

## Direct taxes: Extension of the due date of furnishing income tax return for certain assessees

The Central Board of Direct Taxes (CBDT) on 26 October 2022 issued a circular extending the due date of filing the income tax return (ITR) for the assessment year ('A.Y.') 2022-23 of the following assessees from 31 October 2022 to 7 November 2022:

- i. A company
- ii. A person (other than a company) whose accounts are required to be audited under the Income-tax Act, 1961 ('the Act') or any other law
- iii. Partner of a firm whose accounts are required to be audited under the Act or any other law (and spouse of the partner where provisions of section 5A, i.e. those governed by the Portuguese Civil Code) are applicable.

**Weblink** <https://incometaxindia.gov.in/communications/circular/circular-20-2022.pdf>

## Therefore

This is a consequential amendment where the companies, firms and other corporate assessees were given an extension of seven days from 30 September 2022 to 7 October 2022 in filing their tax audit reports. Thus, the corporate entities and partners being the members of such entities also have received a relaxation of seven days in filing their respective ITRs. Please note that this is an extension for filing ITR and not for any other forms, etc.

