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Ref: CAAS/Representations/2020-21/03 Date: 06-01-2021

To,

The Finance Minister,

134, North Block,

New Delhi - 110011

Sub: Resentment towards Approach of FMO on Direct-Indirect Taxes & Corporate Affairs

Respected Madam,

Your goodself may be already aware of Chartered Accountants Association, Surat (CAAS), which works for ensuring best practices in tax compliances vis-à-vis providing a better working conditions for our members, Chartered Accountants, their staff members and the industry ("the Stakeholders").

As an Association of Professionals, it is unfortunate for to write this letter of resentment, which is a direct result of the actions of Government Officials in the North Block, and it seems your good self is under an oblivion to flag these actions as unwanted and counter-productive. Madam, with great powers comes great responsibility, and of which we are well aware as a group of community representatives of nation builders. However, as an elected representative, we highly advise your goodself to tread with caution with these ultimate powers of finance and economy.

We are an association of CAs from Surat, the 9th largest city of India and the fastest growing city of India. We are writing this letter to appraise you the ground realities, the grievances, hardships experienced by the Small and Medium Practitioners (SMPs), the Micro-Small and Medium Enterprises (MSMEs) and their staff members respectively. Such realities would even not be dug out by the government intelligence offices, despite spending time and money on the same. We

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are simply a voice on behalf of these stakeholder and none of our office bearers have any personal interest in criticizing FMO actions and policies, but they stem out on account of the following:

1. **Actions ultra-vires the Citizen's Charter:**

   The Citizen's Charter recently unveiled in the year 2020 states as follows:

   > *The Charter commits to provide fair, courteous and reasonable treatment to the tax payers, while expecting the tax payers to be honest and compliant.*

   However, we feel that either we have failed to comprehend the meaning of fair, courteous and reasonable treatment of the tax payers or the Income Tax Department's actions are ultra-vires the Citizen's Charter. Your goodself needs to take corrective action for the same.

2. **Deteriorated working standards and health of the stakeholders:**

   Chartered Accountants Association, Surat (CAAS), as its annual ritual organizes comprehensive health checkup programme for the CAs of Surat, usually after the end of hectic Audit Season. Since last 3 years we are astonished of the findings to see that:

   - Nearly all CAs have heavy deficiency of Vitamin D3
   - Most CAs have higher Cholesterol Levels

   Apart from the findings of health checkup, most CAs have developed hypertension, insomnia, diabetes, liver and cardiac diseases, on account of their sedentary work environment. Similar is the condition of employees of the client staff. People are held hostage in a cyber-world with ransom in the form of Late Fees and Interest and a threat to levy penalty or to initiate prosecution. No other words better describe the situation than the term "Tax Terrorism".

   As regards the deteriorated working conditions for all the stakeholders whether of any Fin-Min verticals or the MCA, may it be Income Tax Department, GST or ROC, most of the compliance filings are made after office hours. The fact has already been accepted atleast on the Income Tax E-Filing Portal which is summarized below:

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Month	% of returns filed outside office hours	Month2	% of returns filed outside office hours
Apr-19	54.80%	Mar-20	54.98%
May-19	48.78%	Apr-20	61.46%
Jun-19	51.25%	May-20	54.76%
Jul-19	50.48%	Jun-20	49.31%
Aug-19	55.43%	Jul-20	47.49%
Sep-19	55.38%	Aug-20	48.08%
Oct-19	55.42%	Sep-20	47.66%
Nov-19	55.34%	Oct-20	47.77%
Dec-19	55.18%	Nov-20	48.03%
Jan-20	55.11%	Dec-20	Not yet declared
Feb-20	55.01%	**Average**	**52.59%**

*Source: http://www.incometaxindiaefiling.gov.in/moreStatistics

Hence, after filing returns during office hours, tax professionals and their staff devote an equal time after office hours i.e. a double shift. A question should arise to a sane mind, that do these professionals have a family or personal life? Or do these tax professionals take vicarious pleasure in doing work after office hours, putting their health at risk? Some of these professionals regularly skip lunches and dinners to cope up with the strict deadlines. This is done partly due to downtime of key government websites, partly due to non-availability/frequently changing utility software and partly due to levels of complexity involved in the return filing process, which are increasing day by day. The problem is multifold, but instead of complaining these vulnerabilities, tax professionals usually opt for finishing the job without complaining and feel gratified and proud in implementing Government Schemes and Policies. However, this does not tantamount to resolution of the problem. The problem persists and aggravates each year, with newer

