TO,

THE CHAIRMAN,

CBDT

SUB - EXTENSION OF SUBMISSION OF TIME FOR SUBMITTING TAR & ITR

7 REASONS: WHY SHOULD CBDT EXTEND TIME

1) **NOTIFICATION ISSUED TOO LATE - ONLINE FILLING OF REPORT IS A NEW SYSYEM IMPLEMENTED BY IT DEPARTMENT THIS YEAR. NOTIFICATIONS FOR THE SAME HAD BEEN ISSUED TOO LATE, I.E. IN THE MONTH OF MAY & JUNE (NOTIFICATION NO. 36 DATED 23RD MAY, 2013 & NOTIFICATION NO. 44 DATED 19TH JUNE, 2013)**

2) **WASTED TIME IN UNDERSTANDING THE SYSTEM: WE HAD WASTED SO MANY TIME IN UNDERSTANDING THE SYSTEM AS IT WAS A NEW SYSTEM.**

3) **WASTED TIME DUE TO FAULTY SYSTEM: WE HAD WASTED SO MANY TIME DUE TO FAULTY SYSTEM OF TAX AUDIT REPORT.**

4) **WASTED TIME DUE TO CHANGE IN UTILITY BY DEPARTMENT (12 TIMES): WE HAD WASTED SO MANY TIME DUE TO THE FACT THE DEPARTMENT HAD CHANGED UTILITY EVERY WEEK AND SOMETIMES TWO OR THREE TIMES IN A WEEK.**

5) **WASTED TIME TO ANALYSE THE EFFECT OF FAULTY SYSTEM: WE HAD WASTED SO MANY TIME DUE TO ANALYSING THE EFFECTS OF FAULTY SYSTEM OF THE DEPARTMENT ON VARIOUS TAX AUDIT REPORTS FILLED BY US.**

6) **MENTAL PRESSURE ON CA'S – AS A RESULT OF THE ABOVE, WE CHARTERED ACCOUNTANTS HAD UNDUE PRESSURE NOT ONLY DUE TO THE FAULTY SYSTEM OF THE CBDT BUT ALSO DUE TO THE UNCERTAINTY PREVAILED THROUGHT INDIA AMONG ALL CA'S.**

7) **MANY OF THE ISSUES HAD STILL NOT RESOLVED - 17 PROBLEMS STILL REQUIRES SYSTEM CHANGE BY IT DEPARTMENT, WHICH HAS BEEN INCLUDED SEPARATELY BELOW.**

AS A RESULT, WE COULD HAVE COMPLETED ONLY 80-90% OF OUR WORK AND WE EARNESTLY REQUEST CBDT TO EXTEND THE TIME OF FILLING TAR AS WELL AS ITR. OTHERWISE IT WILL BE HARSH ON CA FATERNITY.

CA NITESH MORE (MODERATOR OF GROUPS OF MORE THAN 1.2 LAKHS CHARTERED ACCOUNTANTS) 9883157484

17 PROBLEMS STILL REQUIRES SYSTEM CHANGE BY IT DEPARTMENT – CA NITESH MORE

1) **PROBLEM OF LEGAL HEIR CERTIFICATE:** AS THERE IS SO MUCH PROBLEMS AND DELAY IN GETTING SUCH CERTIFICATE & IN MOST OF THE CASES, LOCAL REVENUE DENY TO ISSUE SUCH CERTIFICATE, WE REQUEST THAT A **CERTIFICATE FROM A CA** CERTIFYING THAT A PERSON IS A SURVIVING FAMILY MEMBER OF DECEASED SHOULD BE ACCEPTED.

2) **PROBLEM OF NEGATIVE SHAREHOLDERS FUNDS IN ITR6:** ITR6 DOES NOT ACCEPT NEGATIVE SHAREHOLDERS FIGURE.

3) **"FORM 10CCB" DOES** NOT CONTAIN **OPTION TO CLAIM 80IE DEDUCTION.** HOWEVER, IT CONTAINS 80IA, 80IB, 80IC.

4) ONE OF MY CLIENTS HAS MADE LATE PAYMENT OF TDS DEDUCTED , IT MEANS PROVISIONS OF TDS HAS NOT BEEN COMPLIED WITH. SO, WE HAVE TO WRITE **"NO"** ACCORDINGLY TO THE ANSWER OF QUESTION WHETHER TDS PROVISIONS HAVE BEEN COMPLIED WITH. BUT THERE IS NO COLUMN IN POINT NO.27, WHERE DETAILS CAN BE GIVEN. IF DETAILS ARE NOT GIVEN PAGE IS NOT BEING VALIDATED.

5) SUPPOSE A PROPRIETORSHIP FIRM IS SUCCEEDED BY PARTNERSHIP FIRM ON 30TH NOVEMBER, THAN TWO B/S & TWO P/L IS TO BE PREPARED. BUT, ITR AS WELL AS FORM 3CD DO NOT TAKES PART OF YEAR.

