

**F. No. 225/306/2019-ITA-II**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**

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North Block, ITA-II Division  
New Delhi, the 24<sup>th</sup> December, 2019

**Order under Section 119 of the Income-tax Act, 1961**

On consideration of reports of disturbances in internet facility in certain areas of Jammu and Kashmir, the Central Board of Direct Taxes (CBDT), in exercise of powers conferred under section 119 of the Income-tax Act, 1961 ('Act') and in partial modification of CBDT's order under section 119 of the Act dated 23.07.2019, 27.09.2019 and 31.10.2019 hereby further extends the 'due-date' for filing of Income-tax Returns/Tax Audit Reports to **31<sup>st</sup> January, 2020** in respect of **all categories of income-tax assessees** in the **Union Territory of Jammu and Kashmir and Union Territory of Ladakh** who were/are required to file the Income-tax Returns/Tax Audit Reports by the due date specified under section 139(1) of the Act read with orders of CBDT under section 119 of the Act dated 23.07.2019, 27.09.2019 and 31.10.2019.

2. It is also clarified that ITRs/TARs filed by the income-tax assessees after 30.11.2019 till the date of issuance of this order shall be deemed to have been filed within the due date specified under section 139(1) of the Act read with CBDT's order section 119 of the Act dated 23.07.2019, 27.09.2019 and 31.10.2019

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(Rajarajeswari R.)

Under Secretary to the Government of India

Copy to :-

1. PS to F.M./OSD to F.M./PS to MoS (R).
2. PS to Finance/Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DsGIT/DsGIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. ADG (Systems)-4 with a request to place the order on official income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicise widely.
9. Addl. CIT, Data Base Cell for placing it on irsofficersonline website.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.

*Rajarajeswari R.*  
(Rajarajeswari R.) 24/12/19

Under Secretary to the Government of India