

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 27th February, 2021

**S.O. 966(E).**—In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020) (hereinafter referred to as the said Act), and in partial modification of the notification of the Government of India in the Ministry of Finance, (Department of Revenue) No.93/2020 dated the 31<sup>st</sup> December, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 4805(E), dated the 31<sup>st</sup> December, 2020 (hereinafter referred to as the said notification), the Central Government hereby specifies, for the purpose of sub-section (1) of section 3 of the said Act, that,—

(A) where the specified Act is the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) and the completion of any action, as referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order—

(a) for imposition of penalty under Chapter XXI of the Income-tax Act, —

(i) the 29<sup>th</sup> day of June, 2021 shall be the end date of the period during which the time limit specified in or prescribed or notified under the Income-tax Act falls, for the completion of such action; and

(ii) the 30<sup>th</sup> day of June, 2021 shall be the end date to which the time limit for completion of such action shall stand extended;

(b) for assessment or reassessment under the Income-tax Act, and the time limit for completion of such action under section 153 or section 153B thereof, —

(i) expires on the 31<sup>st</sup> day of March, 2021 due to its extension by the said notification, such time limit shall stand extended to the 30<sup>th</sup> day of April, 2021;

(ii) is not covered under (i) and expires on 31<sup>st</sup> day of March, 2021, such time limit shall stand extended to the 30<sup>th</sup> day of September, 2021;

(B) where the specified Act is the Prohibition of *Benami* Property Transaction Act, 1988, (45 of 1988) (hereinafter referred to as the *Benami* Act) and the completion of any action, as referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to issue of notice under sub-section (1) or passing of any order under sub-section (3) of section 26 of the *Benami* Act,—

(i) the 30<sup>th</sup> day of June, 2021 shall be the end date of the period during which the time limit specified in or prescribed or notified under the *Benami* Act falls, for the completion of such action; and

(ii) the 30<sup>th</sup> day of September, 2021 shall be the end date to which the time limit for completion of such action shall stand extended.

[Notification No. 10/2021/F. No. 370142/35/2020-TPL]

SHEFALI SINGH, Under Secy., Tax Policy & Legislation Division

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide S.O. No. 4805 dated 31<sup>st</sup> December, 2020.