



**Press Information Bureau  
Government of India  
Ministry of Finance**

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**Due Date for filing of return of Income for Assessment Year 2014-15 Extended from 30th September, 2014 to 30th November, 2014 in Specified Cases**

As per the provisions of the Income-tax Act, 1961 ('the Act'), for an assessee, who is required to obtain Tax Audit Report (TAR) under section 44AB of the Act, the due date for furnishing his return of income is 30th September of the Assessment Year.

The Central Board of Direct Taxes ('the Board') vide order dated 20th August, 2014 extended the due date for obtaining and furnishing of Tax Audit Report under section 44AB of the Act for Assessment Year 2014-15 from 30th September, 2014 to 30th November, 2014. Subsequently, a number of representations were received in the Board requesting for extension of the due date for furnishing of return of income also. Writ petitions were also filed in various High Courts for directing the Board to extend the due date for furnishing of return of income from 30th September, 2014 to 30th November, 2014 in conformity with the extension of the due date for filing of Tax Audit Report.

The Gujarat High Court vide judgement dated 22.09.2014 directed the Board to extend the due date for furnishing the return of income to 30th November, 2014, except for the purposes of charging of interest under section 234A of the Act for late filing of return of income. Other High Courts also directed the Board to look into the practical difficulties of the petitioners and take a just and proper decision in this matter.

In compliance to the judgments of various High Courts and after considering the representations received for extension of the due date, the Board, in exercise of its power conferred by section 119 of the Act, has extended the 'due-date' for furnishing return of income from 30th September, 2014 to 30th November, 2014 for the Assessment Year 2014-15 for all purposes of the Act in the case of an assessee, who is required to file his return of income by 30th September, 2014, and is also required to get his accounts audited under section 44AB of the Act or is a working partner of a firm whose accounts are required to be audited under section 44AB of the Act.

There shall be no extension of the "due date" for the purposes of charging of interest under section 234A of the Act for late filing of return of income and the assessee shall remain liable for payment of interest as per the provisions of section 234A of the Act.

For removal of doubt, it is clarified that for an assessee (other than working partner of a firm which is required to obtain and furnish Tax Audit Report), who is required to file its return of income by 30th September, 2014 but not required to obtain and furnish Tax Audit Report under section 44AB, the due date for furnishing of return of income for assessment year 2014-15 remains as 30th September, 2014.

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