

# MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

## NOTIFICATION

New Delhi, the 17th September, 2021

**S.O. 3814(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 said Act), and in partial modification of the notifications of the Government of India in the Ministry of Finance, (Department of Revenue) No. 93/2020 dated the 31st December, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 4805(E), dated the 31st December, 2020 and No. 10/2021 dated the 27th February, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 966(E) dated the 27th February, 2021 and No. 20/2021 dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O 1432(E) dated the 31st March, 2021 and No. 74/2021 dated 25th June, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 2580(E) dated the 25th June, 2021, (hereinafter referred to as the said notifications), the Central Government hereby specifies for the purpose of sub-section (1) of section 3 of the said Act, that,—

(A) where the specified Act is the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) and, —

(a) the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order for imposition of penalty under Chapter XXI of the Income-tax Act, —

(i) the 30th day of March, 2022 shall be the end date of the period during which the time-limit specified in, or prescribed or notified under, the Income-tax Act falls for the completion of such action; and

(ii) the 31st day of March, 2022 shall be the end date to which the time-limit for completion of such action shall stand extended;

(b) the compliance of any action, referred to in clause (b) of sub-section (1) of section 3 of the said Act, relates to intimation of Aadhaar number to the prescribed authority under sub-section (2) of section 139AA of the Income-tax Act, the time-limit for such the compliance of such action shall stand extended to the 31st day of March, 2022.

(B) where the specified Act is the Prohibition of *Benami* Property Transaction Act, 1988, (45 of 1988) (hereinafter referred to as the *Benami* Act) and the completion of any action, as referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to issue of notice under sub-section (1) or passing of any order under sub-section (3) of section 26 of the *Benami* Act,—

(i) the 30th day of June, 2021 shall be the end date of the period during which the time-limit specified in or prescribed or notified under the *Benami* Act falls, for the completion of such action; and

(ii) the 31st day of March, 2022 shall be the end date to which the time-limit for completion of such action shall stand extended.

[Notification No. 113/2021/ F. No. 370142/35/2020-TPL-Part 1]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation Division

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* S.O. 4805(E) dated 31st December, 2020 and was last amended *vide* S.O. 2580(E) dated 25th June, 2021.