



रक्षा लेखा महानियंत्रक
Controller General of Defence Accounts
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सं-प्रशा/वेतन तकनीकी/14119/ आयकर-IX/E-3068

दिनांक: 27/05/2021

No. AN/PayTech/14119/Income Tax-IX/E-3068

सेवा में,

सभी रक्षा लेखा प्रधान नियंत्रक /रक्षा लेखा नियंत्रक /प्र.ले.नि.(फै.)
All PCsDA/CsDA/PCA (Fys)
(Through CGDA Website)

Subject: Extension of time limits of certain compliances to provide relief to taxpayers in view of the severe pandemic.

उपरोक्त विषय पर भारत सरकार, वित्त मंत्रालय, राजस्व विभाग (सी.बी.डी.टी.) द्वारा जारी दिनांक 20.05.2021 के परिपत्र सं. 09/2021 [F.No.225/49/2021-ITA-II] की प्रति सूचना, मार्गदर्शन एवं अनुपालन हेतु अग्रेषित की जाती है।

A copy of Government of India, Ministry of Finance, Department of Revenue (CBDT) Circular No. 09/2021 dated 20.05.2021 [F.No.225/49/2021-ITA-II] is forwarded herewith for information, guidance and compliance please.

Encl: as above.

(राजीव रंजन कुमार)

रक्षा लेखा उप महानियंत्रक (प्रशा)

प्रतिलिपि:-

1. प्रशासन - वेतन (स्थानीय) ।
2. लेखा परीक्षा (समन्वय) स्थानीय ।
3. लेखा अनुभाग (स्थानीय)।
4. आई. टी. & एस. विंग (स्थानीय) :- रक्षा लेखा महानियंत्रक वेबसाइट पर अपलोड करने हेतु ।
5. पुस्तकालय अनुभाग (स्थानीय) ।
6. मास्टर नोटबुक (प्रशासन-वेतन तकनीकी)

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(प्रदीप कुमार)

लेखा अधिकारी (प्रशा)

Circular No 9 of 2021

F. No.225/49/2021-ITA-II
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Direct Taxes

New Delhi, Dated 20th May, 2021

Subject: Extension of time limits of certain compliances to provide relief to taxpayers in view of the severe pandemic

The Central Board of Direct Taxes, in exercise of its power under section 119 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") provides relaxation in respect of the following compliances:

- 1) **The Statement of Financial Transactions (SFT)** for the Financial Year 2020-21, required to be furnished on or before 31st 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 30th June 2021**;
- 2) **The Statement of Reportable Account** for the calendar year 2020, required to be furnished on or before 31st May 2021 under Rule 114G of the Rules, may be furnished **on or before 30th June 2021**;
- 3) **The Statement of Deduction of Tax** for the last quarter of the Financial Year 2020-21, required to be furnished on or before 31st May 2021 under Rule 31A of the Rules, may be furnished **on or before 30th June 2021**;
- 4) **The Certificate of Tax Deducted at Source in Form No 16**, required to be furnished to the employee by 15th June 2021 under Rule 31 of the Rules, may be furnished **on or before 15th July 2021**;
- 5) **The TDS/TCS Book Adjustment Statement in Form No 24G for the month of May 2021**, required to be furnished on or before 15th June 2021 under Rule 30 and Rule 37CA of the Rules, may be furnished **on or before 30th June 2021**;
- 6) **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 31st May 2021 under Rule 33 of the Rules, may be sent **on or before 30th June 2021**;
- 7) **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 15th June 2021 under Rule 12CB of the Rules, may be furnished **on or before 30th June 2021**;

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- 8) **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 30th June 2021 under Rule 12CB of the Rules, may be furnished on or before **15th July 2021**;
- 9) **The due date of furnishing of Return of Income for the Assessment Year 2021-22**, which is 31st July 2021 under sub-section (1) of section 139 of the Act, is **extended to 30th September 2021**;
- 10) **The due date of furnishing of Report of Audit** under any provision of the Act for the Previous Year 2020-21, which is 30th September 2021, is **extended to 31st October 2021**;
- 11) **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 31st October 2021, is **extended to 30th November 2021**;
- 12) **The due date of furnishing of Return of Income for the Assessment Year 2021-22**, which is 31st October 2021 under sub-section (1) of section 139 of the Act, is **extended to 30th November 2021**;
- 13) **The due date of furnishing of Return of Income for the Assessment Year 2021-22**, which is 30th November 2021 under sub-section (1) of section 139 of the Act, is **extended to 31st December 2021**;
- 14) **The due date of furnishing of belated/revised Return of Income for the Assessment Year 2021-22**, which is 31st December 2021 under sub-section (4)/sub-section (5) of section 139 of the Act, is **extended to 31st January 2022**.

Clarification 1: It is clarified that the extension of the dates as referred to in clauses (9), (12) and (13) 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 one lakh rupees.

Clarification 2: For the purpose of Clarification 1, 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 under this Circular) provided in that Act, shall be deemed to be the advance tax.

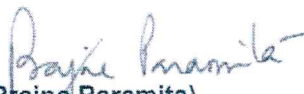
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(Prajna Paramita)
Director to the Government of India.

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Copy to:

1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficeronline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.


(Prajna Paramita)

Director to the Government of India.