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officials implementing their newest fantasies. Tax professionals are left working on half-baked systems like GSTN resulting into billions of man-hours being lost during the downtime or frequent changes in systems of ITD, GSTN or MCA21. This has resulted into non-completion and at times non-compliance even by honest taxpayers. At times, tax payers and tax professionals both suffer simultaneously due to their professional engagement, such that no time is left for keeping a basic care of their health needs. An accountability needs to be fixed once and for all for all the Infotech based systems, for such a humungous loss to the nation, which dreams of a 5 trillion economy. We demand that no such junk be allowed from now on, when crores of rupees of tax payers' monies go on for maintenance and upkeep of these Infotech systems.

3. Non-recognition of efforts put by the tax professionals:

It is needless to assert that CAs as tax professionals, contribute a lot to the nation building. First and foremost, they educate their clients for various government schemes and policies. Secondly, they train employees of their clients. Thirdly, they act as bridge between the high headed department official and the callous clients. Fourth, they have worked day and night, with whatever tools, utilities and websites given to them, for making all the schemes and policies of the Government a success.

While implementation of any new software, app or even games, companies provide their beta testers adequate compensation for a newly developed system, but CAs as well as tax professionals, who have put their mind and soul in refining your IT Systems, are cared to the least. CAs and Tax Professionals having requisite and at times in-depth knowledge in law and accounting are enslaved as free data entry operators for Jhat-Pat processing, working on behalf of the Government, but never ever thanked or acknowledged for their work. Tax compliance is the duty of tax payer and fair treatment of tax-payer is the duty of the Government. Tax professionals simply act on behalf of the tax-payer or end users, hence fair treatment of Tax professionals also comes under the duty of the Government.

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Whether your good self may be aware or not, but a sort of bossism is exerted on the stakeholders by the Government Officials to use whatever is provided and to accomplish tasks. For Example, when it comes to penalty for furnishing of report with incorrect information, a high headed official is allowed to levy penalty u/s 271J, where Rs.10000/- is not material, but the stain of allegation for furnishing incorrect information is material. It may be noted that incorrect information may be furnished due to multiple reasons like conflict of interest, collusion, but in most cases it is the paucity of time given to do audit of international standards giving a Desi timeframe. Despite, making CAs this much accountable, they have no voice in matter of policy formulation. How is such an injustice allowed?

Whenever, even a minor mistake is identified in an audit, by the officials of Fin-Min verticals or the MCA, they make a huge hue and cry for negligence. Rightly so, because for any CA, Quality is the ornament. But please note, that ornaments take time to be prepared. Presently your latest notification of extending due date is not only a blow on the self-respect of tax professionals, but also a blow on the quality, each professional pours into his/her work, to make the accounts, its financial statements worth reading. Had the same accounts been written by businessmen or their accounting staff, we can very well challenge, that neither MCA, ITD or GST departments would even filter out meaningful information out of the same. This is the level of discipline and continuous education we impart to the uneducated or partly educated tax payers, who even do not know how to write a letter, email, reply to a notice, and who even do not know to address your goodself as Sir or Madam. It is only the tax professionals who acting as a bridge, balance the act humbly. But, this very body of a bridge should not be harassed to a level that all the respect, co-operation and trust fades away. The present approach of the FMO in all its departments is like that of a kid desperate of eating up the whole plate along with the very spoon, which helps him to eat the food.

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We demand that a Professional relations committee be formed to oversee and co-ordinate the officers as well as the practitioners for a smooth functioning of any of various Fin-Min verticals or the MCA. As a mark of appreciation, we also demand that a group of persons from Small and Medium Practitioners be nominated as members of the aforesaid committee, who are well aware of the ground realities.

4. **Ignoring of communication with professional bodies and other stake-holders by a Government Servant:**

Your good self is an elected representative and now on the payroll of Government of India. Being a Government Servant, it is imperative for your good self to listen, respond and take suitable actions on representations received from various sectors of the society. Representations from professional bodies have a meaning assigned to them as they represent the ideas and thoughts of the public in that area. As an association, we too are silos of voices of our members and other stakeholders. We filter those voices so that your goodself is represented with the crux of the idea. However, you cannot give a cold shoulder to those representations. Your office has become so high headed that it has not paid any heed to the following representations:

