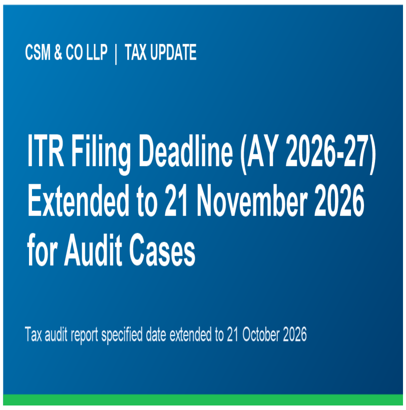

ITR Filing Deadline for AY 2026-27 Extended to 21 November 2026 for Audit Cases

Description

Last updated: 28 September 2026 · Reading time: 5 min

Quick summary

- ITR filing due date for AY 2026-27 (audit cases) extended from **31 October 2026** to **21 November 2026**.
- Tax audit report specified date extended from **30 September 2026** to **21 October 2026**.
- Applies only to taxpayers whose accounts require audit under the Income-tax Act, 1961.
- Taxpayers not covered under audit continue to follow their original due dates.

The **Central Board of Direct Taxes (CBDT)** has extended the due date for filing Income Tax Returns for Assessment Year 2026-27, for taxpayers covered under clause (a) of Explanation 2 to sub-section (1) of Section 139 of the Income-tax Act, 1961, that is, taxpayers whose accounts are required to be audited.

Correspondingly, the specified date for furnishing the tax audit report for AY 2026-27 has also been extended. This gives audit cases extra time to complete the audit and file the return, but the timeline still needs to be planned carefully so nothing is rushed in the final week.

Notification at a glance

- **Assessment Year:** 2026-27
- **Issued by:** Central Board of Direct Taxes (CBDT)
- **ITR filing due date:** extended from 31 October 2026 to 21 November 2026
- **Tax audit report specified date:** extended from 30 September 2026 to 21 October 2026
- **Coverage:** persons mentioned at S. No. 2 in the table below Explanation 2 to Section 139(1), that is, taxpayers whose accounts require audit

Revised due dates for AY 2026-27

Compliance	Original due date	Extended due date
Tax audit report (Section 44AB)	30 September 2026	**21 October 2026**
ITR filing, audit cases (Section 139(1))	31 October 2026	**21 November 2026**

Who this applies to

This extension covers taxpayers whose accounts are required to be audited under the Income-tax Act, 1961, including companies, and individuals, firms and LLPs subject to tax audit under Section 44AB. It does not apply to taxpayers who are not covered under this audit provision, including most salaried individuals and small taxpayers filing ITR-1 or ITR-4; their original due date of 31 July 2026 (or as otherwise notified) remains unchanged.

Employer and taxpayer action checklist

- **Complete the audit first.** Use the window up to 21 October 2026 to finish the statutory audit, finalise books, reconciliations and supporting schedules.
- **File the audit report on time.** The tax audit report under Section 44AB must be uploaded by 21 October 2026, since the ITR cannot be filed correctly without it.
- **Do not wait till the last date to file the ITR.** Once the audit report is filed, file the return at the earliest, rather than waiting until 21 November 2026.
- **Reconcile TDS and GST data in advance.** Match Form 26AS, AIS and GSTR data with your books before filing, so the return is not revised later.
- **Keep pending notices and demands in hand.** Any outstanding income tax notices should be addressed before filing, not after.

Consequences of missing the extended date

The extension applies only to the compliance dates listed above. If the ITR is still not filed by 21 November 2026 for an audit case, the usual late-filing consequences under the Income-tax Act, 1961 apply, including a late fee under Section 234F, interest under Section 234A on any unpaid tax, and denial of certain deductions and set-off of losses. Filing well ahead of the extended date is the only way to avoid this risk entirely.

Frequently asked questions

Q1. Does this extension apply to all taxpayers?
No. It applies only to taxpayers whose accounts require audit under the Income-tax Act, 1961, for AY 2026-27. Non-audit taxpayers must continue to follow their original due date.

Q2. Has the due date for non-audit taxpayers also changed?
No. This notification does not change the due date for individuals and entities not covered under the tax audit provisions.

Q3. Can the tax audit report be filed after 21 October 2026?
No. 21 October 2026 is now the specified date for furnishing the tax audit report for AY 2026-27. Filing it late attracts penalty under Section 271B, separately from any ITR late-filing consequence.

Q4. Should I still pay advance tax or self-assessment tax on time even though the filing date is

extended?
Yes. The extension is for the return and audit report filing dates only. Any unpaid tax continues to attract interest under the applicable provisions if not paid before the original timelines.

Q5. Could the date be extended further?
CBDT has extended ITR due dates in past years closer to the original deadline as well. CSM & Co LLP will track any further CBDT notification and update clients directly if the date changes again, but it is safer to plan around 21 November 2026 rather than expect another extension.

How CSM & Co LLP can help

At CSM & Co LLP, Chartered Accountants, we handle tax audits, ITR filing and compliance tracking for businesses and professionals across Gujarat. As part of this, we regularly help clients with:

- Completing the statutory tax audit and filing Form 3CA/3CB-3CD well before the specified date
- Reconciling TDS credits, GST turnover and books before the return is filed
- Filing the Income Tax Return accurately for companies, firms, LLPs and individuals subject to audit
- Tracking CBDT notifications and deadline changes on your behalf, so nothing is missed

Please reach out to our team and we will be happy to assist.

Disclaimer

This update is based on the official CBDT press release dated 28 September 2026 extending the due dates for AY 2026-27 audit cases. While every effort has been made to ensure accuracy, taxpayers are advised to refer to the official CBDT notification and press release for the authoritative text before acting. This post is for general information and does not constitute legal or professional advice. For guidance specific to your case, please reach out to us directly.

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