## **DIRECT TAX**

CA. Haresh Kenia, CA. Deepak Lala, CA. Gopal Bohra

## CBDT press release dated 12.01.2021: E-portal for filing complaints regarding tax evasion/Benami Properties/Foreign Undisclosed Assets

The public can now file a Tax Evasion Petition through a link on the e-filing website of the Department https://www.incometaxindiaefiling.gov.in/ under the head "File complaint of tax evasion/undisclosed foreign asset/ benami property". After an OTP based validation process (mobile and/or email), the complainant can file complaints in respect of violations of the aforementioned Acts in three separate forms designed for the purpose. Upon successful filing of the complaint, the Department will allot a unique number to each complaint and the complainant would be able to view the status of the complaint on the Department's website.

## CBDT press release dated 30.12.2020: Considering various challenges being faced by the taxpayers, the CBDT has extended various due dates as under:

- Filing of ITR for taxpayers who are required to get their accounts audited (including partners of the firm) and companies to 15.02.2021, including self-assessment tax below INR 1 lakhs without interest u/s. 234A of the Act.
- Filing of ITR for taxpayers who are required to furnish report in respect international transactions / specified domestic transactions to 15.02.2021, including self-assessment tax below INR 1 lakhs without interest u/s. 234A of the Act.
- Filing of ITR for all other taxpayers to 10.01.2020, including self-assessment tax below INR 1 lakhs without interest u/s. 234A of the Act.
- Furnishing of various audit reports to 15.01.2021.
- Filing of declaration and passing of order under Vivad se Vishwas Scheme to 31.01.2021.