

F. No. 225/49/2021/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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New Delhi, dated 11<sup>th</sup> January 2022

**Subject: - Extension of timelines for filing of Income-tax returns and various reports of audit for the Assessment Year 2021-22– reg.**

On consideration of difficulties reported by the taxpayers and other stakeholders due to COVID and in electronic filing of various reports of audit under the provisions of the Income-tax Act, 1961 (Act), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, provides relaxation in respect of the following compliances:

1. The **due date of furnishing of Report of Audit** under any provision of the Act for the Previous Year 2020-21, which was 30<sup>th</sup> September 2021, in the case of assessee referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, as extended to 31<sup>st</sup> October 2021 and 15<sup>th</sup> January 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is hereby further extended to **15<sup>th</sup> February, 2022**;
2. The **due date of furnishing of Report of Audit** under any provision of the Act for the Previous Year 2020-21, which was 31<sup>st</sup> October, 2021, in the case of assessee referred in clause (aa) of Explanation 2 to sub-section (1) of section 139 of the Act, is hereby extended to **15<sup>th</sup> February, 2022**;
3. The **due date of furnishing of Report from an Accountant** by persons entering into international transaction or specified domestic transaction under **section 92E** of the Act for the Previous Year 2020-21, which was 31<sup>st</sup> October 2021, as extended to 30<sup>th</sup> November 2021 and 31<sup>st</sup> January 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is hereby further extended to **15<sup>th</sup> February, 2022**;
4. The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which was 31<sup>st</sup> October 2021 under sub-section (1) of section 139 of the Act, as extended to 30<sup>th</sup> November 2021 and 15<sup>th</sup> February 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is hereby further extended to **15<sup>th</sup> March, 2022**;
5. The **due date of furnishing of Return of Income** for the **Assessment Year 2021-22**, which was 30<sup>th</sup> November 2021 under sub-section (1) of section 139 of the Act, as extended to 31<sup>st</sup> December 2021 and 28<sup>th</sup> February 2022 by Circular No.9/2021 dated 20.05.2021 and Circular No.17/2021 dated 09.09.2021 respectively, is hereby further extended to **15<sup>th</sup> March, 2022**.

**Clarification 1:** It is clarified that this extension 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 one lakh rupees.

**Clarification 2:** For the purpose of Clarification 1, in case of an individual resident in India referred to in sub-section (2) of section 207 of the Act, the tax paid by him under section 140A of the Act within the due date (without extension under Circular No.9/2021, Circular No.17/2021 and this Circular) provided in that Act, shall be deemed to be the advance tax.

Sd/-

**(Ravinder Maini)**  
**Director to the Government of India**

**Copy to:**

1. PS to F.M./ PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

*Ravinder Maini*  
11/01/2022

**(Ravinder Maini)**  
**Director to the Government of India**