



ERGO

Analysing developments impacting business

CBDT GRANTS FURTHER RELIEF TO THE TAXPAYERS AMID RECENT SURGE IN COVID-19 CASES

7 May 2021

Given the recent surge in COVID-19 cases across the country, the Central Board of Direct Taxes (Apex body for direct taxes administration) (CBDT) has issued circular no. 08/2021 dated 30 April 2021 (Circular). The Circular provides another set of reliefs by extending certain limitation dates under the Income-tax Act, 1961 (IT Act). Such reliefs are summarized as under:

- **Re filing of appeal before the Commissioner (Appeals) (CIT(A)):** Appeal before the CIT(A) for which the last date of filing is 01 April 2021 or thereafter, can be filed within the time limit provided or by 31 May 2021, whichever is later;
- **Re filing of objections to the dispute resolution panel (DRP):** Objections to the DRP for which the last date of filing is 01 April 2021 or thereafter, can be filed within the time limit provided or by 31 May 2021, whichever is later;
- **Re filing of return in response to reopening notice:** Return in response to notice issued for reopening of tax assessments under section 148 of the IT Act for which the last date of filing is 01 April 2021 or thereafter, can be filed within the time limit allowed or by 31 May 2021, whichever is later;
- **Re filing of belated and revised return of income:** Belated and revised return of income for financial year 2019-20 (relevant for assessment year 2020-21) which was required to be filed on or before 31 March 2021 can be filed by 31 May 2021;
- **Re payment of tax deducted under certain provisions and related compliance:** Payment of tax deducted at source (TDS) under section 194-IA, section 194-IB and section 194M of the IT Act and filing of challan-cum-statement for such TDS, which are required to be paid and furnished by 30 April 2021 can be paid and furnished by 31 May 2021; and
- **Re filing of Form No 61:** Statement in Form No. 61, containing particulars of declarations received in Form No.60, which is due to be furnished on or before 30 April 2021, can be furnished by 31 May 2021.

[Comments](#)

These relaxations are a welcome move and will help the taxpayers to breathe a sigh of relief. Such measures will further avoid any last moment panic to comply with the statutory timelines in light of the recent surge in COVID-19 cases. Notably, few days back, the government had extended certain limitation dates with respect to tax laws (please see our [update](#) dated 28 April 2021 in this regard) in view of the COVID-19 pandemic.

- *Raghav Bajaj (Principal Associate) and Ujjval Gangwal (Senior Associate)*

For any queries please contact: editors@khaitanco.com

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Mumbai

One Indiabulls Centre, 13th Floor
Tower 1 841, Senapati Bapat Marg
Mumbai 400 013, India

T: +91 22 6636 5000
E: mumbai@khaitanco.com

New Delhi

Ashoka Estate, 12th Floor
24 Barakhamba Road
New Delhi 110 001, India

T: +91 11 4151 5454
E: delhi@khaitanco.com

Bengaluru

Simal, 2nd Floor
7/1, Ulsoor Road
Bengaluru 560 042, India

T: +91 80 4339 7000
E: bengaluru@khaitanco.com

Kolkata

Emerald House
1 B Old Post Office Street
Kolkata 700 001, India

T: +91 33 2248 7000
E: kolkata@khaitanco.com