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असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

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वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 29 जुलाई, 2020

कराधान और अन्य विधि

का.आ. 2512(अ).— केन्द्रीय सरकार, कराधान और अन्य विधि (कतिपय उपबंधों में छूट देना) अध्यादेश, 2020 (2020 का 2) की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, केन्द्रीय प्रत्यक्ष कर बोर्ड की अधिसूचना सं. 35/2020, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में का. आ. 2033 (अ), तारीख 24 जून, 2020 द्वारा प्रकाशित की गई थी, निम्नलिखित संशोधन करती है, अर्थात् :-

(i) पहले परंतुक के खंड (i) के उपखंड (क) में “31 जुलाई, 2020” अंकों और शब्दों के स्थान पर “30 सितंबर, 2020” अंक और शब्द रखे जाएंगे ;

(ii) दूसरे परंतुक के पश्चात् निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :-

“परंतु यह भी कि दूसरे परंतुक के प्रयोजनों के लिए, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 207 की उपधारा (2) में निर्दिष्ट भारत में किसी व्यक्ति निवासी की दशा में, उस अधिनियम में उपबंधित देय तारीख (विस्तार से पूर्व) के अंदर उस अधिनियम की धारा 140क के अधीन उसके द्वारा संदत्त कर अग्रिम कर के रूप में समझा जाएगा :”

2. यह अधिसूचना राजपत्र में इसके प्रकाशन की तारीख से प्रवृत्त होगी।

[अधिसूचना सं. 56/2020/फा.सं.370142/23/2020-टीपीएल]

नीरज कुमार, उप सचिव (कर नीति और विधान प्रभाग)

टिप्पण – मूल अधिसूचना सं. का. आ. 2033(अ) तारीख 24 जून, 2020 भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) तारीख 24 जून, 2020 में प्रकाशित की गई थी।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th July, 2020

TAXATION AND OTHER LAWS

S.O. 2512(E).— In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (2 of 2020), the Central Government hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, number 35/2020, dated the 24th June, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 2033(E), dated the 24th June, 2020, namely:-

- (i) in the first proviso, in clause (i), in sub-clause (a), for the words, figures and letters “the 31st day of July, 2020” the words, figures and letters “the 30th day of September, 2020” shall be substituted;
 - (ii) after the second proviso, the following proviso shall be inserted, namely: -

“Provided also that for the purposes of the second 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.”.
2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 56/2020/ F. No. 370142/23/2020-TPL]

NIRAJ KUMAR, Dy. Secy. (Tax Policy and Legislation Division)

Note:- The principal notification number S.O. 2033(E), dated the 24th June, 2020 was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), dated 24th June, 2020.



भारतीयप्रतिभूतिऔरविनिमयबोर्ड
Securities and Exchange Board of India

CIRCULAR

SEBI/HO/CFD/CMD1/CIR/P/2020/140

July 29, 2020

To

All listed entities

All Recognized Stock Exchanges

Madam / Sir,

**Sub: Extension of time for submission of financial results for the quarter/half year/
financial year ended 30th June 2020**

1. SEBI, vide circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/106 dated June 24, 2020, had extended the timeline for submission of financial results by listed entities for the quarter / half-year / financial year ended 31st March 2020 to July 31, 2020 due to the impact of the CoVID-19 pandemic.
2. Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('**LODR Regulations**') requires a listed entity to submit its quarterly/half year/annual financial results within forty five days or sixty days, as applicable, from the end of each quarter/half year/financial year. Accordingly, listed entities are required to submit the financial results for the quarter/half year ended June 30, 2020, on or before August 14, 2020.
3. SEBI has received representations requesting extension of time for submission of financial results for the quarter/half year ended June 30, 2020, due to the shortened time gap between the extended deadline for submission of financial results for the period ended March 31, 2020 (31st July) and the quarter/half year ended June 30, 2020 (14th August).
4. After consideration, it has been decided to extend the timeline for submission of financial results under Regulation 33 of the LODR Regulations, for the quarter/half year/financial year ended 30th June 2020, to **September 15, 2020**.
5. This Circular shall come into force with immediate effect. Stock Exchanges are advised to bring the provisions of this circular to the notice of all listed entities and also disseminate on their websites.



भारतीयप्रतिभूतिऔरविनिमयबोर्ड
Securities and Exchange Board of India

6. The Circular is issued in exercise of the powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 read with Regulation 101 of the LODR Regulations.
7. This Circular is available at www.sebi.gov.in under the link "Legal→Circulars".

Yours faithfully,

Pradeep Ramakrishnan
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