**EXPORT PROMOTION COUNCIL FOR EOUs AND SEZs**

**(Setup by Ministry of Commerce, Government of India)**

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**Anjali Malik** EPC/SEZ/AM21/F-4

**Dy. Director** June 25, 2020

**EPCES CIRCULAR NO.350 DATED 25.06.2020**

**Sub: Relief to Taxpayers by Central Board of Direct Taxes (CBDT) by extending various time limits.**

CBDT has issued Notification 35/2020 dated 24-06-2020 providing further relief to the taxpayers by extending various time limits for filing ITRs, TDS/TCS returns, making investments etc. for AY 2020-21 & 2019-20 :

1. Time for filing of original as well as revised income-tax returns for the FY 2018-19 (AY 2019-20) extended to \*31st July, 2020\*
2. The date for payment of Self-assessment tax in the case of a taxpayer whose self-assessment tax liability is \*up to Rs. 1 Lakh\* has been extended to \*Nov 30, 2020\*
3. Date for making various investment/ payment for claiming deduction under Chapter-VIA-B of the IT Act which includes section 80C (LIC, PPF etc), 80D (Mediclaim), 80G (Donations) etc has also been extended to \*Jul 31, 2020\*
4. The investment/ construction/ purchase made up to \*30th September, 2020\* shall be eligible for claiming deduction from capital gains under section 54 to 54GB
5. Date for \*commencement of operation for the SEZ units\* for claiming deduction under deduction 10AA of the IT Act has also been further extended to \*30th September, 2020\* for the units which received necessary approval by Mar 31 2020
6. Date for furnishing of TDS/ TCS statement and issuance of TDS/ TCS certificate pertaining to the FY 2019-20 has been extended to \*31st July, 2020 and 15th August, 2020\* respectively.
7. Date for linking of Aadhaar with PAN extended to \*Mar 31, 2021\*

This is for the kind information of member.

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