



Extension of various due dates by CBDT

- **CBDT extends due dates for electronic filing of various Forms under the Income-tax Act, 1961**

On consideration of difficulties reported by the taxpayers and other stakeholders in electronic filing of certain Forms under the provisions of the Income-tax Act, 1961 read with Income-tax Rules, 1962 (Rules), Central Board of Direct Taxes (CBDT) has decided to further extend the due dates for electronic filing of such Forms. The further details are as under:

1. The application for registration or intimation or approval under Section 10(23C), 12A, 35(1)(ii)/(iia)/(iii) or 80G of the Act in Form No. 10A required to be filed on or before 30th June, 2021, as extended to 31st August, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be filed on or before 31st March, 2022;
2. The application for registration or approval under Section 10(23C), 12A or 80G of the Act in Form No.10AB, for which the last date for filing falls on or before 28th February, 2022 may be filed on or before 31st March, 2022;
3. The Equalization Levy Statement in Form No.1 for the Financial Year 2020- 21, which was required to be filed on or before 30th June, 2021, as extended to 31st August, 2021 vide Circular No.15 of 2021 dated 03.08.2021, may be filed on or before 31st December, 2021;
4. The Quarterly statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th June, 2021, required to be furnished on or before 15th July, 2021 under Rule 37BB of the Rules, as extended to 31st August, 2021 vide Circular No.15 of 2021 dated 03.08.2021, may be furnished on or before 30th November, 2021;
5. The Quarterly statement in Form No. 15CC to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th September, 2021, required to be furnished on or before 15th October, 2021 under Rule 37BB of the Rules, may be furnished on or before 31st December, 2021;
6. Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th June, 2021, which was originally required to be uploaded on or before 15th July, 2021, and subsequently by 31st August, 2021, as per Circular No.12 of 2021 dated 25.06.2021, may be uploaded on or before 30th November, 2021;

7. Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30th September, 2021, which is required to be uploaded on or before 15th October, 2021, may be uploaded on or before 31st December, 2021;
8. Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30th June, 2021, required to be made on or before 31st July, 2021 as per Circular No.15 of 2020 dated 22.07.2020, as extended to 30th September, 2021 vide Circular No.15 of 2021 dated 03.08.2021, may be made on or before 30th November, 2021;
9. Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India in Form II SWF for the quarter ending on 30th September, 2021, required to be made on or before 31st October, 2021 as per Circular No.15 of 2020 dated 22.07.2020, may be made on or before 31st December, 2021;
10. Intimation to be made by a Pension Fund in respect of each investment made by it in India in Form No. 10BBB for the quarter ending on 30th June, 2021, required to be made on or before 31st July, 2021 under Rule 2DB of the Rules, as extended to 30th September, 2021 vide Circular No. 15 of 2021 dated 03.08.2021, may be made on or before 30th November, 2021;
11. Intimation to be made by a Pension Fund in respect of each investment made by it in India in Form No. 10BBB for the quarter ending on 30th September, 2021, required to be made on or before 31st October, 2021 under Rule 2DB of the Rules, may be made on or before 31st December, 2021;
12. Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for the purposes of sub-section (1) of section 286 of the Act, in Form No.3CEAC, required to be made on or before 30th November, 2021 under Rule 10DB of the Rules, may be made on or before 31st December, 2021;
13. Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of sub-section (2) or sub-section (4) of section 286 of the Act, in Form No. 3CEAD, required to be furnished on or before 30th November, 2021 under Rule 10DB of the Rules, may be furnished on or before 31st December, 2021;
14. Intimation on behalf of an international group for the purposes of the proviso to sub-section (4) of section 286 of the Act in Form No. 3CEAE, required to be made on or before 30th November, 2021 under Rule 10DB of the Rules, may be made on or before 31st December, 2021.

- **CBDT extends date under section 3 of the Vivad se Vishwas Act**

Under The Direct Tax Vivad se Vishwas Act 2020, the amount payable by the declarant is stated in the table under section 3 of the Vivad se Vishwas Act. As per the latest notification dated 25th June 2021, the last date of payment of the amount (without any additional amount) has been notified as 31st August 2021. Further the last date for payment of the amount (with additional amount) under Vivad se Vishwas Act has been notified as 31st October, 2021. Considering the difficulties being faced in issuing and amending Form no 3, which is a

prerequisite for making payment by the declarant under Vivad se Vishwas Act, it has been decided to extend the last date of payment of the amount (without any additional amount) to 30th September, 2021. It is, however, clarified that there is no proposal to change the last date for payment of the amount (with additional amount) under Vivad se Vishwas Act, which remains as 31st October, 2021.

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Warm Regards,

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