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SFT to report mutual fund/capital gains transactions to be filed half- yearly instead of quarterly: CBDT: Corrigendum to notification no. 3 & 4 of 2021, dated 15th November, 2023 The Central Board of Direct Taxes (“CBDT”) vide Notification Nos. 3 & 4 of 2021, dated 30th April, 2021 specified the guidelines for preparation and submission of statement of financial transaction (SFT) in relation to capital gains/mutual fund transactions. CBDT has issued corrigendum to the said notifications tweaking norms related to the filing of SFTs which has been discussed below: Starting 01st April, 2023, SFT will switch from quarterly to half-yearly submission. This means that data for the first half of the fiscal year ending on 30th September and the second half ending on 31st March will now be provided by 31st October and 30th April res.....