

Income Tax | Extension of timelines

On 30 April 2021, CBDT has extended the timelines in relation to certain filing / payment compliances, in view of the pandemic situation prevailing in India.

Compliance	Old timeline	Relaxed timeline
Appeal to Commissioner (Appeals) under Chapter XX .	1 April 2021 & thereafter.	The respective time provided in the relevant sections of Chapter XX or 31 May 2021, whichever is later.
Filing 'Objections' to Dispute Resolution Panel under section 144C	1 April 2021 & thereafter (This time is 30 days of the receipt by the assessee of the AO's draft order.)	The time provided under section 144C or by 31 May 2021, whichever is later.
Income-tax return in response to notice under section 148 (Income escaping the assessment).	1 April 2021 & thereafter.	To be filed within the time allowed under the said notice by the assessing officer or by 31 May 2021, whichever is later.
Filing of belated return under section 139(4) & revised return under section 139(5) for assessment year 2020-21.	On or before 31 March 2021.	On or before 31 May 2021.
Payment of TDS under section 194-IA, 194-IB & 194M & also the filing of challan-cum-statement for such TDS.	Payment & furnishing of which was on or before 30 April 2021.	On or before 31 May 2021.
Statement in Form 61 (containing particulars of declarations received in Form No.60).	Whose due date of furnishing was on or before 30 April 2021.	On or before 31 May 2021.

Weblink

https://incometaxindia.gov.in/communications/circular/circular_no_8_2021.pdf

Therefore

A relaxation (above) of minimum one month period is granted by CBDT. In view of the ongoing pandemic situation in India, CBDT may further relax some of the timelines, which we will keep you posted when announced. However, plan your compliance considering the present due dates, as announced.