

F. No.225/49/2021-ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

New Delhi, Dated 25<sup>th</sup> June, 2021

**Subject: Extension of time limits of certain compliances to provide relief to taxpayers in view of the severe pandemic - reg.**

On consideration of genuine hardship being faced by the taxpayers in making various compliances under the Income-tax Act, 1961 (hereinafter referred to as "the Act") in view of severe pandemic, the Central Board of Direct Taxes, in exercise of its power under Section 119 of the Act, provides relaxation in respect of the following compliances as under:

- 1) **Objections to Dispute Resolution Panel (DRP) and Assessing Officer under section 144C of the Act**, for which the last date of filing under that Section is 1<sup>st</sup> June, 2021 or thereafter, may be filed within the time provided in that Section or by **31<sup>st</sup> August, 2021**, whichever is later;
- 2) **The Statement of Deduction of Tax** for the last quarter of the Financial Year 2020-21, required to be furnished on or before 31<sup>st</sup> May, 2021 under Rule 31A of the Income-tax Rules, 1962 (hereinafter referred to as "the Rules"), as extended to 30<sup>th</sup> June, 2021 vide Circular No.9 of 2021, may be furnished **on or before 15<sup>th</sup> July, 2021**;
- 3) **The Certificate of Tax Deducted at Source in Form No.16**, required to be furnished to the employee by 15<sup>th</sup> June, 2021 under Rule 31 of the Rules, as extended to 15<sup>th</sup> July, 2021 vide Circular No.9 of 2021, may be furnished **on or before 31<sup>st</sup> July, 2021**;
- 4) **The Statement of Income paid or credited** by an investment fund to its unit holder in **Form No. 64D** for the Previous Year 2020-21, required to be furnished on or before 15<sup>th</sup> June, 2021 under Rule 12CB of the Rules, as extended to 30<sup>th</sup> June, 2021 vide Circular No.9 of 2021, may be furnished **on or before 15<sup>th</sup> July, 2021**;
- 5) **The Statement of Income paid or credited** by an investment fund to its unit holder in **Form No. 64C** for the Previous Year 2020-21, required to be furnished on or before 30<sup>th</sup> June, 2021 under Rule 12CB of the Rules, as extended to 15<sup>th</sup> July, 2021 vide Circular No.9 of 2021, may be furnished **on or before 31<sup>st</sup> July, 2021**;

- 6) The application under **Section 10(23C), 12AB, 35(1)(ii)/(ia)/(iii) and 80G** of the Act in **Form No. 10A/ Form No.10AB**, for registration/ provisional registration/ intimation/ approval/ provisional approval **of Trusts/ Institutions/ Research Associations etc.** required to be made on or before 30<sup>th</sup> June, 2021, may be made on or before **31<sup>st</sup> August, 2021**;
- 7) The **compliances** to be made by the taxpayers such as investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purpose of **claiming any exemption under the provisions contained in Section 54 to 54GB** of the Act, for which the last date of such compliance falls between 1<sup>st</sup> April,2021 to 29<sup>th</sup> September, 2021 (both days inclusive), may be completed on or before **30<sup>th</sup> September, 2021**;
- 8) The **Quarterly Statement in Form No. 15CC** to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30<sup>th</sup> June, 2021, required to be furnished on or before 15<sup>th</sup> July, 2021 under Rule 37 BB of the Rules, may be furnished on or before **31<sup>st</sup> July, 2021**;
- 9) The **Equalization Levy Statement in Form No. 1** for the **Financial Year 2020-21**, which is required to be filed on or before 30<sup>th</sup> June, 2021, may be furnished on or before **31<sup>st</sup> July,2021**;
- 10)The **Annual Statement** required to be furnished under **sub-section (5) of section 9A of the Act by the eligible investment fund in Form No. 3CEK** for the Financial Year 2020-21, which is required to be filed on or before 29<sup>th</sup> June, 2021 , may be furnished on or before **31<sup>st</sup> July,2021**;
- 11)**Uploading of the declarations** received from recipients in **Form No. 15G/15H during the quarter ending on 30<sup>th</sup> June, 2021**, which is required to be uploaded on or before 15<sup>th</sup> July,2021, may be uploaded by **31<sup>st</sup> August,2021**;
- 12) **Exercising of option** under **sub-section (1) of Section 245M** of the Act in **Form No. 34BB** which is required to be exercised on or before 27<sup>th</sup> June, 2021 may be exercised on or before **31<sup>st</sup> July, 2021**.

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(Prajna Paramita)  
Director to the Government of India

**Copy to:**

1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce
12. The Guard File.

  
(Prajna Paramita)  
Director to the Government of India