

NDA Update – Extension of time limit for Filing of ITR, Tax audit & GST Annual Return

Ministry of Finance has issued press release today i.e. 30-12-2020 extending the due dates of ITR, Tax Audit, Transfer price report & GST Annual Return. The extended dates are as under:

1. Due date of furnishing of ITR:

Category of tax payer	Existing Due Date	Extended Due Date
Tax payers (including their partners) who are required to get their accounts audited	31-01-2021	15-02-2021
Companies	31-01-2021	15-02-2021
Tax payers required to file Transfer Pricing Report	31-01-2021	15-02-2021
Non audit cases i.e. individuals etc	31-12-2020	10-01-2021

2. The due date for payment of self-assessment tax for taxpayers whose self-assessment tax liability is up to Rs. 1 lakh has been extended to 15th February, 2021 for the taxpayers mentioned in Sl No. 1, 2 & 3 of the table above and to 10th January, 2021 for the taxpayers mentioned in Sl No 4 above.

3. Due date of furnishing Tax Audit etc

Type of Report	Existing Due Date	Extended Due Date
Tax Audit Report	31-12-2020	15-01-2021
Transfer Price Audit Report	31-12-2020	15-01-2021

4. Last date of making declaration under **Vivad se Viswas Scheme** has been extended to 31-01-2021.
5. Due date of furnishing of GST annual return for the FY 2019-20 has been extended from 31-12-2020 to 28-02-2021. Till now there is no announcement for extension of date of furnishing of GST annual return for the FY 2018-19 which is currently 31-12-2020.

<https://pib.gov.in/PressReleasePage.aspx?PRID=1684775>