



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**

D.B. Civil Writ Petition No. 18528/2025

Tax Bar Association, F120, Heera Panna Market, Gandhinagar, Pur Road, Bhilwara, Rajasthan Through Its Authorized Signatory Amit Kumar Seth S/o Shri Rajjeet Singh Seth Aged About 44 Years, Office Address At F 120, Heera Panna Market, Gandhinagar, Pur Road, Bhilwara, Rajasthan.

----Petitioner

Versus

1. Union Of India, Department Of Revenue, Ministry Of Finance, Government Of India, North Block, New Delhi 110001
2. Central Board Of Direct Taxes Through Its Chairman, Through Its Chairman, department Of Revenue, Ministry Of Finance, Government Of India, New Delhi 110001

----Respondents

Connected With

D.B. Civil Writ Petition No. 18593/2025

1. Tax Bar Association, Having Office At Kar Bhawan, High Court Campus, Jodhpur (Rajasthan)-342006 Through Its President Shri Ajay Soni.
2. Shri Ajay Soni S/o Son Of Shri Kishori Lal Soni, Aged About 38 Years, Resident Of 245-A, Vrindavan Society, Shankar Nagar-D, Pal Road, Jodhpur (Rajasthan).

----Petitioners

Versus

1. Union Of India, Through Secretary (Revenue), Ministry Of Finance (Department Of Revenue) Room No. 46, North Block, New Delhi-110001.
2. Central Board Of Direct Taxes, Through Chairman, Department Of Revenue Minister Of Finance, North Block, New Delhi (Chairmancbdt@nic.in).

----Respondents





For Respondent(s) : Mr. B.P. Bohra, Sr. CGSC with  
Mr. Vaishav Bhansali  
Mr. K.K. Bissa

**HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI**  
**HON'BLE MR. JUSTICE BIPIN GUPTA**

**Order**

**24/09/2025**

1. The matter came up for hearing on 19.09.2025 when learned counsel Mr. B.P. Bohra, Sr. C.G.S.C. and Mr. K.K. Bissa, appearing for the respondents were directed to complete their instructions. Today, the matter has been placed for further consideration and the respondents have reported completion of their preliminary instructions.

2. The present writ petitions, instituted in the nature of public interest litigation by the Tax Bar Association, seek a writ of mandamus directing the respondents, namely the Union of India through the Ministry of Finance and the Central Board of Direct Taxes (CBDT), to extend the statutory due date prescribed for furnishing of Tax Audit Reports (TARs) under Section 44AB of the Income-tax Act, 1961, on account of persistent technical impediments being faced on the e-filing portal. The petitioner-Tax Bar Association has also prayed that no coercive measures, including the levy of late fees or penalties on defaulter assesseees, be imposed for failure to file or upload TARs in Forms 3CA-3CD and/or 3CB-3CD on the Income-Tax portal after the due date on





the liberty to furnish TARs either manually or via e-mail to the jurisdictional officer.

2.1. At the outset it has been clarified the relief presently being adjudicated upon by this Court is confined only to the extension of the specified date for filing of Tax Audit Reports (TARs).

3. Learned Senior Counsel, Mr. Vikas Balia, appearing on behalf of the petitioner, the Tax Bar Association, advanced the submission that all assesseees, particularly those whose accounts are subject to audit, are under a statutory obligation to furnish their Tax Audit Reports (TARs) within the timelines prescribed by law. Learned Senior Counsel laid specific emphasis on the cases of audit-liable assesseees, for whom the statutorily prescribed period for furnishing TARs commences on the first day of April and concludes on the thirtieth day of September.

3.1 Learned counsel submits that the primary objective of filing the Tax Audit Report and the Income Tax Return is to furnish requisite information and update the records of the Department for the purpose of assessment. It is further contended that the purpose of a tax audit is to verify the accuracy of the income computation declared by the taxpayer in the return and to ensure adherence to the provisions of the Income Tax laws, as those assesseees falling within the ambit of tax audit are mandatorily required to have their accounts audited and certified by a Chartered Accountant. The process of tax audit entails meticulous examination and analysis of extensive financial information and





Association frequently encounter technical glitches and operational difficulties while attempting to file the same.

3.2 Learned counsel for the petitioner further submits the following glitches and issues encountered in filing the audit reports and related compliance's on the income-tax portal:

a) Late arrival of utilities and constant updation in versions of utilities:

(i) The ITR Forms 1 to 6 were notified by the month of January, 2024 itself and ITR 7 on 1<sup>st</sup> March, 2024; and the functionalities to file ITRs 1, 2, 4 and 6 were enabled on 1<sup>st</sup> April, 2024. The functionalities to file ITR 3 and 5 were enabled in May, 2024 and ITR 7 in June, 2024, giving sufficient time for taxpayers to file the return of income.

