

F. No. 370142/9/2018-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
TPL Division

New Delhi, dated 25th March, 2021

Order under section 119 of the Income-tax Act, 1961

Section 44AB of the Income-tax Act, 1961 ('the Act') read with rule 6G of the Income-tax Rules, 1962 ('the Rules') requires specified persons to furnish the Tax Audit Report along with the prescribed particulars in Form No. 3CD. The existing Form No. 3CD was amended vide notification no. GSR 666(E) dated 20th July, 2018 with effect from 20th August, 2018. However, the reporting under clause 30C and clause 44 of the Tax Audit Report was kept in abeyance till 31st March, 2019 vide Circular No. 6/2018 dated 17.08.2018, which was subsequently extended to 31st March, 2020 vide Circular No. 9/2019. Vide circular no. 10/2020 dated 24.04.2020, it was further extended to 31st March, 2021.

In view of the prevailing situation due to COVID-19 pandemic across the country, it has been decided by the Board that the reporting under clause 30C and clause 44 of the Tax Audit Report shall be kept in abeyance till 31st March, 2022.



(Ankit Jain)

Under Secretary (TPL)-III

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Under Secretary (TPL)-III