

**HON'BLE MR. JUSTICE M. NAGAPRASANNA**

**24.09.2025**

Heard Sri Vikram Huilgol, learned senior counsel appearing for the petitioners and Sri M. Dilip, learned counsel for the respondents.

The issue in the lis projected is with regard to extension of time for the purpose of uploading the tax audit reports.

Sri M. Dilip, learned counsel appearing for the respondents - revenue would submit that time is granted upto 30.09.2025, as per the statute.

Learned senior counsel projects certain technical glitch or that certain forms had not been uploaded is belatedly uploaded, which has led to the delay in complying within the timeline.

For the regular taxpayers, learned senior counsel submits that the time was extended by the revenue themselves from 31.07.2022 to 16.09.2022. He would submit as a corollary, the petitioners and the like, should also get such extension of four weeks in the least. He would also submit that a division bench of the High Court of Judicature for Rajasthan, Jodhpur, in the case of TAX BAR ASSOCIATION AND ANOTHER VS. UNION OF INDIA AND ANOTHER, IN CIVIL WRIT PETITION No.18528/2025, has considered the issue and granted four weeks time.

In the light of the said circumstance, I deem it appropriate to show indulgence to these petitioners and grant an order of the kind that is granted by the High Court of Rajasthan for the reason that if 30th September, 2025 would pass by, the issue would become fait accompli.

Therefore, the time shall stand extended upto 31.10.2025, which would mean 30 days from 30.09.2025, for the purpose of uploading tax audit report and consequential actions.

The extension is however, subject to further submissions being made by the respondents' learned counsel, Sri M. Dilip.

List the matter after 'Dasara Vacation - 2025