

# EXTENSION IN VARIOUS TIME LIMITS UNDER DIRECT TAX

Topic	Due date(extended)
Original and revised Income Tax Return for F.Y 2018-19	31 <sup>st</sup> July 2020
Income Tax Return for F.Y 2019-20(audited and non audited)	30 <sup>th</sup> November 2020
Tax Audit Report for F.Y 2019-20	31 <sup>st</sup> October, 2020
Payment of self assessment tax having self assessed tax liability upto Rs. 1 lakh	30 <sup>th</sup> November 2020
<b>No extension in due date of payment of self assessment tax having self assessed tax liability more than Rs. 1 lakh and delayed payment would attract interest under section 234A as per IT Act</b>	
Various payments for claiming deduction under Chapter-VIA-B (section 80C , 80D , 80G) of the IT Act for FY 2019-20 <ul style="list-style-type: none"> <li>• time limit for the completion or compliance</li> <li>• date for making the said completion or compliance</li> </ul>	<ul style="list-style-type: none"> <li>• 30<sup>th</sup> July 2020</li> <li>• 31<sup>st</sup> July 2020</li> </ul>
Various investment/ construction/ purchase for claiming benefit/ deduction in respect of capital gains under sections 54 or 54GB of the IT Act <ul style="list-style-type: none"> <li>• time limit for the completion or compliance</li> <li>• date for making the said completion or compliance</li> </ul>	<ul style="list-style-type: none"> <li>• 29<sup>th</sup> September, 2020</li> <li>• 30<sup>th</sup> September, 2020</li> </ul>
Vivad se Viswas <ul style="list-style-type: none"> <li>• time limit for the completion or compliance</li> <li>• date for making payment without additional amount</li> </ul>	<ul style="list-style-type: none"> <li>• 30<sup>th</sup> December, 2020</li> <li>• 31<sup>st</sup> December, 2020</li> </ul>
Date for furnishing of TDS/ TCS statements for F.Y 201-20	31 <sup>st</sup> July 2020
Date of issuance of TDS/ TCS certificates pertaining to the FY 2019-20	15 <sup>th</sup> August, 2020
PAN Aadhaar linking	31 <sup>st</sup> March, 2021
Date for passing of order or issuance of notice by the authorities and various compliances under various Direct Taxes & Benami Law	31 <sup>st</sup> March, 2021
Date for commencement of operation for the SEZ units received necessary approval by 31 <sup>st</sup> March, 2020 for claiming deduction under section 10AA of the IT Act	30 <sup>th</sup> September, 2020

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 24th June, 2020

**TAXATION AND OTHER LAWS**

**S.O. 2033(E).**— In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (2 of 2020) (hereinafter referred to as the Ordinance), the Central Government hereby specifies, for the purposes of the said sub-section (1),-

- (i) the 31<sup>st</sup> day of December, 2020 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the specified Act falls for the completion or compliance of such action as specified under the said sub-section; and
- (ii) the 31<sup>st</sup> day of March, 2021 shall be the end date to which the time limit for completion or compliance of such action shall stand extended:

Provided that where the specified Act is the Income-tax Act, 1961 and the compliance relates to-

- (i) furnishing of return under section 139 thereof, for the assessment year commencing on the -
  - (a) 1<sup>st</sup> day of April, 2019, the end date shall be extended to the 31<sup>st</sup> day of July, 2020;
  - (b) 1<sup>st</sup> day of April, 2020, the end date shall be extended to the 30<sup>th</sup> day of November, 2020;
- (ii) delivering of statement of deduction of tax at source under sub-section (2A) of section 200 or statement of collection of tax at source under sub-section (3A) of section 206C thereof for the month of February or March, 2020, or for the quarter ending on the 31<sup>st</sup> day of March, 2020, as the case may be, the end date shall be extended to the 15<sup>th</sup> day of July, 2020;
- (iii) delivering of statement of deduction of tax at source under sub-section (3) of section 200 or statement of collection of tax at source under proviso to sub-section (3) of section 206C thereof for the month of February or March, 2020, or for the quarter ending on the 31<sup>st</sup> day of March, 2020, as the case may be, the end date shall be extended to the 31<sup>st</sup> day of July, 2020;
- (iv) furnishing of certificate under section 203 thereof in respect of deduction or payment of tax under section 192 of that Act for the financial year 2019-20, the end date shall be extended to the 15<sup>th</sup> day of August, 2020;
- (v) section 54 or 54GB referred to in item (I) of sub-clause (i) of clause (c) of sub-section (1) of section 3 of the Ordinance or sub-clause (ii) of the said clause, the end date in respect of the time limit for the completion or compliance and the end date for making the said completion or compliance, shall be the 29<sup>th</sup> day of September, 2020 and the 30<sup>th</sup> day of September, 2020 respectively;
- (vi) any provisions of Chapter VI-A under the heading "B.- Deductions in respect of certain payments" thereof, referred to in item (I) of sub-clause (i) of sub-section (1) of section 3 of the Ordinance, the end date in respect of the time limit for the completion or compliance and the end date for making the said completion or compliance, shall be the 30<sup>th</sup> day of July, 2020 and the 31<sup>st</sup> day of July, 2020 respectively; and
- (vii) furnishing of report of audit under any provision thereof for the assessment year commencing on the 1<sup>st</sup> day of April, 2020, the end date shall be extended to the 31<sup>st</sup> day of October, 2020:

Provided further that the extension of the date as referred to in sub-clause (b) of clause (i) of the first proviso shall not apply to *Explanation 1* to section 234A of the Income-tax Act, 1961 in cases where the amount of tax on the total income as reduced by the clauses (i) to (vi) of sub-section (1) of the said section exceeds one lakh rupees :

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Provided also that where the specified Act is the Direct Tax *Vivad se Vishwas* Act, 2020, the 30<sup>th</sup> day of December, 2020 shall be the end date of the period during which the time limit specified in, or prescribed or notified thereunder falls for the completion or compliance of the action and the 31st day of December, 2020 shall be the end date to which the time limit for completion or compliance of such action shall stand extended.

2. This notification shall come into force from the 30th day of June, 2020.

[Notification No.35 /2020/ F. No. 370142/23/2020-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)