

SECTION 119 OF THE INCOME-TAX ACT, 1961 - CENTRAL BOARD OF DIRECT TAXES - INSTRUCTIONS TO SUBORDINATE AUTHORITIES - NOTIFIED AUTHORITIES TO PASS REGISTRATION ORDER FOR TRUSTS, INSTITUTIONS AND FUNDS

NOTIFICATION S.O. 1443(E) [NO. 30 /2021/F. NO. 370142/4/2021-TPL], DATED 1-4-2021

In exercise of the powers conferred by clause (i) of sub-rule (1), sub-rule (5) and sub-rule (6) of rule 2C of the Income tax Rules, 1962 ("the Rules"), sub-rule (1), sub-rule (5) and sub-rule (6) of rule 5CA of the Rules, clause (a) of sub-rule (1), sub-rule (5) and sub-rule (6) of rule 11AA of the Rules and clause (i) of sub-rule (1), sub-rule (5) and sub-rule (6) of rule 17A of the Rules, the Central Board of Direct Taxes hereby authorizes the Director of Income Tax(Centralized Processing Centre), Bengaluru and Commissioner of Income Tax (Exemption), Bengaluru, for the following purposes, namely,—

- (i) for receiving applications for provisional registration or registration or provisional approval or approval or intimation in Form 10A under clause (i) of sub-rule (1) of rule 2C of the Rules, sub-rule (1) of rule 5CA of the Rules, clause (a) of sub-rule (1) of rule 11AA of the Rules or clause (i) of sub-rule (1) of rule 17A of the Rules;
- (ii) for passing order granting provisional registration or registration or provisional approval or approval in Form 10AC under sub-rule (5) of rule 2C of the Rules, sub-rule (5) of rule 11AA of the Rules or sub-rule (5) of rule 17A of the Rules;
- (iii) for issuing Unique Registration Number (URN) to the applicants under sub-rule (5) of rule 2C of the Rules, sub-rule (5) of rule 5CA of the Rules, sub-rule (5) of rule 11AA of the Rules or sub-rule (5) of rule 17A of the Rules;
- (iv) for cancelling the approval granted in Form 10AC and Unique Registration Number (URN) under sub-rule (6) of rule 2C of the Rules, sub-rule (6) of rule 5CA of the Rules, sub-rule (6) of rule 11AA of the Rules or sub-rule (6) of rule 17A of the Rules.

This amendment will come into effect from the date of Notification in the Official Gazette.

SECTION 3 OF THE TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS) ACT, 2020 - RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED ACT - EXTENSION OF DUE DATE FOR COMPLETION OF ACTION UNDER SPECIFIED ACTS

NOTIFICATION S.O. 1703 (E) [NO. 38 /2021/ F. NO. 370142/35/2020-TPL], DATED 27-4-2021

In view of the severe Covid-19 pandemic raging unabated across the country and in view of requests received from taxpayers, tax consultants & other stakeholders that various time barring dates, which were earlier extended to 30th April, 2021 by various notifications, be further extended, the Central Government has decided to extend the time limits to 30th June, 2021 in the following cases where the time limit was earlier extended to 30th, April 2021 through various notifications issued under the Taxation and Other Laws (Relaxation) and Amendment of Certain Provisions Act, 2020, namely:-

- (i) Time limit for passing of any order for assessment or reassessment under the Income-tax Act, 1961(hereinafter called 'the Act') the time limit for which is provided under section 153 or section 153B thereof;
- (ii) Time limit for passing an order consequent to direction of DRP under subsection (13) of section 144C of the Act;
- (iii) Time limit for issuance of notice under section 148 of the Act for reopening the assessment where income has escaped assessment;
- (iv) Time Limit for sending intimation of processing of Equalisation Levy under sub-section (1) of section 168 of the Finance Act 2016.

