

**F. No. 220/1/2004/ITA.II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

**New Delhi, the 20th October, 2004**

**Order U/s 119(1) of the Income Tax Act, 1961**

The last date for filing of return within the meaning of Explanation 2(c) to Section 139(1) of the Income Tax Act, 1961 had been extended from 31st July, 2004 to 31st October, 2004. The last date for filing of return in the case of corporate assesseees, assesseees whose accounts are required to be audited U/s 44AB and assessee filing returns under first proviso to section 139(1), is 31st October, 2004. The 30th and 31st October, 2004 being holidays (Saturday and Sunday), the Income tax authorities are hereby directed to make arrangements for accepting returns of income on 30th and 31st of October, 2004. The direction is issued for administrative convenience. Further, any returns filed on 01.11.2004 will be deemed to have been filed within due date in view of the Board's Circular No. 639 dated 13.11.1992.

**(J.P. Chandrakar)**  
JCIT(OSD)(ITA.II)