

# RELIEF MEASURES DECLARED BY CBIC AND CBDT IN INDIRECT TAX AND DIRECT TAX

**TEAM TRD**

Due to pandemic COVID 19 situation in India, CBDT as well as CBIC have provided various relaxations in Direct Tax and Indirect Tax.

## Direct Tax

CBDT has extended the deadline for various Income Tax Compliances due to COVID-19 Pandemic vide Circular No. 08 /2021 dated – 30th April, 2021.

Topic	Previous Due Date	Date Extended
Appeal to Commissioner (Appeals) under Chapter XX of the Act	1st April, 2021 or thereafter	within the time provided under that Section or by 31st May, 2021, whichever is later;
Objections to Dispute Resolution Panel (DRP) under Section 144C of the Act	1st April, 2021 or thereafter	within the time provided under that Section or by 31st May, 2021, whichever is later;
Income Tax return in response to notice under Section 148 of the Act,	1st April, 2021 or thereafter	within the time allowed under that notice or by 31st May, 2021, whichever is later;
Filing of belated return under sub-section (4) and revised return under sub-section (5) of Section 139 of the Act, for Assessment Year 2020-21	on or before 31st March, 2021	on or before 31st May, 2021
Payment of tax deducted under Section 194-IA, Section 194-IB and Section 194M of the Act, and filing of challan-cum-statement for such tax deducted	which are required to be paid and furnished by 30th April, 2021 (respectively)	may be paid and furnished on or before 31st May, 2021
Statement in Form No. 61, containing particulars of declarations received in Form No.60	on or before 30th April, 2021,	on or before 31st May, 2021