



**ALL GUJARAT FEDERATION OF TAX
CONSULTANTS**

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INCOME TAX BAR ASSOCIATION

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Date: 12th September 2025

To,
Smt. Nirmala Sitharaman,
Hon'ble Finance Minister
Government of India
North Block,
New Delhi - 110001
E-mail: fmo@nic.in

Respected Madam,

**Subject: Representation for Extension of Due Dates for Filing of
Income Tax Returns and Tax Audit Reports for AY 2025-26
reiterating the Urgent Need to support the taxpayers and tax
professionals' community of the nation**

1. About the Associations (AGFTC and ITBA):

The All Gujarat Federation of Tax Consultants (AGFTC), founded in 1992, is the apex body in Gujarat leading professional organization for Advocates, Chartered Accountants, and Tax Practitioners across Gujarat, representing over 2,000 members and numerous institutional affiliates. The Income Tax Bar Association, Ahmedabad (ITBA), established in 1947, is one of the oldest in the country and among the region's most respected bodies with over 1,100 members, comprised of tax professionals in Ahmedabad.

Both AGFTC and ITBA are dedicated to advancing tax knowledge and professional excellence in Gujarat. Through regular seminars, lectures, and knowledge-sharing events, they foster legal literacy and constructive stakeholder engagement in taxation policy.

2. Representation related to Extension of Due Date for Income Tax Returns and Tax Audit Reports

Today as the association, we are not representing just our members, we are representing thousands of Chartered Accountants and tax consultants, and we are compelled to bring to your immediate attention the extraordinary hardship currently faced by the entire taxpayer and professional community due to repeated systemic failures, constant portal functionality issues with components like AIS / TIS portal and TRACES portal for 26AS, and the cascading consequences of staggered release of return utilities for AY 2025-26.

(a) Backdrop and Timelines

The official Income Tax portal confirms issuance of JSON schema & ITR utilities as below. In digital environment, this is at the core of the e-filing of Income Tax Returns. In addition, most of the time professionals are using third party software to file ITR & Audit reports, which need little more time after release of schema and testing.

Form	Schema Date	Effective No. of Days Available (up to 15-Sep-2025)**	Effective No. of Days Available (up to 30-Sep-2025)#
ITR-1	30-May-2025	108	
ITR-2	11-Jul-2025	66	
ITR-3	11-Jul-2025	66	
ITR-4	30-May-2025	108	
ITR-5	08-Aug-2025*	38	
ITR-6	14-Aug-2025		
ITR-7	21-Aug-2025		
3CD	14-Aug-2025		47

* excel utility was issued on 08-Aug-2025, utility was issued on 06-Sep-2025

** due date for non-audited cases in ITR 1 to ITR 5

due date for furnishing tax audit reports

These short timelines, when compared to the base of more than 7 crore taxpayers, is completely insufficient. With increased complex transactions, capital gain in Mutual Funds & Shares, effectively in less than 2 months (66 days) to report in ITR 2 & ITR 3 for more than half of the taxpayers.

Similarly, the time available for tax audit with increased reporting related to MSME, GST and all other requirements, the window of mere 47 days is mockery of Chartered Accountants and the taxpayers they represent.

Delay in issuance of schema & utilities has compressed the compliance period drastically for millions of businesses and professionals who depend on these schema & utilities for statutory filings.

(b) Impact on Stakeholders as Human

Despite voluminous official communications on returns filed, the reality on the ground is starkly different: severe portal downtimes, frequent schema and validation changes, AIS / TIS link changes, duplicate data reported in AIS through multiple reporting entities and recurrence of AIS/TDS mismatches have persisted with no effective interim relief or escalation windows.

The 66 days as mentioned in point (a) includes worsened conditions due to **flood** in majority of northern India and state of Rajasthan, **public holidays** and **Sundays** and the **festivals** from Rakshabandhan, Janmashtmi, Onam, Ganesh Chaturthi, Eid & many more in all parts of India.

