**Extension of Time Limits under Karnataka Commercial Taxes law**

**By CA Annapurna Kabra**

1. **Karnataka Tax on Professions, Trades, calling and Employment Act 1976.**

**(No FD 02 CPT 2021 dated 26.4.2021) (ROD order (01/2021)/(No FD 02 CPT 2021 dated 16.5.2021) (ROD order (02/2021)**

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| **Particulars** | **Actual due date** | **Extension of time** |
| Monthly statement and Professional tax deducted for employees for the month of April 2021 | 20th of following month (May 2021) | 20th June 2021 |
| Payment of Professional tax due as an Employer who enrolled before the commencement of year (up to 31.3.2021) | 30th May 2021 for every financial year | 30th June 2021 |
| Payment of Professional tax due as an Employer who enrolled before the commencement of year (from 01.4.2021 for Financial Year 2021-2022) | Within one month from the date of enrolment | Within one month from the date of enrolment |

1. **Karnataka Tax on Entry of Goods Act 1979.**

**(No FD 02 CET 2021 dated 31.5.2021) (ROD order (01/2021)**

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| **Particulars** | **Actual due date** | **Extension of time** |
| Assessment under section 5-D and section 6 of the Act | Five years after the end of prescribed tax period | Five years and three months after the end of prescribed tax period |
| Assessment due to section 7(2) and section 21(2) of the Act | Eight years after the end of prescribed tax period | Eight years and three months after the end of prescribed tax period |
| Time limit to file appeal to commissioner (Appeal) for the orders dated between 1.10.2020 to 31.12.2020 | Thirty days from date of receipt of order with further extension of 180 days | Thirty days from date of receipt of order with further extension of 270 days |
| Time limit to file appeal to Appellate Tribunal for the orders dated between 1.10.2020 to 31.12.2020 | Sixty days from date of receipt of order with further extension of 180 days | Sixty days from date of receipt of order with further extension of 270 days |
| Revision of order by Joint Commissioner/Additional Commissioner/Commissioner | Four years from the date of order | Four years and three months from the date of order |
| Rectification of mistakes apparent on record | Five years from date of passing of order | Five years and three months from date of passing of order |

1. **Karnataka Value Added Tax Act 2003**

**(No FD 54 CSL 2021 dated 31.5.2021) (ROD order (01/2021)**

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| **Particulars** | **Actual due date** | **Extension of time** |
| Assessment under section 38 (Assessment) and section 39 (**Re-assessment)** of the Act | Five years after the end of prescribed tax period | Five years and three months after the end of prescribed tax period |
| Assessment due to section 40 and section 79 of the Act | Eight years after the end of prescribed tax period | Eight years and three months after the end of prescribed tax period |
| Time limit to file appeal to commissioner (Appeal) for the orders dated between 1.10.2020 to 31.12.2020 | Thirty days from date of receipt of order with further extension of 180 days | Thirty days from date of receipt of order with further extension of 270 days |
| Time limit to file appeal to Appellate Tribunal for the orders dated between 1.10.2020 to 31.12.2020 | Sixty days from date of receipt of order with further extension of 180 days | Sixty days from date of receipt of order with further extension of 270 days |
| Revision of order by Joint Commissioner  Time limit to pass order from the date of initiation or proceedings  (relating to tax periods up to 31.3.2017) | Four years from the date of order  One Year to pass order | Four years and three months from the date of order.  One Year and three months to pass order |
| Revision of order by Additional Commissioner or Commissioner | Four years from the date of order | Four years and three months from the date of order |
| Rectification of mistakes apparent on record | Five years from date of passing of order | Five years and three months from date of passing of order |