



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड

(उ०प्र० सरकार का उपक्रम)

U.P. Power Corporation Limited

(U.P. Government Undertaking)

CIN: U32201UP1999SGC024928

GSTN: 09AAACU5088M4ZM

कारपोरेट टैक्स (जी.एस.टी. सेल) Corporate Tax (GST Cell)

कक्ष संख्या- 320, तृतीय तल, शक्ति भवन, 14-अशोक मार्ग, लखनऊ-226001, ई-मेल - dgmtaxuppcl@gmail.com
Room No.- 320 IIIrd Floor, Shakti Bhawan, 14-Ashok Marg, Lucknow-226001, RAX - 8320,

पत्र सं०: /का० टैक्स एवं जी०एस०टी० सेल/2021/

दिनांक: 28 / 06 / 2021

ई-मेल
द्वारा

समस्त आहरण वितरण अधिकारी,
उ०प्र० पावर कारपोरेशन लि०,

अति महत्वपूर्ण

विषय:- Income Tax Circular No. 12 of 2021 Dated 25th June, 2021 के सम्बन्ध में।

सूचित हों कि कोविड-19 महामारी के दृष्टिगत केन्द्र सरकार द्वारा Circular No. 12 of 2021 Dated 25th June, 2021 निर्गत किया गया है जिसके माध्यम से कर अनुपालन की कुछ अन्तिम तिथियों में बदलाव किये गये हैं।
अतः उक्तानुसार, अनुपालन सुनिश्चित करें।


संलग्नक- Circular No. 12 of 2021 dated 25 June, 2021.

(ए० के० अवस्थी)
मुख्य महाप्रबन्धक
(लेखा एवं सम्प्रेक्षा)

पत्र सं०: 303 / का० टैक्स एवं जी०एस०टी० सेल / 2021 / तददिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

- निदेशक (वित्त), मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम लि०/लखनऊ/वाराणसी/मेरठ/आगरा।
- अधिशासी निदेशक/मुख्य महाप्रबन्धक, उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।
- महाप्रबन्धक (लेखा), केस्को, कानपुर।
- उप महाप्रबन्धक (सामग्री प्रबन्ध), परिक्षेत्रीय लेखा कार्यालय, महानगर लखनऊ को इस आशय के साथ कि अपने अधीनस्थ इकाईयों को तदनुसार सूचित करना सुनिश्चित करें।
- उप महाप्रबन्धक (लेखा प्रशासन/कारपोरेट लेखा) उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।
- अधीक्षण अभियन्ता (आई०टी०), आर-एपीडीआरपी पार्ट-ए, उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- उपसचिव (स० प्र० लेखा), उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- उप मुख्य लेखाधिकारी (निधि/सम्प्रेक्षा), उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- लेखाधिकारी (मुख्यालय भुगतान)/केन्द्रीय भुगतान प्रकोष्ठ/पी०एम०यू०/वेतन एवं लेखा, उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।


(आकांक्षा गुप्ता)
लेखाधिकारी (टैक्स)

Circular No 12 of 2021

F. No.225/49/2021-ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, Dated 25th June, 2021

Subject: Extension of time limits of certain compliances to provide relief to taxpayers in view of the severe pandemic - reg.

On consideration of genuine hardship being faced by the taxpayers in making various compliances under the Income-tax Act, 1961 (hereinafter referred to as "the Act") in view of severe pandemic, the Central Board of Direct Taxes, in exercise of its power under Section 119 of the Act, provides relaxation in respect of the following compliances as under:

- 1) **Objections to Dispute Resolution Panel (DRP) and Assessing Officer under section 144C of the Act**, for which the last date of filing under that Section is 1st June, 2021 or thereafter, may be filed within the time provided in that Section or by **31st August, 2021**, whichever is later;
- 2) **The Statement of Deduction of Tax** for the last quarter of the Financial Year 2020-21, required to be furnished on or before 31st May, 2021 under Rule 31A of the Income-tax Rules, 1962 (hereinafter referred to as "the Rules"), as extended to 30th June, 2021 vide Circular No.9 of 2021, may be furnished **on or before 15th July, 2021**;
- 3) **The Certificate of Tax Deducted at Source in Form No.16**, required to be furnished to the employee by 15th June, 2021 under Rule 31 of the Rules, as extended to 15th July, 2021 vide Circular No.9 of 2021, may be furnished **on or before 31st July, 2021**;
- 4) **The Statement of Income paid or credited** by an investment fund to its unit holder in **Form No. 64D** for the Previous Year 2020-21, required to be furnished on or before 15th June, 2021 under Rule 12CB of the Rules, as extended to 30th June, 2021 vide Circular No.9 of 2021, may be furnished **on or before 15th July, 2021**;
- 5) **The Statement of Income paid or credited** by an investment fund to its unit holder in **Form No. 64C** for the Previous Year 2020-21, required to be furnished on or before 30th June, 2021 under Rule 12CB of the Rules, as extended to 15th July, 2021 vide Circular No.9 of 2021, may be furnished **on or before 31st July, 2021**;

- 6) The application under Section 10(23C), 12AB, 35(1)(ii)/(iia)/(iii) and 80G of the Act in Form No. 10A/ Form No.10AB, for registration/ provisional registration/ intimation/ approval/ provisional approval of **Trusts/ Institutions/ Research Associations etc.** required to be made on or before 30th June, 2021, may be made on or before **31st August, 2021**;
- 7) The **compliances** to be made by the taxpayers such as investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purpose of **claiming any exemption under the provisions contained in Section 54 to 54GB** of the Act, for which the last date of such compliance falls between 1st April,2021 to 29th September, 2021 (both days inclusive), may be completed on or before **30th September, 2021**;
- 8) The **Quarterly Statement in Form No. 15CC** to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30th June, 2021, required to be furnished on or before 15th July, 2021 under Rule 37 BB of the Rules, may be furnished on or before **31st July, 2021**;
- 9) The **Equalization Levy Statement in Form No. 1** for the Financial Year 2020-21, which is required to be filed on or before 30th June, 2021, may be furnished on or before **31st July,2021**;
- 10)The **Annual Statement** required to be furnished under **sub-section (5) of section 9A of the Act by the eligible investment fund in Form No. 3CEK** for the Financial Year 2020-21, which is required to be filed on or before 29th June, 2021 , may be furnished on or before **31st July,2021**;
- 11)**Uploading of the declarations** received from recipients in **Form No. 15G/15H during the quarter ending on 30th June, 2021**, which is required to be uploaded on or before 15th July,2021, may be uploaded by **31st August,2021**;
- 12) **Exercising of option under sub-section (1) of Section 245M** of the Act in **Form No. 34BB** which is required to be exercised on or before 27th June, 2021 may be exercised on or before **31st July, 2021**.

-sd-

(Prajna Paramita)
Director to the Government of India

Copy to:

1. PS to F.M./ PS to MoS (F)
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce
12. The Guard File.


(Prajna Paramita)
Director to the Government of India