



**SNR** & COMPANY  
CHARTERED  
ACCOUNTANTS



# SNR – INCOME TAX UPDATE

10<sup>th</sup> September 2021

On consideration of difficulties reported by the taxpayers and other stakeholders in filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-22 under the Income-tax Act, 1961 (the "Act"), Central Board of Direct Taxes (CBDT) has decided to further extend the due dates for filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-22. The details have been summarized as under:

Nature of Compliance	Relevant Forms	Original Due Date	Extended Due Date
<b>Furnishing of return of income in Non-Audit cases</b>	ITR-1,2,3,4,5	30-09-2021 [extended from 31-07-21]	31-12-2021
<b>Income Tax Audit Reports</b>	Form 3CD, Form 10B etc.	31-10-2021 [extended from 30-09-21]	15-01-2022
<b>Transfer Pricing Audit Report</b>	Form 3CEB	30-11-2021 [extended from 31-10-21]	31-01-2022
<b>Furnishing of return in Audit cases</b>	ITR-3, 6	30-11-2021 [extended from 31-10-21]	15-02-2022
<b>Furnishing of return in TP Audit cases</b>	ITR-3, 6	31-12-2021 [extended from 30-11-21]	28-02-2022
<b>Due Date of furnishing belated/ revised Return of Income</b>		31-01-2022 [extended from 31-12- 2021]	31-03-2022

**Note regarding payment of Interest U/s 234A:**

The extension of the dates 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 ₹ 1 lakh. This means that interest @ 1% per month shall be continued to be levied from the original due dates prescribed under the Act upon those taxpayers whose income tax payable exceeds ₹ 1 Lakh.

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