

NOTIFICATION

New Delhi, the 31st December, 2020

S.O. 4805(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 the Act) and in supersession of the notification of the Government of India in the Ministry of Finance, (Department of Revenue) No. 88/2020 dated the 29th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 3906(E), dated the 29th October, 2020, except as respects things done or omitted to be done before such supersession, the Central Government hereby specifies, for the completion or compliance of action referred to in-

(A) clause (a) of sub-section (1) of section 3 of the Act, -

- (i) the 30th day of March, 2021 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the specified Act falls for the completion or compliance of such action as specified under the said sub-section; and
- (ii) the 31st day of March, 2021 shall be the end date to which the time limit for completion or compliance of such action shall stand extended:

Provided that where the specified Act is the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020), the provision of this clause shall have the effect as if—

- (a) for the figures, letters and words "30th day of March, 2021", the figures, letters and words "30th day of January, 2021" had been substituted; and

(b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of January, 2021" had been substituted:

Provided further that where the specified Act is the Income-tax Act, 1961 (43 of 1961) and completion or compliance of action referred to in clause (a) of sub-section (1) of section 3 of the Act is an order under sub-section (3) of section 92CA of the Income-tax Act, 1961, the provision of this clause shall have the effect as if—

(a) for the figures, letters and words "30th day of March, 2021", the figures, letters and words "30th day of January, 2021" had been substituted; and

(b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of January, 2021" had been substituted;

(B) clause (b) of sub-section (1) of section 3 of the Act, where the specified Act is the Income-tax Act, 1961 (43 of 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 15th day of February 2021; and

(b) in respect of other assessee, stand extended to the 10th day of January, 2021:

Provided that the provisions of the fourth proviso to sub-section (1) of section 3 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 15th day of January, 2021.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 93/2020/F. No. 370142/35/2020-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)