Circular No. 19/2022
F. No. 225/49/2021/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated 30th September 2022

Subject: - Extension of timeline for filing of various reports of audit for the Assessment Year 2022-23– 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 due date of furnishing of report of audit under any provision of the Act for the Previous Year 2021-22, which was 30th September 2022 in the case of assessees referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, to 07th October, 2022.

Sd/-
(Ravinder Maini)
Director 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 irsofficeronline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

(Ravinder Maini)
Director to the Government of India