

Extension of timeline for filing of various reports of audit for the Assessment Year 2022-23

DATE OF ISSUE : September 30, 2022



Circular no. : 19-2022

Summary : A.The Central Board of Direct Taxes, extends the due date of furnishing of report of audit for the Previous Year 2021- 22 to October 07, 2022.

Link for the Circular/ Update : <https://incometaxindia.gov.in/communications/circular/circular-no-19-2022-ita-ii.pdf>

Full Provision :

On consideration of difficulties faced by the taxpayers and other stakeholders in electronic filing of various reports of audit under the provisions of the Income-tax Act,1961 (Act), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the due date of furnishing of report of audit under any provision of the Act for the Previous Year 2021- 22, which was 30th September 2022 in the case of assessee referred in clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, to 07th October, 2022.