

Circular No. 6 /2020

F.No.197/55/2018-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes


New Delhi, the 19 February, 2020

Sub: Condonation of delay under section 119(2)(b) of the Income-tax Act, 1961 in filing of Return of Income for A.Y 2016-17, 2017-18, and 2018-19 and Form No.9A and Form No. 10.-Reg.

Representations have been received seeking condonation of delay in filing Return of Income by the Charitable Institutions for the Assessment Year 2016-17 onwards on the grounds of hardship. The Board has issued Circulars authorizing the Commissioners of Income Tax to admit belated applications of Form 9A and Form 10 and to decide on merit the condonation of delay u/s 119(2)(b) of the Income-tax Act, 1961 (Act). However, in those cases where the Income Tax Returns have also been filed beyond the due date prescribed under section 139(1) of the Act, the condonation of delay in filing of Form 9A & Form 10 by the Commissioners is not of any help to the assessee, as section 13(9) of the Act, inserted w.e.f. 01.04.2016, stipulates twin conditions of filing of Form 9A/Form 10 and also of filing Return of Income before the due date.


2. Accordingly, in continuation of earlier Circulars issued in this regard, with the view to prevent hardship to the assessee and in exercise of powers conferred under section 119(2)(b) of the Act, the CBDT has decided that where the application for condonation of delay in filing Form 9A and Form 10 has been filed, and the Return of Income has been filed on or before 31st March of the respective assessment years i.e. Assessment Years 2016-17, 2017-18 and 2018-19, the Commissioners of Income-tax (Exemptions) are authorised u/s 119(2)(b) of the Act, to admit such belated applications for condonation of delay in filing Return of Income and decide on merit.

3. For all other application for condonation of delay not mentioned above, the power of condonation of delay u/s 119(2)(b) of the Act will continue with the respective authorities as per the extant Rules and Practice.


(Gulzar Ahmad Wani)
Under Secretary (ITA-I)

Copy to:-

1. PS to FM/OSD to FM/PS to MoS(R)/OSD to MoS(R)
2. PPS to Secretary(Finance)/(Revenue)
3. The Chairman, Members and all other officers in CBDT of the rank of Under Secretary and above.
4. All Pr. Chief Commissioners/Pr. Director General of Income-tax/Chief Commissioners of Income-tax (Exemptions) – with a request to circulate amongst all officers in their regions/charges.
5. Pr. DGIT(Systems)
6. The CIT(M&TP), CBDT and the Official Spokesperson of CBDT
7. The Additional Director General (PR & PP), New Delhi.
8. ITCC Division of CBDT.
9. Data Base Cell – for placing it on www.irsofficersonline.gov.in
10. The DIT (S)-4/Web Manager for placing it www.incometaxindia.gov.in
11. The Guard File.


(Gulzar Ahmad Wani)
Under Secretary (ITA-I)