

F.No.153/53/2014-TPL (Pt.I)
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)

North Block, TPL Division
New Delhi, the 26th September, 2014

Order under section 119 of the Income-tax Act, 1961

Section 44AB of the Income-tax Act, 1961 ('the Act') read with rule 6G of the Income-tax Rules, 1962 ('the Rules') requires certain persons to file tax audit report in Form No.3CA/Form No.3CB along with prescribed particulars in Form No.3CD. Vide Notification No. 33/2014 dated 25th July, 2014, the forms for filing tax audit report have been revised. As per section 44AB of the Act, the tax audit report has to be obtained and furnished electronically by 30th November of the Assessment year in case of an assessee who is required to furnish report under section 92E of the Act and 30th September of the Assessment year in case of other assesseees.

2. In view of the representations received by the Central Board of Direct Taxes ('the Board'), the due date for obtaining and furnishing of tax audit report under section 44AB of the Act for assessment year 2014-15 in respect of assesseees who are not required to furnish report under section 92E of the Act has been extended from 30th September, 2014 to 30th November, 2014 vide Order No.133/24/2014-TPL dated 20th August, 2014 in exercise of power of the Board under section 119 of the Act. It has been further clarified that the tax audit report filed during the period from 01.04.2014 to 24.07.2014 in the pre-revised forms shall be treated as valid tax audit report under section 44AB.

3. After the extension of the due date for obtaining and furnishing of tax audit report under section 44AB of the Act, a number of representations have been received in the Board requesting for extension of due date for furnishing of return of income for the assesseees who are required to obtain and furnish tax audit report under section 44AB of the Act and for whom the due date for furnishing return of income under section 139(1) of the Act is 30th September, 2014. Writ petitions have also been filed in various High Courts for directing the Board to extend the due date for furnishing of return of income from 30th September, 2014 to 30th November, 2014 in conformity with the extension of the due date for filing of tax audit report.

4. In the High Court of Delhi, a writ petition No.5990/2014 has been filed on this issue. However, before the pronouncement of judgement, the petitioner withdrew the writ petition on 23rd September, 2014. The High Court of Madras passed interim order on 24.09.2014 in writ petitions No.25443 and 26306 to 26310 of 2014 and directed the Board to consider the request of the assesseees in general and consider the extension of time for furnishing the return of income, in tune with the order passed by the Board in F. No.133/24/2014-TPL dated 20.08.2014. It has been reported that the High Court of Judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh disposed the writ petition No.28159 and 28627 of 2014 with a direction to the Board to dispose of the representation of the petitioners. The High Court of Bombay disposed of writ petition No.2492 of 2014 vide order dated 25.09.2014 and directed the Board to look into the practical difficulties of the petitioners and take a just and proper decision in this matter.

5. The Gujarat High Court allowed Special Civil Application No.12656 of 2014 with Special Civil Application No.12571 of 2014 and vide judgement dated 22.09.2014 directed the Board to modify the order under section 119 of the Act dated 20.08.2014 by extending the due date for furnishing the return of income to 30th November, 2014. It has also been further stated in the said order that it would be open for the Board to qualify such relaxation by extending the due date for all purposes, except for the purpose of Explanation 1 to section 234A of the Act.

6. In compliance to the judgement of High Court of Gujarat and after considering the representations made for extension of due date for furnishing of return of income in compliance with the directions of the other High Courts, the Board, in exercise of power conferred by section 119 of the Act, hereby extends, subject to para 7 below, the 'due-date' for furnishing return of income from 30th September, 2014 to 30th November, 2014 for the assessment year 2014-15 for all purposes of the Act, in case of an assessee, who,

- (i) is required to file his return of income by 30th September, 2014 as per clause (a) of Explanation 2 to sub-section (1) of section 139 of the Income-tax Act, 1961; and
- (ii) is also required to get his accounts audited under section 44AB of the Act or is a working partner of a firm whose accounts are required to be audited under section 44AB of the Act.

7. There shall be no extension of the "due date" for the purposes of *Explanation 1* to section 234A (Interest for defaults in furnishing return) of the Act and the assesseees shall remain liable for payment of interest as per the provisions of section 234A of the Act.

8. For removal of doubt, it is clarified that for an assessee (other than working partner of a firm which is required to obtain and furnish tax audit report), who is required to file its return of income by 30th September, 2014 but not required to obtain and furnish tax audit report under section 44AB, the due date for furnishing of return of income for assessment year 2014-15 remains as 30th September, 2014.

(Rajesh Kumar Bhoot)
Director (TPL)

Copy to:-

- (i) The Chairman (CBDT), All Members, Central Board of Direct Taxes for information.
- (ii) All Cadre Controlling Pr. Chief Commissioners of Income-tax with a request to circulate amongst all officers in their regions/charges.
- (iii) The Pr. Director General of Income Tax (Admn.) Mayur Bhawan, New Delhi.
- (iv) The Director General of Income Tax (Systems) with a request for uploading it on the Departmental website.
- (v) Commissioner of Income Tax (M&TP), CBDT.

(Rajesh Kumar Bhoot)
Director (TPL)