

## Relaxation in compliances by CBDT

- In order to mitigate the difficulties being faced by the stakeholders, CBDT has, u/s 119 of the Income Tax Act, 1961 (the Act), provided the following relaxations in respect of compliances by the taxpayers:
- a) **Appeal to Commissioner (Appeals)** under Chapter XX of the Act, for which the last date of filing under that section is 1<sup>st</sup> April, 2021 or thereafter, may be filed within the **time provided under that section or by 31<sup>st</sup> May, 2021**, whichever is **later**;
  - b) **Objections to Dispute Resolution Panel** u/s 144C of the Act, for which the last date of filing under that section is 1<sup>st</sup> April, 2021 or thereafter, may be filed within the **time provided under that section or by 31<sup>st</sup> May, 2021**, whichever is **later**;
  - c) **Income Tax Return in response to notice u/s 148**, for which the last date of filing under the said notice is 1<sup>st</sup> April, 2021 or thereafter, may be filed within the **time allowed under that notice or by 31<sup>st</sup> May, 2021**, whichever is **later**;
  - d) Filing of **belated return** under sub section (4) and **revised return** under sub section (5) of **section 139** of the Act, for **AY 2020-21**, which was required to be filed on or before 31<sup>st</sup> March, 2021 may be filed on or before **31<sup>st</sup> May, 2021**;
  - e) Payment of **tax deducted u/s 194-IA, 194-IB** and section **194M** of the Act, and filing of challan-cum statement for such tax deducted, which are required to be paid and furnished by 30<sup>th</sup> April, 2021, may be paid and furnished on or before **31<sup>st</sup> May, 2021**;
  - f) Statement in **Form No. 61**, containing particulars of declarations received in Form No. 60, which is due to be furnished on or before 30<sup>th</sup> April, 2021 may be furnished on or before **31<sup>st</sup> May, 2021**.