

New Delhi, 25<sup>th</sup> September 2025

**Press Release**

**CBDT extends specified date for filing of various reports of audit for the  
Assessment Year 2025-26**

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 assessees referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, is 30<sup>th</sup> September, 2025.

The Board 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 24<sup>th</sup> September, 2025 4,02,000 Tax Audit Reports (TARs) were uploaded with over 60,000 Tax Audit Reports (TARs) uploaded on 24<sup>th</sup> September, 2025. Furthermore, more than 7.57 crore ITRs have been filed till 23<sup>rd</sup> 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 assessees referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act is extended from 30<sup>th</sup> September, 2025 to 31<sup>st</sup> October, 2025.

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

**(Jaya Choudhary)**  
Commissioner of Income Tax (ITA)  
Central Board of Direct Taxes