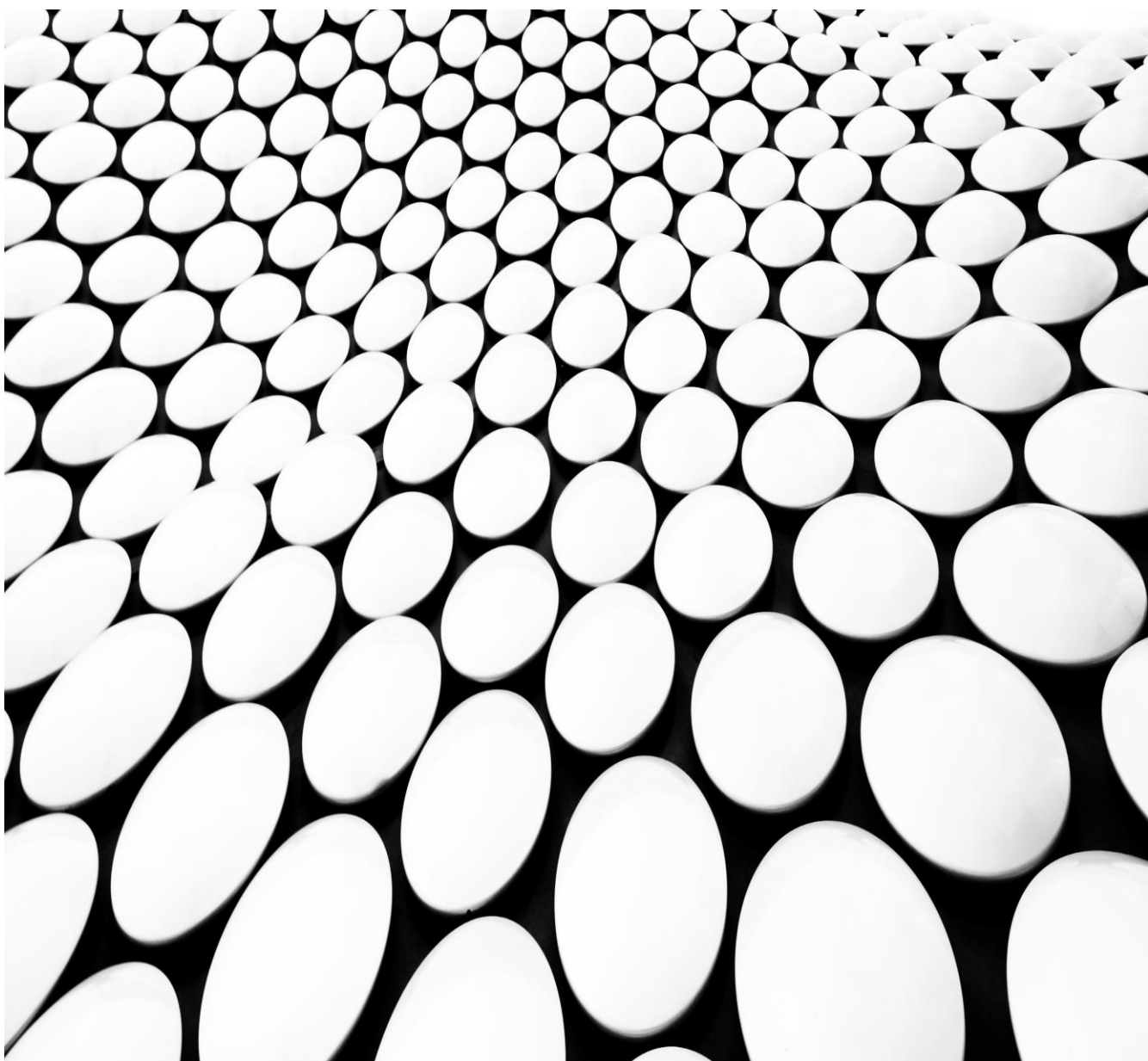


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# **EXTENSION OF DUE DATES UNDER INCOME TAX ACT FOR THE FINANCIAL YEAR 2020 - 2021**

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**IN VIEW OF THE SEVERITY OF THE PANDEMIC THE CENTRAL BOARD OF DIRECT TAXES  
VIDE CIRCULAR NO. 9 OF 2021 DATED 20TH MAY 2021, PROVIDES RELAXATION IN  
RESPECT OF FOLLOWING COMPLIANCES FOR THE FINANCIAL YEAR 2020 - 21:**

Sl. No.	Section under Income Tax Act	Form No.	Particulars	Existing Due Dates	Revised Due Dates as per Circular
1	285BA	61A	Statement of Specified Financial Transactions ( SFT )	31-05-2021	<b>30-06-2021</b>
2	Rule 114G	-	Statement of Reportable Account for calendar year 2020	31-05-2021	<b>30-06-2021</b>
3	200(3)	Form No. 24Q, 26 Q & 27 Q	Statement of Deduction of Tax for the last Quarter of the FY 2020 - 21	31-05-2021	<b>30-06-2021</b>
4	203	Form No. 16	Certificate of Tax Deducted at Source to be furnished by the employer to the Employee	15-06-2021	<b>15-07-2021</b>
5	192(1A) & 206C	Form No. 24G	TDS/TCS Book Ajustment Statement - Time and mode of payment to Government account of tax deducted/collected	15-06-2021	<b>30-06-2021</b>
6	-	-	Statement of deduction of tax from contributions paid by the trustees of an approved superannuation fund	31-05-2021	<b>30-06-2021</b>
7	115U(7)	Form No. 64D	The Statement of Income paid/credited by an investment Fund to its unit holder	15-06-2021	<b>30-06-2021</b>
8	115U(7)	Form No. 64C	The Statement of Income paid/credited by an investment Fund to its unit holder	30-06-2021	<b>15-07-2021</b>

## DUE DATES FOR FURNISHING INCOME TAX RETURNS

Sl. No.	Section under Income Tax Act	Form No.	Particulars	Existing Due Dates	Revised Due Dates as per Circular
9	139(1)	-	The due date of furnishing of Return of Income of Regular Assessee (Individuals, HUF, Partnership Firms, AOP, etc not having Tax Audit) for the Assessment Year 2021-22	31-07-2021	<b>30-09-2021</b>
10	-	Form 3CA/ Form 3CB	The due date of furnishing Report of Audit	30-09-2021	<b>31-10-2021</b>
11	92E	Form 3CEB	The due date of furnishing Report for persons entering into international transaction or specified domestic transaction	31-10-2021	<b>30-11-2021</b>
12	139(1)	-	The due date of furnishing of Return of Income incase of Tax Audits, etc	31-10-2021	<b>30-11-2021</b>
13	139(1)	-	The due date of furnishing of Return of Income incase of persons entering into international transaction or specified domestic transaction	30-11-2021	<b>31-12-2021</b>
14	139(4) & (5)	-	The due date of furnishing of Belated/Revised return of Income	31-12-2021	<b>31-01-2022</b>