(ii) However, this year, ITR forms have been notified between 29<sup>th</sup> April, 2025 and 9<sup>th</sup> May, 2025 and functionalities were enabled in end of May, 2025 for ITR 1 and 4, in July, 2025 for ITR 2 and 3 and only in August, 2025 for ITR 5, 6 and 7. While the Department has extended the due date in respect of returns to be filed on or before 31<sup>st</sup> July, 2025 proactively to 15<sup>th</sup> September, 2025, there is, however, no corresponding relief for assesseees who are required to file their returns on or before 31<sup>st</sup> October 2025.

(iii) Furthermore, the utility for Form 3CA-3CD and 3CB-3CD was released on 1<sup>st</sup> April, 2024 last year whereas this year, it was released only on 18<sup>th</sup> July, 2025. In this context, it





the due date for furnishing the return of income under section 139(1) i.e., 31 October, 2025.

(iv) In this regard, reference is invited to the Taxpayer's Charter, which requires the taxpayer to be compliant and fulfil his compliance obligations and seek help of the department if needed for the said purpose. The Department, on its part, is committed to provide a fair and impartial system and resolve the tax issues in a time-bound manner. Thus, the Department is requested to assist the taxpayers to comply with their return-filing obligations under the income-tax law, in line with the Taxpayer Charter's assurance of impartiality and fairness.

(v) Further, the legislature has intentionally prescribed distinct due dates under section 139(1) and specified date under section 44AB with a two-month interval between the due date for non-corporate assesseees whose accounts are not required to be audited under the Income-tax Act, 1961 or any other law in force (31<sup>st</sup> July 2025, as in present case) and the specified date under section 44AB (30<sup>th</sup> September, 2025, as in present case); and a one month interval between the "specified date" under section 44AB (i.e., 30<sup>th</sup> September, 2025, as in present case) and the due date for companies and other persons whose accounts are required to be audited under the Income-Tax Act, 1961 or any other law in force (31 October, 2025). Therefore, consequent to





in case of companies and other persons whose accounts are required to be audited under the Income-Tax Act, 1961 or any other law in force becomes imperative to maintain the statutory time intervals.

b) Login issue at Income-Tax portal:

- (i) The portal of the income-tax department is not working properly and therefore, users not only face problems for login into their account for the purpose of filing of Tax Audit Report as well as filing of Income-Tax Return, but also are not able to upload the audit report, pay the taxes, generation of challans, where tax has already been paid from the bank account of the assessee, but the same is not reflecting at income-tax portal and due to which assessees are not able to file their return, etc.

c) Registration of Digital Signature Certificates (DSC):

- (i) One of the major issues is that the DSCs are not getting registered smoothly on the income-tax portal. At times, the portal asks to change the PIN, at times it throws an error of PAN mismatch, sometimes even the server is down. Further, even in the case of registered DSCs, lots of issues are faced while using the DSCs for verification purpose, specifically in the case of Karta / Partner / Directors etc.

d) Issues in getting One-time Passwords (OTPs):





e) Issues in login and registration of new assessee / user:

- (i) The Income-Tax portal is very slow and it takes a lot of time even to login into the portal in order to be able to file returns and related forms. Many a times, the login fails too and the taxpayer is not able to even login again. Further, registration of new assessee / user also is a big challenge as many times registration of new assessee get rejected on the portal for reasons unknown.

f) Annual Information System (AIS), Tax Information System of details updated in Annual (TIS) and Form No. 26AS:

- (i) The new system of AIS and TIS has added to the new set of verification and reconciliation of data by taxpayers. It is worth noting that in most of the cases, there is a lot of mismatch in the information reported in TIS as compared to the actual details and the same reported in Form No. 26AS as well. This has resulted in an additional burden on the taxpayers to reconcile the differences before filing the ITR in order to ensure that there are no further notices/unwarranted 143(1) adjustments and unnecessary hassles post filing of Income tax Returns.

g) Other technical glitches persisting at income-tax portal related to furnishing of Tax Audit Report at Income-tax Portal:

- (i) Inoperativeness of the Audit Report Upload button;





Further, approval of audit report is not possible due to denial of service;

- (iii) Not possible to login as server was not reachable due to heavy traffic at portal;
- (iv) Functionality to accept Form 29B, a report which enables companies to disclose book profit certified by a Chartered Accountant for a particular year u/s 115JB, is still not provided, and so taxpayers are not able to proceed with filing returns with MAT applicability.
- (v) Non availability of past data.
- (vi) Grievances which are raised are closed without any resolution and falsely reported as closed.
- (vii) Rectification requests are not being processed due.

