



ज्ञानं परमं बलम्

TAX ADVOCATES ASSOCIATION GUJARAT

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Secretary
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Date: 05/01/2022

To,

1. Hon'ble Smt Nirmala Sitharamanji
 Union Minister of Finance,
 Ministry of Finance Govt. of India
 North Block, NEW DELHI – 110001
 Email : fmo@nic.in

2. Shri Tarun Bajajji
 Hon'ble Revenue Secretary
 North Block, NEW DELHI – 110 001
 E: rsecy@nic.in

3. Shri Jagannath Bidyadhar Mohapatra
 Chairman, Central Board of Direct Taxes,
 North Block, NEW DELHI – 110 001
 E: chairmancbdt@nic.in

Respected Madam / Sirs,

**Subject : Request for waiver of Late Fees u/s. 234 F of the Income Tax Act and extension of
 Date for filing of audit report & audited I T Return for A.Y. 2021-22**

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Jt. Secretary
JAYMIN THAKKAR

Treasurer
KINJAL SHAH

COMMEETTEE MEMBERS

SUNIL KESWANI (IPP)

ANIL PARIKH

VASANT PATEL

BINDESH SHAH

JIGNESH PATEL

JAYDIP PATEL

ANIL TIMBADIYA

UTSAV PATEL



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With reference to the above, the Tax Advocates Association Gujarat would like to state that continued rise in Omicron / COVID cases pushed India further towards more curbs to contain the Virus. Due to spike in new cases of Omicron / COVID, the Central Government and various State Governments have announced guidelines and restrictions to contain the Virus. The situation of Omicron / COVID cases were increased in the mid of December-2021 and continuously rising and marching towards third COVID wave. The report and the study projects and forecasts that the cases of COVID will peak in January and February – 2022. Our Hon'ble Prime Minister has also raised concern and reviewing the COVID situation on daily basis. Central Government also urged State Governments to not to take the situation lightly and also directed to take further steps to contain the spread of the Omicron variant of Corona Virus.

In this regard, this is further to state that time limit to file Income Tax return in case of the assessee whose books of account are not required to be audited is expired very recently i.e. 31st December 2021. The taxpayers and businesses were expecting the extension of the due date on account of various reasons. But unfortunately the due date was not extended. The taxpayer and tax professionals have also worked hard for timely compliance of filing of Income Tax returns. Figures of filing of returns also shows discipline compliance on the part of taxpayers and tax professionals.

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However, due to the situation of Omicron / Corona Virus and restrictions and advisory issued by various State Governments as a proactive action to contain the virus, still in the case of so many taxpayers filing of Income Tax return is pending.

As per provision of Section 234F of the Income Tax Act, if a person is required to file Income Tax return (ITR Forms) as per provisions of Income Tax Law [Section 139(1)] but does not file it within a prescribed time limit then late fees have to be deposited by the taxpayer while filing his ITR Form. The quantum of fees shall depend upon time of filing the return of the total income.

Late fees u/s. 234F (if ITR is filed after due date)

- I. If total income is less than Rs. 5,00,000/- then fees payable shall not exceed Rs. 1000/-.
- II. If total income is more than Rs. 5,00,000/-
 - a. If the return of income is filed till 31st December, the fees payable shall be Rs. 5000/-.
 - b. If the return of income is filed after 31st December till 31st March, fees payable shall be Rs. 10,000/-.

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The intention of the government to introduce such late fees is with a view of effective and timely tax compliances.

Looking to the data of filing return of income declared by the Revenue Secretary in the press conference, it is an evidentiary fact that taxpayers are tax compliant and diligently discharging their statutory obligations of filing of return of income.

Various professionals and trade associations have represented and demanded relaxations in due dates in view of COVID-19 pandemic.

As your honours are aware that in view of surge of COVID cases due to Omicron Virus, the taxpayers and tax professionals have demanded for extension in due dates. In various states of our country advisory and SOPs were issued restricted movement, working hours and various guidelines were issued which include imposition of night curfews and restriction of working of men powers and hours. Due to this reasons, working hours of businesses and offices are restricted which resulted that many taxpayers were unable to upload their returns within due dates.

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Under the circumstances and in view of the present situation of Omicron / Corona Virus, your honours are humbly requested and prayed to give relaxation / waiver in late fees for the returns filed on or after 31st December 2021, for F.Y. 2020-21 relevant to A.Y. 2021-22. The present government is having very pragmatic and positive approach and have always shown and announced relaxations in the interest of the taxpayers and looking to the present situation and scenario (economical, financial, social and medical) the relaxation and waiver of late fees on filing of Income Tax returns up to 31st March 2022, is highly solicited. Madam, this is an exceptional situation which is being faced globally, every taxpayer is demanding for waiver of late fees for filing of Income Tax returns. The expectations of the taxpayers and tax professionals are genuine and reasonable and therefore, the Government and Finance Ministry is humbly requested to consider them leniently.

The regular working of businesses got severally impacted due to COVID-19 pandemic. The tax fraternity is always stand with the government and also understand that government need revenue to carryout relief work for the poor and other responsibilities and taxpayer always contribute for the same.

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However, the collection of late fees is not the source of revenue for the government and waiver of late fees during these difficult time of COVID-19 and Omicron will give relief to the taxpayer and businesses and will not affect revenue to the government in any aspect. Such relief will push-up every compliances and would significantly benefit to taxpayers.

The taxpayers and tax professionals would like to further request your honours to extend time limit / due date of filing of Income Tax audit report i.e. 15th January 2022, which is fast approaching. In view of Omicron / COVID situation, time limit of filing of Income Tax audit report may kindly be further extended up to 15th February 2022, and filing of returns (audited cases) from 15th February 2022, to 15th March 2022. Again if the time limit and due date is extended, there is no loss of revenue to the government and taxpayer will make better and perfect compliances as far as their audit report and return is concerned.

Your honours is very much aware that utility of audit report was enable in the last week of October-2021, time limit is very short to understand the new utility and make it workable. Moreover, the professional has to wait for proper and effective functionality of utility which was operative only in the month of November-2021.

This delay has resulted in an unnecessary burden of work to the taxpayers and tax professionals. therefore, the further extension of one month for filing the tax audit report for F.Y. 2020-21 relevant to A.Y. 2021-22 from January 15th, 2022, to February 15th, 2022, and filing of return from 15th February 2022, to 15th March 2022, is requested.

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Your immediate intervention in the matter is highly solicited. Your prompt announcement of waiver of late fees u/s. 234F of the Income Tax Act and extension of due dates of filing of Audit Report and Income Tax returns as well, will give great relief to the taxpayers and tax professionals in this difficult period of Omicron / Corona Virus.

Thanking You,

Yours Sincerely,

Pratik N Patel
 President
 Tax Advocates Association Gujarat

Pankaj L Shah
 Hon. Secretary
 Tax Advocates Association Gujarat

C.C.

To,

Hon'ble Pr. Chief Commissioner of Income Tax, Gujarat
 Aaykar Bhavan, Income Tax, Navrangpura,
 Ahmedabad-380009

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