

Circular No.12/2025

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

New Delhi, dated 15th September, 2025

Subject: - Extension of due date for filing of ITRs for the Assessment Year 2025-26– reg.

The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the due date for furnishing the Income Tax Return (ITR) for Assessment Year (AY) 2025-26 in the case of non-auditable assessee referred in clause (c) of Explanation 2 to sub-section (1) of section 139 of the Act from 15th September, 2025 (as per circular No.06/2025 dated 27.05.2025 vide F.No.225/205/2024-ITA-II) to **16th September, 2025**.

(Dr. Castro Jayaprakash.T)
Under 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. Web Manager, with a request to place the order on official Income-tax website.
7. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
8. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in.
9. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
10. The Guard File.

(Dr. Castro Jayaprakash.T)
Under Secretary to the Government of India