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

16.01.2025

To,
The Hon. Finance Minister,
Government of India,
North Block,
New Delhi – 110001.

Ref: Suggestions for Simplification of Tax Code

Hon. Madam,

This has reference to the unique initiative for simplification of Tax Code. All India Federation of Tax Practitioners, an apex body of Chartered Accountants, Tax Advocates and Tax Practitioners representing 32 states and 4 Union territories being 11000 plus members applauds the initiative of the Government under the leadership of Hon. Prime Minister Mr. Narendra Modi and your honor.

As a part of our civil responsibilities, we as a professional body make following suggestions for your kind consideration:

PROBLEM:

With so many provisos and explanations with further provisos, statute becomes difficult in implementing.

RESOLUTION:

The existing statute contains a number of provisos, which spell out the exceptions to the sections / sub-sections / clauses, which are suggested to be kept to the minimum. Further, in some sections, like section 43, there are provisos, explanations and provisos to explanations, which make the section complicated.

Certain sections define a particular term and spelling out certain exclusions therefrom. There are exclusions from such exclusion, which in effect, make it an inclusion. This may pose difficulty in understanding and may be avoided.

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Like, meaning of capital asset in section 2(14) excludes, inter alia, agricultural land; agricultural land, in turn, excludes certain specified areas within a specified distance from a municipality or cantonment board having a certain range of population. In effect, it means that the excluded areas would form part of the definition of capital asset.

Similarly, capital assets excludes personal effects; and personal effects exclude inter alia jewellery, paintings, work of art etc. thereby implying that these are capital assets.

PROBLEM:

Definitions should be inclusive rather than exhaustive since that would ensure certainty.

RESOLUTION:

Definitions should ideally be exhaustive to ensure certainty. Inclusive definitions may be avoided as far as possible since they are open ended leaving scope for multiple interpretations, for example, definitions of "transfer", "person", "income".

PROBLEM:

Default tax regime u\s. 115 BAC (1A) should be the only tax regime without any option to opt out.

RESOLUTION:

The default tax regime under section 115BAC (1A) should be the only tax regime for individuals/HUFs/AOPs/BOIs and Artificial Juridical Persons (eligible assessees).

At present, for A.Y.2025-26, eligible assessees can opt out of the default tax regime and pay tax under the normal provisions of the Act and avail the deductions and exemptions otherwise available under the said provisions. These assessees can opt for section 115BAC (1A) in one year and opt out in another year, if they do not have income under the head "Profits and gains of business or profession".

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The Income-tax Act, 1961 has a number of such provisions containing exemptions and deductions which are available only under the normal provisions of the Act, for instance, deductions under Chapter VI-A like sections 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80QQB, 80RRB, 80TTA, 80TTB, exemptions and deductions in respect of salaries like HRA exemption u/s 10(13A), children education allowance u/s 10(14), deduction in respect of entertainment allowance for government employees u/s 16(ii), professional tax u/s 16(iii) etc. These deductions are not available under the default tax regime u/s 115BAC (1A). However, under the default tax regime u/s 115BAC (1A), the benefit of concessional rates of tax would be available and also, AMT provisions would not be attracted.

Eligible assessees may pay tax under the default tax regime u/s 115BAC (1A) in one year and in the next year opt out of the regime and claim the benefit of all deductions and exemptions. In this manner, the assessees may benefit by alternating between both regimes to reduce their tax liability. However, this may make the compliance and administration of law cumbersome.

The default tax regime u/s 115BAC(1A) offering concessional rates of tax on total income computed without deductions and exemptions, would make both tax compliance and tax administration simple and at the same time, also ensure consistency and certainty.

Considering these benefits, it is suggested that there be no option to choose the alternative tax regime under the normal provisions of the Act for these such assessees. In such a case, these sections providing for deductions can be removed from the Act.

However, deduction for interest on loan u/s 24, set-off and carry forward and set off of loss from house property (on account of such interest) as per the provisions of the Act and deduction for medical insurance premium u/s 80D also be allowed while computing tax under the default tax regime u/s 115BAC(1A).

