

PERIODS OF LIMITATION ***[AY 2022-23]**

<i>Section</i>	<i>Nature of compliance</i>	<i>Limitation of time</i>
(1)	(2)	(3)
2(48)	Filing application for getting zero coupon bonds notified.	3 months before the date of issue of bonds (but not earlier than 24 months immediately before the first day of the financial year in which bonds are to be issued)
2(48)	Submission of chartered accountant's certificate in respect of zero coupon bonds specifying the amount invested in each year.	Within 2 months from the end of each financial year.
9(1)	Electronically submission of information in Form No. 49D pertaining to any transfer of the share of, or interest in, a foreign company/entity.	Within 90 days from the end of the financial year in which any such transfer takes place (within 90 days of the transaction where the transaction has the effect of directly or indirectly transferring the rights of management in relation to Indian concern)
10(21)	Furnishing (by a research association) a statement to accumulate/set apart income for future application by uploading Form No. 10	Before the expiry of time allowed for submission of return of income under section 139(1)
9A(5)	Section 9A provides that fund management activity carried out by an eligible offshore investment fund through an eligible fund manager acting on behalf of such fund shall not constitute business connection in India (subject to certain conditions). The provision requires that eligible investment fund shall furnish a statement, in respect of its activities in a financial year, in the prescribed form containing information relating to fulfilment of specified conditions and such other information or documents as may be prescribed.	Within 90 days from the end of the financial year
10(23C)	Making an application for grant of approval by entities referred to in section 10(23C) (iv)/(v)/(vi)/(via): If entity is approved on or before 31-03-2021 If entity is approved and the period of such approval is due to expire If entity has been provisionally approved	On or before 30-06-2021 At least 6 months prior to expiry of said period Earlier of the following: <ul style="list-style-type: none"> • At least 6 months prior to expiry of the period of the provisional approval; or • Within 6 months of commencement of its activities.

	In any other case	At least 1 month prior to commencement of the previous year relevant to the assessment year from which said approval is sought
	<i>Passing of order by CIT or PCIT:</i>	
	If entity is approved on or before 31-03-2021	Within 3 months calculated from end of month in which application is received
	If entity is approved and the period of such approval is due to expire	Within 6 months calculated from end of month in which application is received
	If entity has been provisionally approved	Within 6 months calculated from end of month in which application is received
	In any other case	Within 1 months calculated from end of month in which application is received
10A	Audit report certifying the deduction claimed under section 10A	Before the specified date referred to in section 44AB
	Furnishing declaration by assessee in respect of industrial undertaking in any free trade zone for not availing tax holiday under section 10A	Before due date for furnishing return of income under section 139(1)
10B(8)	Furnishing declaration by assessee in respect of 100 per cent export-oriented undertaking for not availing tax holiday under section 10B	Before due date for furnishing return of income under section 139(1)
11(1) , <i>Explanation</i>	Exercising option available under <i>Explanation</i> to section 11(1) by uploading Form No. 9A	Before the expiry of time allowed for submission of return of income under section 139(1)
11(2)	Furnishing a statement to accumulate/set apart income for future application by uploading Form No. 10	Before the expiry of time allowed for submission of return of income under section 139(1)
12A	Making an application for registration to claim exemption under section 11/12 :	
	Trust or institution is registered under sections 12A/12AA on or before 31-03-2021	On or before 31-03-2023
	Trust or institution is registered under section 12AB and period of said registration is due to expire	At least 6 months prior to expiry of said period
	Trust or institution has been provisionally registered under section 12AB	Earlier of the following: <ul style="list-style-type: none"> • At least 6 months prior to expiry of the period of the provisional registration; or • Within 6 months of commencement of its activities.
	Trust or institution has become inoperative due to first proviso to section 11(7)	On or before 30-06-2021 at least 6 months prior to commencement of the assessment from which said registration is sought to be made operative
	Trust or institution has adopted or undertaken modifications of the objects which do not conform to conditions of registration	Within a period of 30 days from date of said adoption or modification

	In any other case	At least 1 month prior to commencement of the previous year relevant to assessment year from which the said registration is sought
12AA	Passing an order granting or refusing registration of trust	Within 6 months from the end of the month in which application u/s 12A(1)(aa) is received
12AB	Passing of order by CIT or PCIT	
	Trust or institution is registered under section 12A/12AA on or before 31-03-2022	Within 3 months calculated from end of month in which application is received
	Trust or institution is registered under section 12AB and period of said registration is due to expire	Within 6 months calculated from end of month in which application is received
	Trust or institution has been provisionally registered under section 12AB	Within 6 months calculated from end of month in which application is received
	Trust or institution has become inoperative due to first proviso to section 11(7)	Within 6 months calculated from end of month in which application is received
	Trust or institution has adopted or undertaken modifications of the objects which do not conform to conditions of registration	Within 6 months calculated from end of month in which application is received
	In any other case	Within 1 months calculated from end of month in which application is received
Section 33AB	Getting accounts audited and furnishing of audit report	One month prior to the due date of furnishing return of income under section 139(1) .
Section 33ABA	Getting accounts audited and furnishing of audit report	One month prior to the due date of furnishing return of income under section 139(1) .
35	Order accepting/rejecting application made under first proviso to section 35(1) for grant of approval under section 35(1)(ii)/(iii)	Within 12 months from end of month in which such application was received
35(2AA)	Filing annual audited accounts for each approved programme by the National Laboratory, etc.	October 31 each year
	Submitting copy of audited statement of accounts for approved programmes	Within 6 months of completion
	Passing order by the prescribed authority in Form 3CH	Within 2 months from receipt of application
35(2AB)	Electronically furnishing report by prescribed authority in relation to in-house research facility in Part A of Form No. 3CL	Within 120 days of grant of approval
	Submitting copy of audited accounts in Form No. 3CLA to the Secretary, Department of Scientific and Industrial Research	On or before due date of submission of return of income
	Electronically furnishing report by prescribed authority quantifying the expenditure incurred on in-	Within 120 days of submission of audit report

	house research and eligible for weighted deduction in Part B of Form No. 3CL	
35ABA(3)	Withdrawing deduction claimed and granted to the assessee under section 35ABA , if subsequently there is a failure to comply with the provisions specified in said section	Within 4 years from the end of the previous year in which the failure to comply with the conditions referred to in section 35ABA takes place
44AB	Getting accounts audited by accountant and furnishing report	One month prior to due date for furnishing the return of income under section 139(1)
44DA	Section 44DA Audit report to certify the income computed by way of royalties provisions of section 44DA	One month prior to due date of furnishing the return of income under section 139(1)
50B	Audit report to certify the income computed by way of royalties provisions of section 44DA	One month prior to due date of furnishing the return of income under section 139(1)
80G(5)	Making an application for approval under Section 80G(5) If entity is approved on or before 31-03-2021 If entity is registered and the period of such approval is due to expire If entity has been provisionally approved In any other case Passing of order by CIT or PCIT: If entity is approved on or before 31-03-2021 If entity is registered and the period of such approval is due to expire If entity has been provisionally approved In any other case	On or before 31-03-2022 At least 6 months prior to expiry of such approval Earlier of the following: <ul style="list-style-type: none"> • At least 6 months prior to expiry of the period of the provisional approval; or • Within 6 months of commencement of its activities. At least 1 month prior to commencement of the previous year relevant to the assessment year from which said approval is sought
Section 80G(5)	Furnishing statement of donations in Form no. 10BD or certificate of donation in Form no. 10BE	Within 3 months calculated from end of month in which application is received
Section 80JJAA	Furnishing of report in Form no. 10DA to claim deduction	Within 6 months calculated from end of month in which application is received
80QQB	Receiving or bringing into India in convertible foreign exchange, income by way of royalty or copyright fees, earned outside India	Within 6 months calculated from end of month in which application is received
		Within 1 months calculated from end of month in which application is received
		On or before May 31 immediately following the financial year in which donation is received by the entity.
		One month prior to due date of furnishing the return of income under section 139(1)
		Within 6 months from end of previous year or such extended period as the Competent Authority may allow in this behalf

