

# **Extension of Time Limits of Certain Compliances to Provide Relief to Taxpayers In View of the Severe Pandemic**

The Central Board of Direct Taxes (CBDT) has issued a circular (Circular No 9 of 2021-dt 20/05/2021) under section 119 of the Income-tax Act, 1961 providing relaxation in respect of the 14 compliances.

<b>Sr No</b>	<b>Nature of Extension</b>	<b>Original Due Date</b>	<b>Extended Due Date</b>
1	Statement of Financial Transactions u/s 285BA (SFT) for the Financial Year 2020 21	<b>31<sup>st</sup> May 2021</b>	<b>30<sup>th</sup> June 2021</b>
2	Statement of Reportable Account under Rule 114G	<b>31<sup>st</sup> May 2021</b>	<b>30<sup>th</sup> June 2021</b>
3	Statement of Tax deduction at source for the quarter ending 31 <sup>st</sup> March 2021	<b>31<sup>st</sup> May 2021</b>	<b>30<sup>th</sup> June 2021</b>
4	Issue of TDS certificates in Form 16 for the Financial Year 2020 - 21	<b>15<sup>th</sup> June 2021</b>	<b>15<sup>th</sup> July 2021</b>
5	TDS/TCS Book adjustment statement in Form 24G for the month of May 2021	<b>15<sup>th</sup> June 2021</b>	<b>30<sup>th</sup> June 2021</b>
6	Statement of Deduction of Tax in the case of superannuation fund for FY 2021	<b>31<sup>st</sup> May 2021</b>	<b>30<sup>th</sup> June 2021</b>
7	Statement of Income paid or credited by an investment fund to its unit's holder in Form 64D for FY 2021	<b>15<sup>th</sup> June 2021</b>	<b>30<sup>th</sup> June 2021</b>
8	Statement of Income paid or credited by an investment fund to its unit's holder in Form 64C for FY 2021	<b>30<sup>th</sup> June 2021</b>	<b>15<sup>th</sup> July 2021</b>
9	Income Tax Returns - Normal assessee without audits – FY 2021	<b>31<sup>st</sup> July 2021</b>	<b>30<sup>th</sup> Sept 2021</b>
10	Filing of Audit Reports viz. Tax Audit Reports, Form 67 etc. – FY 2021	<b>30<sup>th</sup> Sept 2021</b>	<b>31<sup>st</sup> Oct 2021</b>
11	Due date of Furnishing Report from Accountant in respect of International Transactions covered u/s 92E	<b>31<sup>st</sup> Oct 2021</b>	<b>30<sup>th</sup> Nov 2021</b>
12	Corporate assessee or Firm covered whose accounts required to be audited or Partner of Firm whose accounts are required to be audited or any assessee other than Corporate and Firm whose accounts are required to be audited	<b>31<sup>st</sup> Oct 2021</b>	<b>30<sup>th</sup> Nov 2021</b>
13	Assessee required to furnish return u/s 92E in respect of international Transactions	<b>30<sup>th</sup> Nov 2021</b>	<b>31<sup>st</sup> Dec 2021</b>
14	The due date of furnishing of belated/revised Return of Income for the Assessment Year 2021-22	<b>31<sup>st</sup> Dec 2021</b>	<b>31<sup>st</sup> Jan 2022</b>

**F. No.225/49/2021-ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

New Delhi, Dated <sup>th</sup>20 May, 2021

**Subject: Extension of time limits of certain compliances to provide relief to taxpayers in view of the severe pandemic**

The Central Board of Direct Taxes, in exercise of its power under section 119 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") provides relaxation in respect of the following compliances:

- 1) **The Statement of Financial Transactions (SFT)** for the Financial Year 2020-21, required to be furnished on or before 31<sup>st</sup> May 2021 under Rule 114E of the Income-tax Rules, 1962 (hereinafter referred to as "the Rules") and various notifications issued thereunder, may be furnished **on or before 30<sup>th</sup> June 2021**;
- 2) **The Statement of Reportable Account** for the calendar year 2020, required to be furnished on or before 31<sup>st</sup> May 2021 under Rule 114G of the Rules, may be furnished **on or before 30<sup>th</sup> June 2021**;
- 3) **The Statement of Deduction of Tax** for the last quarter of the Financial Year 2020-21, required to be furnished on or before 31<sup>st</sup> May 2021 under Rule 31A of the Rules, may be furnished **on or before 30<sup>th</sup> June 2021**;
- 4) **The Certificate of Tax Deducted at Source in Form No 16**, required to be furnished to the employee by 15<sup>th</sup> June 2021 under Rule 31 of the Rules, may be furnished **on or before 15<sup>th</sup> July 2021**;
- 5) **The TDS/TCS Book Adjustment Statement in Form No 24G for the month of May 2021**, required to be furnished on or before 15<sup>th</sup> June 2021 under Rule 30 and Rule 37CA of the Rules, may be furnished **on or before 30<sup>th</sup> June 2021**;
- 6) **The Statement of Deduction of Tax** from contributions paid by the trustees of an approved superannuation fund for the Financial Year 2020-21, required to be sent on or before 31<sup>st</sup> May 2021 under Rule 33 of the Rules, may be sent **on or before 30<sup>th</sup> June 2021**;
- 7) **The Statement of Income paid or credited** by an investment fund to its unit holder in **Form No 64D** for the Previous Year 2020-21, required to be furnished on or before 15<sup>th</sup> June 2021 under Rule 12CB of the Rules, may be furnished **on or before 30<sup>th</sup> June 2021**;

- 8) **The Statement of Income paid or credited** by an investment fund to its unit holder in **Form No 64C** for the Previous Year 2020-21, required to be furnished on or before 30<sup>th</sup> June 2021 under Rule 12CB of the Rules, may be furnished **on or before 15<sup>th</sup> July 2021**;
- 9) The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which is 31<sup>st</sup> July 2021 under sub-section (1) of section 139 of the Act, is **extended to 30<sup>th</sup> September 2021**;
- 10) The **due date of furnishing of Report of Audit** under any provision of the Act for the Previous Year 2020-21, which is 30<sup>th</sup> September 2021, is **extended to 31<sup>st</sup> October 2021**;
- 11) The **due date of furnishing Report from an Accountant** by persons entering into international transaction or specified domestic transaction under **section 92E** of the Act for the Previous Year 2020-21, which is 31<sup>st</sup> October 2021, is **extended to 30<sup>th</sup> November 2021**;
- 12) The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which is 31<sup>st</sup> October 2021 under sub-section (1) of section 139 of the Act, is **extended to 30<sup>th</sup> November 2021**;
- 13) The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which is 30<sup>th</sup> November 2021 under sub-section (1) of section 139 of the Act, is **extended to 31<sup>st</sup> December 2021**;
- 14) The **due date of furnishing of belated/revised Return of Income** for the **Assessment Year 2021-22**, which is 31<sup>st</sup> December 2021 under sub-section (4)/sub-section (5) of section 139 of the Act, is **extended to 31<sup>st</sup> January 2022**.

**Clarification 1:** It is clarified that the extension of the dates as referred to in clauses (9), (12) and (13) above shall not apply to Explanation 1 to section 234A of the Act, in cases where the amount of tax on the total income as reduced by the amount as specified in clauses (i) to (vi) of sub-section (1) of that section exceeds one lakh rupees.

**Clarification 2:** For the purpose of Clarification 1, in case of an individual resident in India referred to in sub-section (2) of section 207 of the Act, the tax paid by him under section 140A of the Act within the due date (without extension under this Circular) provided in that Act, shall be deemed to be the advance tax.

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**(Prajna Paramita)**  
**Director to the Government of India.**