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PROBLEM:

The Charitable Trust Regime needs to be simplified. Continuous changes in the regime year after year make the compliance and determination of tax liability complex. Computation of total income of a trust and compliance with the procedures should be simplified.

RESOLUTION:

Tax law should not be such that it discourages the activities of charitable trusts, which play an important role in the welfare of the society. Forms need to be updated timely in line with the amendments/clarifications given by way of Circular.

Also, inconsistencies in the provisions relating to trusts need to be rectified. For example, section 12A (1)(ba) requires that trusts should file return of income u/s 139(4A) within the time allowed u/s 139(1) or 139(4). Section 13(9), however, provides that the benefit of exemption of income accumulated u/s 11(2) will not be available if the return of income is not furnished by such person on or before the due date under section 139(1).

Also, whereas section 11(2) requires the statement in Form 10 to be submitted at least 2 months prior to the due date u/s 139(1) for claiming benefit of exemption in respect of income accumulated thereunder, section 13(9) provides an extended time limit of up to due date u/s 139(1) for claim of benefit of accumulation.

These inconsistencies in the provisions need to be addressed.

PROBLEM:

The Finance (No.2) Act, 2024 has reduced the rates of TDS under section 194-DA, 194G, 194H, 194-IB and 194M to 2% w.e.f. 1st October, 2024 to improve ease of doing business and better compliance by tax payers. This is in line with the intent of TDS provisions serving as an audit trail rather than a revenue garnering measure.

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RESOLUTION:

With this intention, TDS rates under all provisions may be scaled down to maximum of 2% resulting in an increase in working capital available and minimize the possibility of disputes arising from the incorrect application of rates.

The rates of TCS under section 206C (1G) on the remittance of funds outside India are 5% and 20%, depending on the amount and purpose of remittance. The concessional rate of 0.5% is only where an amount in excess of Rs.7 lakh being remitted out is a loan from a financial institution for educational purpose. If the source is own funds remitted out for educational purpose, the rate would be 5% for amount in excess of Rs.7 lakh. For other than medical and educational purposes, the rate is 20% for remittance in excess of Rs.7 lakh. For overseas tour package, the rate of TCS is 5% upto Rs.7 lakh and 20% thereafter. The rates are high, particularly considering that such transactions are purely for tracking purposes.

Similarly, TCS rates of 5% and 20% under section 206C (1G) be rationalized and reduced to 2%. Rationalization of TDS/TCS rates will improve compliance and minimize litigation.

TDS@0.1% u/s 194Q of sum exceeding Rs.50 lakhs payable/paid to a resident for purchase of goods and TCS@0.1% u/s 206C (1H) of sum exceeding Rs.50 lakhs received from a resident for sale of goods, introduced to bring unaccounted purchase/sale transactions within the tax net may be removed, since GST returns would serve the purpose of audit trail. This would also reduce the compliance burden on such buyers/sellers and facilitate ease of doing business.

PROBLEM:

Section 143(1)(a) provides the adjustments which can be made while processing the return of income of an assessee.

The adjustments listed out in sub-clauses (i) to (v) of section 143(1) (a) are prima facie adjustments which are to be made in the course of computerized processing without any human interface. In other words, the software is designed to detect arithmetical inaccuracies and incorrect claims apparent from

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any information in the return and make appropriate adjustments in the computation of the total income.

However, in many cases, the adjustments made u/s 143(1)(a) go beyond the sub-clauses (i) to (v) listed therein.

RESOLUTION:

It is suggested that section 143(1)(a) should be amended to require processing of the return after verifying purely arithmetical accuracy, and the refund should be processed based on tax return filed. The timeline for processing of refund to be maximum 15 days. The software should only check mathematical calculations. There should not be denial of claims or adjustments because of mismatch etc.

PROBLEM:

Section 250(6A) provides that in every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), **where it is possible, may** hear and decide such appeal within **one year** from the end of the financial year in which such appeal is filed before him.

Though a time limit has been provided for disposal of appeals, the use of the words "where it is possible, may" indicates that the same are not mandatory. The absence of mandatory provision prescribing a definite timeline results in prolonged litigation, causing genuine hardship to taxpayers.