80RRB	Receiving or bringing into India in convertible foreign exchange, income by way of royalty on patents, earned outside India	Within 6 months from end of previous year or such extended period as the Competent Authority may allow in this behalf
Section 90/90A/91	Furnishing Form no. 67 and certificate or statement referred to in Rule 128 with respect to Foreign Tax Credit	On or before due date for furnishing return of income under section 139(1)
92CA(3A)	Passing of order u/s 92CA(3) by Transfer Pricing Officer	At least sixty days before the period of limitation referred to in section 153 or section 153B , as the case may be, for making the order of assessment or reassessment or recomputation, or fresh assessment, expires. Note: If time available with TPO for making an order is less than sixty days, after excluding the time <ul style="list-style-type: none"> - for which assessment proceedings are stayed or - taken for receipt of information from foreign jurisdiction, then such remaining period shall be extended to 60 days. [Inserted by the Finance Act, 2016 w.e.f 1-6-2016]
92CD(1)	Submission of modified return in accordance with and limited to advance pricing agreement	Within 3 months from the end of the month in which advance price agreement was entered
92CD(5)(a)	Passing order under section 92CD(3) in respect of modified return	Within 1 year from the end of the financial year in which modified return is furnished
92D	Furnishing information/documents required by revenue authorities	Within a period of 30 days from the date of receipt of a notice issued in this regard, and such period may be extended by a further period not exceeding 30 days
92E	Furnishing report of accountant	30th November of relevant assessment year
115BA	Option to opt for concessional tax rate of 25% by certain domestic companies	On or before due date of furnishing return of income under section 139(1)
115BAA	Option to opt for concessional tax rate of 22% by certain domestic companies	On or before due date of furnishing return of income under section 139(1)
115BAB	Option to opt for concessional tax rate of 15% by new manufacturing domestic companies	On or before due date of furnishing return of income under section 139(1)
115BAC	Option to opt for concessional tax rate by individual and HUF	On or before due date of furnishing return of income under section 139(1)
115BAD	Option to opt for concessional tax rate of 22% by resident co-operative societies	On or before due date of furnishing return of income under section 139(1)
115BA(4)	Exercising option under section 115BA(1) for lower tax rate by a domestic company	On or before the due date of submission of first return of income under section 139(1)

115BBF(3)	Exercising option for taxation of royalty income in respect of patent developed and registered in India for any previous year in accordance with the provisions of section 115BBF(1)	On or before the due date of submission of return of income under section 139(1)
115JB(4)	Obtaining a certificate from a chartered accountant in Form No. 29B pertaining to computation of book profit in the case of a company	Before the specified date referred to in Section 44AB
115JC(3)	Obtaining a certificate from a chartered accountant in a prescribed form pertaining to computation of alternate minimum tax and adjusted total income in the case of a limited liability partnership	Before the specified date referred to in Section 44AB
115JG(3) (iii)	Recomputing income to withdraw the benefit, exemption or relief claimed under section 115JG(1) in case of failure to comply with the conditions of RBI scheme or notification of the Government (applicable from the assessment year 2013-14)	Within 4 years from the end of the previous year in which failure to comply with condition takes place
115QA(3)	Deposit of tax to credit of Government in case of distributed income of domestic company for buy-back of shares	Within 14 days from date of payment of any consideration to the shareholder on buy-back of shares
115R(3)	Deposit of tax on distributed income of UTI/Mutual Fund	Within 14 days from the date of distribution or payment of income, whichever is earlier
115R(3A)¹	Furnishing statement in prescribed form to prescribed income-tax authority giving details of income distributed to unit holders, tax paid thereon, etc.	On or before 15th September in each year
115TA(2)	Deposit of tax to credit of Government in case of income distributed by securitization trust	Within 14 days from date of distribution or payment of such income, whichever is earlier
115TA(3)¹	Person responsible for making payment of income distributed by securitisation trust to furnish to prescribed income-tax authority, statement in prescribed form and verified in prescribed manner giving details of amount of income distributed to investors during the previous year, the tax paid thereon and other relevant prescribed details	On or before 15th September in each year
115TCA(4)	Furnishing statement to PCIT/CIT of income paid or credited by a securitisation trust in Form No. 64E	November 30 immediately after the end of the financial year
115TCA(4)	Furnishing statement to investors of income distributed by a securitisation trust in Form No. 64F	June 30 immediately after the end of the financial year
115TD(1)	Transfer of all assets in case of dissolution of a charitable trust to another charitable trust to avoid tax on accreted income	Within 12 months from the end of the month in which dissolution takes place (applicable from June 1, 2016)
115TD(5)	Payment of tax on accreted income	Within 14 days from the date of merger or the date on which the order cancelling the registration is received or the date on which the order rejecting application for fresh registration is received, etc. (applicable from June 1, 2016)

115U(2)	Person responsible for making payment of income on behalf of venture capital company/fund and venture capital company/fund to furnish to person receiving such income and to prescribed income-tax authority, statement in prescribed form and verified in prescribed manner, giving details of nature of income paid or credited during the previous year and such other relevant details as may be prescribed	30th November of financial year following previous year during which such income is paid or credited
115UA	Any person responsible for making payment of income distributed on behalf of a business trust to a unit holder shall furnish a statement to the principal Commissioner of Income-tax or Commissioner of Income-tax in Form No. 64A , giving details of income distributed during the year.	On or before 30th November of financial year following the year following which such income is distributed
	Any person responsible for making payment of income distributed on behalf of a business trust to a unit holder shall furnish a statement to this effect to the unit holder in Form No. 64B .	On or before 30th June of financial year following the year during which such income is distributed
115UB(7)	Furnishing of statement in Form no. 64C of income distributed by an investment fund to its unit holders	30th day of June of the financial year following the previous year during which the income is paid or credited
	Furnishing of statement of income by an investment fund in Form no. 64D to the Principal Commissioner or the Commissioner of Income-tax	15th day of June of the financial year following the previous year during which the income is paid or credited
115VP	Opting for Tonnage Tax System (TTS)	
	- Existing qualifying company	Between 1-10-2004 and 31-12-2004
	- Company incorporated after 1-1-2005 and being a qualifying company	Within 3 months of incorporation
	- Existing company which becomes a qualifying company after 1-1-2005	Within 3 months of it becoming a qualifying company
115VP(4)	Joint Commissioner passing order under sub-section (4) of section 115VP	Within one month from end of month in which application under section 115VP(1) was received
115VR	Renewal of tonnage tax scheme	Within one year from the end of the previous year in which the option ceases to have effect
115VY	Opting for tonnage tax scheme by amalgamated company	Within 3 months from the date of the approval of amalgamation
115VW	Furnishing of report in Form no. 66 pertaining to tonnage tax	One month prior to due date of furnishing the return of income under section 139(1)
115WD(1)²	Filing return of fringe benefits	
	- by company/person whose accounts are to be audited	On or before 30th September of relevant assessment year
	- by other employers	On or before 31st July of relevant assessment year

