

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

New Delhi, Dated 30<sup>th</sup> April, 2021

**Subject: Extension of time lines related to certain compliances by the Taxpayers under the Income-tax Act 1961**

1. In view of severe pandemic, the Central Board of Direct Taxes, in exercise of its powers under Section 119 of the Income-tax Act, 1961, provides following relaxation in respect of Income-tax compliances by the taxpayers:

a) Appeal to Commissioner (Appeals) under Chapter XX of the Income-tax Act, 1961 for which the last date of filing under that Section is 1<sup>st</sup> April 2021 or thereafter, may be filed within the time provided under that Section or by 31<sup>st</sup> May 2021, whichever is later;

b) Objections to Dispute Resolution Panel (DRP) under Section 144C of the Income-tax Act, 1961, for which the last date of filing under that Section is 1<sup>st</sup> April 2021 or thereafter, may be filed within the time provided under that Section or by 31<sup>st</sup> May 2021, whichever is later;

c) Income-tax return in response to notice under Section 148 of the Income-tax Act, 1961, for which the last date of filing of return of income under the said notice is 1<sup>st</sup> April 2021 or thereafter, may be filed within the time allowed under that notice or by 31<sup>st</sup> May 2021, whichever is later;

d) Filing of belated return under sub-section (4) and revised return under sub-section (5) of Section 139 of the Income-tax Act, 1961 for Assessment Year 2020-21, which was required to be filed on or before 31<sup>st</sup> March 2021, may be filed on or before 31<sup>st</sup> May 2021;

e) Payment of tax deducted under Section 194-IA, Section 194-IB and Section 194M of the Income-tax Act, 1961 and filing of challan-cum-statement for such tax deducted, which are required to be paid and furnished by 30<sup>th</sup> April 2021 under Rule 30 of the Income-tax Rules, 1962, may be paid and furnished on or before 31<sup>st</sup> May 2021;

f) Statement in Form No. 61, containing particulars of declarations received in Form No.60, which is due to be furnished on or before 30<sup>th</sup> April 2021, may be furnished on or before 31<sup>st</sup> May 2021.

*sdf*

(Ravinder Maini)

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 [irs.officersonline.gov.in](http://irs.officersonline.gov.in).
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

*Ravinder Maini*

(Ravinder Maini)

Director to the Government of India.

30/04/2021