

Assessment Year : 2025-26

Return Due Date

FY ending on : 31-03-2025

IMP - If Return is not filed on or before Due Date, Tax payable COMPULSORILY as per New Regime.

SN	Class of Assesseees	Due Date
1	An assessee, corporate or non-corporate including partners of the firm and spouse of such partner, if provisions of Section 5A applies to her, who is required to furnish a report in Form No.3CEB under Section 92E	30/11/2025
2	Any company, other than covered in (1) above	31/10/2025
3	Any assessee, other than covered in (1) and (2) above, (a) whose accounts are to be audited under this Act or any other Act (b) who is a working partner of the firm whose accounts are required to be audited (c) who is a spouse of a working partner of the firm whose accounts are required to be audited, if the provisions of section 5A applies to her	31/10/2025
4	Any assessee, other than covered in (1), (2) and (3) above,	31/07/2025
5	Any assessee filing Belated return of income	31/12/2025 or before completion of assessment, whichever is earlier
6	Any assessee filing Revised return of income	31/12/2025 or before completion of assessment, whichever is earlier
7	Any assessee filing Updated Return of Income (a) For FY 2023-24 (AY 2024-25) with additional income-tax @25% (b) For FY 2022-23 (AY 2023-24) with additional income-tax @50%	31/03/2026 or before any proceeding for assessment or reassment or recomputation or revision of income under this Act is initiated or has been completed, whichever is earlier

Notes -

A Late Fees leviable for failure to file return before due date

- A Late Fee will be payable under Section 234F of the Income Tax Act, 1961 of Rs.5,000/-, if the Return of Income is not filed on or before Due Date.
- However, if the total income of the person does not exceed Rs.5,00,000/-, the late fee payable will be Rs.1,000/-.
- However, if the person is not required to file Return of Income, NO late fee will be payable.

B Interest payable for failure to file return before due date

- Every assessee is liable to pay simple interest under Section 234A of the Income Tax Act, 1961 **@1% per month or part thereof** on tax payable on total income as reduced by TDS / TCS and Advance Tax Paid and Relief, if any.
- The Interest will be payable for the period from date immediately following the due date to the date of furnishing the Return of Income.

C Interest calculation method

- Where the interest is to be calculated for every month or part of a month comprised in a period, any fraction of a month shall be deemed to be a full month and the interest shall be so calculated.
- Amount in respect of which interest is to be calculated shall be rounded off to the nearest multiple of one hundred rupees and for this purpose any fraction of one hundred rupees shall be ignored and the amount so rounded off shall be deemed to be the amount in respect of which the interest is to be calculated.