3.3. Learned counsel for the petitioner has thereafter emphasized on the chart for the financial year 2023-24 and 2024-25; the chart indicating the date of release of initial scheme / utility and date of updation / modification of utility are as follows :-

FOR FY 2024-25			
Sr. No.	Particulars	Date of release of initial Scheme/ utility	Date of Updation/ modification utility
1	ITR-1	30 <sup>th</sup> May 2025	30 <sup>th</sup> July 2025
2	ITR-2	11 <sup>th</sup> July 2025	30 <sup>th</sup> July 2025
3	ITR-3	April 30, 2025	30 <sup>th</sup> July 2025
4	ITR-4	April 29, 2025	26 <sup>th</sup> August 2025
5	ITR-5	May 1, 2025	8 <sup>th</sup> August 2025
6	ITR-6	May 6, 2025	15 <sup>th</sup> August 2025
7	ITR-7	May 11, 2025	8 <sup>th</sup> August 2025
8	<b>Form No. 3CA-3CD ( for audit u/s 44AB)</b>	<b>18<sup>th</sup> July 2025</b>	<b>14<sup>th</sup> August 2025</b>
9.	<b>Form No. 3CB-3CD ( for audit u/s 44AB)</b>	<b>18<sup>th</sup> July 2025</b>	<b>14<sup>th</sup> August 2025</b>





2	ITR-2	29 <sup>th</sup> March 2024	11 <sup>th</sup> July 2024
3	ITR-3	09 <sup>th</sup> May 2024	11 <sup>th</sup> July 2024
4	ITR-4	18 <sup>th</sup> March 2024	30 <sup>th</sup> May 2024
5	ITR-5	31 <sup>st</sup> May 2024	6 <sup>th</sup> August 2024
6	ITR-6	29 <sup>th</sup> March 2024	6 <sup>th</sup> August 2024
7	ITR-7	21 <sup>st</sup> June 2024	6 <sup>th</sup> August 2024
8	<b>Form No. 3CA-3CD ( for audit u/s 44AB)</b>	<b>23<sup>rd</sup> April 2024</b>	<b>18<sup>th</sup> July 2024</b>
9.	<b>Form No. 3CB-3CD ( for audit u/s 44AB)</b>	<b>23<sup>rd</sup> April 2024</b>	<b>18<sup>th</sup> July 2024</b>

3.4. Learned counsel further submits that date of release of utility has reduced the uploading duration of audit reports for the aforesaid category, which are Form No.3CA-3CD for audit under Section 44AB and form No.3CB-3CD for audit under Section 44AB in both the financial year.

3.5. The counsel for the petitioner thus, submits that due to recurring technical glitches on the e-filing portal, assessee face undue hardship in filing Tax Audit Reports and therefore seeks extension of the statutory due date and such relief as this Hon'ble Court may deem fit.

4. In response, Mr. K.K. Bissa, learned counsel for the respondent submits that the due date for filing Tax Audit Reports (TARs) for any financial year, as prescribed under Section 44AB of the Income-Tax Act, 1961, is 30<sup>th</sup> September of the following year. This statutory timeline has been in place for an extended period, and taxpayers, including members of the petitioner Association, are well aware of their obligation to file TARs within the prescribed date. He further submits that repeated campaigns have been undertaken by the Income-Tax Department to emphasize the importance of timely filing of such reports.





made available on the Income-Tax e-filing portal in a phased manner, with the utility fully operational since 14<sup>th</sup> August, 2025. The utility is functioning effectively, as evidenced by the successful upload of more than 2.73 lakh TARs for Assessment Year 2025-26 as of 23<sup>rd</sup> September, 2025, 1:00 PM.

4.2 Learned counsel shows the following filing statistics for AY 2024-25 and AY 2025-26 to demonstrate the robustness of the e-filing system and the compliance trends:

a) **Filing Statistics for AY 2024-25:**

- (i) TARs filed from 1<sup>st</sup> April, 2024 to 23<sup>rd</sup> September, 2024: 13,81,184
- (ii) TARs filed during the last week before the due date (24<sup>th</sup> September, 2024 to 30<sup>th</sup> September, 2024): 15,56,964.  
Total TARs filed up to 30<sup>th</sup> September, 2024: 29,38,148
- (iv) TARs filed during the extended period (1<sup>st</sup> October, 2024 to 7<sup>th</sup> October, 2024): 5,42,439
- (v) Grand total TARs filed up to 7th October, 2024: 34,80,587

b) **Filing Status for AY 2025-26** (as of 23<sup>rd</sup> September, 2025, 1:00 PM):

