

CBDT extends due dates for filing of Income Tax Returns and various reports of audit for Assessment Year 2021-22

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On consideration of difficulties reported by the taxpayers and other stakeholders in filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-22 under the Income-tax Act, 1961 (the "Act"), Central Board of Direct Taxes (CBDT) has decided to further extend the due dates for filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-22. The details are as under:

1. The due date of furnishing of Return of Income for the Assessment Year 2021-22, which was 31st July, 2021 under sub-section (1) of section 139 of the Act, as extended to 30th September, 2021 vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to 31st December, 2021;
2. The due date of furnishing of Report of Audit under any provision of the Act for the Previous Year 2020-21, which is 30th September, 2021, as extended to 31st October, 2021 vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to 15th January, 2022;
3. The due date of furnishing Report from an Accountant by persons entering into international transaction or specified domestic transaction under section 92E of the Act for the Previous Year 2020-21, which is 31st October, 2021, as extended to 30th November, 2021 vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to 31st January, 2022;
4. The due date of furnishing of Return of Income for the Assessment Year 2021-22, which is 31st October, 2021 under sub-section (1) of section 139 of the Act, as extended to 30th November, 2021 vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to 15th February, 2022;
5. The due date of furnishing of Return of Income for the Assessment Year 2021-22, which is 30th November, 2021 under sub-section (1) of section 139 of the Act, as extended to 31st December, 2021 vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to 28th February, 2022;
6. The due date of furnishing of belated/revised Return of Income for the Assessment Year 2021-22, which is 31st December, 2021 under sub-section (4)/sub-section (5) of section 139 of the Act, as extended to 31st January, 2022, vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to 31st March, 2022;

It is also clarified that the extension of the dates as referred to in clauses (9), (12) and (13) of Circular No.9/2021 dated 20.05.2021 and in clauses (1), (4) and (5) above shall not apply to Explanation 1 to section 234A of the Act, in cases where the amount of tax on the total income as reduced by the amount as specified in clauses (i) to (vi) of sub-section (1) of that section exceeds rupees one lakh. Further, in case of an individual resident in India referred to in sub-section (2) of section 207 of the Act, the tax paid by him under section 140A of the Act within the due date (without extension under Circular No.9/2021 dated 20.05.2021 and as above) provided in that Act, shall be deemed to be the advance tax.

CBDT Circular No.17/2021 in F.No.225/49/2021/ITA-II dated 09.09.2021 issued. The said Circular is available on www.incometaxindia.gov.in.

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