

F. No. 225/157/2019/ITA.II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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North-Block, ITA-II Division  
New Delhi, the 27<sup>th</sup> September, 2019

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

The 'due-date' for filing income-tax returns for Assessment-Year 2019-20 is 30.09.2019 for assesseees covered under clause(a) of *Explanation 2* to sub-section(1) of section 139 of the Income-tax Act,1961('Act'). It has been represented that some of the taxpayers are facing difficulties in filing their reports of audit and income- tax returns due to various reasons including availability of limited time with tax professionals for completion of audits, floods in certain parts of the country etc.

2. On due consideration of representations from various stakeholders for extending the due date, being 30<sup>th</sup> September,2019 , for filing of income-tax returns and various reports of audit pertaining to assessment year 2019-20 for assesseees' covered under clause (a) of *Explanation 2* to section 139(1) of the Act read with relevant provisions of the Act and Income-tax Rules, the Central Board of Direct Taxes, in exercise of its powers conferred under section 119 of the Act, hereby extends the 'due-date', for filing income-tax returns as well as all reports of audit (which are required to be filed by the said specified due date), from 30<sup>th</sup> September, 2019 to **31<sup>st</sup> October, 2019** . However, there shall be no extension of the due date for purpose of *Explanation 1* to section 234A (interest for defaults in furnishing return) of the Act and the assessee shall remain liable for payment of interest as per provisions of section 234A of the Act.

*Rajarajeswari R.*  
(Rajarajeswari R.) 27/9/19

Under Secretary to the Government of India

**Copy to: -**

1. PS to F.M./OSD to FM/PS to MOS(F)
2. PS to Finance/Revenue Secretary
3. Chairman (CBDT), All Members, CBDT
4. All Pr.CCsIT/CCsIT/Pr.DsGIT/DsGIT
5. All Joint Secretaries/CsIT, CBDT
6. Directors/Deputy Secretaries/Under Secretaries of Central Board of Direct Taxes
7. ADG(Systems)-4 with a request to place the order on official income-tax website
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicise widely
9. Addl. CIT, Data Base Cell for placing it on irsofficers website
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi
11. All Chambers of Commerce

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(Rajarajeswari R.)

Under Secretary to the Government of India