

Extension of timeline for issuance of TDS Certificate for the quarter ending 31.12.2025

The **Central Board of Direct Taxes (CBDT)**, through **Circular No. 02/2026** issued under section 119 of the Income-tax Act, 1961, has extended the due date for issuance of TDS certificates under section 203 for the quarter ending 31 December 2025.

The extension was granted in response to representations highlighting technical glitches on the e-filing portal, which caused difficulties for deductors in generating and issuing TDS certificates within the prescribed timeline under rule 31 of the Income-tax Rules, 1962. Considering the genuine hardship faced by deductors, the Board extended the **due date for issuance of TDS certificate to 31 March 2026**. It clarified that TDS certificates issued within this extended period would be treated as having been issued within the prescribed time.

Source : Circular No. 02/2026

Contact Details

3rd Floor, MJ Tower,
55, Rajpur Road,
Dehradun - 248001

T: +91.135.2743283, +91.135.2747084

E: info@vkalra.com

W: www.vkalra.com



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