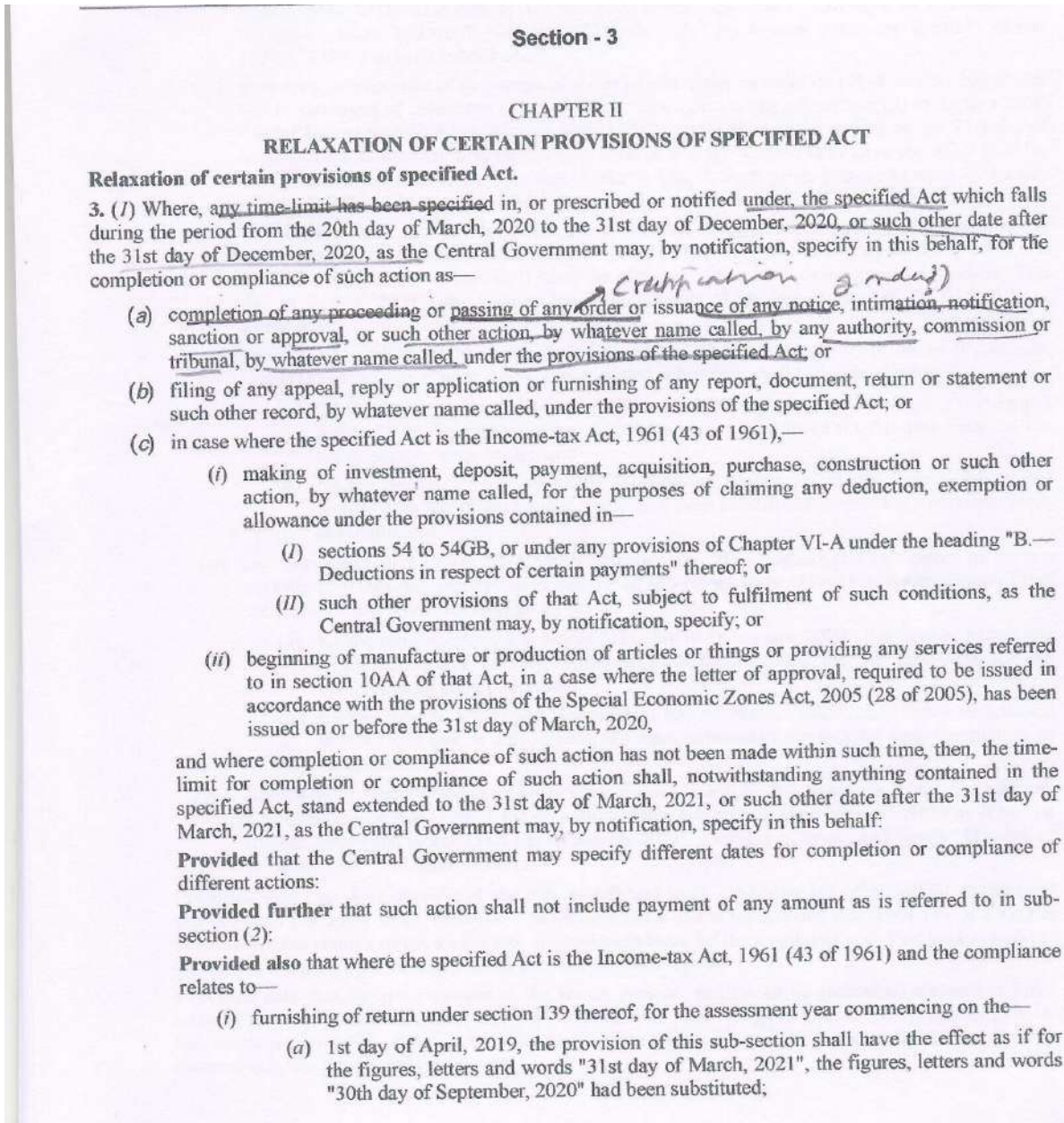


notification(s) and hence the Ld. CIT(A)/NFAC is completely justified in upholding the rectification order passed u/s 154 r.w.s. 143(1) of the Act by the Ld. AO.

