Circular No. 8/2022

F. No. 197/59/2022-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

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New Delhi, Dated 31st March 2022

Subject: - Extension of time line for electronic filing of Form No. 10AB for seeking registration or approval under Section 10(23C), 12A or 80G of the Income-tax Act, 1961 (the Act) – reg.

1. On consideration of difficulties in electronic filing of Form No. 10AB as stipulated in Rule 2C or 11AA or 17A of the Income-tax Rules, 1962 w.e.f. 01.04.2021, the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119(1) of the Act, extends the due date for electronic filing of such Form as under:

   (i) The application for registration or approval under Section 10(23C), 12A or 80G of the Act in Form No. 10AB, for which the last date for filing falls on or before 29th September, 2022, may be filed on or before 30th September, 2022.

2. This issues with the approval of Chairman, CBDT.

(Sourabh Jain)

Under Secretary to the Government of India

Copy to:

1. PS to F.M./PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT)& All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irsofficersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.

(Sourabh Jain)

Under Secretary to the Government of India