6) ONE OF OUR CLIENT HAS NOT DEPOSITED P.F. DEDUCTED FROM EMPLOYEES. IN SOME OF THE MONTHS PF HAS BEEN DEPOSITED PARTLY. BUT THERE IS NO PROVISION TO ENTER AMOUNT DEPOSITED IN THE ANNEXURE FORMAT FOR THE SAME.

7) AN INDIVIDUAL HAVE 3 DIFFERENT BUSINESSES AUDITED BY 3 DIFFERENT CAS. HOW TO UPLOAD FORM 3CD?

8) IN ITR6, B/F LOSS OF LAST YEAR IS NOT ADJUSTED TO COMPUTE THE TAXABLE INCOME OF CURRENT YEAR. HOWEVER, IN ITR4, IT IS ADJUSTED.
"WE HAVE BROUGHT FORWARD BUSINESS LOSS OF THE AY 12-13 WHICH IS TO BE ADJUSTED THIS YEAR. BUT IN ITR 6 FOR AY 13-14, THE FIGURE GIVEN IN BFLA IS NOT GETTING CAPTURED WHILE CALCULATING TAX. PLEASE HELP. HOWEVER IF WE USE ITR 4, THE THIS PROBLEM DOES NOT ARISE. IN ITR 6, THE CELL IS CPLOURED AS YELLOW WHEREAS IN ITR 4, THE CELL IS COLOURED AS GREEN.
BIRENDRA SETHIA
09007160933

9) **ANCESTRAL PAN PROBLEM I.T.RETURN SUBMISSION**
MY CLIENT HAD A PAN CONTAINING ANCESTRAL I.E. 01/01/0001. I AM ABLE TO LOGIN INTO THE ACCOUNT OF PARTY BY 01/01/0001. ORIGINAL DOI 10/03/1993 WHICH I AM PUTTING IN THE IT RETURN BUT AT THE TIME OF SUBMISSION IT SAY MISMATCH IN WRONG DOB.

10) THOSE WHO HAVE MORE THAN ONE UNDERTAKING SAY , 5 UNDERTAKING FOR TAKING BENEFITS U/S 80IA ARE UNABLE TO FILE FORM 10CCB AS NO PLACE TO PROVIDE DIFFERENT INFORMATION FOR DIFFERENT UNDERTAKING.

11) AS PER THE PROVISO OF SEC 32 OF THE IT ACT, DEPRECIATION IS ALLOWED TO THE AMALGAMATING COMPANY AND THE AMALGAMATED COMPANY IN THE RATIO OF THE NUMBER OF DAYS FOR WHICH THE ASSET IS USED BY THEM. BUT IN THE ITR THERE IS NO OPTION OF FEEDING DEPRECIATION FIGURES, THE DEPRECIATION FIGURES ARE AUTOMATICALLY CALCULATED ONCE THE DETAIL OF BLOCK OF ASSETS ARE FEEDED. KINDLY GUIDE HOW TO CLAIM THE CORRECT AMOUNT OF DEPRECIATION IN BOTH THE COMPANIES.

12) IN A CASE, ASSESSEE HAS TAKEN A LOAN FROM A RELATIVE WHO IS NOT HAVING PAN NO. SYSTEM IS NOT ACCEPTING ENTRY WITHOUT PAN . PLEASE CLARIFY THAT IN SUCH CASES, HOW TO FILE 3CD.

13) DEP FOR POWER GENERATING UNITS IS ALLOWED TO BE CLAIMED TO STRAIGHT LINE BASIS, BUT THERE IS NO PROVISION IN ONLINE FORM 3CD FOR SUCH CLAIM. SOFTWARE AUTOMATICALLY CLAIMS DEPRECIATION AMOUNT OF WDV BASIS. THERE IS NO POSSIBILITY TO CHANGE IT MANUALLY.

14) FROM: **VINOD AGGARWAL** <VINOD_CA2001@YAHOO.CO.IN>
OUR HUF CLIENT IS RUNNING HOSPITAL ENJOYING EXEMPTION U/S 1023C(VIA). AS PER RULES ITR 7 IS BE FILED ONLINE. HOWEVER WHILE UPLOADING THE SAME OPTION OF ITR 7 IS IS NOT MADE AVAILABLE. KINDLY HELP US IN THE MATTER.
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15) THERE IS NO PAN OF FOREIGN DIRECTOR. HOW TO UPLOAD ITR WITH HIS DIGITAL SIGNATURE?

16) PASSWORD NOT BEING GENERATED BY USING NEW DSC OF TRUSTEE - IN CASE OF TRUST

17) AS PER PROVISION OF SECOND 35AD(7) REFERENCE OF 80IA(7) WHICH SAYS AUDIT REPORT IN FORM NO 10CCB IS TO BE FILED . WHEREAS IN THAT FORM THERE IS NO REFERENCE OF SEC 35 AD .HOW TO FILE THE REPORT IN THE AFORESAID FORM?
CA SURESH NYATI.

Warm Regards

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