

F. No.: 275/10/2026-IT (B)
Government of India/(भारत सरकार)
Ministry of Finance/(वित्त मंत्रालय)
Department of Revenue/(राजस्व विभाग)
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)

New Delhi, dated 25th March, 2026

Subject: Order under section 119 of the Income-tax Act, 1961 for extension of timeline for issuance of tax deducted at source (TDS) certificate under section 203 of the Act for the quarter ending 31st December 2025 – reg.

Section 203 of the Income-tax Act, 1961 ("the Act") provides for issuance of TDS certificate. The time limits for issuance of TDS certificate is prescribed under Rule 31 of the Income-tax Rules, 1962 ("the Rules").

2. Representations have been received by the Central Board of Direct Taxes ("the Board") regarding delay in issuance of TDS certificates for the quarter ending 31st December, 2025, due to technical glitches on the e-filing portal. On account of such glitches, deductors have faced difficulties in generating and issuing the certificates within the prescribed time.

3. In view of the genuine hardship faced by the deductors, the Board, in exercise of its powers under section 119 of the Act, hereby extends the due date for issuance of TDS certificate under section 203 of the Act read with rule 31 of the Rules for the said quarter to **31st March, 2026**. TDS certificate issued within the extended period shall be treated as having been issued within the prescribed time.


(Rubal Singh)
Deputy Secretary, IT -Budget
CBDT

Copy to: -

1. The Chairman & Members, CBDT
2. All Pr.CCsIT, CCsIT/ DGsIT.
3. All Joint Secretaries/CsIT, CBDT.
4. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
5. ADG (PR, P&P) for necessary action.
6. JCIT, Database Cell, with a request to upload the order on the website www.irsufficiersonline.gov.in.
7. Web Manager, O/o DGIT(Systems) with request to upload on the departmental website of www.incometaxindia.gov.in.
8. The Institute of Chartered Accountants of India, IP Estate, New Delhi
9. All Chambers of Commerce.
10. Hindi Cell for translation.
11. The Guard File.


(Rubal Singh)
Deputy Secretary, IT -Budget
CBDT