

F. No. 225/49/2021/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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New Delhi, Dated 9<sup>th</sup> September, 2021

**Subject: Extension of time lines for filing of Income-tax returns and various reports of audit for the Assessment Year 2021-22– reg.**

On consideration of difficulties reported by the taxpayers and other stakeholders in electronic filing of Income-tax returns and various reports of audit under the provisions of Income-tax Act, 1961 (Act), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, provides relaxation in respect of the following compliances:

1. The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which was 31<sup>st</sup> July 2021 under sub-section (1) of section 139 of the Act, as extended to **30<sup>th</sup> September, 2021** vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to **31<sup>st</sup> December, 2021**;
2. The **due date of furnishing of Report of Audit** under any provision of the Act for the Previous Year 2020-21, which is 30<sup>th</sup> September 2021, as extended to **31<sup>st</sup> October 2021** vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to **15<sup>th</sup> January, 2022**;
3. The **due date of furnishing Report from an Accountant** by persons entering into international transaction or specified domestic transaction under **section 92E** of the Act for the Previous Year 2020-21, which is 31<sup>st</sup> October 2021, as extended to **30<sup>th</sup> November 2021** vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to **31<sup>st</sup> January, 2022**;
4. The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which is 31<sup>st</sup> October 2021 under sub-section (1) of section 139 of the Act, as extended to **30<sup>th</sup> November 2021** vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to **15<sup>th</sup> February, 2022**;
5. The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which is 30<sup>th</sup> November 2021 under sub-section (1) of section 139 of the Act, as extended to **31<sup>st</sup> December 2021** vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to **28<sup>th</sup> February, 2022**;
6. The **due date of furnishing of belated/revised Return of Income** for the **Assessment Year 2021-22**, which is 31<sup>st</sup> December 2021 under sub-section (4)/sub-section (5) of section 139 of the Act, as extended to **31<sup>st</sup> January, 2022**, vide Circular No.9/2021 dated 20.05.2021, is hereby further extended to **31<sup>st</sup> March, 2022**;

**Clarification 1:** It is clarified that the extension of the dates as referred to in clauses (9), (12) and (13) of Circular No.9/2021 dated 20.05.2021 and as referred to in clauses (1), (4) and (5) of this Circular shall not apply to Explanation 1 to section 234A of the Act, in cases where the amount of tax on the total income as reduced by the amount as specified in clauses (i) to (vi) of sub-section (1) of that section exceeds one lakh rupees.

**Clarification 2:** For the purpose of Clarification 1, in case of an individual resident in India referred to in sub-section (2) of section 207 of the Act, the tax paid by him under section 140A of the Act within the due date (without extension under Circular No.9/2021 dated 20.05.2021 and this Circular) provided in that Act, shall be deemed to be the advance tax.

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**(Ravinder Maini)**  
**Director to the Government of India.**

**Copy to:**

1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT) & All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on [irsofficersonline.gov.in](http://irsofficersonline.gov.in).
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

T Under M: 09/09/2021

**(Ravinder Maini)**  
**Director to the Government of India.**