

INCOME TAX COMPLIANCES EXTENDED VIDE CIRCULAR NO 12 DTD 25TH June 2021

Sl. No.	Compliances relating to	Period Covered	Applicable Rule/ Section	Original Date	Extended Date vide Circular 09 of 2021	Extended Date vide Circular 12 of 2021
1.	Objections to Dispute Resolution Panel(DRP) and Assessing Officer		144C			31 st August 2021
2.	TDS returns	Jan to March 2021	31A	31 st May 2021	30 th June 2021	15 th July 2021
3.	Form 16 wrt Tds salary returns	2020-21	31	15 th June 2021	15 th July 2021	31 st July 2021
4.	Statement of Income paid or credited by investment fund in Form 64D	2020-21	12CB	15 th June 2021	30 th June 2021	15 th July 2021
5.	Statement of Income paid or credited by investment fund in Form 64C	2020-21	12CB	30 th June 2021	15 th July 2021	31 st July 2021
6.	Application in Form 10A/ 10AB, for Registration/Provisional Registration/intimation/approval provisional approval of Trust / Institutions/Research Associations etc.		10(23C), 12AB, 35(1)(ii)/(iia)/(iii) & 80 G	30 th June 2021	30 th June 2021	31 st August
7.	Investment , deposit, payment, acquisition, purchase, construction for claiming exemption u/s 54 to 54 GB	1 st April 2021 to 29 th Sep 2021	-	15 th June 2021	30 th June 2021	30 th Sep.2021
8.	Quarterly Statement in Form No. 15CC	1 st April 2021 to 30 th June 2021	37BB	15 th July 2021	-	31 st July 2021
9.	Equalisation Levy Statement in Form 1	2020-21	-	30 th June 2021	30 th September 2021	31 st July 2021
10.	Annual Statement by eligible Investment Fund in Form 3CEK	2020-21	Income Tax Act	29 th June 2021	-	31 st July 2021
11.	Uploading declaration in Form 15G/ 15H	1 st April 2021 to 30 th	-	15 th July 2021	-	31 st Aug. 2021

		june 2021				
12.	Exercising of option u/s 245M sub-section (1)	2020-21	-	31 st October 2021	30 th November 2021	31 st July 2021

13. Last date of linkage of Aadhaar with PAN under section 139AA of the Act, which was earlier extended to 30th June, 2021 is further extended to 30th September, 2021.

14. Last date of payment of amount under Vivad se Vishwas (without additional amount) which was earlier extended to 30th June, 2021 is further extended to 31st August, 2021.

15. Last date of payment of amount under Vivad se Vishwas (with additional amount) has been notified as 31st October, 2021.

16. Time Limit for passing assessment order which was earlier extended to 30th June, 2021 is further extended to 30th September, 2021.

17. Time Limit for passing penalty order which was earlier extended to 30th June, 2021 is further extended to 30th September, 2021.

18. Time Limit for processing Equalisation Levy returns which was earlier extended to 30th June, 2021 is further extended to 30th September, 2021.