

Income Tax Update

**CBDT Extends Due Dates for
Filing Tax Returns & Audit
Reports for AY 2021-22**



**Central Board of Direct Taxes (CBDT) Extends Due Dates
For Filing Of Income Tax Returns And Various Reports
Of Audit For Assessment Year 2021-22**

In the light of difficulties reported by the taxpayers and other stakeholders in filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-22 under the Income-tax Act, 1961 ('Act'), CBDT has extended due dates as detailed hereunder:

S. No	Nature of Compliance	Original Due Date	Erstwhile Extended Due Date	Newly Extended Due Date
1.	Income Tax Return for AY 2021-22 (non – audit cases)	31 st July 2021	30 th Sept, 2021	31 st Dec, 2021
2.	Income Tax Return for AY 2021-22 (audit cases)	31 st Oct, 2021	30 th Nov 2021	15 th Feb, 2022
3.	Income Tax Return for AY 2021-22 (Cases in which TP report u/s 92E is required to be furnished)	30 th Nov 2021	31 st Dec 2021	28 th Feb, 2022

4.	Tax Audit Report for AY 2021-22	30 th Sep, 2021	31 st Oct, 2021	15 th Jan, 2022
5.	Transfer Pricing report u/s 92E	31 st Oct, 2021	30 th Nov, 2021	31 st Jan, 2022
6.	Belated return u/s 139(4) / Revised Return u/s 139(5) for AY 2021-22	31 st Dec, 2021	31 st Jan, 2022	31 st Mar, 2022

Clarification 1: Extension of due date for ITR will not affect the Explanation 1 section 234A (interest for default in furnishing ITR) if amount of tax exceeds 1 lakh

Clarification 2: For the purpose of clarification 1, in case of resident individual referred to in section 207(2) i.e., senior citizen not having

income under PGBP, tax paid by him u/s 140A within the due date (without considering above extensions and extensions under Circular No. 9/2021) of Act shall be deemed to be the advance tax.

(For detailed understanding, please refer CBDT Press Release dated 9th September 2021)

<https://pib.gov.in/PressReleaseDetail.aspx?PMO=3&PRID=1753603>

DISCLAIMER:

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