

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes**

New Delhi, 11th January, 2022

PRESS RELEASE

CBDT extends due dates for filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-22 under the Income-tax Act, 1961

On consideration of difficulties reported by the taxpayers and other stakeholders due to COVID and in electronic filing of various reports of audit under the provisions of the Income-tax Act, 1961 (the Act), the Central Board of Direct Taxes (CBDT) has decided to further extend the due dates for filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-22. The further details are as under:

1. The **due date of furnishing of Report of Audit** under any provision of the Act for the Previous Year 2020-21, which was 30th September, 2021, in the case of assessee referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, as extended to 31st October, 2021 and 15th January, 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is further extended to **15th February, 2022**;
2. The **due date of furnishing of Report of Audit** under any provision of the Act for the Previous Year 2020-21, which was 31st October, 2021, in the case of assessee referred in clause (aa) of Explanation 2 to sub-section (1) of section 139 of the Act, is extended to **15th February, 2022**;
3. The **due date of furnishing of Report from an Accountant** by persons entering into international transaction or specified domestic transaction under **section 92E** of the Act for the Previous Year 2020-21, which was 31st October 2021, as extended to 30th November, 2021 and 31st January, 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is further extended to **15th February, 2022**;
4. The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which was 31st October, 2021 under sub-section (1) of section 139 of the Act, as extended to 30th November, 2021 and 15th February, 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is further extended to **15th March, 2022**;

5. The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which was 30th November, 2021 under sub-section (1) of section 139 of the Act, as extended to 31st December, 2021 and 28th February, 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is further extended to **15th March, 2022**.

It is also clarified that the extension of the dates as referred to in clauses (12) and (13) of Circular No.9/2021 dated 20.05.2021, clauses (4) and (5) of Circular No.17/2021 dated 09.09.2021 and in clauses (4) and (5) above shall not apply to Explanation 1 to section 234A of the Act, in cases where the amount of tax on the total income as reduced by the amount as specified in clauses (i) to (vi) of sub-section (1) of that section exceeds rupees one lakh. Further, in case of an individual resident in India referred to in sub-section (2) of section 207 of the Act, the tax paid by him under section 140A of the Act within the due date (without extension under Circular No.9/2021 dated 20.05.202, Circular No. 17/2021 dated 09.09.2021 and as above) provided in that Act, shall be deemed to be the advance tax.

CBDT Circular No.01/2022 in F.No.225/49/2021/ITA-II dated 11.01.2022 issued. The said Circular is available on www.incometaxindia.gov.in.

(Surabhi Ahluwalia)
Commissioner of Income Tax
(Media & Technical Policy)
Official Spokesperson, CBDT