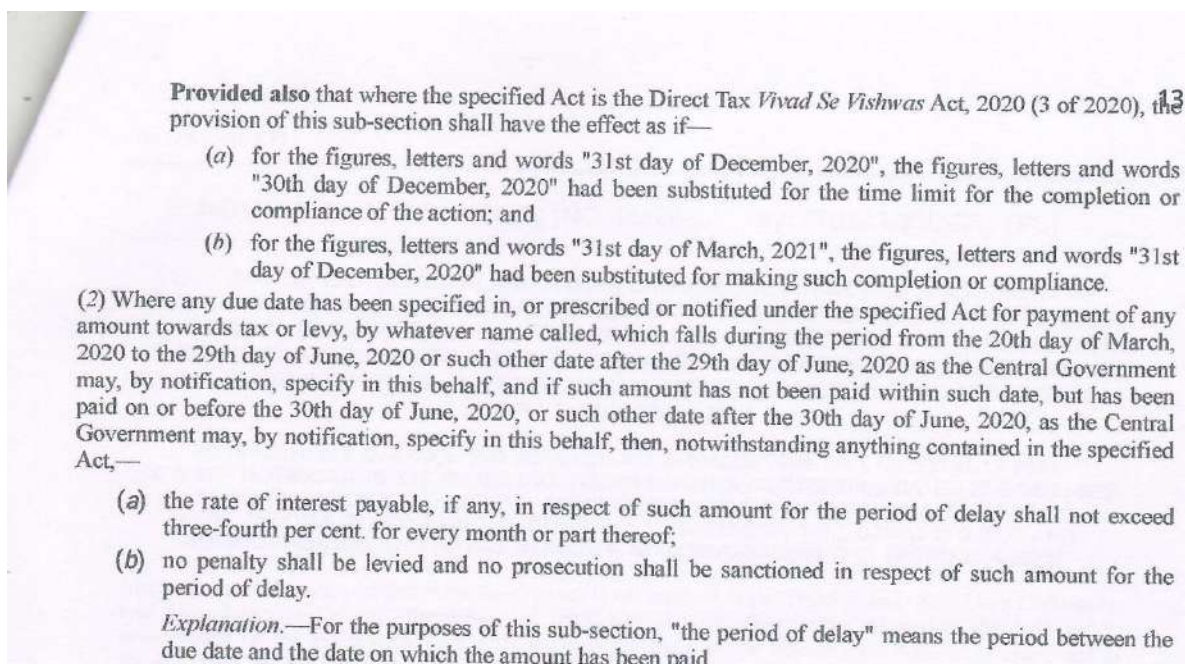
12. We have perused the Hon'ble Supreme Court's suo-moto order(s) dated 20.03.2020 and 10.01.2022, for extension of limitation excluding the COVID 19 pandemic period, the relevant provisions of the TOLA and the CBDT notifications issued thereafter from time to time to give effect to the direction of the Hon'ble Supreme Court. Undisputedly, the orders of the Hon'ble Supreme Court catered the need to obviate difficulties that could have been faced by the litigants in filing petitions/applications/suits/appeals/all other quasi judicial proceedings within the period of limitation described under the Act due to the outbreak of COVID 19 pandemic. Section 3 of TOLA reads as under:



