

Circular No. 12/2021

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

Dated – 25th June, 2021

Central Govt provides further relief to taxpayers during these difficult Covid times by extending timelines of certain compliances. Relaxation in respect of the following compliances as under:

1. **Objections to Dispute Resolution Panel (DRP) and Assessing Officer under section 144C** of the Act. for which the last date of filing under that Section is 1st June, 2021 or thereafter, may be filed within the time provided in that Section or **by 31st August, 2021**, whichever is later.
2. The **Statement of Deduction of Tax** for the last quarter of the Financial Year 2020-21 and now, it may be furnished on or before 15th July, 2021.
3. The **Certificate of Tax Deducted at Source in Form No.16** is extended from 15th to be furnished on or before 31st July, 2021.
4. 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 now, it may be furnished on or before 15th July, 2021.
5. 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, now it may be furnished on or before 31st July, 2021.
6. The **application under Section 10(23C), 12AB, 35(1)(ii)(ia)(iii) and 80G of the Act in Form No. 10Af Form No.10AB**. for registration, provisional registration, intimation, approval, provisional approval of Trusts, Institutions, Research Associations etc. required to be made on or before 30th June, 2021 now it can be made **on or before 31st August, 2021**.
7. The **compliances to be made by the taxpayers such as investment, deposit, payment, acquisition, purchase, construction** or such other action, for the purpose of claiming any exemption under the provisions contained in **Section 54 to 54GB** of the Act, it may be completed **on or before 30th September, 2021**.
8. The **Quarterly Statement in Form No. 15CC** may be furnished on or before 31st July, 2021.
9. The **Equalization Levy Statement in Form No.1** for the Financial Year 2020-21, it can be furnished **on or before 31st July, 2021**.
10. The **Annual Statement required to be furnished under sub-section (5) of section 9A** of the Act by the eligible investment fund in Form No. 3CEK for the Financial Year 2020-21, can be furnished on or before 31st July, 2021.
11. **Uploading of the declarations received from recipients in Form No. 15G and 15H** may be uploaded by **31st August,2021**.
12. **Exercising of option under sub-section (1) of Section 245M** of the Act in **Form No. 34BB** which is required to be exercised on or before 27th June, 2021 may be exercised **on or before 31st July, 2021**.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/circular/circular_no_12_2021.pdf