

## **Notification No. 93/2020**

Dated – 31<sup>st</sup> December, 2020

Central Government has specified, for the completion or compliance of action referred to in-

(A) clause (a) of sub-section (1) of section 3 of the Act, -

(i) the 30th day of March, 2021 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the specified Act falls for the completion or compliance of such action as specified under the said sub-section; and

(ii) the 31st day of March, 2021 shall be the end date to which the time limit for completion or compliance of such action shall stand extended:

For more details, please follow:

Provided that where the specified Act is the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020), the provision of this clause shall have the effect as if—

(a) for the figures, letters and words "30th day of March, 2021", the figures, letters and words "30th day of January, 2021" had been substituted; and

(b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of January, 2021" had been substituted

For more details, please follow:

[https://www.incometaxindia.gov.in/communications/notification/notification\\_93\\_2020.pdf](https://www.incometaxindia.gov.in/communications/notification/notification_93_2020.pdf)