

Extension of timelines for electronic filing of various Forms under the Income-tax Act, 1961: CBDT vide circular No. 16/2021 dated 29.08.2021

The Central Board of Direct Taxes (CBDT) has again extended the due dates for electronic filing of various Income Tax Forms under the Income Tax Act. The Board after considering difficulties reported by the taxpayers and other stakeholders in electronic filing of certain Forms under the provisions of the Income-tax Act, 1961 read with Income-tax Rules, 1962 (Rules) decided to further extend the due dates for electronic filing of such Forms.

SL No	Nature of Extension	Provisions / Forms of IT Act 1961	Original Due Date	Extended Due Date
1.	The application in Form No. 10A/ Form No.10AB, for registration/ provisional registration/ intimation/ approval/ provisional approval of Trusts/ Institutions/ Research Associations etc.,	Under Section 10 (23C), 12AB, 35 (1) (ii) / (ia) / (iii) and 80G of the Act	30.06.2021	31.03.2022
2.	The Quarterly Statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th June, 2021	Form No. 15CC	30.06.2021	31.12.2021
3.	The Quarterly statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30 September, 2021	Form No. 15CC	15.10.2021	31.12.2021
4.	The Equalization Levy Statement in Form No. 1 for the Financial Year 2020-21	Form No. 1	30.06.2021	31.12.2021
5.	Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India for the purposes of section 286 (1)	Form No.3CEAC	30.11.2021	31.12.2021
6.	Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of section 286 (2) / 286 (4)	Form No.3CEAD	30.11.2021	31.12.2021
7.	Intimation on behalf of an international group for the purposes of the proviso to sub-section (4) of section 286 of the Act	Form No.3CEAE	30.11.2021	31.12.2021
8.	Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th June, 2021	Form No. 15G/15H	15.07.2021	30.11.2021
9.	Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th September, 2021	Form No. 15G/15H	15.10.2021	31.12.2021
10.	Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30th June, 2021	Form II SWF	31.07.2021	30.11.2021
11.	Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30th September, 2021	Form II SWF	31.10.2021	31.12.2021

12.	Intimation to be made by a Pension Fund in respect of each investment) made by it in India in Form No. 10BBB for the quarter ending on 30th June, 2021	Form No. 10BBB	31.07.2021	30.11.2021
13.	Intimation to be made by a Pension Fund in respect of each investment (11) made by it in India in Form No. 10BBB for the quarter ending on 30 September, 2021	Form No. 10BBB	31.10.2021	31.12.2021
14.	The Central Board of Direct Taxes (CBDT) has further extended the deadline for the Direct Tax Vivad Se Vishwas scheme (DTVSV) for payment of tax arrears without any additional amount till September 30, 2021. The earlier deadline for the same was August 31, 2021.	Direct Tax Vivad Se Vishwas scheme (DTVSV)	31.08.2021	30.09.2021

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes**

New Delhi, 29th August, 2021

PRESS RELEASE

CBDT extends due dates for electronic filing of various Forms under the Income-tax Act, 1961

On consideration of difficulties reported by the taxpayers and other stakeholders in electronic filing of certain Forms under the provisions of the Income-tax Act, 1961 read with Income-tax Rules, 1962 (Rules), Central Board of Direct Taxes (CBDT) has decided to further extend the due dates for electronic filing of such Forms. The further details are as under:

- 1. The application for registration or intimation or approval under Section 10(23C), 12A, 35(1)(ii)/(iia)/(iii) or 80G of the Act in Form No. 10A required to be filed on or before 30th June, 2021, as extended to 31st August, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be filed on or before 31st March, 2022;**
- 2. The application for registration or approval under Section 10(23C), 12A or 80G of the Act in Form No.10AB, for which the last date for filing falls on or before 28th February, 2022 may be filed on or before 31st March, 2022;**
- 3. The Equalization Levy Statement in Form No.1 for the Financial Year 2020-21, which was required to be filed on or before 30th June, 2021, as extended to 31st August, 2021 vide Circular No.15 of 2021 dated 03.08.2021, may be filed on or before 31st December, 2021;**
- 4. The Quarterly statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th June, 2021, required to be furnished on or before 15th July, 2021 under Rule 37BB of the Rules, as extended to 31st August, 2021 vide Circular No.15 of 2021 dated 03.08.2021, may be furnished on or before 30th November, 2021;**
- 5. The Quarterly statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th**

September, 2021, required to be furnished on or before 15th October, 2021 under **Rule 37BB** of the Rules, may be furnished on or before **31st December, 2021**;

- 6. Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th June, 2021**, which was originally required to be uploaded on or before **15th July, 2021**, and subsequently by 31st August, 2021, as per Circular No.12 of 2021 dated 25.06.2021, may be uploaded on or before **30th November, 2021**;
- 7. Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th September, 2021**, which is required to be uploaded on or before **15th October, 2021**, may be uploaded on or before **31st December, 2021**;
- 8. Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30th June, 2021**, required to be made on or before **31st July, 2021** as per Circular No.15 of 2020 dated 22.07.2020, as extended to 30th September, 2021 vide Circular No.15 of 2021 dated 03.08.2021, may be made on or before **30th November, 2021**;
- 9. Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30th September, 2021**, required to be made on or before **31st October, 2021** as per Circular No.15 of 2020 dated 22.07.2020, may be made on or before **31st December, 2021**;
- 10. Intimation to be made by a Pension Fund in respect of each investment made by it in India in Form No. 10BBB for the quarter ending on 30th June, 2021**, required to be made on or before **31st July, 2021** under **Rule 2DB** of the Rules, as extended to 30th September, 2021 vide Circular No. 15 of 2021 dated 03.08.2021, may be made on or before **30th November, 2021**;
- 11. Intimation to be made by a Pension Fund in respect of each investment made by it in India in Form No. 10BBB for the quarter ending on 30th September, 2021**, required to be made on or before **31st October, 2021** under **Rule 2DB** of the Rules, may be made on or before **31st December, 2021**;
- 12. Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India**, for the purposes of sub-section (1) of section 286 of the Act, in **Form No.3CEAC**, required to be

made on or before **30th November, 2021** under **Rule 10DB** of the Rules, may be made on or before **31st December, 2021**;

- 13. Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India**, for the purposes of **sub-section (2) or sub-section (4) of section 286** of the Act, in **Form No. 3CEAD**, required to be furnished on or before **30th November, 2021** under Rule 10DB of the Rules, may be furnished on or before **31st December, 2021**;
- 14. Intimation on behalf of an international group for the purposes of the proviso to sub-section (4) of section 286** of the Act in **Form No. 3CEAE**, required to be made on or before **30th November, 2021** under **Rule 10DB** of the Rules, may be made on or before **31st December, 2021**.

CBDT Circular No. 16/2021 in F.No.225/49/2021/ITA-II dated 29.08.2021 issued. The said Circular will be available on www.incometaxindia.gov.in.

(Surabhi Ahluwalia)
Commissioner of Income Tax
(Media & Technical Policy)
Official Spokesperson, CBDT