



M A Shah & Co.
Chartered Accountants

Highlights of Circular 09/2021

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➤ **Highlights of changes in due dates of-**

- a) Statement of Financial Transaction**
- b) TDS Returns**
- c) Income Tax Returns**
- d) Tax Audit Report**
- e) Transfer pricing**

Extended due dates are as follows:-

Sr. No.	Compliance	Period Covered	Applicable rules/section	Original Due Date	Extended Due Date
1.	Statement of Financial Transactions	2020-21	114E	31 st May 2021	30 th June 2021
2.	Statement of reportable account	Calendar year 2020	114G	31 st May 2021	30 th June 2021
3.	TDS returns	Jan to March 2021	31A	31 st May 2021	30 th June 2021
4.	Form 16 wrt Tds salary returns	2020-21	31	15 th June 2021	15 th July 2021
5.	TDS/TCS book adjustment Form 24G	May 2021	30 & 37CA	15 th June 2021	30 th June 2021

Sr. No.	Compliance	Period Covered	Applicable rules/section	Original Due Date	Extended Due Date
5.	TDS/TCS book adjustment Form 24G	May 2021	30 & 37CA	15 th June 2021	30 th June 2021
6.	Tax Deduction statement by trustees of approved superannuation fund	2020-21	33	31 st May 2021	30 th June 2021
7.	Statement of Income paid or credited by investment fund in Form 64D	2020-21	12CB	15 th June 2021	30 th June 2021
8.	Statement of Income paid or credited by investment fund in Form 64C	2020-21	12CB	30 th June 2021	15 th July 2021
9.	Income tax returns for non-audit cases	2020-21	Section 139(1)	31 st July 2021	30 th September 2021

Sr. No.	Compliance	Period Covered	Applicable rules/section	Original Due Date	Extended Due Date
10.	Audit report	2020-21	Income Tax Act	30 th September 2021	31 st October 2021
11.	Audit report for international transaction or specified domestic transaction	2020-21	Section 92E	31 st October 2021	30 th November 2021
12.	Income tax returns for audit/ company cases	2020-21	Section 139(1)	31 st October 2021	30 th November 2021
13.	Income tax returns with due date 30 th November 2021	2020-21	Section 139(1)	30 th November 2021	31 st December 2021
14.	Belated/ Revised income tax returns	2020-21	Section 139(4) 139(5)	31 st December 2021	31 st January 2022

OUR PRESENCE

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