

## CBDT Circular No 9 dated 20<sup>th</sup> May 2021 regarding extension of compliance dates in times of Covid 2.0

Sl. No.	Compliances relating to	Period Covered	Applicable Rule/ Section	Original Date	Extended Date
1.	Statement of Financial Transactions	2020-21	114E	31 <sup>st</sup> May 2021	30 <sup>th</sup> June 2021
2.	Statement of reportable account	Calendar year 2020	114G	31 <sup>st</sup> May 2021	30 <sup>th</sup> June 2021
3.	TDS returns	Jan to March 2021	31A	31 <sup>st</sup> May 2021	30 <sup>th</sup> June 2021
4.	Form 16 wrt Tds salary returns	2020-21	31	15 <sup>th</sup> June 2021	15 <sup>th</sup> July 2021
5.	TDS/TCS book adjustment Form 24G	May 2021	30 & 37CA	15 <sup>th</sup> June 2021	30 <sup>th</sup> June 2021
6.	Tax Deduction statement by trustees of approved superannuation fund	2020-21	33	31 <sup>st</sup> May 2021	30 <sup>th</sup> June 2021
7.	Statement of Income paid or credited by investment fund in Form 64D	2020-21	12CB	15 <sup>th</sup> June 2021	30 <sup>th</sup> June 2021
8.	Statement of Income paid or credited by investment fund in Form 64C	2020-21	12CB	30 <sup>th</sup> June 2021	15 <sup>th</sup> July 2021
9.	Income tax returns for non-audit cases	2020-21	Section 139(1)	31 <sup>st</sup> July 2021	30 <sup>th</sup> September 2021
10.	Audit report	2020-21	Income Tax Act	30 <sup>th</sup> September 2021	31 <sup>st</sup> October 2021
11.	Audit report for international transaction or specified domestic transaction	2020-21	Section 92E	31 <sup>st</sup> October 2021	30 <sup>th</sup> November 2021
12.	Income tax returns for audit/ company cases	2020-21	Section 139(1)	31 <sup>st</sup> October 2021	30 <sup>th</sup> November 2021
13.	Income tax returns with due date 30 <sup>th</sup> November 2021	2020-21	Section 139(1)	30 <sup>th</sup> November 2021	31 <sup>st</sup> December 2021
14.	Belated/ Revised income tax returns	2020-21	Section 139(4)	31 <sup>st</sup> December	31 <sup>st</sup> January 2022

			139(5)	2021	
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**Points to Be Noted:**

1. No extension of TCS tax collection at source statement/ returns for the year 2020-21– the due date of which was 15<sup>th</sup> May 2021.
2. This circular does not talk about the due date of Form 16A, which can be assumed to be 15<sup>th</sup> July 2021 being 15 days after filing of Tds returns on 30<sup>th</sup> June 2021. Or a clarification is required.
3. The extension of the dates for points 9, 12, 13 above shall not apply to Explanation 1 to section 234A where the amount of tax difference exceeds Rs. 1 lacs .
4. The tax paid by resident individual under section 140A within the due date (without extension under this circular 9) shall be deemed to be the advance tax.
5. No extensions for the Tds returns for the First Quarter 2021-22 in this circular.

CA Jatin Minocha, Delhi

*While every care has been taken to ensure the accuracy/ authenticity of the above, the readers are advised to recheck/reconfirm the same from the original sources/ relevant departments. It is based upon relevant law and/or facts available at that point of time and prepared with due accuracy & reliability. By the use of the said information, you agree that the company is not responsible or liable in any manner for the authenticity, accuracy, completeness, errors or any kind of omissions in this piece of information for any action taken thereof. This is not any kind of advertisement or solicitation of work by a professional. The company shall in no way be responsible for any loss or damage suffered to any person on account of the same.*