

Extension of due date for furnishing return of income for the Assessment Year 2022-23

DATE OF ISSUE : October 26, 2022



- Circular no.** : 20-2022
- Summary** : The Central Board of Direct Taxes, extends the due date of furnishing of return of income u/s 139(1) of the Income Tax Act, 1961 to 07th November, 2022.
- Link for the Circular/ Update :** <https://incometaxindia.gov.in/communications/circular/circular-no-20-2022-ita-ii.pdf>

Full Provision :

In consequence to extension of due date for various reports of audit 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 by Circular No. 19/2022 dated 30.09.2022, Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (Act), extends the due date of furnishing of Return of Income under sub-section (1) of section 139 of the Act for the Assessment Year 2022-23, which is 31st October 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 November, 2022.