

INCOME TAX UPDATE

**Extension of Certain Due
Dates by CBDT on
30th April, 2021**



Extension of certain due dates by CBDT in light of severe Covid-19 pandemic

In the light of adverse circumstances arising due to the severe 2nd wave of Covid-19 pandemic and also in view of the several requests received from taxpayers, tax consultants & other stakeholders from across the country, requesting that various compliance dates may be relaxed, **the Government has extended certain timelines vide Circular No. 8/2021 to 31st May 2021.**

S.No	Nature of Compliance	Extended Due Date
1.	Appeal to CIT (Appeals) for which the last date of filing is 1 st April 2021 or thereafter	<i>31st May 2021</i>
2.	Objections to Dispute Resolution Panel (DRP) under Section 144C for which the last date of filing is 1 st April 2021 or thereafter	
3.	Filing of Income Tax Return in response to notice under Section 148 for which the last date of filing of return of income under the said notice is 1 st April 2021 or thereafter.	

4.	Filing of belated return and revised return for AY 2020-21, which was required to be filed on or before 31 st March 2021	31 st May 2021
5.	Payment of TDS under Section 194-IA, Section 194-IB and Section 194M and filing of challan cum-statement for such tax deducted, which are required to be paid and furnished by 30 th April 2021	
6.	Statement in Form No. 61, containing particulars of declarations received in Form No.60, which is due to be furnished on or before 30 th April 2021	

(For detailed understanding, please refer CBDT Circular 8/2021 dated 30th April 2021)

[https://www.incometaxindia.gov.in/communications/circular/circular no 8 2021.pdf](https://www.incometaxindia.gov.in/communications/circular/circular%20no%208%202021.pdf)

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