115WE(1)²	Sending intimation u/s 115WE(1)	Before expiry of 1 year from end of financial year in which return is made
115WE(2)²	Notice for scrutiny assessment	Before the expiry of 6 months from the end of financial year in which return is furnished
124(3)	Challenging Assessing Officer's jurisdiction	Where a return is made under section 139(1) , before expiry of 1 month from the date on which a notice under section 142(1) or 143(2) is served or before the completion of assessment, whichever is earlier Where no return is made before the expiry of time allowed by notice under section 142(1) or under section 148 for making the return or under section 144 for showing cause why best judgment assessment should not be made, whichever is earlier
131(3)	Retention of impounded books or documents by Assessing Officer/Assistant Director without obtaining approval of Chief Commissioner/Director General/Commissioner/Director/Principal Chief Commissioner/Principal Director General/Principal Commissioner/Principal Director	Not more than 15 days (exclusive of holidays)
132(8)	Retaining books of account or other documents seized under section 132(1) or 132(1A) by authorised officer without approval of Chief Commissioner/Commissioner/Director General or Director/Principal Chief Commissioner/Principal Director General/Principal Commissioner/Principal Director	Not more than 180 days [30 days from the date of assessment order under section 153A or section 158BC(c)]
132(8A)	Period for which order passed under section 132(3) to remain in force	60 days from date of order
132(9A)	Handing over of books, etc., to ITO having jurisdiction	60 days from date on which last of authorisations for search was executed
132(9B)	Provisional attachment of property for protecting interest of revenue	Within 60 days from the date on which the last of the authorisations for search was executed (applicable from April 1, 2017)
132(9C)	Expiry of provisional attachment order made under section 132(9B)	After the expiry of 6 months from the date of such order (applicable from April 1, 2017)
132(9D)	Making a reference to valuation officer to estimate fair market value of property	Within 60 days from the date on which the last of the authorisations for search was executed (applicable from April 1, 2017)
132B(1)	Release of assets seized after recovery of existing liability	Within 120 days from date on which last of the authorisations/requisitions under section 132/132A was executed
132B(1) ,	Making application to Assessing Officer for release	Within 30 days from end of the month in

first proviso	of asset explaining nature and source of acquisition of asset	which asset was seized
133A(3)	Retention by income-tax authority of impounded books of account, documents without approval of Chief Commissioner/Director General/Principal Chief Commissioner/Principal Director General	Not more than 15 days (exclusive of holidays)
139(1)	(a) Filing of return by any company other than covered in (c) below	October 31st of the assessment year
	(b) Filing return of income by any non-corporate assessee other than covered in (c) below : (i) in the case where accounts are to be audited or where accounts of the firm in which assessee is a working partner are required to be audited or the spouse of such partner if the provisions of section 5A applies (ii) in other cases	October 31st of relevant assessment year
	(c) Filing of return where an assessee (corporate/non-corporate including partners of the firm) is required to furnish a report in Form No. 3CEB under section 92E	November 30 of the assessment year
139(3)	Filing of return of loss	Within the time allowed under section 139(1)
139(4)	Filing belated return of income	Any time before 3 months prior to end of the relevant assessment year or before completion of assessment, whichever is earlier.
139(4A)	Filing return by every person receiving income in respect of which he is assessable as a representative assessee from property held under trust/legal obligation wholly or partly for charitable or religious purposes, etc., if total income exceeds maximum amount not chargeable to tax	Within time allowed under section 139(1)
139(4B)	Filing of return by every political party by its chief executive officer	Within time allowed under section 139(1)
139(4C)	Filing of return by every: (a) Research association as referred to in section 10(21) ; (b) News agency as referred to in section 10(22B) ; (c) Association or institution as referred to in section 10(23A) ; (d) Institutions as referred to in section 10(23B) ; (e) Fund/institution/trust/university/other educational institution/medical institution as referred to in sub-clause (iiia), (iiib), (iv), (v), (vi) or (via) of section 10(23C) ³ ;	Within time allowed under section 139(1)

	<p>(f) Trade union/association referred to in sub-clause (a) or (b) of section 10(24),</p> <p>(g) Body/trust/authority as referred to in section 10(46);</p> <p>(h) Infrastructure debt fund as referred to in section 10(47).</p> <p>(i) Mutual Fund as referred to in section 10(23D).</p> <p>(j) Securitisation trust as referred to in section 10(23DA).</p> <p>(k) Venture capital company or venture capital fund as referred to in section 10(23FB).</p> <p>if total income without giving effect to the provisions of section 10 exceeds the maximum amount not chargeable to tax.</p>	
139(4D)	Filing return by every university, college or other institution referred to in section 35(1)(ii) and 35(1)(iii) which is not required to furnish return of income or loss under any other provisions	Within time allowed under section 139(1)
139(4E)	Every business trust, which is not required to furnish return of income or loss under any other provisions of section 139(1) , shall furnish its return of income.	Within time allowed under section 139(1)
139(4F) ⁴	An investment fund as referred to in section 115UB , which is not required to furnish return of income or loss under any other provisions of section 139(1) , shall furnish its return of income.	Within time allowed under section 139(1)
139(5)	Filing revised return	Any time before 3 months prior to the end of the relevant assessment year or before the completion of assessment, whichever is earlier
139(8A)	Furnishing updated return	Within 24 months from the end of the relevant assessment year.
139(9)	Rectifying defect in return of income	Within 15 days from date of intimation by Assessing Officer or extended time
139A	Filing application for allotment of permanent account number	See rule 114(3)
140A(1)	<p>(i) Payment of income-tax on self-assessment</p> <p>(ii) Payment of interest and fee on tax due for filing belated return or default or delay in payment of advance tax</p>	<p>Before furnishing return of income</p> <p>Before furnishing return of income</p>
142A(6)	Sending report by the Valuation Officer to the Assessing Officer	Within 6 months from the end of the month in which a reference is made by the Assessing Officer under section 142A(1)
143(1)	Sending intimation under section 143(1)	Before expiry of 1 year from end of financial year in which return is made
143(1)(a)	Sending objection in response to intimation for adjustments under section 143(1)(a)	Within 30 days of issue of such intimation (Applicable w.e.f. Assessment year 2017-

143(2)(ii)	Serving notice in case of understatement of income or under payment of tax for hearing for regular assessment/limited scrutiny assessment	18) Before expiry of 3 months from end of financial year in which return is furnished
144BA(2)	Furnishing objection by assessee to notice of invoking GAAR provisions by Principal Commissioner/Commissioner (applicable from 1-4-2018)	Within such period (but not exceeding 60 days) as specified in the notice
144BA(13)	Issuing direction by Approving Penal under section 144BA(6) in respect of the declaration of an agreement as an impermissible avoidance arrangement under Chapter X-A (applicable from 1-4-2018)	Within 6 months from the end of the month in which the reference under section 144BA(4) was received from the Principal Commissioner/Commissioner
144C(2)	Filing of response by eligible assessee by (a) acceptance of variations to Assessing Officer, or (b) filing his objections, if any, to such variation with the Dispute Resolution Panel and the Assessing Officer	Within 30 days of receipt by assessee of draft order
144C(4)	Passing of assessment order under section 144C(3)	Within one month from end of month in which acceptance is received or period of filing objections under section 144C(2) expires
144C(12)	Issue of directions under section 144C(5)	Within 9 months from end of month in which draft order is forwarded to eligible assessee
144C(13)	Completion of assessment on receipt of directions issued under section 144C(5)	Within one month from end of month in which such direction is received
148A	Furnishing of reply in response to show cause notice issued Passing order by AO whether or not it is a fir case to issue notice under 148	Not less than 7 days but not exceeding 30 days from date of issue of notice Within 1 month from end of the month in which the reply referred to in section 148A(c) is received by AO. If no reply is furnished, such order can be passed within 2 months from end of month in which time or extended time allowed to furnish a reply as per section 148A(b) expires.
149(1)	Issuing notice under section 148 : If the escaped assessment amounts to or likely to amounts to — (i) less than Rs. 50,00,000 (ii) Rs. 50,00,000 or more	Within 3 years from end of relevant assessment year Within 10 years from end of relevant assessment year
150	Issuing notice under section 148 for assessment/reassessment/recomputation pursuant to any finding or direction in an order passed :	No time limit

