

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

New Delhi, Dated 3<sup>rd</sup> August, 2021

**Subject: Extension of time lines for electronic filing of various Forms under the Income-tax Act,1961**

1. On consideration of difficulties reported by the taxpayers and other stakeholders in electronic filing of certain Forms under the provisions of the Income-tax Act,1961 (Act) read with Income-tax Rules,1962 (Rules), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the due dates for electronic filing of such Forms as under:

- (i) **The Quarterly statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30<sup>th</sup> June, 2021**, required to be furnished on or before 15<sup>th</sup> July, 2021 under **Rule 37BB** of the Rules, as extended to 31<sup>st</sup> July,2021 vide Circular No.12 of 2021 dated 25.06.2021, may be filed on or before **31<sup>st</sup> August, 2021**;
- (ii) **The Equalization Levy Statement in Form No.1 for the Financial Year 2020- 21**, which was required to be filed on or before **30<sup>th</sup> June, 2021**, as extended to 31<sup>st</sup> July, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be filed on or before **31<sup>st</sup> August, 2021**;
- (iii) **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 15<sup>th</sup> June, 2021 under **Rule 12CB** of the Rules, as extended to 15<sup>th</sup> July,2021 vide Circular No.12 of 2021 dated 25.06.2021, may be furnished on or before **15<sup>th</sup> September,2021**;
- (iv) **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 30<sup>th</sup> June, 2021 under **Rule 12CB** of the Rules, as extended to 31<sup>st</sup> July, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be furnished on or before **30<sup>th</sup> September, 2021**.

2. Further, considering the non-availability of the utility for e-filing of certain Forms, the CBDT, in exercise of its powers under Section 119 of the Act, extends the due dates for electronic filing of such Forms as under:

- (i) **Intimation to be made by a Pension Fund in respect of each investment made by it in India in Form No. 10BBB for the quarter ending on 30<sup>th</sup> June,2021**, required to be furnished on or before 31<sup>st</sup> July,2021 under **Rule 2DB** of the Rules, may be furnished on or before **30<sup>th</sup> September, 2021**;
- (ii) **Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30<sup>th</sup> June,2021**, required to be furnished on or before 31<sup>st</sup> July,2021 as per Circular No.15 of 2020 dated 22.07.2020, may be furnished on or before **30<sup>th</sup> September, 2021**.

3. It is also clarified that the above said forms, e-filed, after the expiry of time limits provided as per Circular No.12 of 2021 dated 25.06.2021 or as per the relevant provisions, till date, will stand regularised accordingly.

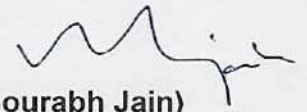
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(Sourabh Jain)

Under Secretary 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. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, 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 irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.



(Sourabh Jain)

Under Secretary to the Government of India