The absence of effective remedies for grievances, coupled with largely procedural approaches to condonation, has left taxpayers and professionals vulnerable to penal provisions for delays they did not cause.

Overlapping compliance mandates (GST, MCA, Tax Audit) and additional reporting on non-corporate entities have sharply increased the compliance workload without a commensurate adjustment in timelines.

(c) Constitutional and Administrative Principles

It is a settled principle that no person should be penalized for acts or omissions wholly outside their control. The current environment is profoundly at odds with the Taxpayer's Charter and the Government's commitment to "Ease of Doing Business." To expect timely, error-free compliance amidst such operational chaos is fundamentally unfair and erodes trust in the administration.

3. Our Submissions and Urgent Requests

(a) Immediate Extension of Due Dates:

Extension of timeline without any penal implications like interest u/s 234A shall be provided on urgent basis.

Compliance	Existing Due Date	Extension Required
Income Tax Return (Non- Audit Cases)	15-Sep-2025	15-Oct-2025
Furnishing Tax Audit Report	30-Sep-2025	30-Nov-2025
Income Tax Return (Audit Cases)	31-Oct-2025	31-Dec-2025
Transfer Pricing Report	30-Nov-2025	31-Jan-2026
Income Tax Return (Transfer Pricing Cases)	31-Dec-2025	28-Feb-2026
Belated Return	31-Dec-2025	31-Mar-2026

It is our humble request that the Government shall not see this as an extension in filing period, it should be seen as providing minimum required sufficient time for fair and compliant reporting in Income Tax Returns and Audit Reports.

Along with that, please announce that no penal interest, late fees, or related consequences shall be imposed for delayed compliance strictly attributable to delayed utility releases or portal failures.

Expedite and enhance grievance redressal with real operational consequence and accountability.

(b) Transparency & Working Portal:

The extension will be useless and insufficient without direct and immediate stabilization of the IT portal, minimize further schema/validation changes, and remove the failure of vendor in establishing and maintenance of the critical portal for tax growth.

There is an immediate need to establish official responsibility for repeated delays and technical lapses to restore taxpayer confidence.

4. Request

The present crisis is not merely technical issue, but a situation affecting the dignity of professionals, compromising business compliance, and causing avoidable financial distress. Granting immediate and public extension will surely be a moral and constitutional imperative.


We humbly reiterate our total commitment to voluntary compliance and respectfully urge your office to issue the necessary extension and related operational directions without further delay, for the sake of fairness, trust, and the dignity of the entire tax-paying nation.

We humbly request you to consider the representation made by AGFTC & ITBA and oblige.

We sincerely hope that the Government under the dynamic leadership of Hon'ble PM Shri Narendra Modi and Hon'ble FM Smt. Nirmala Sitharaman would provide the requisite relief to the taxpayers at the earliest.

Yours sincerely,

For and behalf of
ALL GUJARAT FEDERATION OF TAX CONSULTANTS



Adv. Ashutosh R.
Thakkar
President

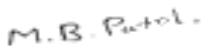


CA Parth Doshi
Hon. Secretary



Adv. Dhiresh T. Shah
Chairman: Representation Committee &
Direct Tax Committee

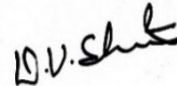
INCOME TAX BAR ASSOCIATION



CA Maulik Patel
President



CA Shivam Bhavsar
Hon. Secretary



Adv. (Dr.) Dhruven Shah
Chairman: Representation Committee

CC to:

1. Hon'ble Revenue Secretary,
Ministry of Finance,
North Block, New Delhi - 110001
2. Hon'ble Chairman,
Central Board of Direct Taxes,
New Delhi. 110001
3. Hon'ble Pr. Chief Commissioner of Income Tax, Gujarat
Aaykar Bhavan, Income Tax, Navrangpura, Ahmedabad-380009