	<p>(i) by any authority in any proceeding under Income-tax Act in appeal/reference/revision</p> <p>(ii) by a court in any proceeding under any other law</p>	
153(1).	Passing assessment order under section 143 or 144	<p>a) Within 21 months from end of the assessment year in which income was first assessable. [Applicable for assessment year 2017-18 or before]</p> <p>b) Within 18 months from end of the assessment year in which income was first assessable. [Applicable for assessment year 2018-19]</p> <p>c) Within 12 months from end of the assessment year in which income was first assessable. [Applicable for assessment year 2019-20]</p> <p>d) Within 18 months from end of the assessment year in which income was first assessable [Applicable for assessment year 2020-21]</p> <p>e) Within 9 months from end of the assessment year in which income was first assessable. [Applicable for assessment year 2021-22 and onwards]</p> <p>Note:</p> <ul style="list-style-type: none"> • If reference is made to TPO, the period available for assessment shall be extended by 12 months. • If return has been furnished under section 139(8A), the order of assessment shall be passed within 9 months from the end of financial year in which such return was furnished.
153(2).	Making assessment/reassessment, etc., under section 147	<p>a) Within 9 months from end of the financial year in which notice under section 148 was served. [if notice is served before 01-04-2019]</p> <p>b) Within 12 months from end of the financial year in which notice under section 148 was served. [if notice is served on or after 01-04-2019]</p> <p>Note: If reference is made to TPO, the period available for reassessment shall be extended by 12 months.</p>
153(3).	An order of fresh assessment (or fresh order under section 92CA) in pursuance of order under section 254, 263 or 264 setting aside or cancelling assessment (or an order under section 92CA)	<p>a) Within 9 months from end of the financial year in which order under section 254 is received by</p>

		<ul style="list-style-type: none"> - Principal Chief Commissioner or - Chief Commissioner or - Principal Commissioner or - Commissioner or, - as the case may be an order under section 263/ 264 is passed by Principal Commissioner or Commissioner <p>b) Within 12 months from the end of the financial year in which order under section 254 is received or order under section 263 or 264 is passed by the authority. [if order is passed on or after financial year 2019-20]</p> <p>Note: If reference is made to TPO, the period available for assessment shall be extended by 12 months.</p>
153(5).	Giving effect to an order [under Section 250/254/260/262/263/264] by AO or TPO wholly or partly, otherwise than by making a fresh assessment or reassessment (or order under section 92CA)	<p>Within a period of 3 months from the end of the month in which order is received by</p> <ul style="list-style-type: none"> - Principal Chief Commissioner or - Chief Commissioner or - Principal Commissioner or - Commissioner, - As the case may be the order under section 263/ 264 is passed by the Principal Commissioner or Commissioner <p>Note:</p> <ol style="list-style-type: none"> 1) If it is not possible to give effect to such order within the aforesaid period, the Principal Commissioner or Commissioner may allow an additional period of 6 months to AO. 2) If verification on any issue was required by way of submission of any document or where an opportunity of being heard is to be provided to assessee. Then order shall be made within the time specified in 153(3) [Inserted by Finance Act 2017, w.e.f. 1.6.2017]
153(5).	Where an order under section Section 250/254/260/262/263/264 requires verification of any issue by way of submission of any document by the assessee or any other person or where an opportunity of being heard is to be provided to the assessee	Time- limit of section 153(3) will apply (wef June 1, 2016)

Section 153(5A)	Modification by the AO of an order of assessment/reassessment in conformity with TPO's order giving effect to an order/direction under 263/92CA	Within 2 months from the end of the month in which such order of TPO is received by the AO
153(6)(i)	An order of assessment, reassessment or recomputation on assessee or any person in consequence of or to give effect to any finding or direction contained in <ul style="list-style-type: none"> - An order under Section 250/254/260/262/263/264 or - An order of any court in a proceedings otherwise than by way of appeal or reference 	Within 12 months from the end of the month in which such order is received or passed by the Principal Commissioner or Commissioner, as the case may be
153(6)(ii)	An order of assessment on a partner of the firm in consequence of an assessment made on the firm under section 147 .	Within 12 months from the end of the month in which the assessment order in case of firm is passed.
153	Passing of assessment or reassessment order where assessee exercise option to withdraw pending application before Settlement Commission under section 245M	One year after the exclusion of the period under section 245M(5) and where such period of limitation is less than one year, it shall be deemed to have been extended to one year
153B	Passing assessment order under section 153A (not applicable if search is initiated under section 132 or requisition is made under section 132A on or after 1st April, 2021)	<p>a) Within a period of 21 months from end of the financial year in which the last of the authorizations for search/requisition under section 132/132A was executed.</p> <p>This period cannot be less than 9 months from the end of the financial year in which books of account, etc., are handed over under section 153C to the concerned Assessing Officer.</p> <p><i>(if search conducted in the financial year 2017-18 or before)</i></p> <p>b) Within a period of 18 months from end of the financial year in which the last of the authorizations for search/requisition under section 132/132A was executed.</p> <p>This period cannot be less than 12 months from the end of the financial year in which books of account, etc., are handed over under section 153C to the concerned Assessing Officer.</p> <p><i>(if search conducted in the financial year 2018-19)</i></p> <p>c) Within a period of 12 months from end of the financial year in which the last of the authorizations for search/requisition under section 132/132A was executed.</p>

		<p>This period cannot be less than 12 months from the end of the financial year in which books of account, etc., are handed over under section 153C to the concerned Assessing Officer.</p> <p><i>(if search conducted in the financial year 2019-20 or onwards)</i></p>
	<p>Passing of assessment order where a proceeding before the Settlement Commission abates under section 245HA</p>	<p>One year after the exclusion of the period under section 245HA(4) and where such period of limitation is less than one year, it shall be deemed to have been extended to one year</p>
	<p>Passing of assessment, reassessment or recomputation order where assessee exercise option to withdraw pending application before Settlement Commission under section 245M</p>	<p>One year after the exclusion of the period under section 245M(5) and where such period of limitation is less than one year, it shall be deemed to have been extended to one year</p>
154	<p>Rectifying any mistake apparent from record by income-tax authority referred to in section 116 to—</p> <p>(i) amend any order passed by it</p> <p>(ii) amend any intimation or deemed intimation under section 143(1).</p> <p>(iii) amend any intimation under section 200A(1).</p> <p>(iv) amend any intimation under section 206CB(1), i.e., intimation regarding processing of TCS statement.</p>	<p>Within 4 years from end of financial year in which order sought to be amended is passed, or within 6 months from the end of the month in which the application is received by the income-tax authority, whichever is earlier</p>
155(1)/(2)	<p>Amending assessment order of partner of firm or member of AOP/BOI for inclusion of correct share from firm/AOP/BOI</p>	<p>Within 4 years from end of financial year in which final order is passed in case of firm/AOP/BOI</p>
155(1A)	<p>Amending assessment order of partner for adjusting income from firm to the extent not deductible under section 40(b)</p>	<p>Within 4 years from end of financial year in which final order was passed in case of the firm</p>
155(4)	<p>Recomputing total income for succeeding year(s) in respect of loss or depreciation recomputed under section 147</p>	<p>Within 4 years from end of financial year in which order under section 147 is passed</p>
155(5)	<p>With drawing development rebate under section 33 if asset is sold within 8 years or reserve is misutilized</p>	<p>Within 4 years from end of previous year in which sale took place or reserve is so misutilized</p>
155(4A)	<p>Withdrawing investment allowance allowed under section 32A if—</p> <p>(a) asset is sold/transferred within 8 years from end of previous year in which it was acquired</p> <p>(b) investment allowance reserve is not utilised for acquiring new asset within 10 years of end of previous year in which asset was acquired</p> <p>(c) reserve is misutilised before expiry of 10 years</p>	<p>Within 4 years from end of previous year in which sale/transfer took place</p> <p>Within 4 years from end of said 10 years</p> <p>Within 4 years from end of previous year</p>

