

Summary of CBDT Notification dated June 24, 2020 extending various due dates under Income tax Act.

Type of compliance	Original Due Date	Revised Due Date as per Notification
Original Income tax return for AY 2019-20	Non-Corporate Taxpayers - July 31, 2019 Corporate Taxpayers - October 31, 2019 Taxpayers subject to transfer pricing - November 31, 2019	July 31, 2020
Revised or Belated Income tax return for AY 2019-20	March 31, 2019	July 31, 2020
Original Income tax return for AY 2020-21	Non-Corporate Taxpayers - July 31, 2020 Corporate Taxpayers - October 31, 2020 Taxpayers subject to transfer pricing - November 30, 2020	November 30, 2020
Tax Audit for AY 2020-21	Corporate Taxpayers - Sep 30, 2020 Taxpayers subject to transfer pricing - October 30, 2020	October 30, 2020
Investments / Payment for claiming deduction u/s 80C-LIC, PPF etc, 80G-Donations, 80D-Medicaid etc for FY 2019-20	March 31, 2020	July 31, 2020 from earlier extension of June 30, 2020
Investment in new residential house u/s 54 / 54F for capital gain purpose for property sold in FY 2019-20	July 31, 2020	September 30, 2020
Purchase of agricultural land to claim deduction u/s 54B for land sold in FY 2019-20	July 31, 2020	September 30, 2020
TDS & TCS Returns for Q1 to Q4 of FY 2019-2020	Q1 - July 31, 2019 Q2 - October 31, 2019 Q3 - January 31, 2020 Q4 - May 31, 2020 (extended earlier to June 30, 2020)	July 31, 2020 (July 15, 2020 for Government Deductor)
Issuance of Form 16 to employees	June 15, 2020 (extended earlier to June 30, 2020)	August 15, 2020
Linking of Aadhar with PAN	June 30, 2020	March 31, 2021
Assessment Proceedings	Time barring between March 20, 2020 to June 29, 2020 - Earlier extended to June 30, 2020	Time barring between March 20, 2020 to December 30, 2020 - Now extended to March 31, 2021
Requirement of issuance of any notice due between	March 20, 2020 to June 29, 2020 - Earlier extended to June 30, 2020	March 20, 2020 to December 30, 2020 - Now extended to March 31, 2021
Last date of opting of Vivad Se Vishwas Scheme without payment of additional amount Form 61A	June 30, 2020 June 30, 2020	December 30, 2020 March 30, 2021
<i>Any Other Compliances (other than those specifically mentioned above) which are due between March 20, 2020 to December 31, 2020 shall get automatically extended to March 31, 2021</i>		
The earlier relaxation given for reduced rate of interest of 9% per annum for delayed payment of taxes, levies etc shall only be for payments made up to June 30, 2020.		
Interest under section 234A would be applicable if self-assessment tax liability exceeds Rs. 1 lakh and such tax is paid after due date specified under Income tax Act i.e. without considering ordinance.		