Income Tax Alert

Changes in Income Tax Due Dates

(Circular No.9 of 2021 dated 20/05/2021)

PARTICULARS	FY / Period	ORIGINAL DUE DATE	REVISED DUE DATE
Statement of Financial Transaction u/s 285BA	2020-21	31/05/2021	30/06/2021
Statement of Reportable Account under Rule 114G	2020-21	31/05/2021	30/06/2021
TDS return	Q4 of 2020-21	31/05/2021	30/06/2021
Furnishing of Form 16 to Employee	2020-21	15/06/2021	15/07/2021
Form No.24G (TDS/TCS Book Adj. statement)	May,2021	15/06/2021	30/06/2021
TDS return of contributions by Trustees of Approved Superannuation fund	2020-21	31/05/2021	30/06/2021
Form no. 64D (statement of income by an Investment fund to its Unit Holders)	2020-21	15/06/2021	30/06/2021
Form no. 64C (statement of income by an Investment fund to its Unit Holders)	2020-21	30/06/2021	15/07/2021
Income Tax Return (Non audit case)	2020-21	31/07/2021	30/09/2021
Tax Audit Report u/s 44AB	2020-21	30/09/2021	31/10/2021
Report from Accountant in respect of International Transactions covered u/s.92E	2020-21	31/10/2021	30/11/2021
Income Tax Return (Audit cases)	2020-21	31/10/2021	30/11/2021
Income Tax Return (where 92E is applicable)	2020-21	30/11/2021	31/12/2021
Belated & Revised Return u/s 139(4) & 139(5)	2020-21	31/12/2021	31/01/2022

Notes:

1. *Section 234A will be applicable where tax on total income (after considering advance tax, TDS, relief etc.) exceeds Rs.1Lac.*
2. *For Senior Citizens, not having Business Income, the tax paid by him u/s. 140A within the Original Due dates, shall be deemed to be Advance Tax.*