

N D A Update – Extension of due dates of compliances under Income Tax

Extension of time limits under Income Tax in terms of circular no 17 of 2021 dated 09-09-2021

Compliance	Original Due Date	Due date extended on 20-05-2021	Due date further extended on 09-09-2021
Income Tax Return for A Y 2021-22 for persons not required to furnish Tax Audit	31-07-2021	30-09-2021	31-12-2021
Tax Audit Report for the A Y 2021-22	30-09-2021	31-10-2021	15-01-2022
Transfer Pricing Report for the A Y 2021-22	31-10-2021	30-11-2021	31-01-2022
Income Tax Return for A Y 2021-22 for persons required to furnish Tax Audit	31-10-2021	30-11-2021	15-02-2022
Income Tax Return for A Y 2021-22 for persons required to furnish Transfer Pricing Report	30-11-2021	31-12-2021	28-02-2022
Belated / Revised Return for A Y 2021-22	31-12-2021	31-01-2022	31-03-2022

It has been clarified that the extensions of the dates of filing of ITRs as referred to above shall not apply to section 234A of the Act, in cases where the amount of tax payable (tax liability after adjustment of prepaid taxes, tax credits / relief etc) exceeds Rs one lakh.

<https://www.pib.gov.in/PressReleaseDetail.aspx?PRID=1753603>