



CBDT extends due dates of compliances

April 2021

NEWS FLASH

Nangia Andersen LLP

A member firm of **ANDERSEN GLOBAL** 

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Background

While India struggles to defeat the second wave of the pandemic and individuals and businesses alike, stare at fresh lockdowns, the government has offered respite in the form of relaxed compliance deadlines.

S.No.	Compliance	Extended Due Date
1	Appeal to CIT (A), for which last date of filing was April 1, 2021 or thereafter	Maybe filed within the permissible time limit or May 31, 2021, whichever is late
2	Objections to Dispute Resolution Panel (DRP) under Section 144C for which last date of filing was April 1, 2021 or thereafter	Maybe filed within the permissible time limit or May 31, 2021, whichever is late
3	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 was April 1, 2021 or thereafter	Maybe filed within time allowed under the notice or by May 31, 2021, whichever is later
4	Belated Return or Revised Return for AY 2020-21, which was required to be filed on or before March 31, 2021	May be filed on or before May 31, 2021
5	Payment of tax deducted under Section 194-IA ¹ , Section 194-IB ² and Section 194M ³ and filing of challan-cum-statement for such tax deducted, which were required to be paid and furnished by April 30, 2021	May be paid and furnished on or before May 31, 2021
6	Statement in Form No. 61 ⁴ , containing particulars of declarations received in Form No. 60 ⁵ , which was due to be furnished on or before April 30, 2021	May be furnished on or before May 31, 2021

Nangia Andersen LLP's Take

In testing times like these, where there is shortage of staff due to ill health, travel restrictions/ curfews, etc. it was vital for the government to step up and relax the deadlines so that the businesses and individuals can stay focussed on maintaining health and business resumption rather than statutory compliances. The government has been supportive and responsive to the needs of the taxpayers before, this time too, it has accorded respite in the form of relaxation of deadlines.

¹TDS on transfer of immovable property

²TDS on payment of rent by certain individuals or Hindu undivided family.

³TDS on payment to resident contractors and professionals by certain individuals or Hindu Undivided family

⁴Statement containing particulars of declaration received in Form No. 60

⁵Declaration by persons, not having PAN, who enter into specified high-value transactions

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