

GAHC010230692018



**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

**Case No. : WP(C) 7361/2018**

1:TAX BAR ASSOCIATION AND ANR.  
THROUGH THE SECRETARY SHREE RAM MARKET. 2ND FLOOR,  
CHATRIBARI, GUWAHATI 781001. ASSAM

2: SRI AMIT PAREEK  
SECRETARY  
TAX BAR ASSOCIATION  
4TH FLOOR  
RAM PRASAD COMPLEX  
CHATRIBARI  
GUWAHATI ASSAM

VERSUS

1:UNION OF INDIA AND ANR.  
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK,  
NEW DELHI-110001

2:CENTRAL BOARD OF DIRECT TAXES  
THROUGH ITS CHAIRMAN  
DEPARTMENT OF REVENUE  
MINISTRY OF FINANCE  
GOVERNMENT OF INDIA  
NEW DELHI 11000

**Advocate for the Petitioner : MS. M L GOPE**

**Advocate for the Respondent : ASSTT.S.G.I.**

**HON'BLE MR. JUSTICE N. KOTISWAR SINGH**

**HON'BLE MR. JUSTICE NELSON SAILO**

**12-10-2018**

[N. K. Singh, J]

Heard Ms. M.L. Gope, learned counsel appearing for the petitioners. Also heard Mr. S.C. Keyal, learned Assistant Solicitor General of India appearing for the respondents.

(2) The present petition has been filed seeking for a direction to the respondent No. 1 and/or 2 to extend the due date of filing of tax, Audit Report and Income-Tax Return, contending that the earlier date fixed on 30.09.2018, is too short for the purpose of filing the same, as it involves various processes and information to be obtained by the concerned assesseees including information relating to GSTR-9, for which the time may be extended up to 31.12.2018.

(3) Mr. S.C. Keyal, learned counsel appearing for the respondents however, submits that the dead-line has been already extended by the authorities up to 31.10.2018 and, as such, the petitioners or the assesseees would have ample time to submit their returns in terms of the aforesaid order dated 08.10.2018 issued under Section 119 of the Income Tax Act , 1961, by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, and, as such, there may not be any need to issue any direction in this petition and it may be closed.

(4) Ms. Gope, learned counsel appearing for the petitioners, however, submits that even if the deadline is extended upto period of 31.10.2018, it would be an onerous exercise and it may not be sufficient for the reasons mentioned above.

(5) She further submits that the petitioners had already approached the authorities by submitting a representation on 20.09.2018 and the petitioners would be satisfied for the time being if a direction is issued to the respondents to consider the said representation, on or before 25.10.2018, so that if in any event the authorities are convinced by the representation,

the authority may extend the time as sought for and if the authorities decline to entertain the representation, the petitioners may be permitted to move this Court again for extension of time.

(6) Having heard the learned counsel for the parties, this Court is of the view that this petition can be disposed of at this stage with the direction to the respondent authorities to consider on or before 25.10.2018 the representation submitted by the petitioners on 20.09.2018 for extension of due date for filing return, by issuing a speaking order so that in the event the petitioners are aggrieved by the order that may be passed, they would have the liberty to approach this Court again.

(7) With the aforesaid observations and directions, the present writ petition is disposed of.

**JUDGE**

**JUDGE**

**Comparing Assistant**