

**F. No. 225/128/2026/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

New Delhi, dated 28<sup>th</sup> September, 2026

**Subject: - Extension of timelines for filing of various reports of audit and Income Tax Returns (ITRs) for the Assessment Year 2026-27– reg.**

The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (the Act) read with section 536 of the Income-tax Act, 2025, hereby extends the **due date** for furnishing Return of Income for the Assessment Year 2026-27 (Previous Year 2025-26) for the persons referred in sl.no.2 of the table below Explanation 2 to sub-section (1) of section 139 of the Act, from 31.10.2026 to **21.11.2026**. Consequently, the **specified date** for furnishing of report of audit for the Assessment Year 2026-27 (Previous Year 2025-26) shall stand extended to **21.10.2026** 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 [irsofficersonline.gov.in](http://irsofficersonline.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**