



KARNATAKA STATE CHARTERED ACCOUNTANTS ASSOCIATION

62
CELEBRATING
YEARS
1957-2018

CA Raghavendra Shetty
President

CA Kumar S Jigajinni
Secretary

Date: 18th September 2018

To,

Shri. Sushil Chandra,
The Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
Government of India,
North Block,
New Delhi – 110 001.

Respected Sir,

SUBJECT: REPRESENTATION ON EXTENSION OF DUE DATE FOR TAX AUDIT AND LIKE DUE DATE ASSESSEES FOR KODAGU AND MALANADU REGION

The Karnataka State Chartered Accountants Association (R) (in short '**KSCAA**') is an association of Chartered Accountants, registered under the Karnataka Societies Registration Act, in the year 1957. KSCAA is primarily formed for the welfare of Chartered Accountants and represents before various regulatory authorities to resolve the professional problems faced by chartered accountants and business community.

We have written to your good selves many a times populating issues and possible solutions. Herein, we are presenting before your good selves the difficulties and hardship faced by the trade, consultants and public at large in the Kodagu and Malanadu belt of Karnataka, which faced woes and devastation due to onslaught of severe rains alongside Kerala. The nature and extent of disruption of normal life is beyond explanation and many have lost houses, displaced belongings, etc., and the rains have caused damage to their business and even basic infrastructure beyond immediate resurrection.

We hereby appeal your good selves to consider the plight suffered by the tax assesseees of Kodagu and Malanadu belt and seek your good intervention to extend due date for tax audit and like due date tax returns from 30th September to 31st October for at least such assesseees.

Also, another point of specific mention is that there have been frequent changes in e-schema for tax audit assesseees. With major one coming through Notification No. 33/2018 dated 20th July 2018, though clauses relating to GAAR and GST compliances being deferred to next period; these frequent releases during the latter part of the peak season of audit does not help the quality of audit and audit planning in any way.

Your honour would appreciate that the time available to implement the revised Form 3CD is quite less so to enable the tax audit professionals to perform their obligations in a timely and effective manner. Even the Delhi High Court, in the case of **Avinash Gupta vs Union of India ([2015] 378 ITR 137)**, had directed the CBDT/ Government to ensure that the forms prescribed for the audit report are made available on 1st April of the assessment year. Therefore, any change in tax audit report has to be kept ready even well before April/

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May which help the planning and commencement of audit in line with the statutory requirements for the professionals to accommodate suitably and succinctly.

This write-up is on the back of representation received from trade bodies, tax practitioners who are in the thick of things with the assessees.

We would be highly thankful if you could extend the due date well in advance, which would be very useful in planning the filings for the assessees, businesses and practitioners meaningfully.

Thanking you,

Yours sincerely,

For **Karnataka State Chartered Accountants Association** ®

CA. Raghavendra Shetty
President

CA. Kumar S Jigajinni
Secretary

CA. Vijay Sagar Shenoy
Representation Chairman

CC To: Honorable Union Finance Minister, North Block, New Delhi