



# Income Tax Due Date For Financial Year 2025-26 (Assessment Year 2026-27)



I TR filing - Individuals/HUF's not liable for audit (not having Business/Professional Income)	31 July 2026
I TR filing - Individuals/HUF's not liable for audit (Having Business/Professional Income)	31 August 2026
Tax Audit Report (Form 3CA/3CB-3CD)	30 September 2026
Income Tax Return Audit Cases	31 October 2026
Transfer Pricing Audit Report (Form 3CEB)	31 October 2026
I TR filing - Transfer Pricing cases requiring Form 3CEB	30 November 2026
Belated Return u/s 139(4)	31 December 2026
Revised Return u/s 139(5)	31 March 2027
Updated Return (I TR-U) u/s 139(8A)	31 March 2031

Due dates are subject to change, please refer latest notification / law to ensure timely compliance

## Tax-Connect-madhuvridhi

CA Vridhi Dalal CA Pankaj Dalal

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Website: www.tax-connect-madhuvridhi.com





# Income Tax Due Date

## Updated Return Due Dates (ITR-U) by Assessment Year



AY 2022-23 (FY 2021-22)	31st March 2027
AY 2023-24 (FY 2022-23)	31st March 2028
AY 2024-25 (FY 2023-24)	31st March 2029
AY 2025-26 (FY 2024-25)	31st March 2030
AY 2025-26 (FY 2025-26)	31st March 2031

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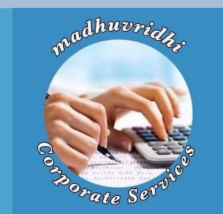
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# Income Tax Important Notes



FY 2025-26 corresponds to AY 2026-27

The Income-tax Act, 2025 has become effective from 01.04.2026.

The Finance Act, 2026 continues the updated return mechanism and revised compliance timelines.

Late Fee (Sec 234F): Up to ₹5,000 if filed by 31 Dec 2026; small taxpayers (income ₹5 lakh) pay ₹1,000

## Updated Return (ITR-U)

Can generally be filed within 48 months from the end of the relevant assessment year. Applicable only where additional tax is payable. Cannot generally be used for claiming refund or reducing tax liability.

## Additional Tax on Updated Return

Within 12 months from relevant from AY end	25%
After 12 months up to 24 months	50%
After 24 months up to 36 months	60%
After 36 months up to 48 months	70%

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