S. No.	Date	Association	Particulars with link
1	09-Dec-20	Western Maharashtra Tax Practitioners	Extend due dates of Tax Audit & ITR for AY 2020–21
2	12-Dec-20	Gujarat Sales Tax Bar	Extend GSTR-9/9A/9C due date for FY 2019-20 to 30/06/2021
3	12-Dec-20	Chamber of Tax Consultants	Extend due dates for Tax/Transfer Pricing Audit & ITR for AY 2020-21
4	12-Dec-20	Tax Practitioner's Association, Indore	Extend due dates for filing Tax/TP Audit Report & ITR for AY 2020-21

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5	14-Dec-20	AGFTC, ITBC and CAA	Extend due dates of Tax Audit Reports/ITR for A.Y. 2020-21
6	15-Dec-20	BCAS, CAA (Ahmedabad), CAA (Surat), KSCAA & LCAS	Request to Extend Due dates under GST & Income Tax
7	15-Dec-20	Tax Bar Association, Bhilwara	Request to extend Due Date of filing of Tax Audit & ITR
8	15-Dec-20	Direct Taxes Professionals' Association, Kolkata	Extend due date of ITR & Tax Audit for AY 2020-21
9	16-Dec-20	Lucknow CA Tax Practioners' Association	Extend Due date for filing Tax Audit Report & ITR
10	16-Dec-20	Jamshedpur Chartered Accountants	Extend Due Date of filing Tax Audit & ITR to 31.03.2021
11	13-Dec-20	Direct Taxes Committee of ICAI	ICAI requests for extension of various Income-tax due dates
12	10-Dec-20	Udaipur Tax Bar Association	Further extend due dates of ITR & Tax Audit Reports for FY 2019-20
13	15-Dec-20	CA Social Affiliation (CASA)	Extend Tax/TP Audit Report & ITR filing due date for AY 2020-21
14	19-Dec-20	Chartered Accountants Association, Jalandhar	Extend Due Dates for Tax Audit and Income Tax Return Filing

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15	19-Dec-20	All India Federation of Tax Practitioners (CZ)	Request for extension of due dates of Tax Audit Reports/ITR
16	19-Dec-20	Vyyapaar Mandal Association, Nagore & AIMTPA	Extended Income Tax & GST Audit/Return/Compliance dates
17	17-Dec-20	Emerging Businesses Chamber Of Commerce	Extend due dates for Income Tax Audit & Returns for AY 2020-21
18	Dec-20	The Uttar Pradesh Tax Bar Association	Representation for Extension of time for Tax Audit & Return
19	19-Dec-20	Tax Bar Association, Guwahati	Extend Tax Audit/ITR due dates for AY 2020-21
20	21-Dec-20	Tax Bar Association, Guwahati	Extend due dates of GSTR-9/ GSTR-9C for FY 2018-19 & 2019-20
21	17-Dec-20	Karnataka State Chartered Accountants Association	Waive Late Fees for Delayed Filing of GST Returns
22	15-Dec-20	Direct Taxes Professionals' Association	Extend Vivad Se Vishwas Scheme due date to 15.03.2021
23	15-Dec-20	Direct Taxes Professionals' Association	Extend due date of AGM to 31st March 2021

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24	15-Dec-20	Association of Tax payers & Professional, Agra	Extend due of GSTR-9, GSTR-9A & GSTR-9C
25	08-Dec-20	Tax Bar Association (Regd), Allahabad	Extend due date of ITR/Tax Audit/GSTR-9/GSTR-9C
26	08-Dec-20	Tax Consultant & Practitioners Association of Kerala	Extend due of ITR, GSTR 9, 9A & 9C for FY 2018-19 & 2019-20
27	21-Dec-20	Tax Bar Association, Guwahati	Extend CFSS 2020 & LLP Settlement Scheme 2020 to 31.03.2021
28	22-Dec-20	Income Tax Bar Association, Lucknow	Extend Time for filing ITR & Audit Report for A.Y 2020-21
28	22-Dec-20	53 GST and Trade Associations	53 Associations requests Extension for GSTR 9, 9A & 9C
29	16-Dec-20	Chandigarh Chartered Accountants Taxation Association	Extend Income Tax & GST Return & Audit due dates
30	22-Dec-20	Bhayander CA Social Group	Request to extend Due date of Annual GST Return & Audit
31	22-Dec-20	Luminaires Accessories Components Manufacturers Association	Extend due dates for Tax Audit & Income Tax Return filing for AY 2020-21

