



28th July, 2020

To
Shri Pramod Chandra Mody
Central Board of Direct Taxes,
North block
New Delhi – 110003

Durgesh V. Buch
President

Natubhai Patel
Sr. Vice President

Bhargav Thakkar
Vice President

Sanjeev Chhajer
Secretary

Dilip M. Padhya
Secretary (R)

Pathik S. Patwari
Treasurer

Sub: Request to extend the deadline of submitting response to high value transactions (e-campaign) till 31st August, 2020

Respected Sir,

We would like to place on record our sincere appreciation to the laudable efforts taken by the government towards fighting the COVID-19 pandemic and also applaud the recent relaxations and support given by bringing in the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020, economic stimulus package of Rs. 20 lakh crore under the Atmanirbhar Bharat Abhiyan and further amending the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 by issuance of notification dated 24th June, 2020. The approach espoused by extending due dates, waiver of penalty for different regulatory and statutory aspects to address the myriad problems faced by residents in dealing with the coronavirus is exemplary. India's pre-emptive lockdowns have saved many lives and may have reduced long-run economic costs of the Covid-19 crisis. This regime has provided us with new hope and optimism for a future bereft of the virus

The CBDT vide its Press release dated 18th July 2020, had announced an e-campaign on voluntary compliance of Income Tax for F.Y. 2018-19 from 20th July, 2020 to 31st July, 2020. This is an extremely important step taken by the CBDT to strengthen the e-assessment scheme and to launch a more tax payer friendly regime. The campaign emphasizes on voluntary compliance by tax payer and will definitely free the taxpayer from rigors of notices and assessments and also to increase the transparency and accountability in tax administration.

We are writing this letter to your good self to consider our request to extend the deadline of submitting response to high value transactions till 31st August, 2020 and incorporate suggested changes to make compliance portal user friendly per the following reasons:

1. Though the e-campaign on voluntary compliance relating to Income tax for the FY 2018-19 i.e. started from 20th July, 2020, the tax payers are receiving notices even on 24th July, 2020 and onwards with reply to be submitted by 31st July, 2020. The campaign provides very less time to the tax payers for filing response based on the information available on portal. Filling of such response would require considerable time on the part of the tax payers as they have to first compile the data and then reconcile it with the information on portal. The hardships of the tax payers have further increased as the majority of the cities are under lockdown due to the COVID-19 pandemic.

There are various places in the country that are either still under **strict lockdown** or are under **containment zones** as the cases are increasing exponentially on a daily basis. In West Bengal lockdown has already been extended till 31st July, 2020. Mumbai and Delhi are also worse affected and majority of the offices are not functioning. Though most of us are getting used to the “new normal”, the **strength of workforce at the offices of taxpayers and their consultants is less and nowhere close to its full capacity**. COVID-19 has had a huge impact psychologically and it will take some time for people to leave behind the fear and anxiety caused due to this pandemic. **Even the professionals and consultants are facing the issue of insufficient staff / staff working from home without data / staff quarantined in containment zones etc. making it extremely difficult to perform the required data analysis and reply of notices in time**. Restriction on travelling and number of people working also impacts the office of tax payers and consultants’ ability to do work on time. The extension would provide enough time to comply with the e-campaign in timely and most appropriate manner.

Therefore we request you to provide time to assesseees to give replies to the notices till 31st August, 2020.

2. On compliance portal, there are only 5 options available to the tax payer for giving reply to the notice for high value transactions viz. (i) Information is correct, (ii) Information is not fully correct, (iii) Information related to other person/year, (iv) Information is duplicate/included in other displayed information, and (v) Information is denied. There are no fields where the tax payers can give detailed explanations for justifying their data previously uploaded in the income tax returns or submit their stand for the information asked for in e-campaign. Further there is no option to attach supporting documents. **Hence it is urgently request to provide a checkbox where detailed comments / explanations can be posted and supporting documents can be attached.**

Safeguards should also be provided against any fishing or roving enquiry which may be initiated on the basis of response filed by the tax payers.

Durgesh V. Buch
President

Natubhai Patel
Sr. Vice President

Bhargav Thakkar
Vice President

Sanjeev Chhajjar
Secretary

Dilip M. Padhya
Secretary (R)

Pathik S. Patwari
Treasurer



In addition, **mechanism should be implemented so as to provide for proper and judicious disposal of the responses filed by the tax payers.** The tax payers should also be provided an opportunity of being heard before the response is rejected / any adverse action is taken based on the submission. Moreover, it should also be provided that the cases would not be picked up for assessments on the same point unless such responses are dealt with, otherwise the cases would be nevertheless picked up for assessment u/s 143(3)/144 as the case may be, which would make the entire campaign an idle ceremony.

We all are facing this unsurpassable situation and we require your co-operation and patient hearing to our concerns. We would be very grateful if your goodself would take an early action in this regard and have a positive consideration of our requests. This will be very useful for the taxation fraternity and also for the trade and industry. **In conclusion, we request you that while the objects of the scheme are appreciable, for the reasons mentioned above, the deadline for submission of response should be extended to 31st August, 2020.**

With warm regards,
Yours sincerely,

Tanmay Mehta
Secretary General

Durgesh V. Buch
President

Natubhai Patel
Sr. Vice President

Bhargav Thakkar
Vice President

Sanjeev Chhajer
Secretary

Dilip M. Padhya
Secretary (R)

Pathik S. Patwari
Treasurer