- (I) Total TARs filed: 2,73,367

4.3 Learned counsel for the respondent further submits that filing activity has shown a rising trend in the days leading up to the deadline, consistent with the filing behavior observed in the previous year, where approximately 15.6 lakh TARs were filed in the last week before the due date for AY 2024-25. The breakup of





22-Sep-2025	28,992	441	2992	32,425
21-Sep-2025	14,542	132	1063	15,737
20-Sep-2025	22,296	273	2139	24,708
19-Sep-2025	18,663	246	1727	20,636
18-Sep-2025	17,765	208	1472	19,445
17-Sep-2025	5868	64	442	6374
16-Sep-2025	3655	63	361	4079
15-Sep-2025	859	23	187	1069

**Filing State for AY 2024-25 :-**

Date	3-CA-CD/ 3CB-CD	Form 10B	Form 10BB	Total
22-Sep-2024	78664	378	2464	81506
21-Sep-2024	90138	591	3748	94477
20-Sep-2024	81546	538	3847	85931
19-Sep-2024	83671	507	3164	87342
18-Sep-202	45173	329	1897	47399
17-Sep-2024	43952	295	1912	46159
16-Sep-2024	52474	315	2365	55154
15-Sep-2024	29877	107	944	30928

4.4 Learned counsel further submits that the Income-Tax Department has ensured robust support mechanisms to facilitate taxpayers in meeting their compliance obligations. A 24/7 helpline has been activated and is fully functional until the due date to address any grievances or technical issues faced by taxpayers. He further submits that individual grievances raised through the Helpdesk, social media posts, or other channels have been promptly addressed, enabling successful filing of Income Tax Returns (ITRs) and TARs.

4.5 Learned counsel acknowledges that on 15<sup>th</sup> September, 2025, due to an unprecedented volume of 3.19 crore logins, there was some sluggishness in the system affecting a limited number of assessee, resulting in isolated instances where ITRs could not





issues have been reported with respect to TAR filings for AY 2025-26.

4.6 Learned counsel further submits that there have been no large-scale technical glitches affecting a significant number of assessees in filing TARs for AY 2025-26. The following points further substantiate this position:

- a) The due date for TAR filing, i.e., 30<sup>th</sup> September, 2025, was known to all stakeholders since the beginning of the financial year, providing ample time for preparation and compliance.
- b) Although utilities for most forms were made available by July/August 2025, nothing prevented Chartered Accountants or tax consultants from commencing tax audits prior to these dates, as the underlying processes do not depend solely on the availability of the filing utility.
- c) The e-filing portal has demonstrated sufficient capacity to handle TAR uploads, as evidenced by the successful filing of over 34.80 lakh TARs for AY 2024-25 and 2.73 lakh TARs for AY 2025-26 as of 23<sup>rd</sup> September, 2025.

4.7 Learned counsel further submits that the grievances raised by the Petitioner, including issues related to login, Digital Signature Certificates (DSCs), One-time Passwords (OTPs), and the Reconciliation Information System (AIS)/Tax Information System (TIS), are isolated in nature and do not constitute systemic failures warranting an extension of the due date for TAR filing. The department has taken proactive measures to resolve such issues, ensuring that taxpayers can comply with their





4.8 Learned counsel further submits that the statutory timelines prescribed under Section 44AB and Section 139(1) of the Income-tax Act, 1961, are designed to ensure orderly compliance and efficient administration of tax laws. The request for an extension of the due date for TAR filing lacks merit, given the absence of large-scale systemic issues, the significant number of successful filings, and the robust support provided by the Department.

5. After hearing learned counsel for both parties, and particularly taking note of the response submitted by learned counsel Mr. K.K. Bissa, this Court has meticulously examined the filing statistics for Assessment Years (AY) 2024-25 and 2025-26. The statistics for AY 2024-25 reveal that 13,81,184 Tax Audit Reports (TARs) were filed up to one week prior to the original due date (i.e., 23rd September, 2024), and 15,56,964 TARs were filed during the final week before the due date (i.e., 24th September to 30th September, 2024), aggregating to a total of 29,38,148 TARs. Furthermore, 5,42,439 TARs were filed during the extended period (1st October to 7th October, 2024), bringing the cumulative total for AY 2024-25 to 34,80,587 TARs. In stark contrast, for AY 2025-26, as of 23rd September, 2025, with the due date of 30th September, 2025 imminent, only 2,73,367 TARs have been filed, indicating a substantial shortfall vis-à-vis the corresponding period in the preceding year.