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32	22-Dec-20	All Professionals, Tax Payers and Stakeholders	Open letter for extension of Due dates under Income Tax and GST
33	22-Dec-20	Punjab Accountants Association	Extend due date for filing ITR & Tax Audit Report- AY 2020-21
34	22-Dec-20	Bhayander CA Social Group	Extend Income Tax Audit & ITR Due dates for AY 2020-21
35	23-Dec-20	The Tax Bar Association, Odisha	Extend due dates of Audit Reports, ITRs, GST Returns, VSV Scheme
36	21-Dec-20	Sales Tax Bar Association, Delhi	Extend Tax/TP Audit & ITR Due dates for AY 2020-21
37	23-Dec-20	Direct Taxes Professionals' Association	Extend Income Tax, Companies & CGST Act compliance due dates
38	24-Dec-20	ICSI	Extend due dates of CFSS, LLPSS, Charge Forms, Meetings
39	24-Dec-20	All Odisha Tax Advocates Association	Extend due date for filing TAR/ITR/GSTR9/9A/9C
40	25-Dec-20	BJP Economic Cell, Rajasthan	Extend Income Tax, GST, LLP, Company Law due dates
41	23-Dec-20	Hyderabad Chartered Accountants' Society	Extend Due date under GST and Income Tax

*Source: Taxguru.com

We demand that as a basic courtesy, representations should not be ignored and each of them be answered to the best of your good self's ability and knowledge. This is what a routine communication should be. Our respect for your good self as our elected

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representative stems from the respect and commitment accorded to our requests in form of our representations, otherwise what is the necessity to appoint your good self as the present incumbent to the office of Finance Minister and entrusted with the highest powers in matters of finance and economy, if matters of public interests are decided and implemented unilaterally and mechanically.

5. Frequently issued Tax Fatwas:

In the last few years, professionals have observed a surge in the frequency to issue notifications, circulars, orders, instructions etc. by whatever name called (hereinafter referred to as "Tax Fatwas"). These make up an addendum law which is an afterthought, making the main law more complicated and thereby increasing hardships. For example, in GST only, the Tax law as passed on 1st July 2017. However, since then a plethora of Tax Fatwas were issued due to afterthought. Below is the gist of such Tax Fatwas

Type of Notification / Circular	No. of Notifications
GST Central Tax	328
GST Central Tax (Rate)	111
GST Integrated Tax	26
GST Integrated Tax (Rate)	114
GST Compensation Cess	3
Other Notifications	3
Circulars	384
Orders	33
Instructions	2
Total	1004
No. of days since implementation of GST	1285
Days per Fatwa	**1.28**

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GST is 1285 days old law, but atleast 1004 Notifications have been released till date, shows that implementing the intricacies of a well written law, is being done without application of mind. We would once again urge your good self to stop legal garbage generation. As can be seen from the above table, one new Tax Fatwa is issued every 1.28 days. India is such a huge country with humongous population, out of which only few are yet under tax net. Any new law when notified has to be educated to a large set of tax payers, which is expected to grow. However, such frequent changes when made have to be further educated to the taxpayers every day. Madam, with due respect, such work has to be done by the Government and not by the tax professionals, especially when they are not rewarded or expected to be rewarded for the same.

6. Reality in asking for Extension of various Due Dates:

It is not the fear of COVID19, which has delayed tax and other compliances with the Fin-Min verticals like ITD, GST and the MCA, but various processes which are interdependent and have been directly or indirectly affected by the restrictive measures placed either by the local bodies or the Ministry of Home Affairs to counter the risk of COVID19. The time already lost in the lockdown and the post recovery of businesses has left a huge backlog of work for the whole of India.

On the other hand, the number of deadlines have been piled up on the same day i.e. 31st December 2020. Now, the same has been extended to multiple due dates, but with very paltry durations, that it is impossible for humans to work. Let us also remember that these works of compliances require qualified humans. Manpower from mason markets cannot be obtained to accomplish the required task immediately. To understand this, let us acknowledge the fact that most of the tax and other compliances in India are made by Small and Medium Professionals. While 70% of CAs practice as SMPs, the said figure is more than 95% for non-CA tax professionals. In Short, a huge number of tax professionals practice as SMPs. While SMP CAs do not have more than 60 Auditee Clients, they employ

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not more than 3 employees. In some cases, where they do not have a single employee, CAs themselves handle end to end compliance process. Let us have a look at the manhour requirements in Audit Works of ideal sized SMEs calculated on a conservative basis by ideal sized SMP CAs:

GST Audits of SMEs by SMPs	
Task	**Manhour required**
Planning	00:30
Documentation	12:00
Matching of GSTR-2A with books	04:00
Matching Turnover and ITC as per GSTR with Books	12:00
Resolution of queries	12:00
Checking E-way Bills & Shipping Bills	02:00
Preparing JSON	01:00
UDIN Generation	00:15
Uploading	00:15
Total Man-Hours required per Tax Audit	44:00
Total Man-Hours required for 60 GST Audits	2640:00
Man hours Available for SMP CAs	
1 CA x 48 hours a week	48:00
3 Assistants x 48 hours a week	144:00
Total Manhours available in a Week	192:00
Weeks required to complete tax audit work	**14 Weeks**

Similarly for Tax Audits the process based time calculations are as follows:

Tax Audit under Income Tax Act of SMEs by SMPs	
Task	**Manhour required**
Planning	00:30
Vouching	09:00

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Confirmation from Parties	24:00
Documentation	12:00
Resolution of queries	02:00
Finalization of Audited Balance Sheets with notes	01:30
Preparation of Tax Audit Report	02:00
Preparing XML in ITD Java Utility	01:00
Preparing Computation of Total Income	01:30
Confirmation from Client on Computation & Tax	00:30
Payment of Tax	01:00
Preparing of IT Return in ITD Excel Utility	01:00
Uploading of IT Return (using DSC)	00:45
UDIN Generation	00:15
Total Man-Hours required per Tax Audit	57:00
Total Man-Hours required for 60 Tax Audits	3420:00
Man hours Available for SMP CAs	
1 CA x 48 hours a week	48:00
3 Assistants x 48 hours a week	144:00
Total Manhours available in a Week	192:00
Weeks required to complete tax audit work	**18 Weeks**

Considering the above, the completion dates for GST Audits FY 2018-19, Tax Audits AY 2020-21 and GST Audits FY 2019-20 should be as follows:

Particulars	Time Frame
Resumption of Operations after Lockdown	01/07/2020
Time period required by Auditee/Accountants to submit Accounts	2 months
Start Date of GST Audits FY 2018-19	01/09/2020
Ideal Completion Date of GST Audits (14 Weeks)	05/11/2020
Add: Diwali Vacation	21 Days

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Add: Christmas Vacation	7 Days
Add: ROC Compliances Director E-KYC	7 Days
Add: Misc days for responding to GST Notices	21 Days
Revised Completion Date for GST Audits FY 2018-19	**31/12/2020**
Completion of GST Audits FY 2018-19	31/12/2020
Start Date of Tax Audits	01/01/2021
Ideal Completion Date of Tax Audits & ITRs AY 2020-21 (18 Weeks)	**30/04/2021**
Start Date of GST Audits FY 2019-20	01/05/2021
Ideal Completion Date of Tax Audits & ITRs (14 Weeks)	**07/08/2021**

Due to the above delay in Tax Audits and finalization of Audited Accounts, no financials could be filed by the LLPs with the ROC, despite a scheme of LLP Settlement Scheme (LLPSS) which ended on 31-12-2020. However, due to above hardship, we demand that the due date for LLPSS be extended till 31-03-2021.

Similarly, a scheme for revival of companies was launched wherein many companies had opted for revival with National Company Law Board Tribunal, which were closed for more than 3 months due to pandemic situation.

Particulars	Time Frame
Initially declared due dates for Company Fresh Start Scheme (CFSS)	31/12/2020
Add: Time lost due to closure of Tribunal (NCLT) for revival matters	3 Months
Ideal Completion dates for ROC Compliances under CFSS	**31/03/2021**

Since, the NCLT could not function, all revival applications are still lying with the NCLT. Also, your good self is also aware that the intent of the scheme was revival and a fresh start, then why shouldn't it be extended generously in a year when generosity is needed the most, especially from a Government.

