Circular No.14/2025

F. No. 225/131/2025/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
*****

New Delhi, dated 25th September 2025

Subject: - Extension of timelines for filing of various reports of audit for Financial Year 2024-25 (relevant to Assessment Year 2025-26) by auditable assessees- reg.

The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act,1961 (the Act) hereby extends the 'specified date' for the assessees referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act for furnishing of report of audit under any provisions of the Act for the Financial Year 2024-25 (relevant to Assessment Year 2025-26) from 30th September, 2025 to **31st October, 2025**.

(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/CsIT, 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 publicize 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