

Government extends due date of filing income tax return for FY20

Background

The government, vide the [Taxation and Other Laws \(Relaxation of Certain Provisions\) Ordinance, 2020](#), had extended various time limits prescribed under the Income-tax Act, 1961 (the Act). The Ordinance was later replaced by the [Taxation and Other Laws \(Relaxation and Amendment of Certain Provisions\) Act](#).

The government, vide Notification No. 35 of 2020 dated 24 June 2020, extended the due date for filing the return for the financial year 2019-20 (FY20) to 30 November 2020. The date for furnishing various audit reports was also extended to 31 October 2020.

To provide further relief to taxpayers, the government has now issued a press release announcing a further extension of the due date for filing the tax returns by the taxpayers for FY20. Further, the due date for payment of self-assessment tax has also been extended for small and middle-class taxpayers. Click to read [our update](#) on this development.

Revised due dates

Category of taxpayer	Revised due date for tax return filing
(a) Taxpayers (including their partners) who are required to get their accounts audited	31 January 2021
(b) Taxpayers who are required to furnish report in respect of international/specified domestic transactions	31 January 2021
(c) Other taxpayers	31 December 2020

Consequently, the date for furnishing various audit reports under the Act, including tax audit reports and reports in respect of international/specified domestic transactions has also been extended to **31 December 2020**.

In the case of small and middle-class taxpayers, the due date for payment of self-assessment tax, where the self-assessment tax liability is up to INR 1 lakh, has been extended to **31 January 2021** for taxpayers in Category (a) and (b) above, and to **31 December 2020** for other taxpayers in point (c).

The press release states that necessary notifications in this regard shall be issued in due course.

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