INDIA TAX | INCOME TAX · CBDT · ITR · TAX AUDIT

India Extends ITR Deadline for Tax-Audit Cases to 21 November 2026

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CBDT has moved the AY 2026-27 audit-report date to 21 October and the return date to 21 November 2026 for taxpayers whose accounts must be audited. Everyone else keeps the original dates.

Country reference

- Country: India (Wave 1 expansion country)
- Authorities: Income Tax Department / Central Board of Direct Taxes (CBDT); CBIC and the GST Council for indirect tax
- Topic: Income-tax return and tax-audit due dates, Assessment Year (AY) 2026-27
- Key date: Announced 29 September 2026; revised return date 21 November 2026
- Official source: https://www.incometax.gov.in/iec/foportal/latest-news

What CBDT announced

On 29 September 2026 the Central Board of Direct Taxes extended two AY 2026-27 due dates for taxpayers covered by Serial No. 2 of section 139(1) of the Income-tax Act, 1961, that is, persons whose accounts are required to be audited under the Act or another law. The tax audit report moves from 30 September to 21 October 2026, and the income-tax return moves from 31 October to 21 November 2026. A formal order giving effect to the extension is to be issued separately.

Who is affected

The extension is limited to audit cases. It does not extend the dates for other AY 2026-27 taxpayers.

Other recent Income Tax Department notices

- 24 Sep 2026: Notification No. 121/2026 changes TDS reporting for non-resident property transactions.
- 24 Sep 2026: Notification No. 120/2026 extends registration deadlines for Registered Valuers and Authorised Income-tax Practitioners to 31 March 2027.
- 1 Sep 2026: Notification No. 114/2026 sets rules and forms for the Foreign Assets of Small Taxpayers Disclosure Scheme, 2026.

GST watch: 57th GST Council meeting

First set for 12 September 2026, the meeting was rescheduled (Office Memorandum of 6 September) to 7 October 2026, 11:00 am, New Delhi; officers' meeting 5 and 6 October. The official agenda had not been published at the time of writing.

What to do now

- Confirm whether your accounts are subject to audit and which due date applies.
- Plan to finish the audit report by 21 October and file the return by 21 November.
- Wait for the formal CBDT order before relying on the new dates.
- Watch the 7 October GST Council outcome.

Our take

For finance teams with Indian subsidiaries or trading partners, the extension gives three extra weeks only for audit cases. Treat the revised dates as the working deadline, but confirm them against the official order and your own category.

Sources

- Income Tax Department: News and e-Campaigns
- All India Radio: CBDT extends I-T return filing deadline for audit cases
- India Briefing: CBDT extends ITR due date for tax-audit cases
- StudyCafe: 57th GST Council rescheduled to 7 October 2026
- GST Council

This summary is for general information and is not tax, legal or financial advice. It is based on public Income Tax Department and GST Council publications, together with press reports and adviser commentary, and may be incomplete or out of date. The official legislation and guidance prevail; check the official text before acting.

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