

etc

①

## VOICE OF CHARTERED ACCOUNTANT (NGO)

303, PRABHAT KIRAN BUILDING, 17 RAJINDER PLACE, NEW DELHI-110008  
TEL: 41538326 / 27 MOBILE : 9811080342

To **Shri S.S.N.Moorthy,**  
**Chairman**  
Central Board of Direct Taxes  
Department of Revenue  
Ministry of Finance  
New Delhi



**Re : Order [F.NO. 225/72/2010/ITA.II], dated 27-9-2010**

**Sub : Request to issue appropriate instructions for extension of due date of filing of report relating to International Transaction u/s 92E till 15<sup>th</sup> October, 2010.**

Your Honour,

In this in continuation of our earlier letter dated 24-09-2010 requesting therein to extend due date of filing income tax return and also tax audit report u/s 44AB in case of all assessee's , which date was falling due on 30-09-2010 (copy attached per pages 01 to 06 ) on account of disturbance to general life due to rain and floods.

The Board had, under the able leadership of Your Honour, rightly appreciated the fact situation and had issued the captioned notification extending the said due date of filing income tax return and also for tax audit report till 15<sup>th</sup> October 2010, for which, we being an association of 23000 Chartered Accountants and professionals, are heart fully thankful.

It is submitted that the present section 92E of the Act, r/w Rule 10E mandates that any person who has entered into an international transaction during previous year has to submit report of a CA in form 3CEB on or before 'due date' as applicable to it.

2

**VOICE OF CHARTERED ACCOUNTANT (NGO)**

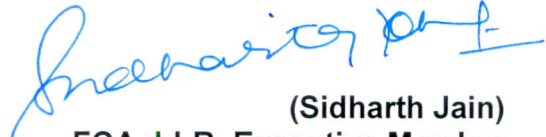
303, PRABHAT KIRAN BUILDING, 17 RAJINDER PLACE, NEW DELHI-110008  
TEL: 41538326 / 27 MOBILE : 9811080342

Your Honour, since the 'due date' of furnishing the report relating to international transaction in Form 3CEB as accidentally not been referred in caption CBDT ordered dated yesterday, **it's earnestly requested that the benefit of extended due date may kindly be allowed in respect of report relating to international transaction as referred u/s 92E.**

We hope your goodself would kindly do the desired needful.

Thanking you,

For Voice of Chartered Accountant (NGO)

  
(Sidharth Jain)  
FCA, LLB, Executive Member