

Due dates for furnishing of tax audit report and filing of Income-tax Return for the Assessment Year 2020-21

The CBDT has further extended the due dates for furnishing of tax audit report and filing of Income-tax Return for the Assessment Year 2020-21



by **Tax Consultant In Kochi** on October 27

Though the due date for filing of Income-tax Return for the Assessment Year 2020-21 has been extended, no relief shall be provided from the interest chargeable under section 234A if the tax liability exceeds Rs. 1 lakh. Thus, if self-assessment tax liability of a taxpayer exceeds Rs. 1 lakh, he would be liable to pay interest under section 234A from the expiry of original due dates, that is, 31-07-2020 or 31-10-2020. The interest under section 234A shall

not be levied if the self-assessment tax liability of taxpayer does not exceed Rs. 1 lakh and ITR is filed within the extended due date.

Nature of compliance	Assessment Year	Original Due Date	Last Extended due date	New Due Date
Belated Return of Income	2019-20	31-03-2020	30-09-2020	30-11-2020
Revised Return Of Income	2019-20	31-03-2020	30-09-2020	30-11-2020
Return of Income (In case of TP Audit)	2020-21	30-11-2020	-	31-01-2021
Return Of Income (In case of company Assessee)	2020-21	31-10-2020	30-11-2020	31-01-2021
Return of Income (where Audit is mandatory)	2020-21	31-10-2020	30-11-2020	31-01-2021
Return of Income (In case of a partner in a firm whose audit is mandatory)	2020-21	31-10-2020	30-11-2020	31-01-2021
Return of Income (In Any Other Case)	2020-21	31-07-2020	30-11-2020	31-12-2020
Filing of tax audit report and all other report	2020-21	30-09-2020	31-10-2020	31-12-2020

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