F. No. 370142/18/2019-TPL

Government of India
Ministry of Finance
Department of Revenue
Tax Policy Division
Central Board of Direct Taxes

147B-II, North Block, New Delhi
Dated 19th December, 2019

Subject: Order under section 119(2) of the Income-tax Act, 1961- Extension of the due date of payment of tax deducted at source under 194M of the Act —reg.

Considering the fact that the utility for payment of tax deducted at source under section 194M of the Income-tax Act, 1961 (the Act) was deployed on 17.12.2019, the Central Board of Direct Taxes, in exercise of the powers conferred under 119 of the Act, hereby extends the due date for payment of tax deducted at source under section 194M during the month of September, 2019 and October, 2019 and the due date for furnishing the challan-cum-statement in Form 26QD for the same, from 31.10.2019 and 30.11.2019 respectively to 31.12.2019. Consequently, the due date of furnishing of the certificate of deduction of tax in Form 16D has also been extended for the tax deducted during the month of September, 2019 and October, 2019 to 15.01.2020.

(Ankit Jain)
Dy. Commissioner of Income Tax (OSD)
TPL Division

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5. All Joint Secretaries/ CsIT/Directors/Deputy Secretaries/ Under Secretaries of CBDT
6. The C&AG of India (30 copies)
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8. CIT (M&TP), Official Spokesperson of CBDT
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(Ankit Jain)
Dy. Commissioner of Income Tax (OSD)
TPL Division