

Extension of time lines for electronic filing of various Forms under the Income Tax Act, 1961: CBDT, Circular No 15/2021

Sl No	Nature of Extension	Provisions of IT Act 1961	Due Dates	Extended Due Dates
1.	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	Rule 37BB	31 st July 2021	31 st August 2021
2.	The Equalization Levy Statement in Form No.1 for the Financial Year 2020- 21,		31 st July 2021	31 st August 2021
3.	The Statement of Income paid or credited by an investment fund to its unit holder in Form No. 640 for the Previous Year 2020-21	Rule 12CB	15 th July 2021	30 th September 2021
4.	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	Rule 12CB	31 st July 2021	30 th September 2021
5.	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	Rule 2DB	31 st July 2021	30 th September 2021
6.	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		31 st July 2021	30 th September 2021

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

New Delhi, Dated 3rd August, 2021

Subject: Extension of time lines for electronic filing of various Forms under the Income-tax Act,1961

1. 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 (Act) read with Income-tax Rules,1962 (Rules), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the due dates for electronic filing of such Forms as under:

- (i) **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 July,2021 vide Circular No.12 of 2021 dated 25.06.2021, may be filed on or before **31st August, 2021**;
- (ii) **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 July, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be filed on or before **31st August, 2021**;
- (iii) **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 15th June, 2021 under **Rule 12CB** of the Rules, as extended to 15th July,2021 vide Circular No.12 of 2021 dated 25.06.2021, may be furnished on or before **15th September,2021**;
- (iv) **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 30th June, 2021 under **Rule 12CB** of the Rules, as extended to 31st July, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be furnished on or before **30th September, 2021**.

2. Further, considering the non-availability of the utility for e-filing of certain Forms, the CBDT, in exercise of its powers under Section 119 of the Act, extends the due dates for electronic filing of such Forms as under:

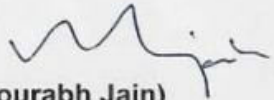
- (i) Intimation to be made by a Pension Fund in respect of each investment made by it in India in Form No. 10BBB for the quarter ending on 30th June,2021, required to be furnished on or before 31st July,2021 under Rule 2DB of the Rules, may be furnished on or before 30th September, 2021;
- (ii) Intimation 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 furnished on or before 31st July,2021 as per Circular No.15 of 2020 dated 22.07.2020, may be furnished on or before 30th September, 2021.
3. It is also clarified that the above said forms, e-filed, after the expiry of time limits provided as per Circular No.12 of 2021 dated 25.06.2021 or as per the relevant provisions, till date, will stand regularised accordingly.

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(Sourabh Jain)
Under Secretary to the Government of India

Copy to:

1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.


(Sourabh Jain)
Under Secretary to the Government of India