

ITR filing Due Date for FY 2019-20 Extended Further



Due Date Extended Further

The Government has given a big relief to the taxpayers once again!

The deadline for the [income tax return filing](#) for FY 2019-20, i.e. AY 2020-21 for many individual taxpayers has now been further extended from the present due date of 31st December 2020, to **10th January 2021**.

However, the ITR filing due date has been for only those individual tax assesseees who are not subject to Income tax audit u/s 44AB of Income Tax Act 1961. These are the normal taxpayers who file their income tax returns through Forms ITR-1 (Sahaj) or ITR-4 (Sugam), as applicable.

Let us go through this update in detail.

Income Tax Return Filing Due-Date Extended for the 3rd time

Keeping view of the major setback faced by Indian business due to the COVID-19 Pandemic, and the resultant incapability of the taxpayers to meet their statutory compliances, the Government had passed the Taxation & Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 on 31st March 2020. This ordinance, inter alia, sought for extension of various deadlines.

- Under the said Ordinance, the Government had issued a Notification on 24th of June 2020 that extended the due date for filing of all Income Tax Returns for the FY 2019-20 (i.e. AY 2020-21) to **30th November, 2020**. As a result, the due date of Income tax returns that were supposed to be filed latest by 31st July 2020 and 31st October 2020 was extended to 30th November 2020. Besides, the due date for filing tax audit reports under the Income Tax Act 1961 was extended to 31st October 2020.
- In order to provide some more time to the taxpayers for Income Tax Return filing, the ITR filing due date has been further extended as follows –
 - i. Due date for Income Tax Return filing for the taxpayers who are subject tax audit, and for whom the due date was earlier 31st October, 2020, was postponed to **31st January 2020**.
 - ii. Due date for ITR Filing for the taxpayers who are required to file report with regard to international/specified domestic transactions, was extended from 30th November, 2020 to 31st January, 2021.
 - iii. Due date for ITR Filing for all other taxpayers was extended 31st July 2020 to **31st December, 2020**.
 - iv. Accordingly, the deadline for various Audit Reports (incl. tax audit report and report of international/specified domestic transaction was extended to **31st December 2020**.

However, noticing the serious challenges being faced by the taxpayers, the Government has extended the FY 2019-20 ITR filing due date for a **third time**.

New Income Tax Return Filing Due-Dates

The new Income Tax Return Filing Due-Dates are given as below –

- i. Due date for Income Tax Return filing for the taxpayers who are subject tax audit: **15th February 2021**.
- ii. Due date for ITR Filing for the taxpayers who are required to file report with regard to international/specified domestic transactions: **15th February 2021**.
- iii. Due date for ITR Filing for all other taxpayers: **10th January 2021**.

- iv. The deadline for various Audit Reports (incl. tax audit report and report of international/specified domestic transactions): **15th February 2021**.
- v. Besides, deadline for filing declaration under [Vivad Se Vishwas Scheme](#) has been extended to **31st January 2021**
- vi. Due date for passing orders under *Vivad Se Vishwas* Scheme, has been extended to **31st January, 2021**.
- vii. Deadline for passing the order or the issuance of notice by the authorities under Direct Taxes & Benami Acts that were earlier required to be passed/ issued latest by 30th March 2021 is now extended to **31st March 2021**.

These are the new due dates for the Income tax compliance.