SECTION 4, READ WITH SECTION 3 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 - FILING OF DECLARATION AND PARTICULARS TO BE FURNISHED - NOTIFIED DUE DATE FOR FILING OF DECLARATION OF AMOUNT PAYBLE BY DECLARANT BEFORE DESIGNATED AUTHORITY - AMENDMENT IN NOTIFICATION NO. S.O. 3847(E) [NO. 85/2020, F. NO. IT(A)/1/2020-TPL], DATED 27-10-2020

NOTIFICATION NO. S.O. 1704 (E) [NO. 39/2021/ F.NO. IT(A)/01/2020-TPL], DATED 27-4-2021

It has been decided that time for payment of amount payable under the Direct Tax Vivad se Vishwas Act, 2020, without an additional amount, shall be further extended to 30th June, 2021.

SECTION 245B OF THE INCOME-TAX ACT, 1961 - INCOME-TAX SETTLEMENT COMMISSION - EFFECTIVE DATE OF CESSIONATION OF OFFICE OF SETTLEMENT COMMISSION

NOTIFICATION G.S.R. 302(E) [F. NO. Q-21013/1/2021-AAR], DATED 28-4-2021

In exercise of the powers conferred by the proviso to article 309 of the Constitution, the Central Government hereby notifies the date as 1st May 2021 on which the Chairman, Vice-Chairman or Member shall cease to hold office as provided in 3rd proviso of rule -7 of Settlement Commission (Income-tax and Wealth-tax) (Recruitment and Conditions of Service of Chairman, Vice-Chairmen and Members) Amendment Rules, 2021.

SECTION 119 OF THE INCOME-TAX ACT, 1961 - CENTRAL BOARD OF DIRECT TAXES - INSTRUCTION TO SUBORDINATE AUTHORITIES - EXTENSION OF TIME LINES RELATED TO CERTAIN COMPLIANCES BY TAXPAYERS UNDER THE ACT

CIRCULAR NO. 8 OF 2021 [F. NO.225/49/2021/1T A-II], DATED 30-4-2021

In view of severe pandemic, the Central Board of Direct Taxes, in exercise of its powers under section 119 of the Income-tax Act, 1961, provides following relaxation in respect of Income-tax compliances by the taxpayers:

- (a) Appeal to Commissioner (Appeals) under Chapter XX of the Income-tax Act, 1961 for which the last date of filing under that Section is 1st April 2021 or thereafter, may be filed within the time provided under that Section or by 31st May 2021, whichever is later;
- (b) Objections to Dispute Resolution Panel (DRP) under section 144C of the Income-tax Act, 1961, for which the last date of filing under that Section is 1st April 2021 or thereafter, may be filed within the time provided under that Section or by 31st May 2021, whichever is later;
- (c) Income-tax return in response to notice under section 148 of the Income-tax Act, 1961, for which the last date of filing of return of income under the said notice is 1st April 2021 or thereafter, may be filed within the time allowed under that notice or by 31st May 2021, whichever is later;
- (d) Filing of belated return under sub-section (4) and revised return under sub-section (5) of Section 139 of the Income-tax Act, 1961 for Assessment Year 2020-21, which was required to be filed on or before 31st March 2021, may be filed on or before 31st May 2021;
- (e) Payment of tax deducted under section 194-IA, Section 194-IB and Section 194M of the Income-tax Act, 1961 and filing of challan-cum-statement for such tax deducted, which are required to be paid and furnished by 30th April 2021 under Rule 30 of the Income-tax Rules, 1962, may be paid and furnished on or before 31st May 2021;
- (f) Statement in Form No. 61, containing particulars of declarations received in Form No. 60, which is due to be furnished on or before 30th April 2021, may be furnished on or before 31st May 2021.

INCOME-TAX (THIRTEENTH AMENDMENT) RULES, 2021 - INSERTION OF RULE 11UD

NOTIFICATION G. S. R. 314(E) [NO. 41 /2021/ F. NO. 370142/11/2018-TPL], DATED 3-5-2021

In exercise of the powers conferred by the clause (a) and clause (b) of Explanation 2A to sub-section (1) of section 9 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

Short title and commencement

1. (1) These rules may be called the Income-tax (13th Amendment) Rules, 2021.

(2) They shall come into force with effect from the 1st day of April, 2022.

