

## Order under Section 119 of the Income-Tax Act, for extension of time limits for submission of certain TDS/TCS Statements

The Central Board of Direct Taxes, in exercise of its power under section 119 of the Income- tax Act, 1961 provides relaxation in respect of the following compliances, namely: -

- The statement of deduction of tax for the first quarter of the financial year 2023-24, required to be furnished in Form No. 26Q or Form No. 27Q, on or before 31st July, 2023 under Rule 31A of the Income-tax Rules, 1962 ("the Rules"), may be furnished on or before 30th September, 2023.
- The statement of collection of tax for the first quarte of the financial year 2023-24, required to be furnished in Form No. 27EQ, on or before 15th July, 2023 under Rule 31AA of the Income-tax Rules, may be furnished on or before 30th September, 2023.

**Source: CBDT Notification No.9/2023/F No. 370149/109/2023-TPL dated June 29, 2023**

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