	of end of previous year in which asset was acquired	in which amount is so misutilised
155(5A)	Withdrawing development allowance under section 33A if within 8 years land is sold or reserve is misutilised	Within 4 years from end of previous year in which sale took place or reserve is so misutilised
155(5B)	Recomputing total income where weighted deduction in respect of expenditure on scientific research under section 35(2B) is deemed to have been wrongly allowed	Within 4 years from end of previous year in which period allowed for completion of scientific research programme has expired
155(7)	Recomputing distributable income and additional tax liability under section 104	Within 4 years from end of financial year in which final order was passed
155(7B)	Recomputing deemed capital gains under section 47A	Within 4 years from end of previous year in which capital asset is converted into stock-in-trade or in which parent company/holding company ceases to have 100 per cent shareholding in subsidiary company
155(10A)	Amending order of assessment so as to exclude unadjusted amount of capital gain on long-term capital asset not chargeable under section 54E(1)	Within 4 years from end of financial year in which original assessment is made
155(11)	Amending order of assessment to exclude capital gain not chargeable under section 54H	Within 4 years from end of previous year in which compensation was received
155(11A)	Amending order of assessment so as to allow deduction under section 10A , 10B or 10BA in respect of income received in or brought into India	Within 4 years from end of previous year in which such income is received in, or brought into, India
155(12)	Amending order of assessment to allow deduction under section 80-O	Within 4 years from end of previous year in which income is received or brought into India ; however, the period from 1-4-1988 to 30-9-1991 shall be excluded
155(13)	Amending order of assessment so as to allow deduction u/s 80HHB , 80HHC , 80HHD , 80HHE , 80-O , 80R , 80RR or 80RRA in respect of convertible foreign exchange earnings not brought into India initially but received or brought into India subsequently	Within 4 years from the end of the previous year in which such income is so received in, or brought into India
155(14)	Amending order of assessment/intimation under section 143(1) to give credit for tax deducted/collected not given earlier on ground that tax deduction/collection certificate was not filed with return	Relevant tax deduction/collection certificate should be produced before Assessing Officer within 2 years from the end of assessment year in which income is assessable.
155(14A)	Amending assessment order or intimation or deemed intimation so as to give foreign tax credit under section 90/90A/91 (earlier it was not given because the quantum of foreign tax was disputed)	Within 6 months from the end of the month in which dispute is settled (applicable from the April 1, 2018)
155(15)	Amending order of assessment so as to compute capital gain by taking the full value of consideration to be the value adopted/assessed by stamp duty	Within 4 years from the end of the previous year in which the order revising the value was passed in that appeal/revision/reference

	authorities (section 50C) as revised in appeal/revision/reference	
155(16)	Amending order of assessment so as to compute capital gain on compulsory acquisition, etc., by taking the full value of consideration to be the compensation/consideration as reduced by any court, tribunal or other authority	Within 4 years from the end of the previous year in which order reducing compensation was passed
155(17)	Amending order of assessment so as to withdraw deduction under section 80RRB allowed earlier where by a subsequent order of the Controller/High Court the patent is revoked or the name of the assessee is excluded from the patents register as patentee in respect of that patent	Within 4 years from the end of the previous year in which order of Controller/High Court was passed
158AA(1) (w.e.f. 01.06.2015)	Direction by Principal Commissioner or Commissioner to assessing officer to make an application to the ITAT if any question of law arising in the case of an assessee for any assessment year is identical with a question of law arising in his case for another assessment year which is pending before the Supreme Court.	Within 60 days from the date of receipt of order of the Commissioner (Appeals).
158AA(4) (w.e.f. 01.06.2015)	Direction by Principal Commissioner or Commissioner to Assessing officer to file an appeal to ITAT if order of CIT(A) is not in conformity with order of the Supreme Court which decided on the question of law in the other case in favour of revenue	Within 60 days from the date of communication of order of the Supreme Court
Section 158AB(2)	Making an application to the Appellate Tribunal/jurisdiction High Court	Within 120 days from the date of receipt of order of the commissioner (appeals)/ Appellate Tribunal
Section 158AB(5) (w.e.f. 01.06.2015)	Filing appeal to the Tribunal/jurisdictional High Court	Within 60 days to the Tribunal (or 120 days to the High Court) from the date on which the order of the High Court/ Supreme Court (in the other case) is communicated to the Principal Commissioner/Commissioner.
158BE(1)⁴	Passing order under section 158BC	Within 1 year from the end of the month in which the last of the authorisations for search u/s 132 or for requisition u/s 132A was executed where the search or requisition took place before 1-1-1997. In a case where the search or requisition takes place on or after 1-1-1997 the period allowed is 2 years from the end of the relevant month.
158BE(2)⁴	Completion of block assessment in the case of other person referred to in section 158BD	One year from the end of the month in which the notice under Chapter XIV-B was served on such other person where search or requisition takes place before 1-1-1997. In a case where the search or requisition takes place on or after 1-1-1997 the period

158BFA(3) ⁴	Passing order imposing penalty under section 158BFA(2) .	<p>allowed is 2 years from the end of the relevant month.</p> <p>In a case where the assessment is the subject-matter of an appeal to the Commissioner (Appeals) under section 246 or section 246A or an appeal to the Appellate Tribunal under section 253, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which the order of the Commissioner (Appeals) or, as the case may be, the Appellate Tribunal is received by the Principal Chief Commissioner/Principal Commissioner/Chief Commissioner or Commissioner, whichever period expires later.</p> <p>In a case where the assessment is the subject-matter of revision under section 263, after the expiry of six months from the end of the month in which such order of revision is passed.</p> <p>In any case other than those mentioned above, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which action for imposition of penalty is initiated, whichever period expires later.</p>
160(1) , <i>Explanation I</i>	Filing declaration by trustee(s) for converting 'oral trust' into 'trust declared by a duly executed instrument in writing'	Within 3 months from date of declaration of 'oral trust'
Section 170A	Furnishing modified return in the case of business reorganization where prior to the order of High court/ Tribunal /Adjudicating authority, a return of income was furnished by successor under section 139	Within 6 months from the end of the month in which said order of High court/Tribunal/Adjudicating authority is issued
172(3)	Return of full amount paid or payable to non-resident owner or charterer of ship towards passenger fares, freight, etc., to be furnished by master of ship to Assessing Officer	Before departure of ship from any port in India, or within 30 days thereafter if permitted by Assessing Officer
172(4A)	Passing order, assessing income and determining tax payable thereon under section 172(4) .	Within 9 months from end of financial year in which return under section 172(3) is furnished (by 31-12-2008 where return is furnished before 1-4-2007)
172(7)	Submission of claim by owner or charterer of ship that assessment be made and tax payable by him be	Before expiry of assessment year relevant to previous year in which ship has departed

