

**F.No. 225/270/2017/ITA.II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

North-Block, ITA.II Division  
New Delhi dated the 31<sup>st</sup> of August, 2017

**Order under Section 119 of the Income-tax Act, 1961 ('Act')**

The Goods and Services Tax ('GST') has come into effect on 01.07.2017. In recent days, dates for filing various returns and forms under GST have been extended by the Government. In this backdrop, representations have been filed by various stakeholders requesting for extending the 'due date' for filing various reports of audit as well as tax-returns under the Income-tax Act from 30<sup>th</sup> September, 2017 so as to allow sufficient time to the assesseees' and tax professionals, and thus, facilitate their ease of compliance with statutory responsibilities under various fiscal laws.

On consideration of the matter, the Central Board of Direct Taxes, in exercise of powers conferred under section 119 of the Act, in respect of all assesseees' covered under clause (a) of Explanation 2 to sub-section (1) of section 139 of the Act, hereby extends the 'due-date' prescribed therein for filing the return of income as well as various reports of audit prescribed under the Income-tax Act which are required to be filed by the said 'due date' from 30<sup>th</sup> September, 2017 to 31<sup>st</sup> October, 2017.



(Rohit Garg)  
Director-ITA.II

**Copy to:-**

1. PS to FM/OSD to FM/PS to MoS(F)/OSD to MoS(F)
2. PS to Secretary (Revenue)
3. Chairman, CBDT
4. All Members, CBDT
5. All Pr.DsGIT /Pr.CCsIT
6. All Joint Secretaries/CsIT, CBDT
7. Directors/Deputy Secretaries/Under Secretaries of CBDT
8. DIT (RSP&PR)/Systems, New Delhi
9. The C&AG of India (30 copies)
10. The JS & Legal Advisor, Min. of Law & Justice, New Delhi
11. The Institute of Chartered Accountants of India
12. All Chambers of Commerce
13. CIT (M&TP), Official Spokesperson of CBDT
14. O/o Pr. DGIT(Systems) for uploading on official website
15. JCIT (Database Cell) for uploading on departmental website



(Rohit Garg)  
Director-ITA.II

**F.No. 225/270/2017/ITA.II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

North-Block, ITA.II Division  
New Delhi dated the 31<sup>st</sup> of August, 2017

**Order under Section 119 of the Income-tax Act, 1961 ('Act')**

Under the provisions of recently introduced section 139AA of the Income-tax Act, with effect from 01.07.2017, all taxpayers having Aadhar Number or Enrolment Number are required to link it with PAN Number for filing the tax return. The said provision was relaxed by the Central Board of Direct Taxes ('CBDT') vide its order dated 31.07.2017, in file of even number, wherein further time till 31.08.2017 was allowed to the taxpayers to link Aadhar with PAN.

On consideration of the matter, CBDT, in exercise of powers conferred under section 119 of the Act, modifies para 3 of its earlier order dated 31.07.2017 and further extends the time for linking Aadhar with PAN till 31.12.2017.



(Rohit Garg)  
Director-ITA.II

Copy to:-

1. PS to FM/OSD to FM/PS to MoS(F)/OSD to MoS(F)
2. PS to Secretary (Revenue)
3. Chairman, CBDT
4. All Members, CBDT
5. All Pr.DsGIT /Pr.CCsIT
6. All Joint Secretaries/CsIT, CBDT
7. Directors/Deputy Secretaries/Under Secretaries of CBDT
8. DIT (RSP&PR)/Systems, New Delhi
9. The C&AG of India (30 copies)
10. The JS & Legal Advisor, Min. of Law & Justice, New Delhi
11. The Institute of Chartered Accountants of India
12. All Chambers of Commerce
13. CIT (M&TP), Official Spokesperson of CBDT
14. O/o Pr. DGIT(Systems) for uploading on official website
15. JCIT (Database Cell) for uploading on departmental website



(Rohit Garg)  
Director-ITA.II