

DUE DATES FOR FILING INCOME TAX RETURN & TAX AUDIT REPORT FOR THE FINANCIAL YEAR 2019-20 RELATING TO ASSESSMENT YEAR 2020-21 AS PER INCOME TAX ACT AMENDED TILL DATE [LAST AMENDED BY PRESS RELEASE DATED 24TH OCTOBER,2020]:

| S.No. | Particulars | Due Date |
|--------------|--|---------------------------------|
| 1. | Due date for furnishing the Income Tax Returns for the taxpayers, who/which are required to get their accounts audited, including the partners of the firm, whose accounts are required to be audited. If the Self-assessment tax liability for aforesaid taxpayers exceeds Rs.1 lakh then aforesaid taxpayer shall be liable to pay simple interest at the rate of 1% for every month or part of a month on the Self-Assessment tax for the period starting from 1 st November, 2020 till date of furnishing of return. | 31 st January, 2021 |
| 2. | Due date for furnishing of Income Tax Returns for the taxpayers who are required to furnish report in respect of international/specified domestic transactions. If the Self-assessment tax liability for aforesaid taxpayers exceeds Rs.1 lakh then aforesaid taxpayer shall be liable to pay simple interest at the rate of 1% for every month or part of a month on the Self-Assessment tax for the period starting from 1 st December, 2020 till date of furnishing of return. | 31 st January, 2021 |
| 3. | Due date for furnishing of Income Tax Returns for the other taxpayers, who/which are not covered above. If the Self-assessment tax liability for aforesaid taxpayers exceeds Rs.1 lakh then aforesaid taxpayer shall be liable to pay simple interest at the rate of 1% for every month or part of a month on the Self-Assessment tax for the period starting from 1 st August, 2020 till date of furnishing of return. | 31 st December, 2020 |
| 4. | Due date for furnishing of various audit reports under Income tax Act including tax audit report and report in respect of international/specified domestic transaction. | 31 st December, 2020 |

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