

Extension of Due Dates under Income Tax Act

1.RETURN OF INCOME, TAX – AUDIT REPORT, TRANSFER PRICING REPORT			
Sr. No.	Particular	Original Due Date	Revised Due Date
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
2	Report of Audit under any provision of the Income Tax Act for FY 2020-21	30 September, 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
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
5	Return of income for AY 2021-22, where Transfer Pricing is applicable	30 November, 2021	31 December, 2021
6	Belated/ revised return for AY 2021-22	31 December, 2021	31 January, 2022
<p>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 deductions¹ 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
2	Statement of TDS from contributions paid by trustees of approved superannuation fund for FY 2020-21	31 May, 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
4	TDS/ TCS book adjustment statement in form 24G for the month of May 2021	15 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
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
3	Statement of Financial Transactions (SFT) for FY 2020-21	31 May, 2021	30 June, 2021
4	Statement of Reportable Account for calendar year 2020 under rule 114G	31 May, 2021	30 June, 2021