RESOLUTION:

There is a huge pendency of appeals and demands before Commissioner (Appeals) for over years. A large number of the appeals in recent years pertain to inaccurate processing of income-tax returns by the CPC. The introduction of the authority of Joint Commissioner (Appeals) by the Finance Act, 2023 and the E-appeals Scheme 2023 are steps to reduce the pendency of appeals before Commissioner (Appeals). In order to effectively reduce the pendency of appeals it is suggested that the timeline of one year from the end of the financial year of filing of appeal be mandated under section 250(6A) to ensure speedy disposal of appeals.

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PROBLEM:

The amendments to the limitation period for initiating reassessment proceedings under section 148 over the years have led to significant litigation, and filing of writ petitions before High Courts. While reducing the time period is a welcome move, it often results in immediate pressure on the officers to issue reassessment notices for past years, considering the possibility of potential escapement of income. This creates a pressing situation for taxpayers, tax officers, and the judiciary.

RESOLUTION:

To resolve the hardship to genuine taxpayers and further reduce litigation, it is suggested that a consistent and decisive period of limitation for reassessment proceedings be prescribed and frequent changes to the same be avoided.

PROBLEM:

Prescribing tie limit for passing of an order under section 201.

RESOLUTION:

An assessment is carried out by the Assessing Officer u/s 143(3) or 147, as the case may be, whereas order deeming a person as an assessee in default is passed by jurisdictional TDS officer under section 201.

Non-deduction of TDS leads to initiation of TDS proceedings under section 201. It is often seen that while the TDS proceedings are still ongoing, the information is also shared with the Assessing Officer to carry out the assessment / reassessment to make the disallowance of expenses under section 40(a)(i) or 40(a)(ia) for non-deduction of tax at source. This is done inspite of the TDS proceedings being in progress and not concluded. While the assessment needs to be concluded within a year, TDS proceedings often continue thereafter. This leads to the situation where addition is made under section 40(a)(i) or 40(a)(ia) during assessment while TDS proceedings may be eventually dropped or may still continue, opening avenues for litigation by the assessees.

To address this concern, the timeline for completing the TDS proceedings be further curtailed and aligned with the timelines for assessment.

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PROBLEM:

Efficient management of AIS Feedback and Response.

RESOLUTION:

The responses/feedback submitted by the assessee concerning discrepancies in the AIS transactions be promptly reviewed. Any mismatch or inconsistency highlighted by the assessee be communicated promptly to the source of the information (e.g., banks, financial institutions). The department may ensure that such matters are resolved at the earliest, minimising delays and reducing undue burden on taxpayers. This would promote transparency and efficiency.

PROBLEM:

Effective redressal of grievance.

RESOLUTION:

Track the status of grievances raised on the Income-tax Portal poses a challenge for many taxpayers. Many grievances are marked as "resolved" without any reasonable solution, and often, automated or generic replies are given, leaving taxpayers to repeatedly follow up without any meaningful resolution. This difficulty may be attributed to the lack of designated officers responsible for tracking and resolving these grievances.

To address this concern, it is suggested to appoint designated officers, working directly under the supervision of the Principal Commissioner or Principal Chief Commissioner of Income-tax, who would be accountable for the grievances being followed up by the taxpayers. This will help ensure that grievances are addressed appropriately and will reduce instances where grievances are closed without satisfactory resolution, merely to show timely responses.

PROBLEM:

Tax Deduction under section 194T from Interest, Remuneration etc to partners by firm.

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RESOLUTION:

S.194T - It is suggested that the amendment as proposed in section 194T be reconsidered and withdrawn. Instead, the amount paid to partners can be captured in the Annual Information Statement, which would help track payments by the firm to partners.

Alternatively, the rate of TDS under section 194T may be reduced from 10% to 2%, in line with the reduction in the rates of TDS by the Finance (No.2) Act, 2024 in other sections.

PROBLEM:

Deadline to file a belated and revised return under section 139 (4) & (5) is 31st December of the relevant assessment year. The additional time to file a belated return and revised return is too short.

