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EXTRAORDINARY
भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)
प्रकाशिकर से प्रकाशित
PUBLISHED BY AUTHORITY

सेक्टर 1580] नई दिल्ली, संगल्पर, अप्रैल 27, 2021/वैशाख 7, 1943
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वित्त मंत्रालय
(राजस्थ विभाग )
(केंद्रीय प्रत्यक्ष कर बोर्ड)
अभियुक्तना
नई दिल्ली, 27 अप्रैल, 2021

का.आ. 1703(अ).—केंद्र सरकार, कराधान और अन्य विधि (कतिपय उपबंधों का विभीनतीकरण और संशोधन) (जिसे इसके पश्चात अधिनियम कहा गया है) (2020 का 38) धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए वित्त मंत्रालय (राजस्थ विभाग) में अभियुक्तना संख्या 93/2020 दिनांक 31 दिसंबर, 2020, अभियुक्तना सं. 10/2021 दिनांक 27, फरवरी 2021 तथा अभियुक्तना सं. 20/2021 दिनांक 31 मार्च 2021 को प्रकाशित भारत के राजपत्र, असाधारण भाग II, धारा 3, उपधारा (ii) का.आ. संख्या 4805(अ) दिनांक 31 दिसंबर, 2020 तथा का.आ. संख्या 966 (अ) दिनांक 27 फरवरी, 2021 तथा का.आ. संख्यांक 1432(अ) दिनांक 31 मार्च, 2021 क्रमशः (इसके पश्चात उक्त अभियुक्तना कहा गया है) केंद्र सरकार उक्त अधिनियम की उपधारा (1) का प्रयोग निर्दिष्ट करती है।

(अ) जहां विनिमय अधिनियम आयकर अधिनियम 1961 (1961 का 43) जिसे इसके पश्चात आयकर अधिनियम कहा गया है।
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 notifications of the Government of India in the Ministry of Finance, (Department of Revenue) No. 93/2020 dated the 31th December, 2020, No. 10/2021 dated the 27th February, 2021 and No. 20/2021 dated the 31th March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 4805(E), dated the 31th December, 2020, vide number S.O. 966(E) dated the 27th

**MINISTRY OF FINANCE**

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 27th April, 2021

S.O. 1703(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 notifications of the Government of India in the Ministry of Finance, (Department of Revenue) No. 93/2020 dated the 31th December, 2020, No. 10/2021 dated the 27th February, 2021 and No. 20/2021 dated the 31th March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 4805(E), dated the 31th December, 2020, vide number S.O. 966(E) dated the 27th
February, 2021 and vide number S.O. 1432(E) dated the 31st March, 2021, respectively (hereinafter referred to as the said notifications), 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,

(a) the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order 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, expires on the 30th day of April, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of June, 2021;

(b) the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of an order under sub-section (13) of section 144C of the Income-tax Act or issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act, and the time limit for completion of such action expires on the 30th day of April, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of June, 2021.

Explanation.— For the removal of doubts, it is hereby clarified that for the purposes of issuance of notice under section 148 as per time-limit specified in section 149 or sanction under section 151 of the Income-tax Act, under this sub-clause, the provisions of section 148, section 149 and section 151 of the Income-tax Act, as the case may be, as they stood as on the 31st day of March 2021, before the commencement of the Finance Act, 2021, shall apply.

(B) where the specified Act is the Chapter VIII of the Finance Act, 2016 (28 of 2016) (hereinafter referred to as the Finance Act) and the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to sending an intimation under sub-section (1) of section 168 of the Finance Act, and the time limit for completion of such action expires on the 30th day of April, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of June, 2021.

[Notification No. 38 /2021/ F. No. 370142/35/2020-TPL]

RAJESH KUMAR BHOOT, Jt. 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 31st December, 2020.