

HCSA FLASH NEWS

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CBDT issues Circular to *extend various dates for compliances including due dates of filing ITR, Audit Reports for AY 2021-22, TDS and other Statements*

The *Major Relaxations* in dates are as under:



Particulars	Financial Year	Due Date	Extended due date
Statement of Financial Transaction (SFT)	FY 2020-21	31 st May, 21	30 th June, 21
Statement of Reportable Transaction	CY 2020	31 st May, 21	30 th June, 21
TDS Return	Q4 of FY 2020-21	31 st May, 21	30 th June, 21
Certificate of TDS	Q4 of FY 2020-21	15 th June, 21	15 th July, 21
TDS/TCS Book Adjustment Statement (Form 24G)	May, 21	15 th June, 21	30 th June, 21
TDS Return by trustee of an approved superannuation	FY 2020-21	31 st May, 21	30 th June, 21
Statement of Income Tax paid or credited (Form no. 64D)	FY 2020-21	15 th June, 21	30 th June, 21
Statement of Income Tax paid or credited (Form no. 64C)	FY 2020-21	15 th June, 21	30 th June, 21
ITR which fall on 31 st July, 21	AY 2021-22	31 st July, 21	30 th Sep, 21
Tax Audit Filing Due date	AY 2021-22	30 th Sep, 21	31 st Oct, 21
Tax Audit Filing Due date for international transaction (Section 92E)	AY 2021-22	31 st Oct, 21	30 th Nov, 21
ITR which fall on 31 st Oct, 21	AY 2021-22	31 st Oct, 21	30 th Nov, 21
ITR which fall on 30 th Nov, 21	AY 2021-22	30 th Nov, 21	31 st Dec, 21
ITR due date of belated/ revised return	AY 2021-22	31 st Dec, 21	31 st Jan, 22



➤ Even though the due date for filing of income-tax return for the FY 2020-21 have been extended, a taxpayer shall be liable to pay interest under section 234A (for late deposit of return) if self assessment tax liability exceeds INR 100,000.

➤ In case of taxpayers who are resident senior citizen and does not have any income from business and profession, the self-assessment tax paid by a senior citizen on or before July 31, 2021 shall be deemed to be the advance tax. Thus, same shall be reduced while computing the tax liability of INR 100,000 mentioned above.



