

# TAX FLASH NEWS

31 August 2021

## CBDT extends due dates for electronic filing of various forms under the Income-tax Act

Taxpayers have been facing difficulties in electronic filing of various forms. On consideration of such difficulties reported by the taxpayers and other stakeholders, the Central Board of Direct Taxes (CBDT) has decided to further extend the due dates for electronic filing of such Forms. CBDT has issued a Circular<sup>1</sup> and a press release<sup>2</sup> to further extend timelines of various compliances to provide relief to taxpayers. Various extended timelines are summarised as follows:

Sr. No	Particulars	Year/Period	Existing due date	Extension of due date vide CBDT Circular No. 12 of 2021 / Circular No. 15 of 2021	Current extension vide CBDT Circular No. 16/2021 and Press Release dated 29 August 2021
1.	The application for registration or intimation or approval under Section 10(23C), 12A, 35(1)(ii)/(iia)/ (iii) or 80G in Form No. 10A		30 June 2021	31 August 2021	31 March 2022
2.	The application for registration or approval under Section 10(23C), 12A or 80G in Form No. 10AB		Last date for filing falls on or before 28 February 2022	-	31 March 2022
3.	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 30 June 2021		30 September 2021	30 November 2021
		For the quarter ending on 30 September 2021		-	31 December 2021
4.	Intimation to be made by a Pension Fund in respect of each	For the quarter ending on		30 September 2021	30 November 2021

<sup>1</sup> Circular No. 16/2021, dated 29 August 2021

<sup>2</sup> CBDT Press Release, dated 29 August 2021

	investment made by it in India in Form No. 10BBB	30 June 2021			
		For the quarter ending on 30 September 2021	31 October 2021	-	31 December 2021
5.	Quarterly Statement in Form No. 15CC to be furnished by authorised dealer in respect of remittances	For the quarter ending on 30 June 2021	15 July 2021	31 August 2021	30 November 2021
		For the quarter ending 30 September 2021	15 October 2021	-	31 December 2021
6.	Equalization Levy Statement in Form No. 1	Financial Year 2020-21	30 June 2021	31 August 2021	31 December 2021
7.	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 Section 286(1), in Form No.3CEAC		30 November 2021	-	31 December 2021
8.	Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of Section 286(2)/(4) in Form No. 3CEAD		30 November 2021	-	31 December 2021
9.	Intimation on behalf of an international group for the purposes of Section 286(4) in Form No. 3CEAE		30 November 2021	-	31 December 2021
10.	Uploading of the declarations received from recipients in Form No. 15G/15H	During the quarter ending 30 June 2021	15 July 2021	31 August 2021	30 November 2021
		During the quarter ending 30 September 2021	15 October 2021	-	31 December 2021

11.	Last date of Payment of amount under Vivad se Vishwas (without additional amount)			-	30 September 2021
12.	Last date of Payment of amount under Vivad se Vishwas (with additional amount)		31 October 2021	-	-

## Our comments

Considering the technical glitches in filing various forms, CBDT has extended the due dates for electronic filing of such forms. The proactive step by the government to extend the due dates for filing of various forms will provide some relief to the taxpayers. These due date relaxations will surely reduce compliance burden for businesses.

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