

Circular

Circular No. 21/2022

Dated 27th October 2022

Extension of due date for filling of Form 26Q for the second quarter of financial year 2022-2023

On consideration of difficulties arising in timely filing of TDS statement in Form 26Q on account of revision of its format and consequent updation required for its filing, the Central Board of Direct Taxes, in exercise of its powers under section 119 of the Income Tax Act, 1961, hereby extends the due date of filing of Form 26Q for the second quarter of financial year 2022-23 from 31 " of October, 2022 to 30th of November, 2022.

For more details, please visit

<https://incometaxindia.gov.in/communications/circular/circular-21-2022.pdf>