

F. No. 370142/9/2018-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
TPL Division

New Delhi, dated 24th April, 2020

Order under section 119 of the Income-tax Act, 1961

Section 44AB of the Income-tax Act, 1961 ('the Act') read with rule 6G of the Income-tax Rules, 1962 ('the Rules') requires specified persons to furnish the Tax Audit Report along with the prescribed particulars in Form No. 3CD. The existing Form No. 3CD was amended vide notification no. GSR 666(E) dated 20th July, 2018 with effect from 20th August, 2018. However, the reporting under clause 30C and clause 44 of the Tax Audit Report was kept in abeyance till 31st March, 2019 vide Circular No. 6/2018 dated 17.08.2018, which was subsequently extended to 31.03.2020 vide Circular No. 9/2019.

Several representations were received by the Board with regards to difficulty in implementation of reporting requirements under clause 30C and clause 44 of the Form No. 3CD of the Income-tax Rules, 1962 in view of the Global Pandemic due to COVID-19 virus and requested for deferring the applicability of the above provisions.


The matter has been examined and in view of the prevailing situation due to COVID-19 pandemic across the country, it has been decided by the Board that the reporting under clause 30C and clause 44 of the Tax Audit Report shall be kept in abeyance till 31st March, 2021.


24.04.2020
(Ankit Jain)

Dy. Commissioner of Income Tax (OSD)
TPL Division

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1. PS to FM/OSD to FM/PS to MoS(F)/OSD to MoS(F)
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3. The Chairman and all Members, CBDT
4. All Pr. DGsIT/Pr. CCsIT
5. All Joint Secretaries/CsIT, CBDT
6. Directors/Deputy Secretaries/Under Secretaries of CBDT
7. DIT (RSP&PR)/Systems, New Delhi
8. The C&AG of India (30 copies)
9. The JS & Legal Adviser, Ministry of Law & Justice, New Delhi
10. The Institute of Chartered Accountants of India
11. CIT (M&TP), Official Spokesperson of CBDT
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24.04.2020

Dy. Commissioner of Income Tax (OSD)
TPL Division