

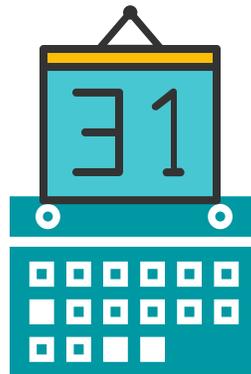
Income tax: Extension in the due date of furnishing the tax audit report for A.Y. 2025-26**Introduction**

The Central Board of Direct Taxes ('CBDT') has extended the date of furnishing the report of audit under any provision of the Income-tax Act, 1961 (the 'Act'), for the previous year ('P.Y.') 2024-25 (assessment year ('A.Y.') 2025-26), from 30 September 2025 to 31 October 2025.

The said extension was based on the representations by the Institute of Chartered Accountants of India ('ICAI') and various tax practitioners and their submissions before the honourable high courts .

The extended date applies to

- a. a company,
- b. a person (other than a company) whose accounts are required to be audited under the Act or under any other law for the time being in force,
- c. a partner of a firm whose accounts are required to be audited under the Act or under any other law for the time being in force or the spouse of such partner if the provisions of section 5A applies to such spouse.



Weblink <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2163555>

Therefore

According to the press release issued by the Ministry of Finance, representations by the ICAI, and the tax practitioners, were made due to the disruptions caused by floods and natural calamities in certain parts of the country, which have impacted normal business and professional activity. The assesses to whom tax audit applies will now get an additional one-month window to furnish the reports.