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Having appraised you about the practical timelines, any bargain in time would be a bargain in quality of work, and ultimately the nation would suffer. Further, the onus of creating trust amongst business is on you and not us. Hence, based on our pragmatic requirements, the due dates be extended as follows:

Task	Proposed Due Dates
Tax Audits for AY 2020-21 (including Audits under Transfer Pricing)	31/03/2021
IT Return filing for AY 2020-21	30/04/2021
GST Audits for FY 2019-20	07/08/2021
LLP Settlement Scheme 2020 (LLPSS)	31/03/2021
Company Fresh Start Scheme (CFSS)	31/03/2021

7. Existing deadlines of ITD, GST, ROC results into serious labour law violations:

Section 15 of Gujarat Shops and Establishment (Regulation of Employment and Conditions of Service) Act, 2019 states as follows:

> ***Payment of wages for overtime***
>
> *Where a worker is required to work in a shop or establishment beyond nine hours a day or **forty-eight hours a week**, he shall be entitled, in respect of the overtime work, wages at the rate of twice his ordinary rate of wages. The total number of overtime hours shall not exceed one hundred and twenty-five hours in a period of three months.*
>
> *As per Sec.2(s) "**Worker**" means any person including a person engaged through an outsourcing agency (except an apprentice under Apprentices Act, 1961) employed to do any manual , unskilled, skilled, technical,*

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operational or clerical work for hire or reward, whether the terms of employment be express or implied.

*As per Sec.2(c)(i) "**establishment**" includes, establishment of any medical practitioner (including hospital, dispensary, clinic, polyclinic, maternity home and such others), architect, engineer, accountant, tax consultant or any other technical or professional consultant;*

Even though any manager, senior accountant, clerk or a peon is given thrice the salary, a violation under Section 15 above, never gets ratified. Hence, the maximum possible working hours per day is 8.98 hours [(12 weeks x 48 hours per week max) plus 125 hours of overtime = 701 hours in 3 months / 78 working days in 3 months]. Any working hours above this, whether compensated as overtime or not, is a pure violation punishable with a fine of Rs.50000/- u/s 29 of the said act.

Usually, SMP auditors visit their MSME clients falling under the scope of Factories Act, 1948, where working overtime with dedicated factory staff of MSME Clients is also not allowed beyond 48 hours per week unless permitted by competent authority which may be allowed maximum upto 60 hours per week. Any work in excess of the above stipulation is an offence u/s 92 of the Factories Act, 1948 and punishable with imprisonment for a term which may extend to two years or with fine which may extend to one lakh rupees or with both. In case of continuing offence, the same is punishable with a fine of Rs.1000 per day for which the offence continues.

The question is, whether the CBDT, CBIC and the MCA intend to make tax and other professionals work in a manner that constitutes crime? We demand an honest answer to

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Income Tax India @IncomeTaxIndia · Dec 25, 2020
Here's a look at the daily statistics of Income Tax Returns filed.
7,63,832 #ITRs for AY 2020-21 have been filed upto 2100hrs today.
For any assistance please connect on bit.ly/2YgCyk3. We will be glad to assist!
@nsitharamanoffc
@Anurag_Office
@FinMinIndia
487 266 700

Income Tax India @IncomeTaxIndia · Dec 25, 2020
Here's a look at the daily statistics of Income Tax Returns filed:
5,82,988 #ITRs for AY 2020-21 have been filed upto 1800hrs today.
For any assistance please connect on bit.ly/2YgCyk3. We will be glad to assist!
@nsitharamanoffc
@Anurag_Office
@FinMinIndia
299 178 514

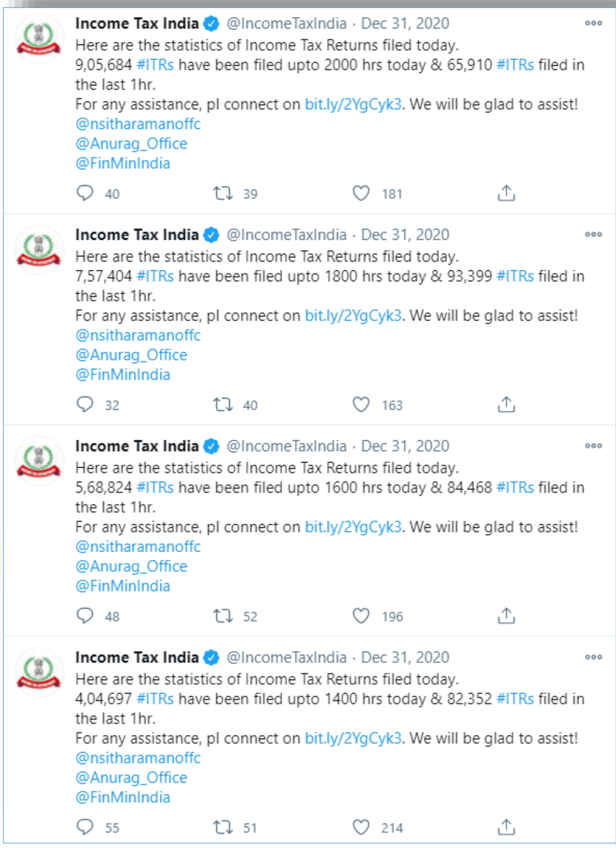
Income Tax India @IncomeTaxIndia · Dec 25, 2020
Here's a look at the daily statistics of Income Tax Returns filed:
3,57,038 #ITRs for AY 2020-21 have been filed upto 1500hrs today.
For any assistance please connect on bit.ly/2YgCyk3. We will be glad to assist!
@nsitharamanoffc
@Anurag_Office
@FinMinIndia
351 157 472

