

## Covid 2nd Wave Due Date Extensions

*Up to 3<sup>rd</sup> week of May 2021*

Considering various challenges faced by people across the country due to Covid-19 pandemic, the Central Government vide notification S.O. 1703(E), dated 27-04-2021, decided to further extend the time limits to 30-06-2021 in the cases where the time-limit was earlier extended to 30-04-2021. Further, the CBDT vide Circular 08/2021, dated 30-04-2021 has extended the due dates relating to certain compliances under the Income-tax Act, 1961.

In order to provide further relief to taxpayers in view of severe pandemic, the Board vide Circular no. 9/2021, dated 20-05-2021 has further extended the time limits of certain compliances. Brief summary of some of the important change in due dates is provided below:

S. NO	PARTICULARS	Original Due Date	Revised Due Date
1	Filing of belated as well revised returns for FY 19-20 (AY 20-21)	31-03-21	31-05-21
2	Filing of belated as well revised returns for FY 20-21 (AY 21-22)	31-12-21	31-01-22
3	Due date for filing income tax return for FY 20-21 (AY 21-22) for Assessee Other than following: <ul style="list-style-type: none"> <li>i. Corporate-assessee;</li> <li>ii. Non-corporate assesses subject to tax audit;</li> <li>iii. partner of a firm whose is subject to tax audit</li> <li>iv. an assessee who is required to furnish transfer pricing report in Form 3CEB</li> </ul>	31-07-21	30-09-21 (refer notes)
4	Due date for filing income tax return for FY 20-21 (AY 21-22) for the following Assessee: <ul style="list-style-type: none"> <li>i. Corporate-assessee;</li> <li>ii. Non-corporate assesses subject to tax audit;</li> <li>iii. partner of a firm whose is subject to tax audit</li> </ul>	31-10-21	30-11-21 (refer notes)
5	Due date for filing income tax return for FY 20-21 (AY 21-22) for Assessee who is subject to file transfer pricing report in Form 3CEB	30-11-21	31-12-21 (refer notes)
6	Due date for furnishing Tax Audit Report in Form 3CA or 3CB	30-09-21	31-10-21
7	Due date for furnishing Tax Audit Report in Form 3CEB	31-10-21	30-11-21
8	Due date for furnishing TDS/TCS Statement for FY 20-21 for the Quarter ended March 31, 2021	31-05-21	30-06-21
9	Issue of TDS Certificates in Form 16 for employees	15-06-21	15-07-21
10	Furnishing of Statement of Financial Transactions (SFT) for the Financial Year 2020-21	31-05-21	30-06-21

11	Filing of return of income in response to reassessment notice under section 148	01-04-21 or later	31-05-21
12	Filing Appeal with CIT(A)	01-04-21 or later	31-05-21
13	Filing of objections to DRP	01-04-21 or later	31-05-21
14	Passing of order for assessment or reassessment by AO;		
	<ul style="list-style-type: none"> <li>i. Cases where on account of various extension notifications, the due date is getting expired on 31-03- 2021</li> <li>ii. Cases where due date is getting expired on 31-03- 2021 without giving effect of any extension notification</li> </ul>	30-04-21 31-03-21	30-06-21 30-09-21
15	Issuance of notice under section 148 for reopening the assessment where income has escaped assessment:		
	<ul style="list-style-type: none"> <li>i. Cases where on account of various extension notifications, the due date is getting expired on 31-03- 2021</li> <li>ii. Cases where due date is getting expired on 31-03- 2021 without giving effect of any extension notification</li> </ul>	30-04-21 31-03-21	30-06-21 30-09-21
16	Passing of order consequent to direction of DRP (The extension has been given in those cases where the due date falls between 20-03-2020 to 31-03-2021)	30-04-21	30-06-21

**Notes:**

*Though the due date for filing of Income-tax Return for the Assessment Year 2021-22 has been extended, but no relief shall be provided from the interest chargeable under section 234A if the tax liability exceeds Rs. 1 lakh. Thus, if self-assessment tax liability of a taxpayer exceeds Rs. 1 lakh, he would be liable to pay interest under section 234A from the expiry of original due dates.*