

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 24th June, 2020

**TAXATION AND OTHER LAWS**

**S.O. 2033(E).**— In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (2 of 2020) (hereinafter referred to as the Ordinance), the Central Government hereby specifies, for the purposes of the said sub-section (1),-

- (i) the 31<sup>st</sup> day of December, 2020 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the specified Act falls for the completion or compliance of such action as specified under the said sub-section; and
- (ii) the 31<sup>st</sup> day of March, 2021 shall be the end date to which the time limit for completion or compliance of such action shall stand extended:

Provided that where the specified Act is the Income-tax Act, 1961 and the compliance relates to-

- (i) furnishing of return under section 139 thereof, for the assessment year commencing on the -
  - (a) 1<sup>st</sup> day of April, 2019, the end date shall be extended to the 31<sup>st</sup> day of July, 2020;
  - (b) 1<sup>st</sup> day of April, 2020, the end date shall be extended to the 30<sup>th</sup> day of November, 2020;
- (ii) delivering of statement of deduction of tax at source under sub-section (2A) of section 200 or statement of collection of tax at source under sub-section (3A) of section 206C thereof for the month of February or March, 2020, or for the quarter ending on the 31<sup>st</sup> day of March, 2020, as the case may be, the end date shall be extended to the 15<sup>th</sup> day of July, 2020;
- (iii) delivering of statement of deduction of tax at source under sub-section (3) of section 200 or statement of collection of tax at source under proviso to sub-section (3) of section 206C thereof for the month of February or March, 2020, or for the quarter ending on the 31<sup>st</sup> day of March, 2020, as the case may be, the end date shall be extended to the 31<sup>st</sup> day of July, 2020;
- (iv) furnishing of certificate under section 203 thereof in respect of deduction or payment of tax under section 192 of that Act for the financial year 2019-20, the end date shall be extended to the 15<sup>th</sup> day of August, 2020;
- (v) section 54 or 54GB referred to in item (I) of sub-clause (i) of clause (c) of sub-section (1) of section 3 of the Ordinance or sub-clause (ii) of the said clause, the end date in respect of the time limit for the completion or compliance and the end date for making the said completion or compliance, shall be the 29<sup>th</sup> day of September, 2020 and the 30<sup>th</sup> day of September, 2020 respectively;
- (vi) any provisions of Chapter VI-A under the heading "B.- Deductions in respect of certain payments" thereof, referred to in item (I) of sub-clause (i) of sub-section (1) of section 3 of the Ordinance, the end date in respect of the time limit for the completion or compliance and the end date for making the said completion or compliance, shall be the 30<sup>th</sup> day of July, 2020 and the 31<sup>st</sup> day of July, 2020 respectively; and
- (vii) furnishing of report of audit under any provision thereof for the assessment year commencing on the 1<sup>st</sup> day of April, 2020, the end date shall be extended to the 31<sup>st</sup> day of October, 2020:

Provided further that the extension of the date as referred to in sub-clause (b) of clause (i) of the first proviso shall not apply to *Explanation 1* to section 234A of the Income-tax Act, 1961 in cases where the amount of tax on the total income as reduced by the clauses (i) to (vi) of sub-section (1) of the said section exceeds one lakh rupees :

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Provided also that where the specified Act is the Direct Tax *Vivad se Vishwas* Act, 2020, the 30<sup>th</sup> day of December, 2020 shall be the end date of the period during which the time limit specified in, or prescribed or notified thereunder falls for the completion or compliance of the action and the 31st day of December, 2020 shall be the end date to which the time limit for completion or compliance of such action shall stand extended.

2. This notification shall come into force from the 30th day of June, 2020.

[Notification No.35 /2020/ F. No. 370142/23/2020-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)