5.1. This Court notes with concern the comparative filing status





were filed for AY 2025-26 on the same date. Similarly, on 16th September, 2024, 55,154 TARs were filed, compared to only 4,079 TARs for AY 2025-26. On 22nd September, 2025, the filing figure for AY 2024-25 stood at 81,560 TARs, whereas for AY 2025-26, it was merely 32,425 TARs. The drastic reduction in filings for AY 2025-26, coupled with the delayed release of utilities, the limited number of TARs filed up to the last week, and the extension granted for individual ITR filings, collectively persuade this Court to prima facie conclude that there exists a significant risk of systemic disruption.

6. From the material placed on record, it emerges that assesseees and professionals have been encountering recurring difficulties while filing Tax Audit Reports and related compliances through the Income-Tax e-filing portal. These difficulties, which are technical in nature, appear to be widespread rather than isolated. The Court considers it appropriate to record the nature of difficulties as highlighted:

**(a) Delayed and staggered release of utilities** – Unlike the preceding assessment year where audit utilities were released well in advance, the present year has witnessed late notification of ITR forms and belated availability of audit utilities, the latest being Forms 3CA-3CD and 3CB-3CD released only on 18.07.2025. Frequent version updates have compounded compliance difficulties. The statutory scheme intentionally prescribes a gap of





gap before the return filing due date under Section 139(1). This staggered framework has been substantially curtailed owing to delayed release of utilities.

**(b) Portal login failures** – Users have consistently faced inability to log in for uploading audit reports, filing returns, payment of taxes, and generation of challans. Instances have also been cited where taxes debited from bank accounts do not reflect on the portal, thereby blocking further compliance.

**(c) Difficulties in registration and use of Digital Signature Certificates (DSCs)** – Frequent error messages relating to PIN change, PAN mismatch, or server unavailability have been reported, which impede mandatory authentication of filings, particularly in the case of key managerial personnel such as Directors, Partners, and Kartas.

**(d) One-Time Password (OTP) issues** – Assesseees are unable to receive OTPs in a timely manner, or receive them after expiry, thereby stalling the filing process.

**(e) Login and registration of new assesseees** – The system has been noted to be slow, with repeated failures in login and frequent rejection of new user registration requests without cogent reasons.

**(f) Mismatch in AIS, TIS, and Form 26AS data** – The introduction of AIS/TIS has led to additional reconciliation





adjustments under Section 143(1) and necessitating time-consuming reconciliations by taxpayers.

**(g) Other persistent technical glitches** – These include non-operability of the “Audit Report Upload” functionality; denial of service due to heavy traffic; inability to access Form 29B utility (for MAT applicability); unavailability of past data; closure of grievances without actual resolution; and pendency of rectification requests.

7. This Court is of the considered view that the technical glitches highlighted by learned counsel for the petitioner, combined with the substantial shortfall in TAR filings for AY 2025-26, as reflected in the figures furnished by the respondent’s counsel, are likely to engender considerable chaos and may inadvertently result in widespread non-compliance by taxpayers with statutory requirements.

8. This Court is also mindful of the powers vested in the Central Board of Direct Taxes (CBDT) under Section 119 of the Income-tax Act, 1961, to issue general or special orders relaxing provisions, including those under Section 139, in respect of any class of cases. Judicial precedents exist wherein courts have intervened where requisite forms were not made available at the commencement of the assessment year and the Revenue failed to provide satisfactory justification for the delay.





the corresponding period, the delayed release and intermittent functioning of e-filing utilities, the recurring technical glitches on the portal, the extension granted for individual ITR filings, and the foreseeable hardship to taxpayers in complying with statutory requirements, collectively necessitate immediate judicial intervention. Accordingly, as an interim measure, **the respondents are directed to extend the due date for filing Tax Audit Reports for AY 2025-26 from 30<sup>th</sup> September, 2025 to 31st October, 2025 for the portal.** The respondents are further directed to resolve the technical glitches on the e-filing portal efficiently and expeditiously, thereby facilitating seamless compliance by taxpayers.

10. This Court observes that Tax Audit Reports, being more voluminous and complex than individual taxpayers' returns, warrant additional time for preparation and filing.

11. List the matters on 27.10.2025.

**(BIPIN GUPTA),J**

**(DR.PUSHPENDRA SINGH BHATI),J**

83-Sudheer/-



---

**(Uploaded on 25/09/2025 at 11:33:28 AM)**  
**(Downloaded on 26/09/2025 at 07:30:41 PM)**