only result in errors and unnecessary Notice for defective returns u/s. 139(9), Intimation u/s. 143(1) and will result in unnecessary Notices and unnecessary tax litigation. This will cause loss of time and effort of the taxpayers, tax professionals and tax officials.

We have to further state that even the Income tax portal is not functioning properly. Even today on 23.07.2022, many people are facing problems in viewing / downloading Form No. 26AS, which has been reported by many people on social media as well.

Thus, in the said circumstances, it is our most humble request, that the due date of filing ITR (non-audit cases) may kindly be extended from 31st July, 2022 to 31st August, 2022 to avoid any genuine hardship to the taxpayers. Majority of the taxpayers will have to deposit late fee of Rs. 1,000/- or Rs. 5,000/- under section 234F of the Act and interest u/s. 234A of the Act, which will cause unnecessary hardship upon small individual taxpayers. Further, it will also result in denial of capital gain exemption if the assessee could not deposit amount in capital gain scheme if the amount is not deposited within the due date of filing return of

income u/s. 139(1) of the Act, i.e. 31st July, 2022. i.e., if someone could not file his / her ITR within the following 8 days, they will not be able to claim capital gain exemption and will have to face unnecessary litigation.

Further, as it has always been, the intention of the government is not to collect any undue penalty / late fee / interest from the taxpayers.

Furthermore, we as tax professionals, ensure that taxpayers correctly file their income tax returns and duly discharge their tax liability.

Thus, in view of the above, **we request your honour to kindly extend the due date of filing of income tax returns (non-audit cases) from 31st July, 2022 to 31st August, 2022.**

We trust your honours will accede to our above request.

Thanking you,
Yours faithfully,

For ALL INDIA FEDERATION OF TAX PRACTITIONERS



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National President

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Sd/-

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