



Bombay Chartered Accountants' Society

7, Jolly Bhavan 2, Ground Floor, BCAS Chowk, New Marine Lines, Mumbai - 400 020

Tel. : + 91 22 6137 7600 • Website : www.bcasonline.org • E-mail : bca@bcasonline.org

Harnessing Talent and Providing Quality Service



President
Chirag Doshi
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Hon. Treasurer
Kinjal Shah
treasurer@bcasonline.org

Date: 25th September, 2023

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

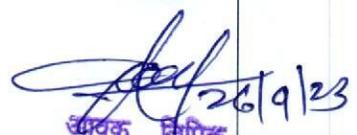
Sub: Representation for extension of time-limit for audit and submission of audited accounts and related documents in the Office of Charity Commissioner for FY 2022-23 due to extension given by the Central Board of Direct Taxes, Ministry of Finance, New Delhi for filing Income Tax return on or before 30th November, 2023 and Non-functioning of Charity Commissioner site for filing audited accounts for last many days.

Respected Sir,

Greetings of the day. We request your honour that due to recent changes in the Income Tax Act, 1961 and major changes in Income Tax related Audit reports in Form 10B and Form 10BB, the Central Board of Direct Taxes, on representations from various Tax organisations, including Institute of Chartered Accountants of India, Bombay Chartered Accountants Society, The Chamber of Tax Consultants to name a few, have extended the due date of filing the Income Tax Return to 30th November, 2023.

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. Therefore, for the year 2022-23, the date of submission will be on or before 15th October '23.	Central Board of Direct Taxes, Ministry of Finance has already extended the time for filing of audited accounts and also, the Income Tax filing date is extended to 30th November 2023.


26/9/23
आयक सिपिक
समादाय आयुक्त, महाराष्ट्र राज्य
मुंबई यांचे कार्यालय





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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 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>Therefore, for the year 2022-23 we can interpret that audit should be completed by 30th September '23</p>	<p>The date for submissions of the copy of balance sheet, income and expenditure account and audit report, we request your goodself to please consider extending the due date of audit of the accounts to 31st December '23, on account of extension given by the Central Board of Direct Taxes, Ministry of Finance for filing of audit accounts and the Income Tax return upto 30th November, 2023.</p>
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After taking into consideration the above facts and also due to non-functioning of filing portal of your office(showing under maintenance) for last few days, we request to please extend the dates, as requested.

Thanking You,
Yours faithfully,

CA Chirag Doshi
President

CA Abhay Mehta
Chairman – Corporate & Commercial Laws
Committee