	determined in accordance with other provisions of the Act	from Indian port
176(3)	Giving notice of discontinuance of business/profession to Assessing Officer	Within 15 days of discontinuance
178(1)	Giving notice of appointment as liquidator to Assessing Officer	Within 30 days of appointment
178(2)	Notifying liquidator as to amount of tax payable by company	Within 3 months from date on which Assessing Officer receives notice of appointment of liquidator
184	Filing certified copy of partnership deed	Along with return of income of the firm
192	Filing return of deduction of tax from contributions paid by the trustees of an approved superannuation fund	Within 2 months from end of financial year
197A(2)	Uploading of declaration received by Deductor in Form No. 15G/15H from deductee on the e-filing site (www.incometaxindiaefiling.gov.in)	15 days from the end of first, second and third quarter 30 days from the end of fourth quarter.
200(1)	Paying tax deducted at source under sections 192 to 196D	Within time limit as prescribed under rule 30
200(2A)	In case of an office of the Government, where TDS has been paid to the credit of the Central Government without the production of a challan, the Pay and Accounts Officer, etc., shall deliver or cause to be delivered to the prescribed income-tax authority, or to the person authorised by such authority, a statement in such form, verified in such manner, setting forth such particulars as may be prescribed.	Within such time as may be prescribed.
200(3)	Preparation and filing of prescribed statements of tax deducted for periods ending on June 30, September 30, December 31 and March 31	On or before 31st July, 31st October, 31st January of the financial year in respect of quarter ending 30th June, 30th September and 31st December respectively and in respect of quarter ending 31st March, on or before 31st May of the financial year immediately following the financial year in which deduction is made Within thirty days from end of month in which deduction is made under section 194-IA or 194-IB or Section 194M
200A	Intimation under section 200A(1)	Within one year from end of financial year in which statement is filed
201(3)	Order deeming a person to be an assessee in default for failure to deduct whole or any part of tax from a person resident in India	Within 7 years from the end of the financial year in which payment is made or credit is given or 2 years from the end of the financial year in which the correction statement is delivered, whichever is later.
203	Issuance of certificate of tax deducted at source	Form No. 16 : By 15th June of the financial year immediately following the

		financial year in which income was paid and tax deducted. Form No. 16A : On or before 15th August, 30th November, 30th February of the financial year in respect of quarters ending 30th June, 30th September & 31st December respectively of the financial year. For quarter ending 31st March, on or before 15th June of the financial year immediately following the financial year in which deduction is made Form No. 16B (Section 194-IA) : Within 15 days from the due date for furnishing challan cum statement in Form No. 26QB (i.e. within 30 days from the end of month in which deduction is made) Form No. 16C (Section 194-IB) : Within 15 days from the due date for furnishing challan cum statement in Form No. 26QC (i.e. within 30 days from the end of month in which deduction is made) Form No. 16D (Section 194M) : Within 15 days from the due date for furnishing challan cum statement in Form No. 26QD (i.e. within 30 days from the end of month in which deduction is made)
203A	Payer to apply to Assessing Officer for allotment of Tax Deduction and Collection Account Number	Within one month from the end of the month in which tax was deducted or collected, as the case may be
206(4)	Rectifying defect in return filed under section 206(2) .	Within 15 days from the date of intimation of the defect by Assessing Officer or extended time
206A(1)	Furnishing of prescribed statement in respect of payment of interest to residents without TDS by banking company, co-operative society or public company referred to in proviso to section 194A(3)(i) .	On or before 31st July, 31st October, 31st January and 30th June following respective quarter of financial year
206C(3)	Payment of tax collected from the respective buyers of specified goods under section 206C(1) to the credit of Central Government or as the Board directs	Within time limit as prescribed in rule
206C(3) (proviso)	Preparation and filing of prescribed statements of tax collected for periods ending on June 30, September 30, December 31 and March 31	On or before 15th July, 15th October, 15th January in respect of first three quarters of the financial year. In respect of quarter ending 31st March, on or before 15th May of the financial year immediately following the financial year in which collection is made (Form No. 27EQ)
206C(3A)	In case of an office of the Government, where TCS has been paid to the credit of the Central Government without the production of a challan, the Pay and Accounts Officer, etc., shall deliver or	Within such time as may be prescribed.

	cause to be delivered to the prescribed income-tax authority, or to the person authorised by such authority, a statement in such form, verified in such manner, setting forth such particulars as may be prescribed.	
206C(5)	Person collecting tax under section 206C(1) from respective buyers to give them a certificate in Form No. 27D about the amount and rate of tax collected, etc.	On or before 30th July, 30th October, 30th January of the financial year in respect of the quarter ending 30th June, 30th September and 31st December of the financial year. For quarter ending 31st March, on or before 30th May of the financial year immediately following the financial year in which collection is made
206C(5D)	Rectifying defect in return filed	Within 15 days from the date of intimation of the defect by Assessing Officer or extended time
206CB (effective from 1/6/2015)	Intimation under section 206CB(1) , i.e., intimation regarding processing of TCS statement	Within 1 year from end of financial year in which statement is filed.
211(1)	<p>Payment of advance tax in specified installments:</p> <p>(a) In case of all the assessees (other than the eligible assessees as referred to in section 44AD):</p> <p>(i) At least 15 per cent</p> <p>(ii) At least 45 per cent</p> <p>(iii) At least 75 per cent</p> <p>(iv) At least 100 per cent</p> <p>(b) In case of eligible assessee as referred to in section 44AD and section 44ADA:</p> <p>100 per cent</p> <p>Note: Any advance tax paid on or before 31st day of March shall also be treated as paid during the same financial year.</p> <p>[Inserted by the Finance Act, 2016 w.e.f. 1-6-2016]</p>	<p>On or before 15th June</p> <p>On or before 15th September</p> <p>On or before 15th December</p> <p>On or before 15th March</p> <p>On or before 15th March</p>
211(2)	Payment of the appropriate part or whole amount of advance tax as demanded under section 210(3) and (4) after the due dates of instalment	On or before each date specified in section 211(1) falling after date of service of demand notice
220(1)	Payment of amount other than advance tax in response to notice under section 156	Within 30 days of service of demand notice or within date extended on request or within shorter period, specified in revenue's interest
220(2A)	Under accepting/rejecting the application of assessee for waiver of interest payable under 220(2)	Within 12 months from the end of the month in which the application is received [Applicable from 01-06-2016]

Section 239A(4)	Passing order pertaining to the application by the AO	Within 6 months from the end of the month in which the application is received by the AO (w.e.f. 1st April 2022)
239(A)(1)	Filing application by deductor before the AO for refund of tax deducted at source under section 195 .	Within 30 days from the payment of TDS to the central government (w.e.f. 1st April 2022)
245C(1)	Application for settlement of case to Settlement Commission	At any stage during the pendency of a case before the Assessing Officer
245C(1E)	Application for settlement before Settlement Commission under sub-section (1) where books of account, documents, etc., have been seized	Not before 120 days of seizure
245D(1)	Rejecting/allowing the application for settlement	Within 7 days, notice shall be issued to the applicant to justify admission of his application; within 14 days from the receipt of application, the order pertaining to rejecting/allowing the application shall be made
245D(2B)	Calling report by the Settlement Commission from Principal Commissioner/Commissioner	Within 30 days from the date of receipt of application
245D(2B)	Submission of report by the Principal Commissioner/Commissioner to Settlement Commission	Within 30 days from the date of communication from the Settlement Commission
245D(2C)	Declaring application as invalid by the Settlement Commission	Within 15 days from the date of receipt of report from the Principal Commissioner/Commissioner
245D(3)	Furnishing a report by the Principal Commissioner/Commissioner to the Settlement Commission in the matters covered by the application	Within 90 days from the date of receipt of communication from the Settlement Commission
245D(4A)	Passing order of settlement	Within 18 months from the end of the month in which the application was made, if application is made on or after 1-6-2010
245D(6B)	Passing of order by the Settlement Commission to amend an order passed by it in order to rectify any mistake apparent from records.	<p>a) Within 6 months from end of the month in which order was passed; or</p> <p>b) Within 6 months from end of the month in which an application for rectification has been made by the Principal Commissioner or the Commissioner or the applicant, as the case may be.</p> <p>No application for rectification shall be made by the Principal Commissioner or the Commissioner or the applicant after the expiry of 6 months from the end of the month in which an order is passed by the Settlement Commission</p>
245D(7)	Completion of proceedings where settlement becomes void as provided in section 245D(6) .	Within 2 years from the end of the financial year in which the settlement becomes void

