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Revised due dates for compliances under Income Tax Act



To cope with COVID-19 situation, Govt. announced various measures for statutory and regulatory compliance. For this an Ordinance was promulgated by the President of India under which all compliances falling due between 20-3-2020 to 29-6-2020 shall extended to 30-6-2020.

Govt. has decided to provide further relaxation in compliance under Income tax vide Notification No. 35/2020, dated 24 June 2020. Therefore, through this notification, the due dates of all compliances with some exceptions falling between 20-3-2020 to 31-12-2020 shall now be extended to 31-3-2021

In the below tables, revised dates of compliance are mentioned category wise:

A. Compliance to be done by Tax authority:

Compliance	Original date	Extended date
Section 143(1)- Sending of intimation on processing of return, if return is filled during FY 2018-19	31-3-2020	31-03-2021
Section 143(3) or 144 Completing of Scrutiny assessment for AY 2018-19	30-9-2020	31-3-2021
Passing of any order, notice, sanction or approval by authority etc.	Due date falling between 20-3-2020 to 31-12-2020	31-3-2021

B. Compliance to be done by Assessee**B.1 Filing of income tax return and tax audit reports:**

Compliance	Original date	Extended date
Section 139(1)/(4)/(5) – Filing of original or belated or revised return for AY 19-20	31-3-2020	31-07-2020
Section 139(1)– Filing of original return for AY 20-21		
- For assessee required to furnish transfer pricing report in form 3CEB	30-11-2020	30-11-2020
- A company assessee or any other assessee who is liable for audit under income tax law	31-10-2020	30-11-2020
- Any other case	31-7-2020	30-11-2020
Section 44AB -Furnishing of tax audit report for AY 20-21	30-9-2020	31-10-2020



B.2 Filing of TDS and TCS return:

Compliance	Original date	Extended date
TDS Statement for Q4-FY 19-20	31-5-2020	31-7-2020
TDS statement in form 26QB* (TDS on Property), 26QC* (TDS on Rent by Individual), 26QD* (TDS on professional/contractor by Individual) for -Feb 2020 -March 2020 April to November 2020	30-3-2020 30-4-2020 30 days from end of month in which tax is deducted	31-7-2020 31-7-2020 31-3-2021
TDS Statement for Q1 and Q2-FY 20-21	31-7-2020 & 31-10-2020	31-3-2021
Issuance of Form 16 for FY 19-20	15-6-2020	15-8-2020
Issuance of Form 16A for Q4 of FY 19-20	15-6-2020	15-8-2020

B.3 Other compliances:

Compliance	Original date	Extended date
Section 54 to 54GB- Making investment or completing construction/ purchase for claiming deduction from capital gain arises during FY 19-20	Due date falling between 20-3-2020 to 29-9-2020	30-9-2020
Section 80C to 80GGC- Making various tax savings investments for FY 19-20	31-3-2020	31-7-2020
Section 285BA- Filing of form Statement of Financial Statement (SFT) for FY 19-20	31-5-2020	31-3-2021
Filing of renewal application or new procedure of filing for claiming exemption under section 10(23C), 12AB, 35 and 80G	1-6-2020	1-10-2020
Payment of tax under Vivad-se-Vishwas scheme	31-3-2020	31-12-2020
Filing of appeal, reply, application or furnishing of any reports etc.	Cases in which due date falling between 20-3-2020 to 31-12-2020	31-3-2021
Linking of Aadhar number with PAN	31-3-2020	31-3-2021



Other points to be noted:

1. *There is no extension of due date of payment of taxes.
2. Relief under section 234A for not charging interest if the self assessment tax liability does not exceed INR 1 Lakh and income tax return is filled within extended due date i.e. 30-11-2020
3. No further extension (i.e. beyond 30-6-2020) of validity of Nil/Lower deduction certificate issued for FY 19-20



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