

Know the extended deadlines for compliances under the Income Tax Act, 1961

In view of the COVID-19 pandemic, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (TLA Act, 2020) and notifications/circulars issued under it had extended various due dates of compliances.

The CBDT has further extended the due dates for certain compliances (as per [Circular no. 16/2021, dated 29 August 2021](#) and [Circular no. 17/2021, dated 9 September 2021](#)). The impact of new circular on various time barring dates and compliance of Income Tax Act, 1961 are as under:

Compliance requirements	Original Due Date	Due date extended by the TLA 2020 read with previous notifications	New Due dates
Furnishing of returns AY 2021-22 (where Tax Audit is not applicable)	31-07-2021	30-09-2021	31-12-2021
Furnishing of Tax Returns in case of Tax Audit (where Transfer Pricing is not applicable) for AY 2021-22 **	31-10-2021	30-11-2021	15-02-2022
Furnishing of Tax Returns in cases where Transfer Pricing is applicable for AY 2021-22	30-11-2021	31-12-2021	28-02-2022
Furnishing audit report under any provisions of the Act (where transfer pricing is not applicable)	30-09-2021	31-10-2021	15-01-2022

Compliance requirements	Original Due Date	Due date extended by the TLA 2020 read with previous notifications	New Due dates
Furnishing audit report under any provisions of the Act (where transfer pricing is applicable)	31-10-2021	30-11-2021	31-01-2022
Furnishing of belated returns/revised returns for AY 2021-22	31-12-2021	31-01-2022	31-03-2022
Filing of application in Form 10A for registration/provisional registration /intimation /approval /provisional approval of Trust, institutions or Research Associations, etc.	30-06-2021	31-08-2021	31-03-2022
Payment of tax without additional charge under Direct Tax Vivad se Vishwas Act, 2020	31-12-2020	31-08-2021	30-09-2021
Payment of tax with additional charge under Direct Tax Vivad se Vishwas Act, 2020	After 01-01-2021	31-10-2021	31-10-2021
Country-by-Country Reporting (Form 3CEAD)	31-03-2022	-	31-03-2022
Country-by-Country Reporting Intimation (Form 3CEAC)	31-01-2022	-	31-01-2022
Master File (Form 3CEAA)	30-11-2021	31-12-2021	28-02-2022
Master File Intimation (Form 3CEAB)	31-10-2021	01-12-2021	29-01-2022
Linking of Aadhaar number and PAN	31-03-2020	30-09-2021	31-03-2022

** Including assessee's subject to audit under any other law & working partners of firms subject to audit

CNK Comments -Though the due dates for filing of Income-tax Return for the Assessment Year 2021-22 have been extended, but relief has not been provided from the interest chargeable under section 234A of the Act if the tax liability for the payment of self-assessment tax exceeds Rs. 1 lakh.

KEY TAKE AWAY

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