245E , proviso	Reopening of completed proceedings by Settlement Commission if an application is made before 1-6-2007	Reopening of proceeding is not possible where period between end of assessment year to which proceeding relates and the date of application for settlement under section 245C exceeds 9 years
245Q(3)	Withdrawing application for advance ruling	Within 30 days from date of application
245M	Withdrawal of pending application filed before Income tax Settlement Commission	Within 3 months from date of commencement of Finance Act, 2021
Section 245MA(2A)	Passing order by the AO in conformity with the direction contained in the order of dispute resolution Committee	Within 1 month from the end of the month in which the order of Dispute Resolution Committee is received by the AO
245R(6)	Pronouncement of advance ruling by authority	Within 6 months of receipt of application
249(2)/(3)	Filing appeal to Commissioner (Appeals)— (a) relating to tax deducted at source under section 195(1) (b) relating to any assessment/ penalty (c) in any other case	Within 30 days from date of payment of tax or within extended time Within 30 days from date of service of demand notice or within extended time Within 30 days from date of communication of order or within extended time
250(6A)	Disposal of appeal by Commissioner (Appeals)	One year from end of financial year in which appeal is filed (where it is possible)
253(3)/(5)	Filing appeal to Tribunal	Within 60 days from date on which order sought to be appealed against is communicated or within extended time [30 days in case of appeal against order u/s 158BC(c) , in respect of search initiated u/s 132 or requisition made u/s 132A , after 30-6-1995, but before 1-1-1997]
253(3A)	Filing appeal by Principal Commissioner/Commissioner to Tribunal if he objects to any direction issued by Dispute Resolution Panel	Within 60 days of the date on which the order sought to be appealed against is passed by the Assessing Officer in pursuance of directions of the Dispute Resolution Panel
253(4)/(5)	Filing memo of cross-objections to Tribunal	Within 30 days of receipt of notice of filing appeal or within extended time
254(2)	Rectification of apparent mistake by Tribunal	Within 6 months from the end of the month in which the order was passed [Inserted by the Finance Act, 2016 w.e.f. 1-6-2016]
254(2A)	Disposal of appeal by Appellate Tribunal filed under sub-section (1)/(2) of section 253	4 years from end of financial year in which appeal is filed (where it is possible). Where an order of stay is made in proceedings relating to appeal filed under section 253(1) , Tribunal shall dispose of appeal within 180 days from date of such order or within extended time not

		exceeding 365 days including original period of 180 days, failing which stay order shall stand vacated; this will be so even if delay in disposing of the appeal is not attributable to assessee.
256(1)	(i) Filing application to Tribunal requiring it to refer to High Court any question of law	Within 60 days of service of Tribunal's order under section 254 or within extended period not exceeding 30 days
	(ii) Drawing up statement of case and referring it to High Court by Tribunal	Within 120 days of receipt of application
256(2)	Filing application to High Court if Tribunal refuses to state case	Within 6 months from date of service of notice of refusal to state case
256(3)	Application by assessee for claiming refund of fee after Tribunal's refusal to state case	Within 30 days from date of receipt of refusal notice
260A	Filing appeal to High Court against order of Tribunal	Within 120 days of date of communication of order ⁵
263(2)	Revising orders prejudicial to revenue by Principal Commissioner/Commissioner	Within 2 years from end of financial year in which order sought to be revised was passed
263(3)	Revision by Principal Commissioner/Commissioner of orders passed pursuant to any finding or direction by Tribunal, National Tax Tribunal, High Court or Supreme Court	No time limit
264(2)	Revision of orders by Principal Commissioner/Commissioner on his own motion (not prejudicial to assessee)	Within 1 year of order sought to be revised
264(3)	Filing revision petition to Principal Commissioner/Commissioner (order not to be prejudicial to assessee)	Within 1 year from date of communication of order sought to be revised or date of his knowledge in respect thereof or within extended time
264(6)	Passing order on revision application made by assessee on or after 1-10-1998	Within 1 year from the end of the financial year in which application is made
270AA(2)	Application to the Assessing Officer to grant immunity for imposition of penalty under section 270A and initiation of proceedings under section 270A section 276C/276CC	Within one month from the end of the month in which such order is received (applicable from April 1, 2017)
270AA(4)	Passing an order by the Assessing Officer granting immunity from passing of penalty, etc., under 270AA(3)	Within one month from the end of the month in which application under section 270AA(1) is received (applicable from April 1, 2017)
271GB(4)(b)	Failure to inform the prescribed authority and furnish correct report to avoid penalty under section 271GB(4)	Within 15 days of discovery of inaccuracy (applicable from the assessment year 2017-18)
273A(4A)	Passing order under 273A(4) accepting/rejecting assessee's application (in full or part) to reduce or waive penalty	Within 12 months from the end of the month in which such application is received by Principal CIT/CIT (such order can be passed on or before May 31, 2017)

<p>273AA(3A)</p> <p>275</p> <p>275(1A)</p>	<p>Passing order by Principal CIT/CIT accepting/rejecting assessee's application (in full or part) to grant immunity from penalty</p> <p>Imposing penalties under Chapter XXI :</p> <p>(a) in a case where appeal is filed to Commissioner (Appeals)/Tribunal</p> <p>(b) in a case where relevant assessment or other order is subject- matter of revision under section 263 (or section 264)</p> <p>(c) in any other case</p> <p>Imposing/enhancing/reducing/cancelling penalty or dropping penalty proceedings on the basis of revised assessment after giving effect to appellate/court/revision order in a case where relevant order is subject matter of appeal to Commissioner (Appeals)/Tribunal/High Court/Supreme Court or revision and an order imposing or enhancing or reducing or cancelling</p>	<p>in case of application pending as on June 1, 2016)</p> <p>Within 12 months from the end of the month in which such application is received by Principal CIT/CIT (such order can be passed on or before May 31, 2017 in case of application pending as on June 1, 2016)</p> <p>Before the expiry of financial year in which proceedings which give rise to penalty proceedings are completed, or within 6 months from end of month in which the order of Commissioner (Appeals)/Tribunal is received by the Principal Chief Commissioner/Principal Commissioner/Chief Commissioner/Commissioner, whichever period expires later.</p> <p>However, where order is in appeal before Commissioner (Appeals) who passes appellate order on or after 1-6-2003, order imposing penalty shall be passed before expiry of financial year in which the proceedings, in the course of which action for imposition of penalty has been initiated, are completed, or within one year from the end of the financial year in which the order of the Commissioner (Appeals) is received by the Principal Chief Commissioner/Principal Commissioner/Chief Commissioner/Commissioner, whichever is later.</p> <p>Within 6 months from the end of month in which revision order is passed</p> <p>Before expiry of financial year in which proceedings (in course of which action for imposition of penalty has been initiated) are completed, or within 6 months from end of month in which penal action is initiated, whichever is later</p> <p>Within 6 months from end of the month in which order of Commissioner (Appeals)/Tribunal/ High Court/Supreme Court is received by the Principal Chief Commissioner/Principal Commissioner/Chief Commissioner/Commissioner or order of revision is passed</p>
--	---	---

