



**Bombay Chartered Accountants' Society**  
*Harnessing Talent and Providing Quality Service*

7, Jolly Bhavan 2, Ground Floor, New Marine Lines, Mumbai - 400 020 • Tel. : + 91 22 6137 7600  
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Hon. Treasurer  
Chirag Doshi  
treasurer@bcasonline.org

Date: 17<sup>th</sup> October '20

To,  
**The Charity Commissioner**  
Office of the Charity Commissioner  
3rd Floor, 83, Dr. Annie Besant Road  
Worli, Mumbai-400 018,  
Maharashtra

**Sub: Representation for extension of time-limit for audit and submission of audited accounts and related documents in the Office of Charity Commissioner.**

Respected Sir,

As you are aware, the whole country is currently fighting with the COVID-19 epidemic and the resultant lockdown since March 2020. You will appreciate that even today, various parts of the city are marked as containment zone and there is increase in severity of cases on daily basis. Many are under self-imposed or compulsory quarantine and working from home to the extent possible with its' own sets of limitations. Further, in most of the States, severe restrictions are imposed on the traveling as the essential public transport like Railway and Metro are still not operational/ are available only to valid pass holders/ employees providing essential services and Central/State Government employees. As a result, the businesses/NGOs are not working routinely and with limited manpower and infrastructure. In this background, we are making this representation before you requesting the extension of time-limits specified in various sections that expires in the month of September 2020. We draw your attention to the Exhibit to this letter where we have explained in detail the need for the said extension

Sr. No.	Reference to Provisions	Background	Reasons for extension
1	Rule 21 of the Maharashtra Public Trust Rules, 1951	Rule 21 mentions that the auditor has to submit a copy of balance sheet, income and expenditure account and audit report to the Deputy or Assistant Charity Commissioner within a fortnight of the audit. <b>Therefore, for the year 2019-20, the date of submission will be on or before 15<sup>th</sup> October '20, which has been extended to 31<sup>st</sup> October '20 as per Notification dated 4<sup>th</sup> August '20</b>	Though the Government has announced the Unlock guidelines, in view of the continuous spread of the virus, still all operations have not resumed 100%. In fact, as per MHA guidelines, offices can work only up to 50% of their capacity. You will appreciate that if a NGO starts' its operations, they would prefer to use this sanctioned strength to permit operational staff who actually carry out the core work of the NGO rather than the finance team, which is more of a support/admin function. For these reasons, finance/tax team members still have to continue to Work from Home and the same has



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			<p>adversely impacted their effective contribution. Since the situation is unlikely to improve in the near future, it is our humble request that the timelines specified in the referred provisions be extended up to <b>31st December '20</b> by issuing a Removal of Difficulty Order.</p> <p><b>This is further to bring to your notice that Ministry of Corporate Affairs (MCA) has already extended the time for filing all the documents to 31st December '20 including filing of audited accounts. Also, the Income Tax filing date is extended to 30th November '20 where several associations have requested for further extension due to the large scale disruption.</b></p>
2	Section 34 of the Maharashtra Public Trust Act, 1950 read with rule 21 of the Maharashtra Public Trust Rules, 1951	<p>As per section 34 of the Maharashtra Public Trust Act, 1950 it is a duty of every auditor auditing the accounts of a public trust to prepare the balance sheet, income and expenditure account and audit report to be submitted to the Trustees and further forward the same to the Deputy or Assistant Charity Commissioner.</p> <p>Rule 21 of the Maharashtra Public Trust Rules, 1951 mentions that the accounts should be audited within 6 months from the date of balancing the accounts under section 33(1). [section 33(1) states the date of balancing the accounts as 31st March of the year].</p> <p><b>Therefore, for the year 2019-20 we can interpret that audit should be completed by 30th September '20</b></p>	<p>The date for submissions of the copy of balance sheet, income and expenditure account and audit report has been extended vide Notification dated 4<sup>th</sup> August 2020 to 31<sup>st</sup> October '20. However, the date of audit of accounts has not been extended. Though it may be concluded that the audit of accounts has also been extended as a corollary, however a specific extension will be in the interest of both the NGOs as well as the Charity Commissioner to avoid any interpretation issues later on. In line of what is requested in our point no. 1 above, we request your goodself to please consider extending the due date of audit of the accounts to 31<sup>st</sup> December '20.</p>



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**After taking into consideration the above facts and current pandemic critical situation, we request to please extend the dates, as requested.**

Thanking You,

Yours faithfully,  
For **Bombay Chartered Accountants Society**

**CA Suhas Paranjpe**  
President

**CA Chetan Shah**  
Chairman – Corporate & Commercial Laws Committee