



Global Business Tax Alert Sharp Insights

CBDT extends due date for filing Income-tax return for the Assessment Year 2015-16 from 31 July 2015 to 31 August 2015 for individuals, firms, trusts etc

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Order of CBDT

- Section 119(1) of the Income-tax Act, 1961 prescribes that the Central Board of Direct Taxes ('CBDT') may from time to time, issue such orders, instructions and directions to other income-tax authorities as it may deem fit for the proper administration of this Act.
- Under the powers prescribed in section 119(1), the CBDT has issued an order to extend the due date for filing the Income-tax return by an assessee referred to in clause (c) of Explanation 2 to section 139(1) of the Act for the Assessment Year (AY) 2015-16 relevant to the financial year ended 31 March 2015, in terms of clause (c) of Explanation 2 to sub-section 1 of section 139 of the Income-tax Act, 1961 ("The Act") from 31st July, 2015 to 31st August 2015.
- Clause (c) of Explanation 2 to sub-section 1 of section 139 of the Act deals with the assessee other than :-
 - i) a company;
 - ii) a person (other than company) whose accounts are required to be audited under the Act or under any other law for the time being in force;
 - iii) a working partner of the firm whose accounts are required to be audited under the Act or under any other law for the time being in force;
 - iv) an assessee to whom transfer pricing provisions applies and who is required to furnish a report under section 92E of the Act;
 - v) Other specified classes of assesses.
- In view of the above, assesses not covered under the above clause, i.e. individuals partnership firms, trusts etc., can file the return of income on or before 31 August 2015.

Source: CBDT Order F No.225/154/2015/ITA.II dated 10 June 2015 issued for extension in filing income tax return under section 139(1) of the Act.

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