- (b) 1st day of April, 2020, the provision of this sub-section shall have the effect as if for the figures, letters and words "31st day of March, 2021", the figures, letters and words "30th day of November, 2020" had been substituted;
- (ii) delivering of statement of deduction of tax at source under sub-section (2A) of section 200 of that Act or statement of collection of tax at source under sub-section (3A) of section 206C thereof for the month of February or March, 2020, or for the quarter ending on the 31st day of March, 2020, as the case may be, the provision of this sub-section shall have the effect as if for the figures, letters and words "31st day of March, 2021", the figures, letters and words "15th day of July, 2020" had been substituted;
- (iii) delivering of statement of deduction of tax at source under sub-section (3) of section 200 of that Act or statement of collection of tax at source under proviso to sub-section (3) of section 206C thereof for the month of February or March, 2020, or for the quarter ending on the 31st day of March, 2020, as the case may be, the provision of this sub-section shall have the effect as if for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of July, 2020" had been substituted;
- (iv) furnishing of certificate under section 203 of that Act in respect of deduction or payment of tax under section 192 thereof for the financial year commencing on the 1st day of April, 2019, the provision of this sub-section shall have the effect as if for the figures, letters and words "31st day of March, 2021", the figures, letters and words "15th day of August, 2020" had been substituted;
- (v) sections 54 to 54GB of that Act, referred to in item (I) of sub-clause (i) of clause (c), or sub-clause (ii) of the said clause, the provision of this subsection shall have the effect as if—
- (a) for the figures, letters and words "31st day of December, 2020", the figures, letters and words "29th day of September, 2020" had been substituted for the time-limit for the completion or compliance; and
- (b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "30th day of September, 2020" had been substituted for making such completion or compliance;
- (vi) any provisions of Chapter VI-A under the heading "B.— Deductions in respect of certain payments" of that Act, referred to in item (I) of sub-clause (i) of clause (c), the provision of this sub-section shall have the effect as if—
- (a) for the figures, letters and words "31st day of December, 2020", the figures, letters and words "30th day of July, 2020" had been substituted for the time-limit for the completion or compliance; and
- (b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of July, 2020" had been substituted for making such completion or compliance;
- (vii) furnishing of report of audit under any provision thereof for the assessment year commencing on the 1st day of April, 2020, the provision of this sub-section shall have the effect as if for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of October, 2020" had been substituted:

**Provided also** that the extension of the date as referred to in sub-clause (b) of clause (i) of the third proviso shall not apply to *Explanation 1* to section 234A of the Income-tax Act, 1961 (43 of 1961) in cases where the amount of tax on the total income as reduced by the amount as specified in clauses (i) to (vi) of sub-section (1) of the said section exceeds one lakh rupees:

**Provided also** that for the purposes of the fourth proviso, in case of an individual resident in India referred to in sub-section (2) of section 207 of the Income-tax Act, 1961 (43 of 1961), the tax paid by him under section 140A of that Act within the due date (before extension) provided in that Act, shall be deemed to be the advance tax:



13. From the plain reading of the above provisions, we find that section 3(1)(a) of TOLA is widely worded to cover any proceedings or passing of any order or issuance of any notice, intimation, notification, sanction, or approval or such other action by any authorities, commission and tribunal by whatever name called under provisions of the specified Act. Thus, in our view, section 3(1)(a) would encompass extension of time limit even for rectification proceedings under the Income Tax Act.

14. The CBDT Notifications issued in pursuance of section 3(1) of TOLA are reproduced hereunder, for ease of reference:

**NOTIFICATION S.O. 4805(E) [NO. 93/2020/F. NO. 370142/35/2020-TPL]**

**SECTION 3 OF THE TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS) ACT, 2020, READ WITH SECTIONS 139 AND 44AB OF THE INCOME-TAX ACT, 1961 - RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED ACT - EXTENSION OF DUE DATE FOR FURNISHING OF RETURN AND AUDIT REPORT FOR ASSESSEMENT YEAR 2020-21 - SUPERSESSION OF NOTIFICATION S.O. 3906(E) [NO. 88/2020/F. NO. 370142/35/2020-TPL], DATED 29-10-2020**

**NOTIFICATION S.O. 4805(E) [NO. 93/2020/F. NO. 370142/35/2020-TPL], DATED 31-12-2020 [NOW SEE NOTIFICATION S.O. 2581(E) [NO. 75/2021/F.NO.IT(A)/01/2020-TPL], DATED 25-6-2021; SEE ALSO NOTIFICATION S.O. 966(E) [NO. 10/2021/F. NO. 370142/35/2020-TPL], DATED 27-2-2021, NOTIFICATION S.O. 1432(E) [NO. 20/2021/F. NO. 370142/35/2020-TPL], DATED 31-3-2021 AND NOTIFICATION S.O. 1703 (E) [NO. 38 /2021/ F. NO. 370142/35/2020-TPL], DATED 27-4-2021]**

