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## PwC India Tax Insights - CBDT further extends time limit to furnish return of income and audit reports for AY 2021-22

1 message

IN **pwc.trs.knowledgemanagement MBX (IN)** <in\_pwc.trs.knowledgemanagement@pwc.com> Fri, Sep 10, 2021 at 5:51 PM  
 To: in\_all\_tax\_india\_dyn@pwc.com, in\_firm\_trs\_india\_dyn@pwc.com

Dear All,

We enclose Tax Insights on the CBDT circular further extending the time limit to furnish return of income and audit reports for AY 2021-22. This email is being sent to all clients as per the mail below.

With Best Regards  
 PwC Knowledge Management Team

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### September 2021

#### CBDT further extends time limit to furnish return of income and audit reports for AY 2021-22

The Central Board of Direct Taxes (CBDT) had earlier released a circular<sup>1</sup> (earlier circular) to provide relaxation of timelines for various compliances specified under the Income-tax Act, 1961 (the Act) in view of the COVID-19 pandemic.

On 9 September 2021, the CBDT released another circular<sup>2</sup> (new circular) further extending certain compliance due dates in view of the difficulties faced by the taxpayers to electronically file return of income and audit reports in the new income-tax e-filing portal. The due dates are extended for the following compliances:

Compliances	Original due date	Extended due date as per earlier circular	Further extended due date as per new circular
<i>Filing of return of income for assessment year (AY) 2021–22</i>			
• Corporate taxpayers, taxpayers (including partners of firms) whose books of accounts must be audited	31 October 2021	30 November 2021	15 February 2022 (Refer Note)
• Taxpayers required to submit the transfer pricing audit report under section 92E of the Act	30 November 2021	31 December 2021	28 February 2022 (Refer Note)

• Other taxpayers	31 July 2021	30 September 2021	31 December 2021 (Refer Note)
• Filing belated or revised return of income	31 December 2021	31 January 2022	31 March 2022
<i>Furnishing audit report</i>			
• Tax audit report under section 44AB of the Act or any other audit report (except transfer pricing audit report)	30 September 2021	31 October 2021	15 January 2022
• Transfer pricing audit report under section 92E of the Act	31 October 2021	30 November 2021	31 January 2022

**Note:**

Although the due date for filing the return of income for AY 2021-22 is extended, taxpayers having a self-assessment tax liability exceeding INR100,000 will be liable to pay interest under section 234A of the Act from the expiry of the original due dates.

<sup>1</sup> CBDT Circular No. 9 of 2021 dated 20 May 2021

<sup>2</sup> CBDT Circular No. 17 of 2021 dated 9 September 2021

For any additional information, please write in to [pwctr.knowledgemanagement@in.pwc.com](mailto:pwctr.knowledgemanagement@in.pwc.com)

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