2. In the Income-tax Rules, 1962, after rule 11UC, the following rule shall be inserted, namely:-

"11UD. Thresholds for the purposes of significant economic presence.—(1) For the purposes of clause (a) of Explanation 2A to clause (i) of sub-section (1) of section 9, the amount of aggregate of payments arising from transaction or transactions in respect of any goods, services or property carried out by a nonresident with any person in India, including provision of download of data or software in India during the previous year, shall be two crore rupees;

(2) For the purposes of clause (b) of Explanation 2A to clause (i) of sub-section (1) of section 9, the number of users with whom systematic and continuous business activities are solicited or who are engaged in interaction shall be three lakhs. ”.

INCOME TAX (FIFTEENTH AMENDMENT) RULES, 2021 - AMENDMENT IN RULE 2B

NOTIFICATION G.S.R. 320(E) [NO. 50/2021/F. NO.370142/14/2021-TPL], DATED 5-5-2021

In exercise of the powers conferred by clause (5) of section 10 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct taxes hereby makes the following rules further to amend the Income-tax Rules,1962, namely:—

Short title and commencement

1. (1) These rules may be called the Income-tax (15th Amendment), Rules, 2021.

(2) They shall be deemed to have come into force from the 1st day of April, 2021.

2. In the Income-tax Rules, 1962, in rule 2B, after sub-rule (1), the following sub-rules shall be inserted, namely:—

“(1A) For the assessment year beginning on the 1st day of April, 2021, where the individual referred to in sub-rule (1) avails any cash allowance from his employer in lieu of any travel concession or assistance, the amount exempted under the second proviso to clause (5) of section 10 shall be the amount, not exceeding thirty-six thousand rupees per person, for the individual and the member of his family, or one-third of the specified expenditure, whichever is less, subject to fulfilment of the following conditions, namely:-

(i) the individual has exercised an option to avail exemption under the second proviso of clause (5) of section 10, in lieu of the exemption under clause (5) of section 10 in respect of one unutilised journey during the block of four calendar years commencing from the calendar year 2018;

(ii) the payment in respect of the specified expenditure is made by the individual or any member of his family to a registered person during the specified period;

(iii) the payment in respect of the specified expenditure is made by an account payee cheque drawn on a bank or account payee bank draft, or use of electronic clearing system through a bank account or through such other electronic mode as prescribed under rule 6ABBA; and

(iv) the individual obtains a tax invoice in respect of specified expenditure from the registered person referred in clause (ii).

Explanation 1- For the purpose of this sub-rule,-

(i) ‘tax invoice’ means an invoice issued by the registered person under section 31 of the Central Goods and Services Tax Act, 2017 (No. 12 of 2017);

(ii) ‘registered person’ shall have the meaning assigned to it in clause (94) of section 2 of the Central Goods and Services Tax Act, 2017 (No. 12 of 2017);

(iii) ‘specified expenditure’ means expenditure incurred by an individual or a member of his family during specified period on goods or services, which are liable to tax at an aggregate rate of twelve per cent. or above under various Goods and Services Tax (GST) laws and goods are purchased or services procured from GST registered vendors or service providers;

(iv) ‘specified period’ means the period commencing from the 12th day of October, 2020 and ending on the 31st day of March, 2021.

Explanation 2 For the removal of doubt, it is hereby clarified that if the amount received by or due to an individual, as per the terms of his employment, from his employer in relation to himself and member of his family, in connection with the specified expenditure is in excess of the thirty six thousand rupees per person, for the individual and the member of his family, the exemption under this sub-rule would be restricted to thirty-six thousand rupees per person, for the individual and the member of his family, or one-third of the specified expenditure, whichever is less.

Explanation 3 It is hereby clarified that the clarification issued by the Department of Expenditure, Ministry of Finance, vide OM F. No 12(2)/2020-EII (A) Dated 12th October, 2020 and any subsequent clarifications, if any, issued in this regard shall apply mutatis mutandis to the exemption under this sub-rule.

(1B) Where an exemption under the second proviso to clause (5) of section 10 is claimed and allowed, sub-rule (2) shall have effect as if for the words ‘two journeys’, the words ‘one journey’ has been substituted.”.

