

Income Tax Update

**CBDT extends due dates
for electronic filings for
various Forms under
Income Tax Act, 1961**



CBDT extends due dates for electronic filings of various forms under Income Tax Act, 1961

CBDT, on account of difficulties reported by the taxpayers and other stakeholders in electronic filing of certain Forms under the provisions of the Income Tax Act ('the Act') along with Income Tax Rules, 1962 ('the Rules'), has further extended due dates for electronic filing of the following Forms vide Press Releases and Circular no. 16 of 2021 dated 29th August 2021.

S. No	Nature of Compliance	Due Date (original / past extensions)	Extended Due Date
1.	Form 10A for registration / intimation / approval of Trusts / Institutions / Research Associations etc.	31 st August 2021	31 st March 2022

2.	Form 10AB for registration / approval of Trusts / Institutions / Research Associations etc.	28 th February 2022	31 st March 2022
3.	Equalization Levy Statement in Form No. 1 for the FY 2020-21	31 st August 2021	31 st December 2021
4.	Quarterly Statement in Form No. 15CC in respect of	31 st August 2021	30 th November 2021

	remittances made for the Q 1 of FY 2021-22 (Rule 37BB)		
5.	Quarterly Statement in Form No. 15CC in respect of remittances made for the Q 2 of FY 2021-22 (Rule 37BB)	15 th October 2021	31 st December 2021
6.	Uploading of the declarations received from recipients in Form No. 15G / 15H during Q 1 for FY 2021-22	31 st August 2021	30 th November 2021

7.	Uploading of the declarations received from recipients in Form No. 15G / 15H during Q 2 for FY 2021-22	15 th October 2021	31 st December 2021
8.	Intimation by Sovereign Wealth Fund for investments made during Q1 of FY 2021-22 [Form II SWF]	30 th September 2021	30 th November 2021

9.	Intimation by Sovereign Wealth Fund for investments made during Q2 of FY 2021-22 [Form II SWF]	31 st October 2021	31 st December 2021
10.	Intimation by Pension Fund for investments during Q1 of FY 2021-22 under Rule 2DB of the Rules [Form 10BBB]	30 th September 2021	30 th November 2021

11.	Intimation by Pension Fund for investments during Q2 of FY 2021-22 under Rule 2DB of the Rules [Form 10BBB]	31 st October 2021	31 st December 2021
12.	Intimation by constituent entity, resident in India, about parent entity not resident in India u/s 286(1) r.w.r. 10DB of the Rules (CbCR related filings) [Form 3CEAC]*	30 th November 2021	31 st December 2021

13.	Report by parent entity or alternate reporting entity, resident in India u/s 286(2) or 286(4) r.w.r.10DB of the Rules (CbCR related filings) [Form 3CEAD]**	30 th November 2021	31 st December 2021
14.	Intimation on behalf on an international group for the purpose of the proviso to section 286(4) r.w.r. 10DB	30 th November 2021	31 st December 2021

	(CbCR related filings) [Form 3CEAE]		
15.	Payment of amount under Vivad se Vishwas (without additional amount)	31 st August 2021	30 th September 2021

*As per Rule 10DB(2) of the Rules, the due date for filing Form 3CEAC is 2 months prior to due date of filing Form 3CEAD.

** As per Rule 10DB(4) of the Rules, the due date for filing Form 3CEAD is 12 months from the end of reporting accounting year of the parent entity of the international group.

For detailed understanding, please refer Press Releases dated 29th August 2021 and CBDT Circular 16 /2021 dated 29th August 2021

<https://pib.gov.in/PressReleasePage.aspx?PRID=1750167>

and

<https://pib.gov.in/PressReleasePage.aspx?PRID=1750137>

DISCLAIMER:

The information contained herein is in summary form based on interpretation of Press Releases dated 29th August 2021 and CBDT Circular No. 16/2021 dated 29th August 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. Recipient 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.