

Circular No. 18 of 2023

F.No. 370142/40/2023-TPL

Government of India

Ministry of Finance

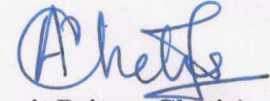
Department of Revenue

Central Board of Direct Taxes

Dated the 20th October, 2023

Order under section 119 of the Income-tax Act

On consideration of difficulties arising to the taxpayers and other stakeholders in timely filing of report of accountant required to be filed under clause (8) of section 10AA read with clause (5) of section 10A of the Income -tax Act, 1961 on account of notification of relevant Form 56F on 19.10.2023 and with a view to avoid genuine hardship to such cases, the Central Board of Direct Taxes, in exercise of its powers under 119(2)(b) of the Income Tax Act, 1961, hereby extends the due date of filing of report of the accountant as required to be filed under clause (8) of section 10AA read with clause (5) of section 10A of the Act, for Assessment Year 2023-24 from the specified date under section 44AB to 31st of December, 2023.



(Amrit Pritom Chetia)

Under Secretary to the Govt. of India

Copy to:

- 1) OSD to FM/ PS to MOS (R)
- 2) PS to Secretary (Revenue)
- 3) Chairman (DT), All Members, Central Board of Direct Taxes
- 4) All Pr CCs/ITI, Pr DsGIT/DsGIT/CCs/IT
- 5) All Joint Secretaries/Cs/IT, CBDT
- 6) ADG (PR, P&P) for necessary action.
- 7) DGIT (Systems), New Delhi/Bangalore, for appropriate change in the software of the System.
- 8) The Institute of Chartered Accountants of India, I P Estate, New Delhi-110002
- 9) CIT (Media), Official Spokesperson of CBDT
- 10) Database Cell with a request to upload the order on the website www.irsofficersonline.gov.in.
- 11) Web Manager, National Website, for uploading the Order on the website for wider publicity.