

CBDT Circular regarding extension of time limit - Circular No. 12 of 2021 dated 25th June 2021 and Press Release dated 25th June 2021.

CBDT announces tax exemption on ex-gratia sum received for death due to COVID-19 for FY 2019-20 and subsequent years without any limit if received by an employee from its employer but limited to Rs.10 Lakh for the amount received from any other persons.

CBDT announces extension of various timelines for compliance and assessment.

Sl. No.	Time limit extension relating to	Existing Date	Extended date
1.	Filing objections to Dispute Resolution Panel /Assessing Officer u/s 144C	June 01, 2021	August 31, 2021
2.	Filing of E-TDS statement for the last quarter of FY 2020-21	June 30, 2021	July 15, 2021
3.	Furnishing of Form No.16 by the employer	July 15, 2021	July 31, 2021
4.	Filing application u/s 10(23C), 12AB, 35(1)(ii)/(iia)/(iii) and 80G in Form No. 10A/ Form No.10AB	June 30, 2021	August 31, 2021
5.	Compliances to be made such as investment, deposit, payment, acquisition, purchase, construction or such other action, for claiming exemption u/s 54 to 54GB	Between April 01, 2021 to September 29, 2021	On or before September 30, 2021
6.	Filing Equalization Levy Statement in Form No. 1 for FY 2020-21	June 30, 2021	July 31, 2021
7.	Uploading declarations in Form No. 15G/15H during the quarter ending June 30, 2021	July 15, 2021	August 31, 2021
8.	Linking Aadhaar with PAN u/s 139AA	June 30, 2021	September 30, 2021
9.	Payment under Vivad se Vishwas (without additional amount)	June 30, 2021	August 31, 2021
10.	Payment under Vivad se Vishwas (with additional amount)	July 01, 2021	October 31, 2021
11.	Passing Assessment order	June 30, 2021	September 30, 2021
12.	Passing Penalty order	June 30, 2021	September 30, 2021
13.	Processing Equalisation Levy returns	June 30, 2021	September 30, 2021