



Due date of filing various Electronic Forms extended by CBDT

On consideration of difficulties reported by the taxpayers and other stakeholders in electronic filing of Income tax returns and various forms under the provisions of the Income-tax Act, 1961, CBDT has further extended the due dates for electronic filing of Income tax return and various forms vide Circular No.17/2021. The deadlines as extended are tabulated hereunder for ready reference.

Particulars	Prev. due date	Extended date
Due date for Individual ITRs and Non Tax Audit Cases	30-09-21	31-12-21
Furnishing of tax audit report	31-10-21	15-01-22
Furnishing of transfer pricing report (3CEB) u/s 92E	30-11-21	31-01-22
Tax Audit ITRs	30-11-21	15-02-22
Transfer Pricing ITRs	31-12-21	28-02-22
Belated/ Revised ITRs for previous year 20-21	31-01-22	31-03-22

It is also clarified that the extension of due dates as referred to in clause (9), (12) and (13) of circular no. 9/2021 dt. May 20, 2021 and in clause (1), (4) and (5) above shall not apply to explanation 1 of section 234A of the act, in cases where the amount of tax on the total income as reduced by TDS, advance tax and relief as specified in clauses (i) to (iv) exceeds INR 1 lacs. Further, in case of senior citizens not having income under the head PGBP, tax paid by him under section 140A of the act within due date (without considering above extensions) shall deemed to be the advance tax.

Source: Circular No. 17/2021 in F. No. 225/49/2021/ITA-II dt. September 9, 2021

CONTACT DETAILS:

Head Office

3rd floor, MJ Tower, 55 Rajpur Road, Dehradun

T +91.135.2743283, 2747084, 2742026

E info@vkalra.com

W www.vkalra.com

Branch Office

80/28 Malviya Nagar, New Delhi

E info@vkalra.com

W www.vkalra.com

For any further assistance contact our team at

kmt@vkalra.com

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