

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 14789 of 2018**

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THE ALL GUJARAT FEDERATION OF TAX CONSULTANTS
Versus
UNION OF INDIA

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Appearance:

MR.S.N.SOPARKAR, LD. SENIOR ADVOCATE with MR B S
SOPARKAR(6851) for the PETITIONER(s) No. 1,2
for the RESPONDENT(s) No. 1,2,3

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CORAM: **HONOURABLE MR.JUSTICE AKIL KURESHI**
and
HONOURABLE MR.JUSTICE B.N. KARIA

Date : 24/09/2018

ORAL ORDER

(PER : HONOURABLE MR.JUSTICE AKIL KURESHI)

1. Petition is filed by the All Gujarat Federation of Tax Consultants. They have prayed for a direction to the CBDT to extend the due date for filing income tax returns with tax audit reports from 30.09.2018 to 30.11.2018. Their grievance is that multiple changes were made by the Government of India in the procedural as well as substantial requirements for filing such returns and audit reports. Such multiple changes made at a very late stage would make the task of filing of the returns with audit reports by large number of assesseees across the country before the due date quite impossible.

2. Our attention was drawn to various changes prescribed by the authorities from time to time. It

was pointed out that in the e-filing utility for submitting the returns online, several changes were made after 31.03.2018, last of them being on 19.09.2018. These were broadly procedural changes. However, we gather that the real difficulties faced by the assesseees are in connection with the modifications in Form 3CD which came to be amended by notification dated 20.07.2018 and such changes were brought into force with effect from 20.08.2018. Learned counsel Shri Soparkar drew our attention to the modifications in the details to be supplied in Form 3CD and argued that these additional requirements are extensive and would require the auditors to reverify all the accounts of their client assesseees. Only thereafter, the additional requirements as per the notification dated 20.07.2018 could be complied. He relied on two judgments of this Court dated 22.09.2014 in case of **All Gujarat Federation of Tax Consultants** (copy is annexed at Annexure:A) and dated 29.09.2015 also in case of **All Gujarat Federation of Tax Consultants v. Central Board of Direct Taxes & 1** (copy is annexed at Annexure:B), in which, tendency of the respondents to

make multiple last minute changes was criticized. In both the judgments, directions were issued to grant additional time for filing the returns.

3. We are informed that the petitioners and other bodies and organizations have made multiple representations to the CBDT to grant extension for filing returns. We would like to gather the response of the CBDT to these representations. We would also expect the CBDT to take timely decision on such representations so as to avoid last minute panic. We are sure, CBDT would take into consideration all relevant aspects and take a decision taking into consideration various aspects highlighted by the petitioners and other similarly situated bodies, at the same time, taking care of the interest of the Revenue.

4. **NOTICE**, returnable on 26.09.2018. Direct service **today** is permitted. In addition to normal mode of service, the petitioners are also permitted to communicate this order to the respondents by E-mail.

(AKIL KURESHI, J)

(B.N. KARIA, J)

ANKIT SHAH