



# TAX ALERT

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**FURTHER EXTENSION OF VARIOUS  
INCOME TAX DUE DATES**

11<sup>th</sup> JANUARY 2022

### Extension Of Various Income-Tax Due Dates:

The CBDT vide Circular No. 01/2022 dated 11<sup>th</sup> January 2022 has provided relief to the tax payers by further extending the due dates for various income-tax compliances. This decision was taken in the wake of the difficulties reported by taxpayers due to COVID and in e-filing of various reports of audit under the provisions of Income Tax Act, 1961.

We have summarized below key compliances for which the due date has been extended by the CBDT:

Compliance	Period	Earlier Due Date	Extended Due Date
Filing of Tax Audit Report (both Transfer Pricing as well as non-TP cases) – <b>Form 3CD</b>	FY 2020-21	15 <sup>th</sup> January 2022 / 31 <sup>st</sup> January 2022	<b>15<sup>th</sup> February 2022 (Tue)</b>
Transfer Pricing Report – <b>Form 3CEB</b>	FY 2020-21	31 <sup>st</sup> January 2022	<b>15<sup>th</sup> February 2022 (Tue)</b>
Return of Income (Non-TP cases)	FY 2020-21	15 <sup>th</sup> February 2022	<b>15<sup>th</sup> March 2022 (Tue)</b>
Return of Income (TP cases)	FY 2020-21	28 <sup>th</sup> February 2022	<b>15<sup>th</sup> March 2022 (Tue)</b>

#### **Notes:**

It was also clarified that this extension shall not apply to levy of Interest u/s 234A in cases where the amount of balance tax liability on the total income exceeds INR 1 lakh. Further, it was also clarified that in case of a resident individual, the self assessment tax paid within the original due date (before any extensions) shall be deemed to be advance tax.

#### **SBC Note:**

The relaxation of due dates comes timely amidst increasing COVID cases in the country as well as the issues faced by taxpayers in uploading various forms in the e-filing portal.



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