

N D A Update – Extension of due dates by CBDT

CBDT has extended the due dates for electronic filing of various returns / statements / forms as under. It has also extended the last date of payment of amount without any additional amount under Vivad se Vishwas Act. However, no extension is provided in the last date of payment of amount with additional amount under Vivad se Vishwas Act which remains as 31st October, 2021.

Particulars	Form No	Existing due date	Extended due date
Application for registration or intimation or approval under Section 10(23C), 12A, 35(1) or 80G	Form No. 10A	31 st August, 2021	31 st March, 2022
Application for registration or approval under Section 10(23C), 12A or 80G	Form No.10AB	28 th February, 2022	31 st March, 2022
Equalization Levy Statement for the Financial Year 2020- 21	Form No.1	31 st August, 2021	31 st December, 2021
Quarterly statement by authorized dealer in respect of remittances made for the quarter ended on 30 th June, 2021	Form No. 15CC	31 st August, 2021	30 th November, 2021
Quarterly statement by authorized dealer in respect of remittances made for the quarter ending on 30 th September, 2021	Form No. 15CC	15 th October, 2021	31 st December, 2021
Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30 th June, 2021	-	31 st August, 2021	30 th November, 2021
Uploading of the declarations received from recipients in Form No. 15G/15H during the quarter ending 30 th September, 2021	-	15 th October, 2021	31 st December, 2021
Intimation by Sovereign Wealth Fund in respect of investments made by it in India for the quarter ended on 30 th June, 2021	Form II SWF	30 th September, 2021	30 th November, 2021
Intimation by Sovereign Wealth Fund in respect of investments made by it in India for the quarter ending on 30 th September, 2021	Form II SWF	31 st October, 2021	31 st December, 2021
Intimation by a Pension Fund in respect of each investment made by it in India for the quarter ended on 30 th June, 2021	Form No. 10BBB	30 th September, 2021	30 th November, 2021

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Intimation by a Pension Fund in respect of each investment made by it in India for the quarter ending on 30th September, 2021	Form No. 10BBB	31st October, 2021	31st December, 2021
Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India under section 286(1)	Form No.3CEAC	30th November, 2021	31st December, 2021
Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India under sub-section (2) or sub-section (4) of section 286	Form No. 3CEAD	30th November, 2021	31st December, 2021
Intimation on behalf of an international group for the purposes of the proviso to sub-section (4) of section 286	Form No. 3CEAE	30th November, 2021	31st December, 2021
Amount payable by a declarant under Vivad Se Vishwas Act, without any additional amount		31st August, 2021	30th September, 2021
Amount payable by a declarant under Vivad Se Vishwas Act, with additional amount		31st October, 2021	31st October, 2021

<https://www.incometaxindia.gov.in/communications/circular/circular-no-16-of-2021.pdf>

<https://pib.gov.in/PressReleasePage.aspx?PRID=1750137>

<https://pib.gov.in/PressReleasePage.aspx?PRID=1750167>