

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 25th June, 2021

**S.O. 2580(E).**—In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020) (hereinafter referred to as the said Act), and in partial modification of the notifications of the Government of India in the Ministry of Finance, (Department of Revenue) No. 93/2020 dated the 31st December, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 4805(E), dated the 31st December, 2020 and No. 10/2021 dated the 27th February, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 966(E) dated the 27<sup>th</sup> February, 2021 and No. 20/2021 dated the 31<sup>st</sup> March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 1432(E) dated the 31<sup>st</sup> March, 2021 and No. 38/2021 dated 27<sup>th</sup> April, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 1703(E) dated the 27<sup>th</sup> April, 2021, (hereinafter referred to as the said notifications), the Central Government hereby specifies for the purpose of sub-section (1) of section 3 of the said Act, that, —

(A) where the specified Act is the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) and,—

(i) the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order , -

(a) for assessment or reassessment under the Income-tax Act, and the time limit for completion of such action under section 153 or section 153B thereof, expires on the 30<sup>th</sup> day of June, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30<sup>th</sup> day of September, 2021;

(b) for imposition of penalty under Chapter XXI of the Income-tax Act,—

(i) the 29<sup>th</sup> day of September, 2021 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the Income-tax Act falls for the completion of such action; and

(ii) the 30<sup>th</sup> day of September, 2021 shall be the end date to which the time limit for completion of such action shall stand extended;

(ii) the compliance of any action, referred to in clause (b) of sub-section (1) of section 3 of the said Act, relates to intimation of Aadhaar number to the prescribed authority under sub-section (2) of section 139AA of the Income-tax Act, the time-limit for such the compliance of such action shall stand extended to the 30<sup>th</sup> day of September, 2021;

(B) where the specified Act is the Chapter VIII of the Finance Act, 2016 (28 of 2016) (hereinafter referred to as the Finance Act) and the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to sending an intimation under sub-section (1) of section 168 of the Finance Act, and the time limit for completion of such action expires on the 30<sup>th</sup> June, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30<sup>th</sup> day of September, 2021.

[Notification No. 74/2021/ F. No. 370142/35/2020-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation Division

**Note :** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* S.O. No. 4805(E) dated 31st December, 2020 and was last amended *vide* S.O. 1703(E) dated 27<sup>th</sup> April, 2021.

**NOTIFICATION**

New Delhi, the 25th June, 2021

**S.O. 2581(E).**—In exercise of the powers conferred by section 3 of the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020), the Central Government hereby makes the following amendments in the notification of the Government of India, Ministry of Finance, (Department of Revenue), number 85/2020, dated the 27th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 3874(E), dated 27th October, 2020, namely:—

In the said notification,—

- (i) in clause (b), for the figures, letters and words “30th day of June, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted;
- (ii) in clause (c), for the figures, letters and words “1st day of July, 2021”, the figures, letters and words “1st day of September, 2021” shall be substituted;
- (iii) after clause (c), the following clause shall be inserted, namely: —  
“(d) 31st day of October, 2021 shall be the last date under clause (1) of sub-section (1) of section 2 of the said Act.”.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 75/2021/F.No.IT(A)/01/2020-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation Division

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part-II Section-3, Sub Section (ii) *vide* S.O. 3847(E), dated 27th October, 2020 and was subsequently amended *vide* notification number S.O.4804(E) dated 31st December, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 31st December, 2020 and notification number S.O.471(E), dated 31st January, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 31st January, 2021 and notification number S.O.964 (E),

dated 26th February, 2021 published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) dated the 26th February, 2021 and notification number S.O.1704(E) dated 27th April, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 27th April, 2021.