

A. Due date extended vide Circular no. 9

Sr. No.	Particulars	Existing due date	Extended due date
1	Income Tax return filing due date for A.Y. 2021-22: - Where no audit is applicable - Where tax audit / statutory audit / other audit under income tax act are applicable. - Where Transfer Pricing provisions are applicable	31.07.2021 31.10.2021 30.11.2021	30.09.2021 30.11.2021 31.12.2021
2	Last date for furnishing revised / belated Income Tax return of A.Y. 2021-22	31.12.2021	31.01.2022
3	Due date for filing of Tax Audit report / Other Audit report under Income Tax Act for A.Y. 2021-22	30.09.2021	31.10.2021
4	Due date for filing of Transfer Pricing report for A.Y. 2021-22	31.10.2021	30.11.2021
5	TDS Return for 4 th Quarter of F.Y. 2020-21	31.05.2021	30.06.2021
6	TDS Certificate in Form 16	15.06.2021	15.07.2021
7	Statement of Income paid or credited by an investment fund to its unit holder in Form 64C for FY 2020-21	30.06.2021	15.07.2021
8	Statement of Income paid or credited by an investment fund to its unit holder in Form 64D for FY 2020-21	15.06.2021	30.06.2021
9	TDS / TCS Book Adjustment statement in Form no. 24G for the month of May, 2021	15.06.2021	30.06.2021
10	Statement of Financial Transaction for the F.Y. 2020-21	31.05.2021	30.06.2021
11	Statement of reportable account for calendar year 2020	31.05.2021	30.06.2021
12	Statement of Tax Deducted from contributions paid by the trustees of approved superannuation fund for F.Y. 2020-21	31.05.2021	30.06.2021

B. Due dates already extended

Sr. No.	Particulars	Due date	Extended due date
1	Last date for completion of regular assessment proceedings u/s 143(3) for A.Y. 2018-19 and in search cases where search was carried out during F.Y. 2018-19.	30.09.2020	30.06.2021

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B. Due dates already extended			
Sr. No.	Particulars	Due date	Extended due date
2	Last date for completion of regular assessment proceedings u/s 143(3) for A.Y. 2019-20 and in search cases where search was carried out during F.Y. 2019-20 and reassessment proceedings u/s 147 where notice u/s 148 is issued after 01.04.2019.	31.03.2021	30.09.2021
3	Last date for issuance of notice u/s 148 & obtaining sanction u/s 151 for A.Y. 2013-14 to A.Y. 2017-18	31.03.2021	30.06.2021
4	Filing of appeal to Commissioner (Appeals) where last date was 1 st April, 2021 or thereafter	30 days from receipt of order.	31 st May, 2021 or 30 days from receipt of order, whichever is later
5	Filing of Income Tax Return in response to notice issued u/s 148 where last date was 1 st April, 2021 or thereafter	As specified in notice.	31 st May, 2021 or time specified in notice, whichever is later
6	Filing of belated & revised Income Tax return for A.Y. 2020-21	31.03.2021	31.05.2021
7	Payment of tax deducted u/s 194-IA, 194-IB and 194M and filing of challan-cum-statement	30.04.2021	31.05.2021
8	Payment under Direct Tax Vivad Se Vishwas Act, 2020 without extra 10%	30.04.2021	30.06.2021

Notes:

1. Abovementioned due dates have been extended only in respect of filing of Income Tax return, the interest under section 234A shall continue to be leviable in case the return is filed after the due date that is prescribed under the Act where the amount of self-assessment tax payable exceeds Rs. 1 lakh.
2. Due date for filing of various forms (Form 9A & 10 in respect of trust, 10DA in case of companies etc.) which are required to be filed before Income Tax return also stands extended with extension of Income Tax return due date.
3. TCS Return for the 4th Quarter of F.Y. 2020-21 has not been extended yet, however, same may be extended later.