the same not only for this year's due date extension, but in designing a pattern of tax and other compliances in the next Budget 2021, since we found the following tweets intended to increase tension and work pressure even on Sundays:

- On 25th December 2020 (Christmas)

It can be seen, that a time wise hourly breakup of IT Returns filed on the filing portal is conveyed which is increasing even after office hours. Yet the ITD is keen on anyhow meeting its deadlines.

- On 31st December 2020 (Sunday)
- Also, the latest due date extension Fatwa which extended due date for upload of IT Returns by 10 days and now the last date for uploading IT Returns for AY 2020-21 is 10th January 2021 i.e. **Sunday**.


Income Tax India @IncomeTaxIndia · Dec 31, 2020
Here are the statistics of Income Tax Returns filed today.
9,05,684 #ITRs have been filed upto 2000 hrs today & 65,910 #ITRs filed in the last 1hr.
For any assistance, pl connect on bit.ly/2YgCyk3. We will be glad to assist!
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40 39 181

Income Tax India @IncomeTaxIndia · Dec 31, 2020
Here are the statistics of Income Tax Returns filed today.
7,57,404 #ITRs have been filed upto 1800 hrs today & 93,399 #ITRs filed in the last 1hr.
For any assistance, pl connect on bit.ly/2YgCyk3. We will be glad to assist!
@nsitharamanoffc
@Anurag_Office
@FinMinIndia
32 40 163

Income Tax India @IncomeTaxIndia · Dec 31, 2020
Here are the statistics of Income Tax Returns filed today.
5,68,824 #ITRs have been filed upto 1600 hrs today & 84,468 #ITRs filed in the last 1hr.
For any assistance, pl connect on bit.ly/2YgCyk3. We will be glad to assist!
@nsitharamanoffc
@Anurag_Office
@FinMinIndia
48 52 196

Income Tax India @IncomeTaxIndia · Dec 31, 2020
Here are the statistics of Income Tax Returns filed today.
4,04,697 #ITRs have been filed upto 1400 hrs today & 82,352 #ITRs filed in the last 1hr.
For any assistance, pl connect on bit.ly/2YgCyk3. We will be glad to assist!
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8. Order of the Hon'ble Supreme Court on account of COVID19:

Kindly note that an order of Hon'ble Supreme Court dt.15-03-2020 doing away with the requirements of limitation under general or special law (both Central or State) for appeals, petitions, applications, suits and all other proceedings before various courts and authorities, is still in force until further orders. The same had been issued keeping in mind public safety. So, whether or not Limitation Act applies to routine compliances under Income Tax, GST or ROC, the order of Hon'ble Supreme Court should be taken up in the spirit in which it was issued i.e. Public Safety.

9. What a People's Government shouldn't be doing:

There is a difference between a Government and a People's Government. People's Government should be well aware of public needs. Request for Extending compliance due dates under various laws is a petty demand by the stakeholders and not an intention to evade compliance, but the approach and manner in which FMO has taken up the matter as if a huge monetary demand is made. Extension is for mutual benefit. Besides, it is tax neutral in both GST as well as Income Tax. As for ROC compliances, simply because companies intending to take benefit of any scheme could reach only few hours after the closure of scheme and have to pay hefty late fees and penalty, such that closure of company becomes more beneficial than the resolving those compliances. This is not called a fair treatment and an ill-inspiration to the stakeholders to do wrong.

Any haste in the process of Audit, Filings or other compliances is counter-productive. CAs bring quality to the tax paying process. However, in these trying times, it is unfortunate that the Government is unable to comprehend the atmosphere of dismay and grievance. Many such instances, which this Government is doing and which a People's Government shouldn't be doing are:

1. Tax Terrorism in creating an atmosphere where tax payers are threatened by the stick of law in a times when both time and health are important.

