

# E-NEWSLETTER

## RECENT UPDATES UNDER INCOME TAX ACT FOR NGOS



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In order to grant relief from the various statutory filings amidst the second wave of Covid-19 Pandemic, the Finance Ministry have again extended various compliance due dates vide Circular No. 12 dated 25<sup>th</sup> June, 2021. Such announcements come as a major relief in these tough times by giving the charitable organizations sufficient time for various compliances under the law.

### EXTENSION OF STATUTORY TIMELINES AND OTHER ANNOUNCEMENTS

#### FILING APPLICATIONS IN FORM 10A FOR RENEWAL OF REGISTRATIONS U/S 12AB, 80G AND 10(23C)

The due date for **filing Form 10A** has been finally **extended** from 30<sup>th</sup> June 2021 **to 31<sup>st</sup> August, 2021.**

Needless to mention, it was a much needed extension as the form was not available on the portal from 01<sup>st</sup> June, 2021 since the time the old e-filing income tax portal was stopped due to launch of new-e-filing portal.

#### VIVAAD SE VISHWAS SCHEME

Earlier this year, the due date for payment of tax under Vivaad Se Vishwas Scheme was extended to 30<sup>th</sup> June, 2021. However, vide release of the the above mentioned circular, the due date has been further extended to:

31<sup>st</sup> August , 2021 – without additional payment

31<sup>st</sup> October, 2021 – with additional payment

#### EXTENSION OF TIME LIMIT FOR ASSESSMENT PROCEEDINGS

The timeline for passing the assessment order for the ongoing assessments which was supposed to get barred on 31<sup>st</sup> March, 2021 was already extended twice earlier this year. However, vide release of this circular, the same again stands **extended to 30<sup>th</sup> September, 2021.**

#### LINKING OF PAN AND AADHAAR

The due date for **linking of PAN and Aadhaar** which was made mandatory has been again **extended** from 30<sup>th</sup> June, 2021 **to 30<sup>th</sup> September, 2021.**

This implies that after 30<sup>th</sup> September, 2021, the PAN shall become inoperative and thus will be held invalid for all purposes, if not found linked with Aadhaar.

#### FILING OF TDS RETURN FOR Q4 OF FY 2020-2021

The due date for filing the **TDS returns for last quarter of FY 2020-2021** have been again **extended** from 30<sup>th</sup> June, 2021 **to 15<sup>th</sup> July, 2021.**

#### ISSUE OF TDS CERTIFICATES

Keeping in line with the extension of timelines of filing Q4 returns for FY 2020-2021, **the due date for issue of certificates** have also been again **extended** from 15<sup>th</sup> July, 2021 **to 31<sup>st</sup> July, 2021.**