



Income tax due dates extended by CBDT

Amidst technical glitches being faced by taxpayers on the website, CBDT extended various IT timelines today. Further relief provisions were announced for Income-tax exemption on amounts received by COVID patients for their treatment and on ex-gratia received by next of kin on death due to COVID.

- Income-tax exemption granted to the amount received by a taxpayer for medical treatment from employer or from any person for treatment of Covid-19 during FY 2019-20 and subsequent years.
- In order to grant respite to family members of taxpayers who lost their life due to Covid-19, Income-tax exemption has been granted for ex-gratia payment received by family members of a person from the employer of such person or from other person on the death of the person on account of Covid-19 during FY 2019-20 and subsequent years. The exemption shall be allowed without any limit for the amount received from the employer and the exemption shall be limited to INR 10 lakh in aggregate for the amount received from any other persons.

Vide notifications nos. 74, 75 and Circular no. 12/2021, CBDT today extended various timelines under the Income-tax Act. The deadlines as extended are tabulated hereunder for ready reference.

Particulars	Prev. due date	Extended date
Time Limit for passing assessment order	30-06-21	30-09-21
Time Limit for passing penalty order	30-06-21	30-09-21
Time Limit for processing Equalisation Levy returns	30-06-21	30-09-21
Last date of linkage of Aadhaar with PAN	30-06-21	30-09-21

Last date of payment of amount under Vivad se Vishwas (without additional amount)	30-06-21	31-08-21
Last date of payment of amount under Vivad se Vishwas (with additional amount)	-	31-10-21
The Statement of Deduction of Tax for the Q4 FY 2020-21	30-06-21	15-07-21
The Certificate of Tax Deducted at Source in Form No.16	15-06-21	31-07-21
The Statement of Income paid or credited by an investment fund to its unit holder in Form No. 64D for the Previous Year 2020-21	30-06-21	15-07-21
The Statement of Income paid or credited by an investment fund to its unit holder in Form No. 64C for the Previous Year 2020-21	15-07-21	31-07-21
The Quarterly Statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on June 30	15-07-21	31-07-21
Exercising of option to withdraw pending application (filed before the erstwhile Income Tax Settlement Commission) under sub-section (1) of Section 245M of the Act in Form No. 34BB	27-06-21	31-07-21
The Equalization Levy Statement in Form No. 1	30-06-21	31-07-21
The Annual Statement required to be furnished under sub-section (5) of section 9A of the Act by the eligible investment fund in Form No. 3CEK	29-06-21	31-07-21
The application under Section 10(23C), 12AB, 35(1)(ii)/(iia)/(iii) and 80G of the Act in Form No. 10A/ Form No.10AB, for registration/ provisional registration of Trusts/ Institutions/ Research Associations	30-06-21	31-08-21
Objections to Dispute Resolution Panel (DRP) and AO under section 144C	01-06-21	31-08-21
Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending June 30, 2021	15-07-21	31-08-21
The compliances to be made by the taxpayers such as investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purpose of claiming any exemption under the provisions contained in Section 54 to 54GB of the Act	01-04-21 to 29-09-21	30-09-21

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