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SBC - Tax Alerts

CBDT further extension of due dates for e-filing of various Forms under Income tax Act 1961

CBDT press release on extension of due date for making payment of disputed tax under VSV Act

CBIC further extension of due dates for filing of returns under Amnesty scheme

The erstwhile income-tax e-filing portal was revamped by the CBDT on 7 June 2021. Migration to the new portal led to several technical glitches. On consideration of difficulties reported by taxpayers and stakeholders in electronic filing of certain forms under provisions of income tax act 1961 (Act) read with Income tax rules 1962 (Rules), the central board of direct taxes, in exercise of its powers under sec 119 of Act, extends due dates for electronic filing of such forms as under:

Extension of due dates: CBDT notification Date 29th August 2021

Particulars	Relevant Period Covered	Original Due Date	Extended Due Date	Revised Due Date After Further Extension
Quarterly statement by authorised dealers in respect of foreign remittances made in Form 15CC	1 April 2021 to 30 June 2021	15 July 2021	31 August 2021	30 November 2021
	1 July 2021 to 30 Sep 2021	15 October 2021	-	31 Dec - 2021
Uploading of the declarations received from recipients in Form 15G/15H during the relevant period	1 April 2021 to 30 June 2021	15 July 2021	31 August 2021	30 November 2021
	1 July 2021 to 30 Sep 2021	15 October 2021	-	31 Dec - 2021
Equalisation levy statement in Form 1	FY 2020-21	30 June 2021	31 August 2021	31 Dec-2021
Application for registration or intimation or approval under section 10(23C), 12A, 35(1)(ii)/(iia)/(iii) or 80G of the IT Act (Form 10A)	-	30 June 2021	31 August 2021	31 March 2021
Application for registration or approval under section 10(23C), 12A or 80G of the IT Act for which the last date of filing falls on 28 February 2022 (Form 10AB)	-	28 February 2022	-	31 March 2022
Intimation by a Pension Fund in respect of each investment made by it in India (Form 10BBB) during the relevant period	1 April 2021 to 30 June 2021	31 July 2021	30 Sep 2021	30 November 2021
	1 July 2021 to 30 Sep 2021	31 October 2021	-	31 Dec - 2021
Intimation by Sovereign Wealth Fund in respect of investments made by it in India (Form II SWF) during the relevant period	1 April 2021 to 30 June 2021	31 July 2021	30 Sep 2021	30 November 2021
	1 July 2021 to 30 Sep 2021	31 October 2021	-	31 Dec - 2021
Filing of intimation by a resident constituent entity of an international group having non-resident parent entity under section 286(1) of the IT Act read with Rule 10DB of IT Rules in Form 3CEAC	FY 2020-21	On or before 30 Nov - 2021	-	31 Dec-2021
Report by a parent entity or an alternate reporting entity or any other resident constituent entity under section 286(2) or 286(4) of the IT Act read with Rule 10DB of IT Rules in Form 3CEAD	FY 2020-21	On or before 30 Nov - 2021	-	31 Dec-2021
Intimation on behalf of an international group under proviso to section 286(4) read with Rule 10DB of IT Rules in Form 3CEAE	FY 2020-21	On or before 30 Nov - 2021	-	31 Dec-2021

CBDT Press Release:

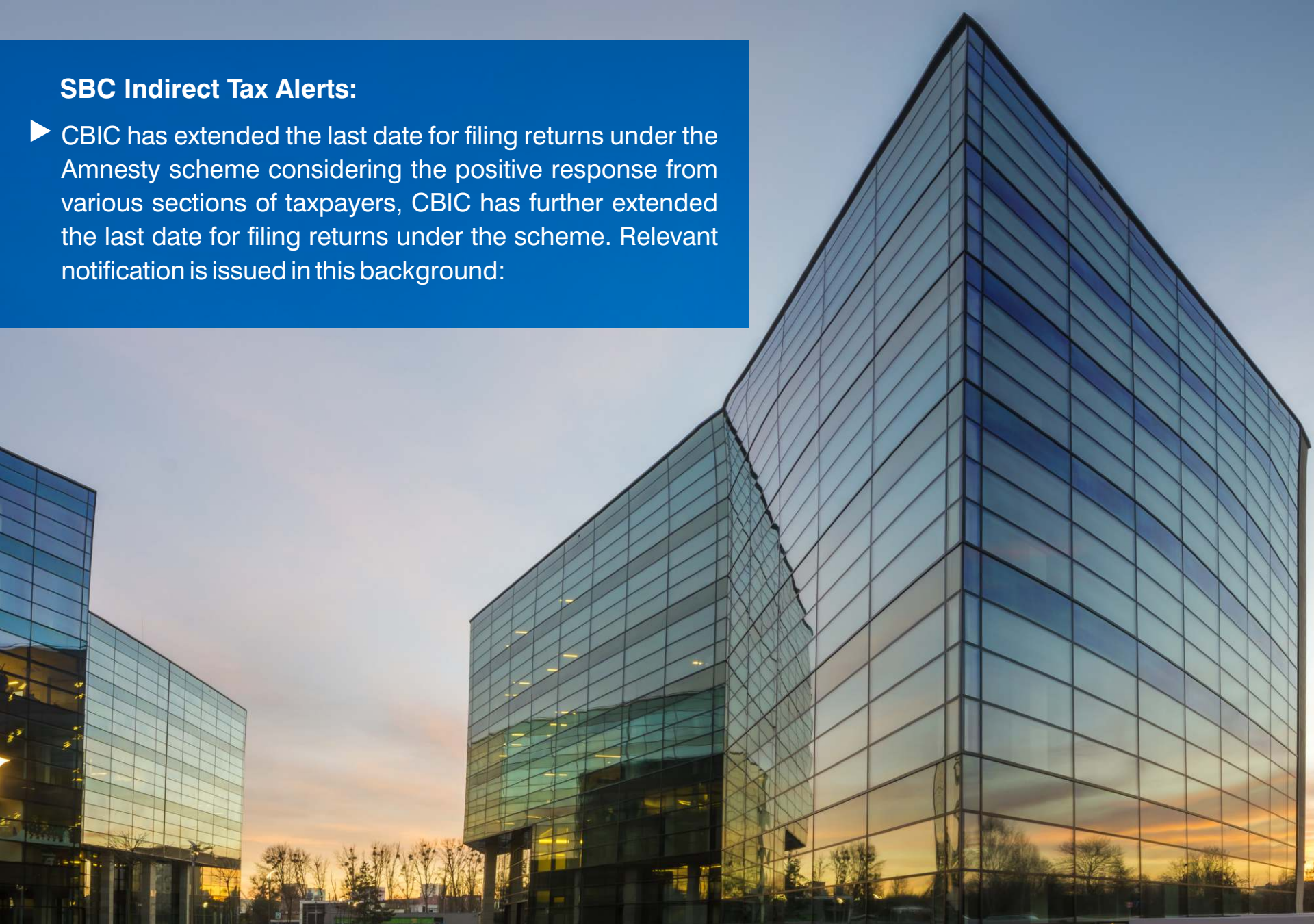
- ▶ Considering the difficulties being faced by tax authority for issuance of Form 3 which is pre-requisite for making payment of disputed tax, the due date for making payment of disputed tax under VSV Act (without any additional amount) has been extended from 31 August 2021 to 30 September 2021.
- ▶ The CBDT has also specifically clarified that there shall be no change in the sunset date (i.e. 31 October 2021) by which payment of disputed tax under VSV Act with additional cost is to be made
- ▶ Revised payment schedule under VSV Act can be summarized as under



Particulars	On or before 30 Sep 2021	October-2021	November 2021 and onwards
Payment of disputed tax	100% of disputed tax	100% of disputed tax with additional specified sum	Not allowed

SBC Indirect Tax Alerts:

- ▶ CBIC has extended the last date for filing returns under the Amnesty scheme considering the positive response from various sections of taxpayers, CBIC has further extended the last date for filing returns under the scheme. Relevant notification is issued in this background:



Various due dates extension under GST vide notification no's 32-34 Dt 29th August 2021

Particulars	Existing Due Date	Revised Due Date
Amnesty scheme to file GST returns from July 2017 to April 2021 with late fee capped at Rs 500 PA	31 st August 2021	30 th September 2021
Application for revocation of cancellation of registration for which due dates falls between 01st March 2021 to 31st August 2021	-	30 th September 2021
Filing of GSTR 1 and GSTR 3B by corporates using EVC instead of DSC	27 th April 2021 to 31 st August 2021	27 th April 2021 to 31 st October 2021

SBC comments:

Considering technical glitches in the new income tax portal and deadline of 15 September 2021 given to Infosys team to resolve them, the extension of deadlines for various compliances is a welcome move, having said this, the deadline for resolving the glitches is merely 15 days before the return filing due date of 30 September 2021, this Circular is silent on the extension of such return filing due date. Furthermore, it is imperative to note that there is no extension in deadlines for manual filing of Form 15CA / CB (which expired on 15 August 2021) even though many stakeholders are still facing problems in uploading these Forms.