



CBDT extends due dates for filing of Income Tax Returns and various reports of audit for the Assessment Year 2021-2022

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 2021-2022 (FY 2020-2021)**.

Particulars	Newly Extended due date
Due date of Furnishing of Income Tax Return – Non audit case	31-12-2021
Due date of Furnishing of Income Tax Return – Audit case	15-02-2022
Due date of Furnishing of Income Tax Return for assessee if report in form no 3CEB required u/s 92E	28-02-2022
Due date of Furnishing of Audit Report	15-01-2022
The due date of furnishing Report from an Accountant by persons entering into international transaction or specified domestic transaction under section 92E	31-01-2022
Due date of furnishing belated/revised return	31-03-2022

It is also clarified that the extension of the dates for filing of Income Tax Return 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 rupees **one lakh**.

CBDT Circular No.17/2021 in F.No.225/49/2021/ITA-II dated 09.09.2021 issued.