



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

Sr. No.208

CWP-29056-2025

Date of decision: 26.09.2025

Chandigarh Tax Bar Association

....Petitioner

Versus

Union of India and another

....Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present: Mr. Sandeep Goyal, Advocate
Mr. Nitin Bhasin, Advocate
Mr. Ishan Malhotra, Advocate and
Mr. Varun Bansal, Advocate, for the petitioner.

Mr. Dheeraj Jain, Senior Panel Counsel and
Ms. Garima Kuthiala Prashar, Advocate, for the respondent-UIO.

* * *

DEEPAK SIBAL, J. (Oral)

1. Through this petition, the petitioner-Association seeks issuance of directions to the respondent-Income Tax Department to extend the date for filing of Tax Audit Reports.

2. At the outset, Mr. Jain, has produced before us an order dated 25.09.2025, passed by the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, as per which, in exercise of powers conferred under Section 119 of the Income Tax Act, 1961 (for short – the Act), the specified date for the assessee, referred to in clause (a) of Explanation 2 to sub-section (1) of Section 139 of the Act, for furnishing of report of audit under the provisions of the Act for the



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financial year 2024-2025 (Assessment Year 2025-2026) has been extended from September 30th, 2025 to October 31st, 2025.

3. Issuance of the afore referred order dated 25.09.2025 by the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, satisfies learned counsel for the petitioner.

4. Disposed of.

(DEEPAK SIBAL)
JUDGE

(LAPITA BANERJI)
JUDGE

September 26, 2025
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<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>