Circular No. 07/2026

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

New Delhi, dated 28th 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.
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