

**F. No. 225/205/2024/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

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New Delhi, dated 29<sup>th</sup> September, 2024

**Subject: - Extension of timelines for filing of various reports of audit for the Assessment Year 2024-25– reg.**

On consideration of difficulties faced by the taxpayers and other stakeholders in electronic filing of various reports of audit under the provisions of the Income-tax Act, 1961 (Act), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the specified date of furnishing of report of audit under any provision of the Act for the Previous Year 2023-24, which was 30<sup>th</sup> September, 2024 in the case of assessee referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, to **07<sup>th</sup> October, 2024**.

*sd/-*  
**(Dr. Castro Jayaprakash.T)**  
**Under Secretary 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.

*T. Castro 29/09/24*  
**Dr. Castro Jayaprakash.T)**  
**Under Secretary to the Government of India**