



# All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

**Regd. Office :**

215, Rewa Chambers,  
31, New Marine Lines,  
Mumbai 400 020.

Tel.: 2200 6342 / 43 / 4970 6343

E-mail: aiftpho@gmail.com

Website: www.aiftponline.org

NATIONAL PRESIDENT

**Samir Jani**  
Junagadh

IMM. PAST PRESIDENT

**Narayan P. Jain**  
Kolkata

DY. PRESIDENT

**S. Venkataramani**  
Bengaluru

VICE PRESIDENTS

**Vinayak Patkar, Mumbai**  
**M. V. J. K. Kumar, Hyderabad**  
**O. P. Shukla, Varanasi**  
**Sandeep Agarwal, Jaipur**  
**Vivek Agarwal, Kolkata**

SECRETARY

**GENERAL**  
**Santosh Gupta**  
Nagpur

TREASURER

**Bhaskar B. Patel**  
Vadodara

September 8, 2025

To,  
Smt. Nirmala Sitharaman  
Hon'ble Finance Minister of India,  
Ministry of Finance,  
Government of India,  
North Block,  
NEW DELHI.

Respected Madam,

**Sub: Representation for Extension of Date for filing ITRs and Tax Audit Reports for AY 2025-26**

**1. A number of States of our country are facing trouble due to floods and landslides. Madam, the dates for filing ITRS in case of non-audit cases as well as other cases is approaching, therefore, we would like to make this Representation for your kind consideration for Extension of Date for filing various ITRs and Tax Audit Reports for AY 2025-26.**

**2. Brief reasons for seeking extension: Briefly the reasons are as given below:**

**a) Delay in release of ITR Forms and utilities: Dates on which utilities were made available are as under-**

**ITR-1      30th July, 2025**

**ITR-2      30th July, 2025**

**ITR-3      30th July, 2025**

**ITR-4      30th July, 2025**

**ITR-5      8th August, 2025**

**ITR-6      XL Utility have been uploaded but offline and Java utility are awaited.**

**ITR-7      XL Utility have been uploaded but offline and Java utility are awaited.**

**Form 3CA, 3CB & 3CD 29<sup>th</sup> July, 2025**

- b) **Technical issues in respect of Income Tax Portal:** This includes System errors while uploading ITRs, Discrepancies and mismatch in Form 26AS, AIS and TIS, Frequent timeouts, and utility compatibility issues.
- c) **Revised format of financial statement for non-corporate entities prescribed by ICAI:** The Institute of Chartered Accountant of India (ICAI) has introduced a revised and standardized format for preparation of Financial Statement for Non-Corporate entities applicable for financial year 2024-25 and onwards. The new format provides a vertical layout for Balance Sheet as well as Profit and Loss account replacing the horizontal/ T Form presentation. It also mandates the presentation of comparative figures for all items and comprehensive disclosure of significant accounting policies relating to contingent liabilities, party transactions and other information. The changes naturally require extra time for preparation, review and reconciliation to adapt to new structure and to ensure proper classification of items and to provide detailed disclosures.
- d) **Festive Seasons:** The compliance period for filing ITRs and Tax Audit Reports etc. coincides with several Festivals including Navratri, Durga Puja, Dussehra, and Deepawali, X-Mas, New Year and other regional festivals requiring frequent travel affecting the tax payers, professionals, accountants as well as support staff.
- e) **Flood and Land slides in Various Parts of the Country:** As your honour are aware that the flood and Land slides has created immense problems in various parts of the country totally disrupting the activities of business people as well as professionals and public at large. As a result, internet services, transportation as well as power supply has been immensely disrupted. IN such a situation filing of ITRs and Audit Reports become almost impossible.

### 3. We are making the request for extension of dates as under:

SI.	Particulars	Present Due Date / Revised Due Date	Suggested Due Dates
a)	Income Tax Returns (Non-audit cases)	15th September, 2025	15th October, 2025
b)	Tax Audit Report	30th September, 2025	31st October, 2025
c)	Income Tax Returns (Audit cases)	31st October, 2025	30th November, 2025
d)	Belated Income Tax Return	31st December, 2025	28th February, 2026

4. Kindly consider our above representation and allow suitable extension of dates for filing ITRs as well as Tax Audit Reports.

Thanking you,

Yours faithfully,

For All India Federation of Tax Practitioners



(Samir S. Jani)  
National President



(Narayan P. Jain)  
Imm. Past National President

CC.: The Hon. Revenue Secretary,  
Ministry of Finance,  
Department of Revenue,  
North Block, New Delhi

The Hon. Chairman,  
Central Board of Direct Taxes,  
Ministry of Finance,  
North Block, New Delhi

Hon. Member (Legislation & Systems)  
Central Board of Direct Taxes,  
Ministry of Finance,  
North Block, New Delhi