

Due Dates Duly Revised under Income Tax Act- Post Circular of June 21

1.RETURN OF INCOME, TAX – AUDIT REPORT, TRANSFER PRICING REPORT				
Sr. No.	Particular	DueDate as per Law	Revised DueDate as per Circular dated Dated 20thMay2021	Modified Due Date Post Circular Dated 25th June 2021
1	Return of Income for AY 2021-22 for non- corporate assesses, where Report of Audit under any provision of the Income Tax Act is not required	31 July, 2021	30 September 2021	30 September, 2021
2	Report of Audit under any provision of the Income Tax Act for FY 2020-21	30 September, 2021	31 October, 2021	31 October, 2021
3	Return of Income for AY 2021-22 for corporate assesses <ul style="list-style-type: none"> • a company • person whose accounts are required to be audited, • partner of a firm whose accounts are required to be audited 	31 October, 2021	30 November, 2021	30 November, 2021
4	Report from accountant in respect of persons entering into international transaction or specified domestic transaction under section 92E of the Income Tax Act	31 October, 2021	30 November, 2021	30 November, 2021
5	Return of income for AY 2021-22, where Transfer Pricing is applicable	30 November, 2021	31 December, 2021	31 December, 2021
6	Belated/ revised return for AY 2021-22	31 December, 2021	31 January, 2022	31 January, 2022
<p>Clarification 1:- It has been clarified that the extension of due dates shall not apply to interest under section 234A (which is levied at the rate of 1% per month/ part thereof, on account of default in furnishing income tax return after original due date), where amount of tax on total income as reduced by permissible deductions exceeds INR 1 Lakh.</p>				

2.TDS /TCS RETURNS AND FORMS

1	Statement of TDS for last quarter of FY 2020-21	31 May, 2021	30 June, 2021	15 July, 2021
2	Statement of TDS from contributions paid by trustees of approved superannuation fund for FY 2020-21	31 May, 2021	30 June, 2021	30 June, 2021
3	TDS Certificate in Form 16 (required to be furnished to employees) & Form 16A (for deduction from other payments)	15 June, 2021	15 July, 2021	31 July, 2021
4	TDS/ TCS book adjustment statement inform 24G for the month of May 2021	15 June, 2021	30 June, 2021	30 June, 2021

3.OTHERS FILINGS

1	Statement of income paid or credited by an investment fund to its unit holders in Form 64D for FY 2020-21	15 June, 2021	30 June, 2021	15 July, 2021
2	Statement of income paid or credited by an investment fund to its unit holders in Form 64C for FY 2020-21	30 June, 2021	15 July, 2021	31 July, 2021
3	Statement of Financial Transactions (SFT) for FY 2020-21	31 May, 2021	30 June, 2021	30 June, 2021
4	Statement of Reportable Account for calendar year 2020 under rule 114G	31 May, 2021	30 June, 2021	30 June, 2021
5	Form No.10A/Form No10AB For Registration /Provisional Registration/Intimation/ Approval/ Provisional Approval of Trust/Institutions /Research Association		30 June, 2021	31 Aug 2021

2 | P

SHANKER & KAPANI
CHARTERED ACCOUNTANTS

6	Form No 15CC Authorized dealer in respect of remittance made for QTR ending on 30 th June 2021	15 July 2021	—	31 July 2021
7	Form No 1 For Equalization Levy Statement (F.Y.2020-21)	30 June 2021	—	31 July 2021
8	Form No 3CEK for Annual Statement (F.Y.2020-21)	29 June 2021	—	31 July 2021
9	Uploading of the declaration received from recipients in Form No 15G/15H for Quarter Ended 30 th June 2021	15 July 2021	—	31 August 2021
10	Exercising of option to withdraw pending application u/s 1 of section 245M of the the Act in Form No.34BB	27 June 2021	—	31 July 2021
11	Linkage of Aadhaar with PAN Number	Various Date	30 June 2021	30 September 2021
12	Last Date of Payment under Vivad se Vishawas (Without Additional Amount)	Various Date	30 June 2021	31 August 2021
13	Last Date of Payment under Vivad se Vishawas (With Additional Amount)	Various Date	30 June 2021	31 October 2021
14	Time Limit for Passing Assessment Order (For Time Limits upto March 21)	Various Date	30 June 2021	30 September 2021

15	Time Limit for Passing Penalty Order (Now For Time Limits upto 29thSeptember 21)	Various Date	30 June 2021	30 September 2021
16	Time Limit for Processing Equalization Levy Return		30 June 2021	30 September 2021