Income Tax Compliance: Audit Report vs. Return Filing Deadlines for AY 2025-26 (FY 2024-25)

Understanding the staggered due dates for various income tax compliances is crucial for assessees, especially those requiring a tax audit. For Assessment Year (AY) 2025-26, corresponding to Financial Year (FY) 2024-25, there are specific dates to keep in mind for audit reports, income tax returns (ITRs), and certain critical forms.

1. Audit Report Submission (Forms 3CA/3CB + 3CD, or Forms 10B/10BB for Trusts)

The submission of the audit report is a prerequisite for filing the Income Tax Return for many entities.

- **Normal Due Date:** Historically, the audit report is due one month prior to the Income Tax Return (ITR) due date specified under Section 139(1) of the Income Tax Act. This would typically place the due date at **30th September 2025**.
- **CBDT Extension:** The Central Board of Direct Taxes (CBDT) issued a significant **Press Release dated 25th September 2025**, which specifically extended the "specified date" for furnishing tax audit reports.
- ✅ **Revised Due Date:** Consequent to this extension, the due date for submitting the Audit Report (whether Form 3CA/3CB + 3CD for businesses or Form 10B/10BB for trusts) for AY 2025-26 is now **31st October 2025**.

2. Income-tax Return (ITR) Filing

The ITR filing dates vary based on the nature of the assessee and whether they are subject to Transfer Pricing regulations.

- **For Audited Assessees (excluding Transfer Pricing cases):**
    - This category includes companies, firms, trusts, Limited Liability Partnerships (LLPs), and other entities that are required to get their accounts audited, but are not subject to Transfer Pricing provisions.
    - The due date for filing the ITR under Section 139(1) for AY 2025-26 remains **31st October 2025**. This aligns with the extended due date for the audit report, ensuring adequate time between the two compliances.
- **For Assessees Subject to Transfer Pricing (Form 3CEB u/s 92E):**
    - Entities involved in international transactions or specified domestic transactions, which necessitate the submission of Form 3CEB under Section 92E, have a later due date.

- The due date for filing the ITR under Section 139(1) for AY 2025-26 for these assessees is **30th November 2025**. This due date was not impacted by the aforementioned CBDT press release.

3. Critical Forms for Trusts/Institutions: Form 9A (Deemed Application) & Form 10 (Accumulation of Income)

These forms are critical for charitable and religious trusts/institutions claiming exemptions under specific sections of the Income Tax Act.

- **Prescribed Due Dates:** Rule 17(2) and Rule 17(4) of the Income Tax Rules mandate that Forms 9A (for deemed application of income) and Form 10 (for accumulation of income) must be filed at least one month prior to the due date for filing the Income Tax Return.
- **Due Date for AY 2025-26:** Based on the ITR due date for trusts (31st October 2025), the due date for these forms is **30th September 2025**.
- **⚠ Crucial Clarification on Extension:** It is imperative to note that the **CBDT Press Release dated 25th September 2025 did NOT extend the due dates for Form 9A or Form 10**. The extension was explicitly limited to the submission of the Audit Report.
- **Remedy for Missed Deadlines:** If an assessee misses the 30th September 2025 deadline for filing Form 9A or Form 10, they may still have a recourse. An application for condonation of delay can be filed with the Income Tax authorities, referencing **CBDT Circular No. 7/2018**, which provides guidelines for such applications.

4. Exhaustive Summary Table of Due Dates

To provide a clear overview, here's a comprehensive table summarizing the compliance deadlines for AY 2025-26:

Compliance Item	**Normal Due Date**	**Extended Due Date (per CBDT PR 25-09-2025)**	**Remarks**
Form 9A (Deemed Application)	30th September 2025	**No extension** (remains 30th September 2025)	Critical for trusts; apply for condonation if missed.

Compliance Item	Normal Due Date	Extended Due Date (per CBDT PR 25-09-2025)	Remarks
Form 10 (Accumulation of Income)	30th September 2025	**No extension** (remains 30th September 2025)	Critical for trusts; apply for condonation if missed.
Audit Report (Forms 10B/10BB / 3CD)	30th September 2025	✅ **31st October 2025**	Extended by CBDT Press Release.
ITR – Audited Assessees (non-TP cases)	31st October 2025	✅ **31st October 2025**	Due date remains consistent with extended audit report.
ITR – Assessees subject to Transfer Pricing (Form 3CEB)	30th November 2025	✅ **30th November 2025**	No change; generally later due date for TP compliance.

✅ **Final Position on Key Compliance Deadlines (AY 2025-26)**

- **Audit Report (Forms 10B/10BB, 3CD): 31st October 2025** (Extended)
- **Income Tax Return (ITR) – Audited Assessees (non-Transfer Pricing cases): 31st October 2025**
- **Income Tax Return (ITR) – Assessees subject to Transfer Pricing (TP cases): 30th November 2025**
- **Form 9A (Deemed Application) / Form 10 (Accumulation of Income): 30th September 2025** (No Extension)

Taxpayers are strongly advised to adhere to these deadlines to avoid penalties and ensure seamless compliance with income tax regulations. It is always prudent to complete compliance well in advance of the due dates.