

## Extension of Timelines for compliances under Income-Tax Act, 1961

Sr. No.	Particulars	Reference	Period	Earlier Due Date	Extended due date
1	The Statement of Financial Transactions (SFT)	Rule 114E of Income-Tax Rules, 1962	F.Y. 2020-21	on or before 31/05/2021	on or before 30/06/2021
2	The Statement of Reportable Account	Rule 114G of Income-Tax Rules, 1962	Calender Year 2020	on or before 31/05/2021	on or before 30/06/2021
3	The Statement of Deduction of Tax (Form no. 24Q, 26Q and 27Q)	Rule 31A of Income-Tax Rules, 1962	Last Quarter of F.Y. 2020-21	on or before 31/05/2021	on or before 30/06/2021
4	The Certificate of Tax Deducted at Source in Form No. 16	Rule 31 of Income-Tax Rules, 1962	F.Y. 2020-21	on or before 15/06/2021	on or before 15/07/2021
5	The TDS/TCS Book Adjustment Statement in Form No.24 G	Rule 30 & 37CA of Income-Tax Rules, 1962	Month of May 2021	on or before 15/06/2021	on or before 30/06/2021
6	The Statement of Deduction of Tax from contributions paid by the trustees of an approved superannuation fund	Rule 33 of Income-Tax Rules, 1962	F.Y. 2020-21	on or before 31/05/2021	on or before 30/06/2021
7	The Statement of Income Paid or Credited in Form No. 64D	Rule 12CB of Income-Tax Rules, 1962	F.Y. 2020-21	on or before 15/06/2021	on or before 30/06/2021
8	The Statement of Income Paid or Credited in Form No. 64C	Rule 12CB of Income-Tax Rules, 1962	F.Y. 2020-21	on or before 30/06/2021	on or before 15/07/2021

<i>Sr. No.</i>	<i>Particulars</i>	<i>Reference</i>	<i>Period</i>	<i>Earlier Due Date</i>	<i>Extended due date</i>
9	<i>Income Tax Return ( Non-Audited case)</i>	<i>Section 139(1) of Income-Tax Act, 1961</i>	<i>F.Y. 2020-21</i>	<i>on or before 31/07/2021</i>	<i>on or before 30/09/2021</i>
10	<i>Income Tax Return (Audited case)</i>	<i>Section 139(1) of Income-Tax Act, 1961</i>	<i>F.Y. 2020-21</i>	<i>on or before 31/10/2021</i>	<i>on or before 30/11/2021</i>
11	<i>Tax Audit Report</i>	<i>Section 44AB of Income-Tax Act, 1961</i>	<i>F.Y. 2020-21</i>	<i>on or before 30/09/2021</i>	<i>on or before 31/10/2021</i>
12	<i>Income Tax Return (Assessee required to furnish report under section 92E)</i>	<i>Section 139(1) of Income-Tax Act, 1961</i>	<i>F.Y. 2020-21</i>	<i>on or before 30/11/2021</i>	<i>on or before 31/12/2021</i>
13	<i>Report from Accountant by person entering into international or specified domestic transactions under section 92E</i>	<i>Section 92E of Income-Tax Act, 1961</i>	<i>F.Y. 2020-21</i>	<i>on or before 31/10/2021</i>	<i>on or before 30/11/2021</i>
14	<i>Belated / revised Income Tax Return</i>	<i>Section 139(4)/(5) of Income-Tax Act, 1961</i>	<i>F.Y. 2020-21</i>	<i>on or before 31/12/2021</i>	<i>on or before 31/01/2022</i>

*Note: Due date of furnishing Income-Tax Return (point no. 9,10 &12) not extended in case where amount of tax liability exceeds Rs. 1 lac*