

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

New Delhi, 20th May, 2021

PRESS RELEASE

**Government extends certain timelines in light of severe pandemic**

The Central Government, in continuation of its commitment to address the hardship being faced by various stakeholders on account of the severe Covid-19 pandemic, has, on consideration of representations received from various stakeholders, decided to extend timelines for compliances under the Income-tax Act, 1961 (hereinafter referred to as "the Act") in the following cases, as under:

- (i) **The Statement of Financial Transactions(SFT)** for the Financial Year 2020-21, required to be furnished on or before 31<sup>st</sup> May, 2021 under Rule 114E of the Income-tax Rules, 1962 (hereinafter referred to as "the Rules") and various notifications issued thereunder, may be furnished **on or before 30<sup>th</sup> June, 2021;**
- (ii) **The Statement of Reportable Account** for the calendar year 2020, required to be furnished on or before 31<sup>st</sup> May, 2021 under Rule 114G of the Rules, may be furnished **on or before 30<sup>th</sup> June, 2021;**
- (iii) **The Statement of Deduction of Tax** for the last quarter of the Financial Year 2020-21, required to be furnished on or before 31<sup>st</sup> May, 2021 under Rule 31A of the Rules, may be furnished **on or before 30<sup>th</sup> June, 2021;**
- (iv) **The Certificate of Tax Deducted at Source in Form No 16**, required to be furnished to the employee by 15<sup>th</sup> June, 2021 under Rule 31 of the Rules, may be furnished **on or before 15<sup>th</sup> July, 2021;**
- (v) **The TDS/TCS Book Adjustment Statement in Form No 24G for the month of May 2021**, required to be furnished on or before 15<sup>th</sup> June, 2021 under Rule 30 and Rule 37CA of the Rules, may be furnished **on or before 30<sup>th</sup> June, 2021;**
- (vi) **The Statement of Deduction of Tax** from contributions paid by the trustees of an approved superannuation fund for the Financial Year 2020-21, required

- to be sent on or before 31<sup>st</sup> May, 2021 under Rule 33 of the Rules, may be sent **on or before 30<sup>th</sup> June, 2021**;
- (vii) **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, may be furnished **on or before 30<sup>th</sup> June, 2021**;
  - (viii) **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, may be furnished **on or before 15<sup>th</sup> July, 2021**;
  - (ix) The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which is 31<sup>st</sup> July, 2021 under sub-section (1) of section 139 of the Act, is **extended to 30<sup>th</sup> September, 2021**;
  - (x) The **due date of furnishing of Report of Audit** under any provision of the Act for the Previous Year 2020-21, which is 30<sup>th</sup> September, 2021, is **extended to 31<sup>st</sup> October, 2021**;
  - (xi) The **due date of furnishing 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 is 31<sup>st</sup> October, 2021, is **extended to 30<sup>th</sup> November, 2021**;
  - (xii) The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which is 31<sup>st</sup> October, 2021 under sub-section (1) of section 139 of the Act, is **extended to 30<sup>th</sup> November, 2021**;
  - (xiii) The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which is 30<sup>th</sup> November, 2021 under sub-section (1) of section 139 of the Act, is **extended to 31<sup>st</sup> December, 2021**;
  - (xiv) The **due date of furnishing of belated/revised Return of Income** for the **Assessment Year 2021-22**, which is 31<sup>st</sup> December, 2021 under sub-section (4)/sub-section (5) of section 139 of the Act, is **extended to 31<sup>st</sup> January, 2022**.

It is clarified that the extension of the dates as referred to in clauses (ix), (xii) and (xiii) 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 ) provided in that Act, shall be deemed to be the advance tax.

CBDT Circular No.9/2021 in F.No.225/49/2021/ITA-II dated 20.05.2021 issued.  
The said Circular is available on [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

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