

CBDT extends due date for furnishing various Audit Reports for AY 2025-26 from September 30, 2025 to October 31, 2025

CBDT vide press release dated September 25, 2025 provides relaxation by extending the time limit for furnishing the Report of Audit, prescribed to be filed under any provisions of the Income Tax Act, 1961 ('the Act'), for the FY 2024-25 (i.e., AY 2025-26) from September 30, 2025 to October 31, 2025.

The extension has been granted only in respect of the assessee, referred to in clause (a) of Explanation 2 to section 139(1), who are required to file their tax return for the relevant FY by October 31 of the relevant AY and are as follow:

- a. A company, or
- b. A person (other than a company) whose accounts are required to be audited under this Act or under any other law for the time being in force; or
- c. A partner of the firm whose accounts are required to be audited under this Act or under any other law for the time being in force.

Further, the CBDT has provided the relaxation in consideration of the several representations received by the CBDT and High Courts from various professional associations, including Chartered Accountant bodies, highlighting certain difficulties, including disruptions caused by floods and natural calamities in certain parts of country, faced by the taxpayers and practitioners in timely completion of such reports of audit for the AY 2025-26.

For detail, please refer CBDT Press Release dated September 25, 2025

<https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1230/Press-Release-CBDT-extends-specified-date-for-filing-report.pdf>

DISCLAIMER: - The summary information herein is based on CBDT Press Release dated September 25, 2025. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.