DEWAN P N CHOPRA & CO

INCOME TAX UPDATE

CBDT extends due date for filing return from October 31, 2025 to December 10, 2025 for the AY 2025-26

CBDT vide Press release dated 29th October, 2025 extends the due date for furnishing return of income u/s 139(1) of the Act for the AY 2025-26, in respect of assessees' referred in clause (a) of Explanation 2 to section 139(1) of the Act, from October 31, 2025 to December 10, 2025. The extension is applicable only in respect of the following assessees' as referred to in the afore-mentioned explanation and not subject to furnishing report u/s 92E of the Act:

- **i.** a company; or
- **ii.** 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
- **iii.** a working partner of a firm whose accounts are required to be audited under this Act or under any other law for the time being in force.

Additionally, the specified date for furnishing report of audit for the AY 2025-26 in respect of the aforementioned assessees' has been re-extended to November 10, 2025 from original extension to October 31, 2025. The specified has been earlier extended by the CBDT, through Circular No. 14/2025 dated September 25, 2025, from September 30, 2025 to October 31, 2025

For detail, please refer CBDT Press release dated 29th October, 2025