

Circular No. 18/2024

F. No. 225/205/2024/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated 30th November, 2024

Subject: - Extension of due date for furnishing return of income in the case of an assessee who is required to furnish a report referred to in section 92E for the AY 2024-25– 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 2024-25 in the case of assessee referred to in clause (aa) of Explanation 2 to sub-section (1) of section 139 of the Act, which is 30th November, 2024 to **15th December, 2024**.

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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. DsGIT/DsGIT
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

830/11/24
(Dr. Castro Jayaprakash. T)
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