

F.No.142/41/2005-TPL(Pt)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)

---

New Delhi, the 24<sup>th</sup> July, 2006

**ORDER UNDER SECTION 119(2)(b) OF THE INCOME-TAX ACT**

Representations have been received from taxpayers in Mumbai seeking extension of the due date for filing the return of income since taxpayers could not finalise their books of account due to disturbance in Mumbai. Further, the Taxation Laws (Amendment) Act, 2006 received the assent of the President on 13<sup>th</sup> July, 2006. Since some of the provisions of the amending Act are applicable for assessment year 2006-07, it is necessary to provide more time to certain class of taxpayers for filing their return of income.

2. The first return of fringe benefit tax is due on 31<sup>st</sup> July, 2006 for certain class of taxpayers. The Finance Minister had earlier announced that the return of fringe benefit tax will be combined with return of income so that the taxpayers do not have to file multiple returns. The returns of income for assessment year 2006-07 were under comprehensive review and, therefore, could be notified only on 24<sup>th</sup> July, 2006. The new return forms are combined forms for both income and fringe benefits. However, a separate return for fringe benefits (Form No. 3B) has also been notified for tax payers who have already filed their income tax return or choose to file their income tax return in Form No. 2D or who are liable to furnish the return of fringe benefits only. Accordingly, it is necessary to allow some more time to the taxpayers to familiarize themselves with the new return forms and compile the information called for therein.

3. In view of the above, the Central Board of Direct Taxes hereby extends the due date for furnishing return of income and/or return of fringe benefits for assessment year 2006-07 from 31<sup>st</sup> July, 2006 to 31<sup>st</sup> October, 2006 in all cases of non-corporate taxpayers (including partners of the firms and charitable trusts and institutions).

4. However, in the case of individuals and HUFs not having income under the head "Profits and gains from business or profession", the due date for filing of return of income shall continue to be 31<sup>st</sup> July, 2006.

(Sharat Chandra)  
Secretary, Central Board of Direct Taxes

Copy to –

- (1) PS to FM
- (2) PS to MOS (R)
- (3) PS to Secretary (Revenue)/Adviser to FM
- (4) PS to chairman and Members, CBDT
- (5) All officers in the CBDT of the rank of Under Secretary and above.
- (6) The DIT(RSP&PR), New Delhi for printing in the quarterly tax bulletin and for circulation as per usual mailing list.
- (7) The Comptroller and Auditor General of India (40 copies).
- (8) The DGIT (Vigilance), New Delhi.
- (9) The Joint Secretary and Legal Advisor, Ministry of Law & Justice, New Delhi.
- (10) Director General of Income-tax, NADT, Nagpur.

(Sharat Chandra)  
Secretary, Central Board of Direct Taxes