



Circular No. 21/2024

F. No. 225/205/2024/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated 31st December, 2024

Subject: - Extension of due date for furnishing belated/revised return of income for the Assessment Year 2024-25 in certain cases– reg.

The Central Board of Direct Taxes ('the CBDT'), in exercise of its powers under section 119 of the Income-tax Act, 1961 ('the Act'), extends the last date for furnishing belated return of income under sub-section (4) of section 139 of the Act or for furnishing revised return of income under sub-section (5) of section 139 of the Act for the Assessment Year 2024-25 in the case of resident individuals from 31st December, 2024 to 15th January, 2025.

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(Dr. Castro Jayaprakash.T)
Under 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/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 irsofficersonline.gov.in
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi
11. All Chambers of Commerce
12. The Guard File

T. Jayaprakash.T
(Dr. Castro Jayaprakash.T)
Under Secretary to the Government of India