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 the Act) and in supersession of the notification of the Government of India in the Ministry of Finance, (Department of Revenue) No. 88/2020 dated the 29th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 3906(E), dated the 29th October, 2020, except as respects things done or omitted to be done before such supersession, the Central Government hereby specifies, for the completion or compliance of action referred to in—

(A) clause (a) of sub-section (1) of section 3 of the Act, —

- (i) the 30th day of March, 2021 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the specified Act falls for the completion or compliance of such action as specified under the said sub-section; and
- (ii) the 31st day of March, 2021 shall be the end date to which the time limit for completion or compliance of such action shall stand extended:

**Provided** that where the specified Act is the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020), the provision of this clause shall have the effect as if—

- (a) for the figures, letters and words "30th day of March, 2021", the figures, letters and words "30th day of January, 2021" had been substituted; and
- (b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of January, 2021" had been substituted:

**Provided further** that where the specified Act is the Income-tax Act, 1961 (43 of 1961) and completion or compliance of action referred to in clause (a) of sub-section (1) of section 3 of the Act is an order under sub-section (3) of section 92CA of the Income-tax Act, 1961, the provision of this clause shall have the effect as if —

- (a) for the figures, letters and words "30th day of March, 2021", the figures, letters and words "30th day of January, 2021" had been substituted; and
- (b) for the figures, letters and words "31st day of March, 2021", the figures, letters and words "31st day of January, 2021" had been substituted;

(B) clause (b) of sub-section (1) of section 3 of the Act, where the specified Act is the Income-tax Act, 1961 (43 of 1961) and the compliance for the assessment year commencing on the 1st day of April, 2020 relates to —

- (i) furnishing of return under section 139 thereof, the time limit for furnishing of such return, shall —
  - (a) in respect of the assessee referred to in clauses (a) and (aa) of *Explanation 2* to sub-section (1) of the said section 139, stand extended to the 15th day of February 2021; and

- (b) in respect of other assessee, stand extended to the 10th day of January, 2021: 15

*Provided* that the provisions of the fourth proviso to sub-section (1) of section 3 of the Act shall, *mutatis mutandis* apply to these extensions of due date, as they apply to the date referred to in sub-clause (b) of clause (i) of the third proviso thereof;

- (ii) furnishing of report of audit under any provision of that Act, the time limit for furnishing of such report of audit shall stand extended to the 15th day of January, 2021.

**2.** This notification shall come into force from the date of its publication in the Official Gazette. ■ ■ ■

**NOTIFICATION NO. S.O. 966(E) [NO. 10/2021/F. NO. 370142/35/2020-TPL]****SECTION 3 OF THE TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS) ACT, 2020, READ WITH SECTIONS 153 AND 153B OF THE INCOME-TAX ACT, 1961 AND SECTION 26 OF THE PROHIBITION OF BENAMI PROPERTY TRANSACTIONS ACT, 1988 - RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED ACT - EXTENSION OF DUE DATE FOR COMPLETION AND COMPLIANCE OF ANY ACTION IN RELATION TO IMPOSITION OF PENALTY, ASSESSMENT OR RE-ASSESSMENT AND ADJUDICATION OF BENAMI PROPERTY****NOTIFICATION NO. S.O. 966(E) [NO. 10/2021/F. NO. 370142/35/2020-TPL], DATED 27-2-2021**

