

CBDT extends 'specified date' for filing of various reports of audit for the Assessment Year 2025-26 from 30th September, 2025 to 31st October, 2025

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The 'specified date' of furnishing of the report of audit under any provision of the Income-tax Act, 1961, for the Previous Year 2024-25 (Assessment Year 2025-26), in the case of assessee referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, is 30th September, 2025.

The CBDT has received representations from various professional associations, including Chartered Accountant bodies, highlighting certain difficulties being faced by taxpayers and practitioners in timely completion of audit report. The reasons cited in these representations include disruptions caused by floods and natural calamities in certain parts of the country, which have impeded normal business and professional activity. This matter has also come up before High Courts.

It is clarified that the Income-tax e-filing portal has been operating smoothly and without any technical glitches and the Tax Audit Reports are being uploaded successfully. The system is stable and fully functional, enabling submission of various statutory forms and reports. At the close of 24th September 2025, 4,02,000 Tax Audit Reports (TARs) were uploaded, with over 60,000 Tax Audit Reports (TARs) uploaded on 24th September, 2025. Furthermore, more than 7.57 crore ITRs have been filed till 23rd September, 2025.

However, keeping in view the representation of the Tax practitioners and their submissions before the Hon'ble Courts, the 'specified date' for furnishing of the report of audit under any provision of the Income-tax Act, 1961, for the Previous Year 2024-25 (Assessment Year 2025-26), in the case of assessee referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act is extended from 30th September, 2025 to 31st October, 2025.

A formal order/notification to this effect is being issued separately.

NB/KMN

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