



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

## CENTRAL INDIA REGIONAL COUNCIL



Smt Nirmala Sitharaman ji,  
Hon'ble Minister of Finance & Corporate Affairs,  
Govt of India

Respected Madam,

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament—**The Chartered Accountants Act, 1949**—on 1st July 1949. It functions under the administrative control of the Ministry of Corporate Affairs, Government of India, and is entrusted with the responsibility of regulating the profession of Chartered Accountancy across the country. The Institute operates through five regional councils: Eastern, Western, Northern, Southern, and Central.

On behalf of the **Central India Regional Council (CIRC)**, we wish to highlight the ground realities confronting taxpayers, professionals, and other stakeholders in meeting the statutory requirements of filing **Tax Audit Reports for Financial Year 2024–25 (Assessment Year 2025–26)**. The recent relaxation in timelines has been a welcome step; however, in view of the continuing complexities in reporting and the operational challenges being faced, there remains a **pressing need for further extension of the prescribed due dates**.

The due date for filing tax audit reports is currently **30<sup>th</sup> September 2025**. While the recent extension of the Income Tax Return (ITR) filing deadline for individuals to 15th September 2025 is a welcome step, the staggered release of ITR forms has created significant workflow pressures on tax professionals and taxpayers alike. In addition, persistent technical and systemic bottlenecks on the Income Tax e-filing portal continue to impede timely submissions. The compliance calendar from July to October is particularly crowded, with taxpayers required to meet GST filings, company law obligations including annual return and financial statement filings with MCA, as well as other sector-specific regulatory submissions. These overlapping obligations are creating practical difficulties in completing tax audits accurately and within the prescribed timeline.

In light of the above, we respectfully **request that the due date for filing tax audit reports for FY 2024-25 be extended to 31st December 2025** to enable taxpayers and professionals to comply efficiently and accurately with statutory requirements.

We sincerely hope for your kind consideration of this request in the interest of smooth tax administration and compliance.

Thanking you,

With regards,

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