

CBDT Recognizes Genuine Hardship, Condones Delay in Form 10AB Filing for 80G Renewal Applications Filed Between 01.10.2025 and 31.03.2026

CBDT, through **Circular No. 06/2026 dated 02 July 2026**, has condoned the delay in filing Form No. 10AB for renewal of approval under Section 80G (5), where applications were filed electronically between 01.10.2025 and 31.03.2026. The relief has been granted considering the genuine hardship faced by charitable institutions whose approvals were due to expire on 31.03.2026.

Key highlights of the Circular are:

- Relief is available to funds and institutions whose 80G approval was due to expire on 31 March 2026 and who failed to file Form 10AB by the prescribed due date of 30 September 2025.
- CBDT has condoned the delay where Form 10AB was filed electronically between 01 October 2025 and 31 March 2026
- Where an application in Form No. 10AB filed electronically between 01.10.2025 to 31.03.2026 has been rejected as on date of issue of this circular solely on the ground that it was furnished beyond the prescribed time limit of 30.09.2025, the delay shall be deemed to have been condoned in such cases.
- Jurisdictional Principal Commissioners/Commissioners of Income-tax have been directed to dispose of such applications on merits by 31 December 2026.
- The circular clarifies that condonation of delay does not result in automatic approval under Section 80G (5) of the Income Tax Act 1961.

Source: Circular No. 6/2026

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