



Income tax due dates extended by CBDT

Amidst the ongoing COVID pandemic in the country, CBDT today relaxed various timelines under the Income Tax Act, 1961 for Financial Year 2020-21. The deadlines as extended are tabulated hereunder for ready reference.

Particulars	Due date	Extended date
SFT & Statement of reportable account	31-05-2021	30-06-2021
Filing of TDS Return Q4	31-05-2021	30-06-2021
Due date for Issue of Form 16	15-06-2021	15-07-2021
Statement in Form 64D for income paid by investment fund	15-06-2021	30-06-2021
Statement in Form 64C for income paid by investment fund	30-06-2021	15-07-2021
Due date for Individual ITRs and Non Tax Audit Cases*	31-07-2021	30-09-2021
Furnishing of tax audit report	30-09-2021	31-10-2021
Furnishing of transfer pricing report (3CEB) u/s 92E	31-10-2021	30-11-2021
Tax Audit ITRs*	31-10-2021	30-11-2021
Transfer Pricing ITRs*	30-11-2021	31-12-2021
Belated/ Revised ITRs for previous year 20-21	31-12-2021	31-01-2022
Interest under section 234A is applicable where tax on tax (as reduced by TDS, Adv tax and reliefs as provided in 234A cl. (i) to (vi)) exceed INR 1 lac. For senior citizens not having income under head PGBP, self-assessment tax paid upto the due date (without considering above extensions) would be deemed as advance tax		

The dates extended in detail are as under:

- **Statement of Financial Transactions (SFT) FY 2020-21**

The statement previously required to be submitted by May 31, 2021 under Rule 114E of the IT Rules, 1962, can not be furnished by June 30, 2021

- **The Statement of Reportable Account**

Required to be furnished on or before May 31, 2021 under Rule 114G of the Rules, may be furnished on or before June 30, 2021

- **TDS Return Q4**

The Statement of Deduction of Tax for the last quarter of the Financial Year 2020-21, required to be furnished on or before May 31, 2021 under Rule 31A of the Rules, may be furnished on or before June 30, 2021

- **Form 16**

The Certificate of Tax Deducted at Source in Form No 16, required to be furnished to the employee by June 15, 2021 under Rule 31 of the Rules, may be furnished on or before July 15, 2021

- **TDS/TCS Book Adjustment Statement in Form No 24G**

The TDS/TCS Book Adjustment Statement in Form No 24G for the month of May 2021, required to be furnished on or before June 15, 2021 under Rule 30 and Rule 37CA of the Rules, may be furnished on or before June 30, 2021

- **SAF Statement under Rule 33**

The Statement of Deduction of Tax from contributions paid by the trustees of an approved superannuation fund, required to be sent on or before May 31, 2021 under Rule 33 of the Rules, may be sent on or before June 30, 2021

- **Statement in 64D for income by IF to its unit holder**

The Statement of Income paid or credited by an investment fund to its unit holder in Form No 64D, required to be furnished on or before June 15, 2021 under Rule 12CB of the Rules, may be furnished on or before June 30, 2021

- **Statement in 64C for income by IF to its unit holder**

The Statement of Income paid or credited by an investment fund to its unit holder in Form No 64C, required to be furnished on or before June 30, 2021 under Rule 12CB of the Rules, may be furnished on or before July 15, 2021

- **Filing of ITR u/s 139(1)**

The due date of furnishing of Return of Income, which is July 31, 2021 under sub-section (1) of section 139 of the Act, is extended to September 30, 2021

- **Tax Audits**

The due date of furnishing of Report of Audit under any provision of the Act, which is September 30, 2021 , is extended to October 31, 2021

- **Transfer Pricing Audits**

The due date of furnishing Report from an Accountant by persons entering into international transaction or specified domestic transaction under section 92E of the Act, which is October 31, 2021 , is extended to November 30, 2021

- **Filing of ITR : Assessee's subject to tax audit**

The due date of furnishing of Return of Income, which is October 31, 2021 under sub-section (1) of section 139 of the Act, is extended to November 30, 2021

- **Filing of ITR : Transfer Pricing cases**

The due date of furnishing of Return of Income, which is November 30, 2021 under sub-section (1) of section 139 of the Act, is extended to December 31, 2021

- **Filing of revised/belated ITR u/s 139(4)/139(5)**

The due date of furnishing of belated/revised Return of Income, which is December 31, 2021 under sub-section (4)/sub-section (5) of section 139 of the Act, is extended to January 31, 2022.

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