

F. No.225/49/2021-ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, Dated 25th June, 2021

Subject: Extension of time limits of certain compliances to provide relief to taxpayers in view of the severe pandemic - reg.

On consideration of genuine hardship being faced by the taxpayers in making various compliances under the Income-tax Act, 1961 (hereinafter referred to as "the Act") in view of severe pandemic, the Central Board of Direct Taxes, in exercise of its power under Section 119 of the Act, provides relaxation in respect of the following compliances as under:

- 1) **Objections to Dispute Resolution Panel (DRP) and Assessing Officer** under **section 144C of the Act**, for which the last date of filing under that Section is 1st June, 2021 or thereafter, may be filed within the time provided in that Section or by **31st August, 2021**, whichever is later;
- 2) **The Statement of Deduction of Tax** for the last quarter of the Financial Year 2020-21, required to be furnished on or before 31st May, 2021 under Rule 31A of the Income-tax Rules, 1962 (hereinafter referred to as "the Rules"), as extended to 30th June, 2021 vide Circular No.9 of 2021, may be furnished **on or before 15th July, 2021**;
- 3) **The Certificate of Tax Deducted at Source in Form No.16**, required to be furnished to the employee by 15th June, 2021 under Rule 31 of the Rules, as extended to 15th July, 2021 vide Circular No.9 of 2021, may be furnished **on or before 31st July, 2021**;
- 4) **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, required to be furnished on or before 15th June, 2021 under Rule 12CB of the Rules, as extended to 30th June, 2021 vide Circular No.9 of 2021, may be furnished **on or before 15th July, 2021**;
- 5) **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, required to be furnished on or before 30th June, 2021 under Rule 12CB of the Rules, as extended to 15th July, 2021 vide Circular No.9 of 2021, may be furnished **on or before 31st July, 2021**;

- 6) 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/ intimation/ approval/ provisional approval of Trusts/ Institutions/ Research Associations etc. required to be made on or before 30th June, 2021, may be made on or before 31st August, 2021;
- 7) 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, for which the last date of such compliance falls between 1st April,2021 to 29th September, 2021 (both days inclusive), may be completed on or before 30th September, 2021;
- 8) The Quarterly Statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th June, 2021, required to be furnished on or before 15th July, 2021 under Rule 37 BB of the Rules, may be furnished on or before 31st July, 2021;
- 9) The Equalization Levy Statement in Form No. 1 for the Financial Year 2020-21, which is required to be filed on or before 30th June, 2021, may be furnished on or before 31st July,2021;
- 10)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 for the Financial Year 2020-21, which is required to be filed on or before 29th June, 2021 , may be furnished on or before 31st July,2021;
- 11)Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending on 30th June, 2021, which is required to be uploaded on or before 15th July,2021, may be uploaded by 31st August,2021;
- 12) Exercising of option under sub-section (1) of Section 245M of the Act in Form No. 34BB which is required to be exercised on or before 27th June, 2021 may be exercised on or before 31st July, 2021.

-sd-

(Prajna Paramita)

Director to the Government of India

Copy to:

1. PS to F.M/ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCs/IT/CCs/IT/Pr. DGs/IT/DGs/IT.
5. All Joint Secretaries/Cs/IT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on insofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce
12. The Guard File.


(Prajna Paramita)

Director to the Government of India