

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 25th June, 2021

S.O. 2581(E).—In exercise of the powers conferred by section 3 of the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020), the Central Government hereby makes the following amendments in the notification of the Government of India, Ministry of Finance, (Department of Revenue), number 85/2020, dated the 27th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 3874(E), dated 27th October, 2020, namely:—

In the said notification,—

- (i) in clause (b), for the figures, letters and words “30th day of June, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted;
- (ii) in clause (c), for the figures, letters and words “1st day of July, 2021”, the figures, letters and words “1st day of September, 2021” shall be substituted;
- (iii) after clause (c), the following clause shall be inserted, namely: —

“(d) 31st day of October, 2021 shall be the last date under clause (1) of sub-section (1) of section 2 of the said Act.”.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 75/2021/F.No.IT(A)/01/2020-TPL]

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

Note: The principal notification was published in the Gazette of India, Extraordinary, Part-II Section-3, Sub Section (ii) *vide* S.O. 3847(E), dated 27th October, 2020 and was subsequently amended *vide* notification number S.O.4804(E) dated 31st December, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 31st December, 2020 and notification number S.O.471(E), dated 31st January, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 31st January, 2021 and notification number S.O.964 (E),

dated 26th February,2021 published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) dated the 26th February, 2021 and notification number S.O.1704(E) dated 27th April, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 27th April, 2021.