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2. GSTN Portal, ITR Filing Portal as well as the MCA21 portal, are managed by so called IT Giants, and it is rather shameful and we feel like Unproud Indians, when we see the final outcome in the form of regular downtimes of these critical infrastructure. The world has witnessed a historical paradigm change in taxation with such beautifully written law of GST, but with these half-baked IT infrastructure and the frequent Tax Fatwas, we are giving a wrong message to the world.
3. Every year ITR and related forms are notified late. Utilities of Income Tax as well as GST are released late. In absence of relevant utility, how the filing is ever possible. In GST filing window for GST Audit and Annual Returns for FY 2019-20 was opened in last week of December 2020. The much streamlined MCA is also plagued with similar mischief. The version of Annual Filing form was changed at the eleventh hour on the last day i.e. 31st December 2020, rendering all the ready to upload files with the CS, CAs and other professionals obsolete, and the same also resulted in a non-compliance compelling the stakeholders to pay hefty late fees. In Income Tax, there is a matured concept of marginal relief, but in compliance, a return filed late by a quarter of a second attracts huge penalty, without any relief. A grace period should be allowed, with prior undertaking for submission.
4. Each year the ITR forms reaches new depth and coverage of details as compared to erstwhile return filings. The same does not make ITR a simplified process and not at all ideal for Jhat-pat processing.
5. The logic behind frequent changes to ITR utilities in between the year is also a myth. Substandard platforms earlier using different versions of Java and now Signing utilities using different versions of EMSigner (Proprietary Digital Signing Software) are used. Why the processes of digitally submitting any document is so complicated and out of the reach of ordinary tax professionals or the General

Public? Simple processes like logging in and uploading documents takes hours to complete.

6. Tax payers comprising around 4% of the total population are the real minority bearing the financial load of the remaining public. Squeezing out more and more tax, and later interest, late fees as well as penalty are all pointing towards a sad state of economic affairs and the oppression of the minority.
7. Periodic Fatwas, which are difficult to get tracked and finally land the innocent tax payers in violated situations. These should stop immediately and any new law should be implemented only after suitable deliberations with the stakeholders.
8. Recommendations of GST Council takes ages to get implemented. Either there is no co-ordination between your own departments or your goodself is allowing Officials to play mischief by keeping you in an oblivion.
9. Various departments/ministries under your supervision like MCA, CBDT and CBIC are hijacked by Government Officials and it seems they do not intend to present your good self with the real picture and the outrage in public. Day by day, this is resulting into establishment of Inspector Raj and the once beautifully written GST law is losing all its charm. Every day new Fatwas are widening the scope of officers. Instead of making the system faceless and devoid of corruption, the law is made to operate at the mercy of the Government Officials.
10. Continuously hammering tax payers and other stakeholders with intimations, notices, and reminders even on holidays. Does this tantamount to an acceptance that just due to digitization, tax and other professionals do not have a weekly off, as we used to have during good old days.

10. The Surti Non Co-Operation:

It gives us pleasure to inform your goodself that, CAs of South Gujarat and especially Surat have lots of professional opportunities, where devoting suitable time would yield higher respect and returns. The present compliance work is not at all about money, but

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it is about the professional commitment to get the work done for the client, who are either illiterate, not so literate or not having sufficient time to deal with the meticulous compliances mandated by the government in short spans. A majority of taxpayers are not able to do timely compliances under Income Tax, ROC or GST, effectively vis-à-vis keeping a track of numerous legal updates. In that manner, we are indispensable for the smooth implementation of various policies and accomplishment of various compliances.

Still however, in case, your office has decided to treat our requests and representations as vague and even do not intend to communicate effectively, our level of co-operation with respect to various schemes and policy implementation would henceforth reduce for sure, at least in Surat Region.

We hope the above criticism would be helpful to your good self. Do take positive actions on our demand. If the same is not sufficient, we shall be obliged to send more in the form of a presentation. Hence, please do the needful in the matter to reduce the hardships ASAP.

Thanks & Regards,

For Chartered Accountants Association, Surat.

Rasesh

President | Secretary

Copy to: -

(1) **Minister of Corporate Affairs,**
'A' Wing, Shastri Bhawan,
Rajendra Prasad Road, New Delhi - 110 001 — **- for suitable action**

(2) **Prime Minister,**
152, South Block, Raisina Hills, New Delhi - 110011 — **- for information and appropriate action**

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