

### Latest Extension of Due Dates under Income-tax Act

In view of the unprecedented situation and tough challenges faced by Assesseees in complying to various statutory and regulatory compliance requirements across sectors due to the outbreak of COVID-19 Pandemic, the Government had brought the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 [the Ordinance] on 31st March, 2020 which, inter alia, extended various time limits.

In order to provide further relief to the income-tax payers for making various direct-tax compliances, the Government has issued a Notification on 24th June, 2020, the salient features of which are provided hereunder:

S.NO	PARTICULARS	ORIGINAL DATE	EXTENDED DATE	
			As per Mar 31 2020	Revised on June 24 2020
1	Filing of original as well as revised returns for FY 18-19 (AY 19-20)	31-03-20	30-06-20	31-07-20
2	Due date for filing income tax return for FY 19-20 (AY 20-21) for all types of Assesseees.	31-07-2020 & 31-10-2020	30-11-20	30-11-20
3	Due date for furnishing Tax Audit Report	30-09-20	31-10-20	31-10-20
4	Due date for payment of self assessment tax in cases where self assessment tax is upto Rs. 1 Lakh i.e no Interest u/s 234A shall be levied	31-07-20	30-11-20	30-11-20
5	Due date for making various investment/payment for claiming deduction under chapter VI A-B for financial year 2019-20 i.e Deductions under section 80C (Various investments LIC, PPF, NSCetc), 80D (Mediclaime Insurance), 80G (donations)	31-03-20	30-06-20	31-07-20
6	Due date for making investment/ construction/ purchase for claiming roll over benefit/ deduction in respect of capital gains under sections 54 to 54GB of the IT Act	Period Expiring between 20 March, 2020 & 29 Sept, 2020	30-06-20	30-09-20
7	The date for commencement of operation for the SEZ units for claiming deduction under section 10AA of the IT Act for the units which received necessary approval by 31st March, 2020.	31-03-20	30-06-20	30-09-20
8	Due date for furnishing TDS/TCS Statement for FY 19-20 for the month of Feb or Quarter ended March 31, 2020			
	ETDS Return in Form 24Q, 26Q & 27Q	31-05-20	30-06-20	31-07-20
	TCS return in Form 27EQ	15-05-20	30-06-20	15-07-20
9	Issuance of TDS/TCS certificate for FY 19-20 (ie.) Form 16, Form 16A	15-06-20	30-06-20	15-08-20
10	The date for passing of order or issuance of notice by the authorities and various compliances under various direct taxes & Benami Law	31-12-20	31-03-21	31-03-21
11	Due date for linking Aadhaar and PAN	31-03-20	30-06-20	31-03-21
12	Passing of order or issuance of notice by the authorities and various compliances under various Direct Taxes, Benami Law.	31-12-20	31-03-21	31-03-21
13	Time limit to avail the Vivad Se Vishwas scheme, also the waiver of the 10% additional charge continues.	31-03-20	30-06-20	31-12-20
14	Implementation of new procedure for approval/ registration/ notification of certain entities u/s 10(23C), 12AA, 35 and 80G of the IT Act.	01-06-20	01-10-20	01-10-20
15	Furnishing of Statement of Financial Transactions (SFT) for the Financial Year 2019-20	31-05-20	30-06-20	31-03-21
16	Passing of order or issuance of notice, notifications, sanction or approval by the authorities, commissioners or tribunal. (The extension has been given in those cases where the due date falls between 20-03-2020 to 31-12-2020).	-	30-06-20	31-03-21
17	Filing of appeal, reply or application or furnishing of any report, document etc. (The extension has been given in those cases where the due date falls between 20-03-2020 to 31-12-2020).	-	30-06-20	31-03-21
18	Due date for completion of Time-Barring Scrutiny Assessment for AY 18-19	30-09-20	31-12-20	31-03-21
19	Due date for completion of Time-Barring Assessment	31-03-21	30-09-21	30-09-21