

Representation to CBDT requesting for extension of time for submission of Tax Audit Reports and related returns from 30th September, 2019 to 30th November, 2019

Section 44AB of the Income-tax Act, 1961 requires the assessee to get his accounts audited by an accountant before the specified date and furnish the same by that date, which for the AY 2019-20 is 30th September, 2019. Further, the due date for filing ITRs for assesseees falling under clause (a) of Explanation 2 to section 139(1) of the Income-tax Act, 1961 for AY 2019-20 is 30th September, 2019 which is also fast approaching. In other words, the 'specified date' for the purpose of audit of accounts and furnishing report of such audit under section 44AB of Income-tax Act, 1961 is the due date of filing return of income under section 139(1) of Income-tax Act, 1961.

Considering the probable hardships and concerns raised by members, the Direct Taxes Committee of ICAI has represented to the CBDT to extend the time for submission of tax audit reports and related returns from 30.09.2019 to 30.11.2019. We would like to inform members that based on the feedback about the various technical and practical difficulties being faced by tax payers in filing of the new forms of returns of income for AY 2019-20, the difficulties being faced by the taxpayers in filing the ITR Forms as well as tax audit report under section 44AB by 30th September 2019 have been conveyed to the CBDT vide a representation dated 16th September 2019. ICAI is also regularly following up with the office of the CBDT for consideration of its request for extension of due date of ITR and TAR filing.

Some of the hardships (in brief) detailed in the above-mentioned representation are as follows:

1. **Delay in release of utilities & continuous and regular updation in the Schemas of the ITR Form filing utility**
2. **Detailed information to be provided in ITR forms requires time**
3. **Extension of due date of filing ITR forms for AY 2019-20 from 31st July, 2019 to 31st August, 2019**
4. **Natural calamities like floods disrupting normal life in large parts of India**
5. **Other Statutory Obligations**

This is being issued for the information of the members.

Warm Regards,

**Chairman,
Direct Taxes Committee of ICAI**