

## **Income Tax Update**

**CBDT extends  
timelines to ease  
compliances**



## **CBDT extends certain timelines to ease compliances**

CBDT, in continuation to address hardship being faced by various stakeholders on account of the Covid-19 pandemic, has extended timelines for compliances under the Income Tax Act, 1961 ('the I. T. Act') and Prohibition of Benami Property Transaction Act, 1988 ('the Benami Act') vide Press Release & Notification No. 113 of 2021 dated 17<sup>th</sup> September 2021.

<b>S. No</b>	<b>Nature of Compliance</b>	<b>Due Date (original / past extensions)</b>	<b>Extended Due Date</b>
1.	Linking of Aadhaar with PAN under section 139AA of the I.T. Act	30 <sup>th</sup> September 2021	31 <sup>st</sup> March 2022

2.	Time Limit for passing penalty order under the I.T. Act	30 <sup>th</sup> September 2021	31 <sup>st</sup> March 2022
3.	Time Limit for issuance of notice and passing of order by Adjudicating Authority under the Benami Act	30 <sup>th</sup> September 2021	31 <sup>st</sup> March 2022

*For detailed understanding, please refer Press Release and CBDT Notification No. 113 /2021 dated 17<sup>th</sup> September 2021*

<https://pib.gov.in/PressReleasePage.aspx?PRID=1755936>

and <https://files.caclub.in/wp-content/uploads/cbdt-income-tax-notification-113-2021.pdf>

**DISCLAIMER:**

*The information contained herein is in summary form based on interpretation of Press Release dated 17<sup>th</sup> September 2021 and CBDT Notification No. 113/2021 dated 17<sup>th</sup> September 2021. While the information is believed to be accurate to the best of our knowledge, we do not make any representations or warranties, express or implied, as to the accuracy or completeness of this information. Reader should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This document is not an offer, invitation, advice or solicitation of any kind. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.*