

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

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New Delhi, 30<sup>th</sup> November, 2024

**Press Release**

**CBDT Extends Due Date for Filing Return of Income in the case of an assessee who is required to furnish a report referred to in section 92E, for AY 2024-25**

The due date for furnishing the return of income u/s 139(1) of the Income-tax Act, 1961 (the Act) in the case of an assessee who is required to furnish a report referred to in section 92E, is the 30<sup>th</sup> day of November of the assessment year i.e. 30.11.2024 for the AY 2024-25.

The due date, originally set as 30<sup>th</sup> November, 2024 for assesseees covered under clause (aa) of Explanation 2 to sub-Section (1) of Section 139, has now been extended to **15<sup>th</sup> December, 2024** by CBDT Circular No. 18/2024 in F.No.225/205/2024/ITA-II dated 30.11.2024. This circular can be accessed on the official website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

**(V. Rajitha)**

Commissioner of Income Tax  
(Media & Technical Policy) &  
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