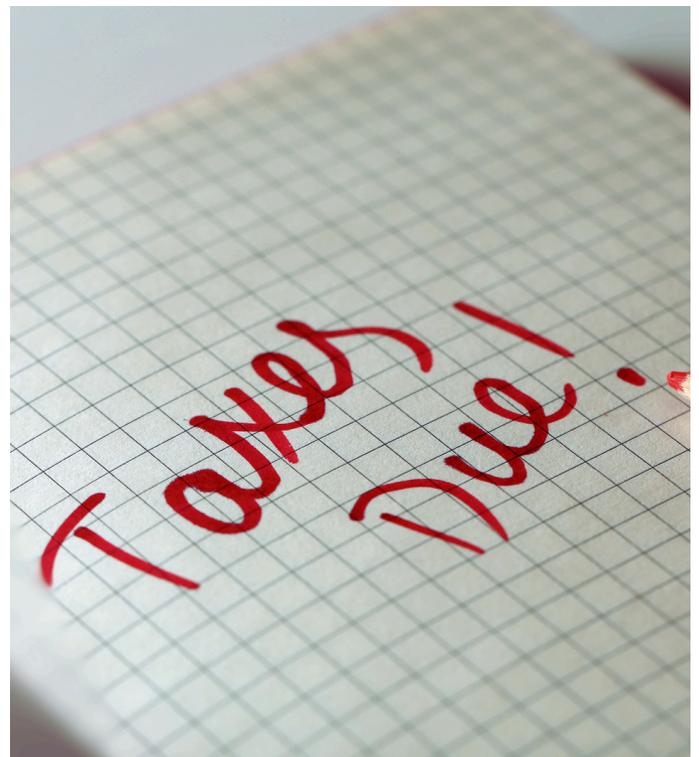


CBDT Issues Circular Extending Due Date for Filing of Form 10A and Form 10AB

On 25.04.2024 the Central Board of Direct Taxes (CBDT) issued Circular No. 07/2024, providing a further extension of the due date for filing of Form 10A and Form 10AB under the Income tax Act, 1961 up to **30th June 2024.**

In the past, to mitigate the hardships faced by the taxpayers and the other stakeholders in the e-filing of form 10A and 10AB, CBDT vide its powers under section 119 of the Act, had extended the due date for such forms multiple times, with the latest extended due date being 30.09.2023.



However, continuous representations requesting condonation in filing of these forms post the last due date, has led the CBDT to consider the genuine hardships faced by the taxpayer and



grant the extension for electronic filing of Form 10A and 10 AB up to 30th June 2024, in respect of certain provisions of section 10(23C)/section 12A/section 80G and section 35 of the Act.

Furthermore, the circular also clarifies that if any existing trust, institution or fund which had failed to file Form No. 10A for A Y 2022-23 within the due date as extended by the CBDT circular no. 6/2023 dated 24.05.2023 and subsequently, applied for provisional registration as a new trust, institution or fund and has received Form No. 10AC, it can avail the option to surrender the said Form No. 10AC and apply for registration for A Y 2022-23 as an existing trust, institution or fund in Form No. 10A within the extended time up to 30th June 2024.

Source: CBDT vide Circular No. 07/2024 dated 25.04.2024

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