

## Circular No. 10/2021

Dated – 25<sup>th</sup> May, 2021

### **Clarification regarding the limitation time for filing of appeals before the CIT(Appeals) under the Income-tax Act, 1961 (the Act)**

CBDT has issued Circular NO. 8/2021 on 30th April 2021 providing various relaxations till 31st May 2021 including extending time for filing the appeals before CIT(Appeals). The Hon'ble Supreme Court restored the order and directed that the period(s) of limitation shall stand extended till further orders.

In this regard CBDT clarified that if different relaxations are available to the taxpayers for a particular compliance, the taxpayer is entitled to the relaxation which is more beneficial to him. Thus, for the purpose of counting the period(s) of limitation for filing of appeals before the CIT(Appeals) under the Act, the taxpayer is entitled to a relaxation which is more beneficial to him and hence the said limitation stands extended till further orders as ordered by the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) NO.3 of 2020 vide order dated 27th April 2021.

For more details, please follow:

[https://www.incometaxindia.gov.in/communications/circular/circular\\_10\\_2021.pdf](https://www.incometaxindia.gov.in/communications/circular/circular_10_2021.pdf)