To
The Jurisdictional Assessing Officer
Barnala, Punjab – 148101

Subject: Request for Parity and Relief in respect of Return Filing Due Dates and Submission of Audit Reports for Assessment Year 2025-26.

Respected Madam,

We, the representatives of the Chartered Accountant Community, Industrial Chamber, and Trade Association of Barnala, humbly submit the following representation for your kind consideration and further submission to the **Hon'ble Chairman, Central Board of Direct Taxes, North Block, New Delhi**.

1. **Parity in Return Filing Due Dates:**

   - This year, the Income-tax Return (ITR) forms and utilities were enabled at a delayed stage – with ITR 3 becoming functional only in late July 2025 and ITRs 5, 6, and 7 in August 2025.
   - Consequently, taxpayers have had very limited time to comply with extensive reporting requirements.
   - While the due date of 31st July 2025 was extended to 16th September 2025, no parallel relief has been granted to assessees whose returns are due on 31st October 2025. Further, the "specified date" for furnishing audit reports under section 44AB and various other sections under the Income Tax Act, 1961 remains unchanged as on 30th September 2025.
   - This creates undue hardship for taxpayers, auditors, and trade bodies, and also disturbs the statutory interval between prescribed dates.

2. **Impact of Floods and Excessive Rainfall in Punjab and other Northern States:**

   - In late August and early September 2025, Punjab and other Northern States like Jammu, Himachal Pradesh and Uttarakhand witnessed unprecedented rainfall and floods, the heaviest in over two decades.
   - Large parts of farmland, including over 1.75 lakh acres across districts and thousands of acres in Barnala District also, were submerged; many villages remain waterlogged.
   - Infrastructure damage, dislocation of residents, and loss of crops have significantly disrupted the working environment, directly impacting taxpayers, businesses, auditors, and institutions in Barnala and surrounding regions.

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3. **Waiver of Penalty u/s 271B**

- Section 271B prescribes penalty for failure to get accounts audited within prescribed timelines.
- However, **Section 273B provides relief where the assessee proves "reasonable cause"** for such failure.
- The combined factors of (i) late availability of utilities, (ii) heavy reporting requirements, and (iii) natural calamity in the form of excessive rainfall and floods in Punjab, constitute **ample reasonable cause**.

Our Request: To kindly recommend timely and adequate upward extension of the "specified date" under section 44AB and the return filing due date of 31st October 2025 to maintain fairness and parity in line with the Taxpayer's Charter.

Further, it may kindly be taken on record and assured by your goodself that even if the above said due dates are not extended by CBDT, since the delay is directly attributable to the causes mentioned at Para 3 above, **no penalty u/s 271B should be levied**, in the interest of fairness and justice.

Conclusion:

We request your good office to kindly forward this representation to the **Chairman, CBDT, North Block, New Delhi**, so that the necessary reliefs can be considered in the larger interest of taxpayers, professionals, and institutions within your jurisdiction.

Thanking you,

Yours sincerely,

For Chartered Accountants Community, For Industrial Chamber & Trade Association,