

DIRECT TAX

Circular

Circular No. 20/2022

Dated 26th October 2022

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

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 (I) 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 (I) of section 139 of the Act, to 07th November, 2022.

For more details, please visit

<https://incometaxindia.gov.in/communications/circular/circular-20-2022.pdf>