

Circular No. 06/2025

**F. No. 225/205/2024/ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
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New Delhi, dated 27<sup>th</sup> May, 2025

**Subject: - Extension of due date for furnishing return of income for the Assessment Year 2025-26– reg.**

The Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Income-tax Act, 1961 (*the 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 2025-26 in the case of assessee referred in clause (c) of Explanation 2 to sub-section (1) of section 139 of the Act, which is 31<sup>st</sup> July, 2025 to 15<sup>th</sup> September, 2025.

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**(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. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

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