

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th October, 2020

TAXATION AND OTHER LAWS

S.O. 3906(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 Act), the Central Government hereby specifies, for the purpose of the said sub-section (1), that, in a case where the specified Act is the Income-tax Act, 1961 and the compliance for the assessment year commencing on the 1st day of April, 2020, relates to -

- (i) furnishing of return under section 139 thereof, the time-limit for furnishing of such return, shall -
 - (a) in respect of the assessee referred to in clauses (a) and (aa) of *Explanation 2* to sub-section (1) of the said section 139, stand extended to the 31st day of January, 2021; and
 - (b) in respect of other assessee, stand extended to the 31st day of December, 2020:

Provided that the provisions of the fourth proviso to sub-section (1) of the Act shall, *mutatis mutandis* apply to these extensions of due date, as they apply to the date referred to in sub-clause (b) of clause (i) of the third proviso thereof.

- (ii) furnishing of report of audit under any provision of that Act, the time-limit for furnishing of such report of audit shall stand extended to the 31st day of December, 2020.
2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 88/2020/ F. No. 370142/35/2020-TPL]

NIRAJ KUMAR, Dy. Secy. (Tax Policy and Legislation Division)