

## **Circular No. 5/2021**

**Dated – 23<sup>rd</sup> March, 2021**

**Order under section 119 of the Income Tax Act, 1961**

In view of the prevailing situation due to COVID-19 pandemic across the country, it has been decided by the Board that the reporting under clause 30C and clause 44 of the Tax Audit Report shall be kept in abeyance till 31<sup>st</sup> March, 2022.

For more details, please follow:

[https://incometaxindia.gov.in/communications/circular/circular\\_no\\_5\\_2021.pdf](https://incometaxindia.gov.in/communications/circular/circular_no_5_2021.pdf)