



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 vide Circular No.15/2021 dated 03.08.2021. The details are as under:

- i. **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 July, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be filed on or before **31st August, 2021**;
- ii. **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 July, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be filed on or before **31st August, 2021**;
- iii. **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 15th June, 2021 under **Rule 12CB** of the Rules, as extended to 15th July, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be furnished on or before **15th September, 2021**;
- iv. **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 30th June, 2021 under **Rule 12CB** of the Rules, as extended to 31st July, 2021 vide Circular No.12 of 2021 dated 25.06.2021, may be furnished on or before **30th September, 2021**.

Further, considering the non-availability of the utility for e-filing of certain Forms, the CBDT has decided to extend the due dates for electronic filing of such Forms as under:

- i. **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 furnished on or before 31st July, 2021 under **Rule 2DB** of the Rules, may be furnished on or before **30th September, 2021**;
- ii. **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 furnished on or before 31st July, 2021 as per Circular No.15 of 2020 dated 22.07.2020, may be furnished on or before **30th September, 2021**.

CBDT Circular No. 15/2021 in F.No.225/49/2021/ITA-II dated 03.08.2021, is available on www.incometaxindia.gov.in. It is also clarified vide the said Circular that the above

forms, e-filed, after the expiry of time limits provided as per Circular No.12 of 2021 dated 25.06.2021 or as per the relevant provisions, till date of issuance of said Circular, will stand regularised accordingly.

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Warm Regards,

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