

After receiving the representations from various professional associations, the Central Board of Direct Taxes as per Circular dated 25-Sep-2025, in exercise of its powers u/s 119 of Income Tax Act, 1961, has extended the "specified date" for furnishing of the report of audit under any provision of the Income Tax Act, 1961 for the Previous Year 2024-25 (Assessment Year 2025-26), in the case of assessee referred to in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, from 30th September 2025 to 31st October 2025.

Hence, associations registered u/s 12A or 10(23C) can file Form 10B/ 10BB for AY 2025-26 by 31st October 2025.

CBDT Circular is attached herewith for your reference.

DO YOU KNOW?



The CBDT has extended the specified date for filing of various reports of audit (incl. Form 10B/BB) for the Assessment Year 2025-26, from 30th September 2025 to 31st October 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 assesseees- 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 assesseees 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**.

Sd/-

(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 irsofficeronline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

Indu Bala

(Dr. Indu Bala)

Deputy Secretary to the Government of India