RESOLUTION:

Earlier, it was up to 31 March of the assessment year relevant to the previous year. Many taxpayers may only become aware of errors or omissions in their return during the course of assessment proceedings. By this time, the window for filing a revised return has already closed.

PROBLEM:

There is no provision prescribing process for amendment in PAN or Surrender of PAN.

RESOLUTION:

It is suggested that provision may be made for:
(i) application within 30 days of amendment in PAN data and
(ii) surrender on
- death (by legal representative),
- merger,
- conversion,
- liquidation,
- strike-off.

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Additionally, it is also suggested that there should be a single window application for updation of PAN for all purposes, which would automatically change in jurisdiction.

PROBLEM:

Country witnessed a landmark reform in the system of tax administration through a visionary Prime Minister/Finance Minister while introducing S.144B which has already achieved transparency, reducing taxpayer interface, and ensuring accountability. Based on volume of compliance from taxpayers and professionals, server capacity needs to be enhanced and seamless functionality to be ensured, particularly during peak filing periods, to avoid system crashes and delays.

Some of the specific concerns to be addressed are:

- **File Size Restriction**: The file upload size of each attachment is limited to 5MB and all attachments together cannot exceed 50MB.
- **Limited Document Categories**: The restricted categories for document attachments, which can be selected only once (e.g., "Sale Deed copies"), compel users to choose the "Others" category repeatedly, leading to confusion. Expanding and refining these categories would be beneficial.
- **Frequent Internal Errors**: Document upload processes are often disrupted by internal errors, causing delays and non-submission of details. Addressing these technical glitches promptly is critical.
- **Video Conferencing Hurdles**: The process for seeking video conferencing lacks an option for uploading a Power of Attorney by the authorized representative, which was previously available. This functionality should be reinstated to streamline the process.
- **Attachment Limits**: The system permits only ten attachments at a time, forcing users to restart the process to upload additional files. Removing the limit would significantly enhance user experience.

RESOLUTION:

It is suggested that communications under the faceless assessment system be accompanied by clear, concise instructions and a reasonable timeframe for compliance, considering the complexities involved in submitting responses. Also,

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a dedicated technical support team be established to resolve any issues that arise during the submission process real-time. A dispute resolution mechanism should be introduced to handle grievances related to procedural failures under faceless assessments.

User experience and efficiency under the Faceless Assessment may be enhanced by working on following-

- Increasing the size of all attachments to at least 1 GB.
- Expanding and refining document category options to reduce reliance on the "Others" category.
- Implementing robust technical support for real-time resolution of system errors.
- Reinstating the option to upload Power of Attorney for video conferencing requests.
- Removing the attachment limit of 10 files per submission. There should be no limit on the number of files which can be attached per submission.

PROBLEM:

Amendment and or Surrender of PAN - S.139A-There is no provision as of now for amendment /surrender of PAN. Jurisdictional issues arise due to non-intimation of change in address etc.

Further, the process for changing address in PAN is as follows -

1. An application has to be made for updation of the PAN database maintained by the PAN issuing authority (Protean)
2. A separate application has to be made for updating the address in the Income-tax database (ITBA).

Even if the address is updated in the PAN database maintained by the PAN issuing authority and in the Income-tax database, the change in jurisdiction will not take place automatically.

RESOLUTION:

It is suggested that provision may be made for:

(i) application within 30 days of amendment in PAN data and

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(ii) surrender on
- death (by legal representative),
- merger,
- conversion,
- liquidation,
- strike-off.

Additionally, it is also suggested that there should be a single window application for updation of PAN for all purposes, which would automatically change in jurisdiction.

PROBLEM:

As per S.12A (1) (b) The requirement of maintenance of books of account and other documents by trusts and institutions for 10 years is much longer and needs to be aligned with the requirements in the other provisions of the Act.

In this context, it may be noted that section 44AA (1) requires persons carrying on specified profession to maintain the books of account and documents prescribed in Rule 6F (2). Rule 6F (5) requires that such books of account be maintained for a period of 6 years from the end of the relevant assessment year.

RESOLUTION:

It is suggested that Rule 17AA (4) be amended to require trusts and institutions to keep and maintain their books of account and other documents for a period of 6 years from the end of the relevant assessment year.

