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{One must know Choti Choti Baten about the tax law}

31st March, 2021

**Regarding
Extension of actions of completion
under Income Tax Act, 1961**

1. The Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 dated 31.3.2020 had **classified** various actions under the specified Act (as defined in section 2(1)(a) of the Ordinance) into two categories:
 - (i) Actions of completion
 - (ii) Actions of compliance
2. The actions of compliances is the domain of assesses, tax practitioners and other stake holders, which are dealt in section 3(1)(b) of the “Ordinance”.
3. The actions of completion is the domain of Government which are dealt in section 3(1)(a) of the “Ordinance”.
4. As per section 3(1)(a) of the Ordinance any time limit which has been specified in, or prescribed or notified under, the specified Act (as defined in section 2(1)(a) of the Ordinance) which falls during the period **from** 20.3.2020 **to** 29.6.2020 or such other date after 29.6.2020, as the Central Government may, by notification, specify in this behalf, for the **completion of such action**, as -
 - completion of any proceeding **or**
 - passing of any order **or**
 - issuance of any notice,
 - intimation, notification, sanction **or** approval **or** such other action, by whatever name called,
by **any** authority, commission **or** tribunal, by whatever name called, under the provisions of the specified Act, **stand extended to the 30.6.2020**, or such other date after the 30.6.2020, as the Central Government may, by notification, specify in this behalf:
5. This extended period of limitation (20.3.2020 to 29.6.2020) was further **extended to (20.3.2020 to 31.12.2020)** by the Central Government *vide* Notification No. 35/2020 dated 24.6.2020, *vide* clause (i) of the Notification, which reads as follows:

*“the 31st day of December, 2020 shall be the end date of the **period** during which the time limit specified in, or prescribed or notified under, the specified Act falls for the **completion** or compliance of such action as specified under the said sub-section;”*

6. Similarly, this extended date of 30.6.2020 was further **extended to 31.3.2021** by the Central Government *vide* Notification No. 35/2020 dated 24.6.2020, *vide* clause (ii) of the Notification, which reads as follows:

*“the **31st day of March, 2021** shall be the end date to which the time limit for **completion** or compliance of such action shall stand extended.”*

7. The expressions “*such action as specified under the said sub-section*” used in clause (i) **and** “*such action*” used in clause (ii) refers to “*the actions of completions specified in sub-section (1)(a) of section 3 of the “Ordinance”*”.
8. In order to regularise the provisions of the “Ordinance” dated 31.3.2020 **and** the Notification No. 35/2020 dated 24.6.2020, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 dated 29.9.2020 was enacted.
9. Section 3(1)(a) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 dated 29.9.2020 provides as follows, which is to be read with the long lines thereafter:

“Where any time-limit has been specified in, or prescribed or notified under, the specified Act which falls during the period from 20th day of March, 2020 to the 31st day of December, 2020, or such other date after the 31st day of December, 2020, as the Central Government may, by notification, specify in this behalf, for the completion or compliance of such action as -

- *completion of any proceeding **or***
- *passing of any order **or***
- *issuance of any notice,*
- *intimation, notification, sanction **or** approval **or** such other action, by whatever name called,*

*by **any** authority, commission **or** tribunal, by whatever name called, under the provisions of the specified Act, **stand extended to the 31.3.2021**, or such other date after the 30.6.2020, as the Central Government may, by notification, specify in this behalf:’*

10. Accordingly, all above mentioned action of completions are **now stands extended to 31.3.2021, some of which** are as follows:

- (i) issue of **notice u/s 148(1)** for **assessment year 2013-14**, last date of which was 31.3.2020 as per the provisions of section 149(1)(b) in whose case the income chargeable to tax which has escaped assessment amounts to or is likely to amount to Rs. 1 Lakh or more for that year – now stands extended to 31.3.2021.
- (ii) **sanction under section 151** of issuance of notice u/s 148(1) for assessment year 2013-14, last date of which was 31.3.2020 – now stands extended to 31.3.2021.
- (iii) issue of **notice u/s 148(1)** for **assessment year 2015-16**, last date of which was 31.3.2020 as per the provisions of section 149(1)(a) in whose case the income chargeable to tax which has escaped assessment amounts to or is likely to amount to **less than Rs. 1 Lakh** – now stands extended to 31.3.2021.

- (iv) **sanction under section 151** of issuance of notice u/s 148(1) for assessment year 2015-16, last date of which was 31.3.2020 – now stands extended to 31.3.2021.
- (v) making of an **order of assessment u/s 143 or section 144** as provided in 1st proviso of section 153(1), last date of which for the assessment year 2018-19 was 30.9.2020 – now stands extended to 31.3.2021.
- (vi) making of an **order of assessment u/s 147** as provided in section 153(2), last date of which for the assessment year 2013-14 was 31.12.2020 in whose cases notice u/s 148(1) was served before 1.4.2020 – now stands extended to 31.3.2021.
- (vii) **sending of intimation under clause (d) of section 143(1)** in respect of the return of income furnished u/s 139 or 142(1) during the financial year 2018-19, last date of which was 31.3.2020 as per the provisions of 2nd proviso of section 143(1) – now stands extended to 31.3.2021.
- (viii) **service of notice u/s 143(2)** in respect of the return of income furnished u/s 139 or 142(1) during the financial year 2019-20, last date of which was 30.9.2020 as per provisions of proviso of section 143(2) – now stands extended to 31.3.2021.
- (ix) making of an **order of revision u/s 263(1)** as provided in section 263(2), last date of which was 31.3.2020 in whose cases where the order sought to be revised was passed during the financial year 2017-18 – now stands extended to 31.3.2021.
- (x) making of an **order of revision u/s 264(1)** as provided in section 264(2), last date of which was 31.3.2020 in whose cases where the order sought to be revised was made during the financial year 2018-19 – now stands extended to 31.3.2021.
- (xi) passing of an **order of revision u/s 264(1) r/w section 264(3)** as provided in section 264(6), last date of which was 31.3.2020 in whose an application for revision by an assessee was made during the financial year 2018-19 – now stands extended to 31.3.2021.

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27.10.2020