SECTION 269ST OF THE INCOME-TAX ACT, 1961 - DEPOSITS - MODE OF UNDERTAKING TRANSACTIONS - NON-APPLICATION OF SAID SECTION TO SPECIFIED PERSONS OR CLASS OF PERSONS PROVIDING COVID TREATMENT TO PATIENTS ON RECEIPT OF PAYMENT IN CASH DURING 1-4-2021 TO 31-5-2021 ON OBTAINING PAN OR AADHAAR

NOTIFICATION S.O. 1803(E) [NO. 56/2021/F. NO. 225/58/2021-ITA.II], DATED 7-5-2021

AS CORRECTED BY NOTIFICATION S.O. 1839(E)[NO. 59/2021/F.NO. 225/58/2021-ITA.-II], DATED 10-5-2021

The Central Government, in exercise of powers conferred by clause (iii) of Proviso to Section 269ST of the Income-tax Act, 1961, hereby specifies Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or similar other medical facilities providing Covid treatment to patients for the purpose of Section 269ST of the Income-tax Act,1961 for payment received in cash during 1-4-2021 to 31-5-2021, on obtaining the PAN or AADHAAR of the patient and the [payer] and the relationship between the patient and the [payer] by such Hospitals, Dispensaries, Nursing Homes, Covid Care Centres or similar other medical facilities.

LAUNCH OF NEW E-FILING PORTAL OF THE INCOME TAX DEPARTMENT - NON-AVAILABILITY OF E-FILING SERVICES FROM 1-6-2021 TO 6-6-2021

LETTER D.O.F. NO. PR. DGIT (S)/486-2020-21, DATED 19-5-2021

The Income-tax Department is going to launch its new E-filing portal on June 7th, 2021. In preparation for this launch and for migration activities, the existing portal of the Department at www.incometaxindiaefiling.gov.in would not be available for a brief period of 6 days from 1st June to 6th June 2021.

All Officers may be directed to fix any hearing or compliances only from June 10th onwards to give taxpayers time to respond on the new system. If they have already scheduled any hearing or compliance which requires submissions online during this period, they may prepone or adjourn the hearing and reschedule the work items after this period, etc.

EXTENSION OF TIME LIMITS OF CERTAIN COMPLIANCES TO PROVIDE RELIEF TO TAXPAYERS IN VIEW OF THE SEVERE PANDEMIC

CIRCULAR NO 9 DATED 20TH MAY 2021 F. NO. 225/49/2021-ITA-II

Sr No	Compliance	Original/Extended Due Date	Further Extended Due Date
1	Filing of Statement of Financial Transactions (SFT) return for the FY 2020-21	31-May-2021	30-June-2021
2	Filing of Statement of Reportable Account for Calendar year 2020 u/r 114E	31-May-2021	30-June-2021
3	Q4 TDS return for FY 2020-21	31-May-2021	30-June-2021
4	Statement of deduction of Tax from contributions paid for superannuation fund for FY 2020-21	31-May-2021	30-June-2021
5	Issue of Form 16 to employees for FY 2020-21	15-June-2021	15-July-2021
6	TDS/TCS book adjustment in form no 24G for month of	15-June-2021	30-June-2021

	May 2021		
7	Statement of Income paid/credited by investment fund in Form No 64C for FY 2020-21	30-June-2021	15-July-2021
8	Due date of filing ITR for non-tax audit cases (including individuals) for AY 2021-22	31-July-2021	30-September-2021
9	Due date for furnishing tax audit report for non-TP cases for AY 2021-22	30-September-2021	31-October-2021
10	Due date of filing ITR for tax audit and non TP cases for AY 2021-22	31-October-2021	30-November-2021
11	Due date for furnishing of tax audit report and Transfer Pricing Report for AY 2021-22	31-October-2021	30-November-2021
12	Due date of filing ITR for TP Cases for AY 21-22	30-November-2021	31-December-2021
13	Due date of Filing ITR for AY 2021-22 for others	30-November-2021	31-December-2021
14	Due date of filing belated/revised return for AY 2021-22	31-December-2021	31-January-2022

Note:

1. 234A will be applicable where tax liability exceeds 1 Lakh
2. For the above, Self Assessment Tax paid by Resident Individual within due date (without extension under this circular) shall be deemed to be advance tax.