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 notification of the Government of India in the Ministry of Finance, (Department of Revenue) No. 93/2020 dated the 31st December, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 4805(E), dated the 31st December, 2020 (hereinafter referred to as the said notification), 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 the completion of any action, as referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order—
- (a) for imposition of penalty under Chapter XXI of the Income-tax Act, —
- (i) the 29th day of June, 2021 shall be the end date of the period during which the time limit specified in or prescribed or notified under the Income-tax Act falls, for the completion of such action; and
- (ii) the 30th day of June, 2021 shall be the end date to which the time limit for completion of such action shall stand extended;
- (b) 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, —
- (i) expires on the 31st day of March, 2021 due to its extension by the said notification, such time limit shall stand extended to the 30th day of April, 2021;
- (ii) is not covered under (i) and expires on 31st day of March, 2021, such time limit shall stand extended to the 30th day of September, 2021;
- (B) where the specified Act is the Prohibition of *Benami* Property Transaction Act, 1988, (45 of 1988) (hereinafter referred to as the *Benami* Act) and the completion of any action, as referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to issue of notice under sub-section (1) or passing of any order under sub-section (3) of section 26 of the *Benami* Act,—
- (i) the 30th day of June, 2021 shall be the end date of the period during which the time limit specified in or prescribed or notified under the *Benami* Act falls, for the completion of such action; and
- (ii) the 30th day of September, 2021 shall be the end date to which the time limit for completion of such action shall stand extended.

■ ■

**NOTIFICATION S.O. 1703 (E) [NO. 38 /2021/ F. NO. 370142/35/2020-TPL]**

**SECTION 3 OF THE TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS) ACT, 2020 - RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED ACT - EXTENSION OF DUE DATE FOR COMPLETION OF ACTION UNDER SPECIFIED ACTS**

**NOTIFICATION S.O. 1703 (E) [NO. 38 /2021/ F. NO. 370142/35/2020-TPL], DATED 27-4-2021**

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 31st December, 2020, No. 10/2021 dated the 27th February, 2021 and No. 20/2021 dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Subsection (ii), vide number S.O. 4805(E), dated the 31st 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 S.O. 2580(E) [NO. 74/2021/F. NO. 370142/35/2020-TPL]**

**SECTION 3 OF THE TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS) ACT, 2020 - RELAXATION OF CERTAIN PROVISIONS OF SPECIFIED ACT - EXTENSION OF TIME LIMIT FOR COMPLETION AND COMPLIANCE OF ANY ACTION UNDER SPECIFIED ACTS**

**NOTIFICATION S.O. 2580(E) [NO. 74/2021/F. NO. 370142/35/2020-TPL], DATED 25-6-2021**

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 31st December, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 4805(E), dated the 31st December, 2020 and No. 10/2021 dated the 27th February, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 966(E) dated the 27th February, 2021 and No. 20/2021 dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 1432(E) dated the 31st March, 2021 and No. 38/2021 dated 27th April, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 1703(E) dated the 27th April, 2021, (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,—

(i) 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, —

(a) 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 June, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of September, 2021;

(b) for imposition of penalty under Chapter XXI of the Income-tax Act,—

(i) the 29th day of September, 2021 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the Income-tax Act falls for the completion of such action; and

(ii) the 30th day of September, 2021 shall be the end date to which the time limit for completion of such action shall stand extended;

(iii) the compliance of any action, referred to in clause (b) of sub-section (1) of section 3 of the said Act, relates to intimation of Aadhaar number to the prescribed authority under sub-section (2) of section 139AA of the Income-tax Act, the time-limit for such the compliance of such action shall stand extended to the 30th day of September, 2021;

(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 June, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of September, 2021.

15. Perusal of CBDT Notification No. 93/2020 dated 31.12.2020 reveals that the said Notification extended time limit till 31.03.2021 for completion or compliance of any action specified under section 3(1)(a) of TOLA. As seen above section 3(1)(a) of TOLA applies in respect of completion of any proceedings or passing of any order and thus in our view TOLA would extend/relax the limitation prescribed u/s 154(7) of the Act governing the rectifications proceedings.

16. Subsequent Notification No. 10/2021 dated 27.02.2021 which was issued in partial modification of the Notifications No. 93/2020 dated 31.12.2020 inter alia provided further extension/relaxation till the respective date(s) specified therein relating to passing of any order for imposition of penalty and for assessment or re-assessment under the Act, and the time limit for completion of such action u/s 153 or section 153B