

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION NO. 928

TO BE ANSWERED ON MONDAY 8TH FEBRUARY, 2021 Magha 19, 1942 (Saka)
FILING OF INCOME TAX RETURNS

928. Shri Sanjay Kaka PATIL :

Will the Minister of FINANCE be pleased to state :

- (a) whether it is true that due to pandemic condition, the Government proposes to give relaxation in submitting tax returns by the tax payers;
- (b) if so, the details thereof along with the manner in which the Government prepares schedule for it;
- (c) whether the said relaxation is for individual as well as for company level; and
- (d) if so, the details thereof?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)

(a), (b), (c) and (d): In view of the pandemic and considering the challenges faced by taxpayers in meeting their statutory compliances, the Central Government has vide the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, notifications issued under the said Act from time to time and order issued under section 119 of the Income-tax Act, 1961 (Income-tax Act) inter alia extended the due dates / last date for filing of income tax returns for the financial years 2019-20 and 2018-19.

Under the Income-tax Act, the due date for filing for return for the financial year (FY) 2019-20 in case of assesses (including individuals) whose accounts are not required to be audited under the Income-tax Act / any other law (non-auditable cases), is 31st July, 2020. Due date for filing of return in case of companies and other assesses (including individuals) whose accounts are required to be audited under the Income-tax Act / any other law (auditable cases) is 31st October, 2020. Similarly, due date in case of assesseees (including individuals and companies) who are required to furnish a report pertaining to international / specified domestic transactions under section 92E of the Income-tax Act (section 92E cases) is 30th November, 2020.

However, for the aforesaid reasons, on 24th June, 2020, the due date for filing of return for the FY 2019-20 was initially extended for all assesses to 30th November, 2020. Later, on 29th October, 2020, the due date was further extended to 31st January, 2021 for company /auditable / section 92E cases and 31st December, 2020 for non-auditable and non-company cases. Subsequently, on 31st December, 2020, the due date was further extended to 15th February, 2021 for company/ auditable / section 92E cases and 10th January, 2021 for non-auditable and non-company cases.

As regards returns for FY 2018-19, the last date for filing was 31st March, 2020. However, for the aforesaid reasons, on 31st March, 2020, the last date was initially extended to 30th June, 2020. Later, on 24th June, 2020, the last date was further extended to 31st July, 2020. Subsequently, on 29th July, 2020, the last date was further extended to 30th September, 2020. Again, on 30th September, 2020, the last date was further extended to 30th November, 2020.
