

Extension of due date for filing of Form 26Q for the second quarter of financial year 2022-23 to 30th November, 2022.

DATE OF ISSUE : October 27, 2022



- Circular no.** : 21-2022
- Summary** : The Central Board of Direct Taxes, extends the due date for filing of Form 26Q for the second quarter of financial year 2022-23 to 30th November, 2022.
- Link for the Circular/ Update :** <https://incometaxindia.gov.in/communications/circular/circular-no-21-2022-ita-ii.pdf>

Full Provision :

On consideration of difficulties arising in time ly filing of TDS statement in Form 26Q on account of revision of its format and consequent updation required for its filing, the Central Board of Direct Taxes, in exercise of its powers under section 119 of the Income Tax Act, 1961, hereby extends the due date of filing of Form 26Q for the second quarter of financial year 2022-23 from 31 " of October, 2022 to 30th of November, 2022.