PROBLEM:

Repetitive data entries-Form No. ITR-7 requires several details that are already covered in the audit report filed in Form 10B or Form 10BB. The requirement to fill up the details once again in the return form may be removed in order to reduce the compliance burden on the trusts.

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RESOLUTION:

It is suggested to streamline the compliance process, by simplifying Form No. ITR-7. Information already submitted in Form 10B/10BB may be auto populated in Form No.ITR-7. This can ease the filing process for trusts and institutions.

PROBLEM:

Mismatch of TDS claimed in return and subsequent rectification or revision petition.

There are several instances of mismatches in case of TDS claimed and TDS allowed while processing return u/s 143(1)(a). In some cases, such mismatches also lead to issuance of intimation u/s 139. For example, some deductee taxpayers are facing an issue where higher income from an earlier previous year is reflected in their Form 26AS in the current financial year. This is on account of tax of an earlier previous year being deducted in the current financial year by the deductor at the time of payment, whereas, the income was reflected in the return of an earlier year by the deductee taxpayer on an accrual basis. The prior year's income on which tax is deducted at source (TDS) in the current year is being matched with the income of the current year. In cases where the prior year's income (as shown in Form No. 26AS of the current year) is higher and the current year's income reflected in the return of income is lower, the consequent mismatch results in the return of income of the current year of the deductee-taxpayer being wrongly treated as defective and issuance of intimation under section 139(9) to him to rectify the defect. This is one such example. There are several other instances of mismatch.

RESOLUTION:

It is suggested that an **year-wise E-ledger mechanism**, similar to the one implemented in respect of the Goods and Services Tax (GST), be introduced for income-tax payments also. The key benefits of the e-Ledger system in GST include providing a transparent, real-time overview of tax credits, cash balances, and set off of liabilities. A similar system can be effectively implemented for income tax to improve ease of doing business, enhance compliance, and increase operational efficiency.

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The **year-wise Income-tax e-Ledger** would capture all advance tax payments made, the TDS/TCS credits which can be adjusted against the tax due for the current previous year. The balance credit, after adjusting the tax due, may be refunded to the assessee or allowed to be carried forward to the next year for adjustment against tax due in that year. On the other hand, if the tax due is more than the credit, the assessee can pay the same by way of self-assessment tax.

PROBLEM:

Rectification of mistakes on the portal does not permit change of Gross Total Income and or claim for higher tax paid than claimed in the return. This is ignoring the Board's Circular No. 014 (XL-35) dated 11-4-1955 provides as follows:— "The intention of this circular is not that tax due should not be charged or that any favour should be shown to anybody in the matter of assessment, or where investigations are called for, they should not be made. Whatever the legitimate tax it must be assessed and must be collected. The purpose of this circular is merely to emphasis that we should not take advantage of an assessee's ignorance to collect more tax out of him than is legitimately due from him."

RESOLUTION:

Proper changes should be made on the portal to accept such rectification applications and reduce litigation.

PROBLEM:

Section 115BBE was introduced with effect from 01.04.2013 wherein a special rate of 30% tax was provided for. Subsequently, this rate of tax was amended to 60%. This is a disincentive to those who voluntarily intend to disclose additional income without any detection of Undisclosed Income or investment.

RESOLUTION:

The rate may be reduced to 30% prospectively so as to eradicate cash transactions for the future, contribute to the economy of the country and also reduce litigations.

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PROBLEM:

Grievance on CP-Gram or Income Tax Portal requires effective monitoring since on allotment of grievance to the Jurisdictional Authority a routine reply is received stating that the grievance is resolved. No effective result is given to the tax payer.

RESOLUTION:

A monitoring system for such grievances be created and effective results be given and accountability of responsible authority be fixed.

The Federation is prepared, if desired, to directly interact with authorities to explain or make any clarification in above respect.

As understood from the media reports, the simplification bill would be placed on the Bench during Budget Session, thus this preliminary representation for your honor's kind consideration.

Thanking Your Honor.

Yours faithfully,

(Samir S Jani)
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