

## **NDA Update – CBDT notification on various due dates**

Central Government has earlier issued an ordinance “Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 providing certain relaxations by extending various time limits.

CBDT has issued a notification S.O. 2033(E) dt 24-06-2020 providing various due dates as under:

The time limit for completion or compliance of any action falling by 31-12-2020 has been extended to 31-03-2021 except in the undernoted cases relating to Income Tax:

<b>Particulars</b>	<b>Due date specified in this notification</b>
Filing of ITR (Original and revised) for A Y 2019-20	31-07-2020
Filing of ITR for A Y 2020-21*	30-11-2020
Filing of statement of TDS under Section 200(3) or statement of TCS under Section 206C(3)	31-07-2020
Furnishing of certificate in respect of TDS or TCS	15-08-2020
investment in saving instruments for claiming deduction for A Y 2020-21	31-07-2020
Furnishing of any report under the Act	31-10-2020

- \* The date of payment of self assessment tax up to Rs 1 lakh has also been extended to 30-11-2020 and accordingly no interest under Section 234A shall be payable up to 30-11-2020. However, in case where the self assessment tax payable exceeds Rs 1 lac, interest under Section 234A shall apply from the due dates specified under the Act.

<http://egazette.nic.in/WriteReadData/2020/220145.pdf>

## **NDA Update – CBDT notification on various due dates**