

F. No. 225/131/2025/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated ^{29th} October, 2025

Subject: - Extension of timelines for filing of various reports of audit and Income Tax Returns (ITRs) for the Assessment Year 2025-26– reg.


The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (the Act), hereby extends the **due date** for furnishing Income Tax Return (ITR) for the Previous Year 2024-25 (Assessment Year 2025-26) for the assessee referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, from 31st October, 2025 to **10th December, 2025**. Consequently, the specified date for furnishing of report of audit under the provisions of the Act for the Previous Year 2024-25 (Assessment Year 2025-26) shall stand extended to **10th November, 2025** in terms of clause (ii) of Explanation to section 44AB of the Income-tax Act, 1961.


(Dr. Indu Bala)

Deputy 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/Commissioners, 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 publicise widely.
9. JCIT, Data Base Cell for placing it on irsofficeronline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.


(Dr. Indu Bala)

Deputy Secretary to the Government of India