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18th September 2025

To
Smt. Nirmala Sitharaman
Hon'ble Union Minister of Finance & Corporate Affairs
Government of India
North Block, New Delhi

Subject: Representation for Extension of Due Dates for Filing of Tax Audit Reports, ITRs & MCA Filings

Respected Madam,

On behalf of the **All India Chartered Accountants' Society (AICAS), established in 1989**, we extend our sincere regards to your esteemed office for consistently supporting taxpayers and professionals to ensure smooth, transparent, and efficient compliance with the taxation and corporate laws of our country.

We write this representation to humbly seek your kind intervention in extending the due dates for **Tax Audit Report (TAR), Income Tax Returns (ITRs) of audit cases, and MCA/ROC filings** for the Financial Year 2024-25 i.e. Assessment Year 2025-26, in light of the exceptional challenges faced this year.

Background & Challenges Faced

1. **Delay in Non-Audit Return Filing Cycle:** Traditionally, Chartered Accountants dedicate the months of August and September exclusively for audit-related filings, as the due date for non-audit ITRs ends on **31st July** each year. However, this year the non-audit ITR due date was extended to **16th September 2025** due to delayed release of ITR forms/utilities and incomplete AIS/TIS data until mid-August 2025. This has left only **14 days for audit clients**, as opposed to the usual two months.

2. **Portal Functionality Issues:** Even now, the Income Tax e-filing portal continues to face intermittent glitches, hampering the smooth uploading and validation of audit reports and returns.

3. **Festive Season Constraints:** India, being a country where a majority of citizens follow Hindu traditions, is presently observing the major festive season of **Navratri (22nd September to 2nd October)**, which further reduces effective working days for tax professionals and business owners.

4. **Natural Calamities:** Many regions of the country are facing **heavy rains and floods,** causing severe disruption in normal business functioning and making it extremely difficult for assessees and professionals to gather, compile, and finalize audit information within the current timelines.

Our Humble Submissions

In order to **ensure high quality, diligent, and timely** compliance, without compromising accuracy due to impractical timelines, we request your kind consideration for extension of statutory due dates as under:

1. **Tax Audit Report (TAR):** Extend last date from 30th September 2025 to 31st October 2025 (for all cases including Transfer Pricing cases).
2. **ITR for Audit Cases and Corporate Returns:** Extend last date to 30th November 2025.
3. **MCA – ROC Filings:** Permit filing of annual returns and financial statements within 60 days of AGM, instead of the existing 30 days, for this compliance year.

Conclusion

These extensions are being sought not only on behalf of Chartered Accountants but also representing the genuine difficulties of business owners, MSMEs, and assessees across India. Granting these reliefs will ensure smoother compliance, reduce unintentional defaults, and enhance the credibility of the compliance ecosystem.

We remain hopeful of your kind and urgent consideration.

With highest regards,

Yours sincerely,

Vaibhav Jain

All India Chartered Accountant Society
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