	penalty or dropping proceedings for imposition of penalty is passed before the order of the Commissioner (Appeals)/Tribunal/High Court/Supreme Court is received by the Principal Chief Commissioner/Chief Commissioner/Principal Commissioner/Commissioner or order of revision is passed	
281B(2)	Provisional attachment of assets of assessee	Attachment shall cease to have effect after expiry of six months (extendable upto 2 years or 60 days after date of order of assessment or reassessment, whichever is later) from date of order
281B(4)	Submitting report by Valuation Officer to determine fair value of property provisionally attached by AO. [Inserted by the Finance Act, 2016 w.e.f. 1-6-2016]	Within a period of 30 days from the date of receipt of such reference
281B(5)	An order revoking the provisional attachment of property on furnishing of Bank Guarantee. (subject to conditions) [Inserted by the Finance Act, 2016 w.e.f. 1-6-2016]	<ul style="list-style-type: none"> - Within 45 days from the date of receipt of the bank guarantee, where a reference to the Valuation Officer has been made or - Within 15 days from the date of receipt of bank guarantee in any other case.
281B(7)	Invoking Bank Guarantee by AO if the assessee fails to renew the guarantee or fails to furnish a new Guarantee [Inserted by the Finance Act, 2016 w.e.f. 1-6-2016]	15 days before the expiry of the Guarantee.
285	Preparation and delivery of statement in prescribed form containing prescribed particulars by non-resident having liaison office in India set up in accordance with guidelines issued by RBI under FEMA, 1999	Within 60 days from end of the financial year
285A	Section 285A provides for reporting by an Indian concern if following two conditions are satisfied: <ul style="list-style-type: none"> a) Shares or interest in a foreign company or entity derive substantial value, directly or indirectly, from assets located in India; and b) Such foreign company or entity holds such assets in India through or in such Indian concern. In this case, the Indian entity shall furnish information relating to the off-shore transaction having the effect of directly or indirectly modifying its ownership structure or control, to the prescribed income-tax authority in such manner, as may be prescribed.	Within such time as may be prescribed.
285B	Furnishing of statement by film producers	Within 30 days from end of financial year or within 30 days from date of completion of film, whichever is earlier

285BA⁶	Filing of Statement of financial transaction	On or before 31st May immediately following financial year in which transaction is registered or recorded
285BA(4)⁶	Rectifying defect in return filed under section 285BA as required by prescribed income-tax authority	Within 1 month (or such extended time as may be allowed on application) from date of intimation of defect
285BA(5)⁶	Furnishing of return under section 285BA in response to notice from prescribed income-tax authority by person who has failed to furnish return within time	Within period not exceeding 60 days from date of service of notice.
286(2)	Furnishing a report for every reporting accounting year by a parent entity or the alternate reporting entity, resident in India, to prescribed authority in respect of the international group of which it is a constituent	On or before the due date of submission of return of income under section 139(1) (applicable from the assessment year 2017-18)
286(6)	Producing information/document to the prescribed authority for the purpose of determining accuracy of report furnished by any reporting entity	Within 30 days of receipt of notice (prescribed authority on an application made by reporting entity may extend the period of 30 days by further period not exceeding 30 days)(applicable from the assessment year 2017-18)

Securities Transaction Tax [Finance (No. 2) Act, 2004]

101	Filing of return by recognised stock exchange or mutual fund	On or before June 30 after the end of financial year
102	Making assessment	Within 2 years from the end of relevant financial year
103	Rectification of mistake	Within one year from the end of the financial year in which the order sought to be amended was passed
110	Filing appeal to Commissioner (Appeals)	Within 30 days from the date of receipt of order of the AO
111	Filing appeal to Tribunal	Within 60 days from the date on which the order sought to be appealed is communicated.
Rule 18 of Appellate Tribunal Rules	Filing of paper book	At least a day before the date of hearing of the appeal along with the proof of service of a copy of the same on the other side at least a week before
Schedule II Part I, Rule 3	Execution of certificate drawn up	Not before 15 days after date of service of notice under rule 2
Schedule II Part I, Rule 14	Filing of application by officer holding the sale relating to recovery from defaulting purchasers	Within 15 days from date of resale
Schedule II Part II, Rule 25(5)	Attachment of growing crop which does not admit of being stored	Not less than 20 days before it is likely to be fit to be cut or gathered

Schedule II Part II, Rule 40	Sale of movable property (other than property, subject to speedy and natural decay and property in relation to which expense of keeping it in custody is likely to exceed its value)	Not before 15 days from date on which copy of sale proclamation was affixed in TRO's office
Schedule II Part III, Rule 55	Sale of immovable property without written consent of defaulter	Not until expiry of 30 days from date on which proclamation of sale has been affixed on the property or in the office of the TRO, whichever is later
Schedule II Part III, Rule 57	Payment of full amount of purchase money on sale of immovable property	Within 15 days from date of sale
Schedule II Part III, Rule 60	Application to set aside sale of immovable property on deposit of specified sum	Within 30 days from date of sale
Schedule II Part III, Rule 61	Application to set aside sale of immovable property on ground of non-service of notice or irregularity	Within 30 days from date of sale
Schedule II Part III, Rule 62	Application for setting aside sale on ground that defaulter had no saleable interest	Within 30 days from date of sale
Schedule II Part III, Rule 68B	Sale of immovable property	<p>Within 7 years from end of financial year in which order giving rise to demand, etc., has become conclusive.</p> <p>In case of re-sale, period shall be extended by one year. Further, the CBDT may further extend the period of 7 years for another period of 3 years.</p>
Schedule IV Part A, Rule 13	Appeal by employer against order of Principal Chief Commissioner/ Principal Commissioner/Chief Commissioner or Commissioner refusing to recognise or withdrawing recognition from a provident fund	Within 60 days of such order
Schedule IV Part B, Rule 8	Appeal by employer against order of Principal Chief Commissioner/ Principal Commissioner/Chief Commissioner or Commissioner refusing to approve or withdrawing approval granted to a superannuation fund	Within 60 days of such order
Schedule IV Part C, Rule 8	Appeal by employer against order of Principal Chief Commissioner/ Principal Commissioner/Chief Commissioner or Commissioner refusing to approve or withdrawing approval granted to a gratuity fund	Within 60 days of such order

1. Omitted with effect from assessment year 2015-16.

2. Fringe Benefit Tax is not leviable from assessment year 2010-11.

3. With effect from assessment year 2016-17, university, educational institutes or hospitals as referred to in [section 10\(23C\)\(iiab\)](#) and (iiac) shall also file return of income if its total income before exemption under Section 10 exceeds the maximum amount which is not chargeable to tax.
4. Provisions of Chapter XIV-B shall not apply where search is initiated, etc., after 31-5-2003.
5. High Court can admit an appeal after the expiry of the said period of one hundred and twenty days if it is satisfied that there was sufficient cause for not filing the appeal within the said period.
6. With effect from assessment year 2015-16 a new [section 285BA](#) has been substituted which provides for the furnishing of statement of financial transaction or reportable account within such time and in the form and manner, as may be prescribed.

The time prescribed for rectifying a defect in the return filed as required by the prescribed income-tax authority is 30 days from such intimation or such extended time as may be allowed.

Where a person who is required to furnish a statement under the new section has not furnished it, the prescribed income-tax authority may serve upon the person a notice requiring him to furnish the statement within 30 days from the date of service of the notice. Any inaccuracy in the statement so furnished has to be informed to the income-tax authority within 10 days and the correct information furnished in the prescribed manner.

[As amended by Finance Act, 2022]